

Monroe County Community College

Proposed Budget

FOR THE FISCAL YEAR
2021-2022



Proposed to the
Monroe County Community College
Board of Trustees
JUNE 24, 2021



MONROE COUNTY
COMMUNITY COLLEGE

enriching lives

1555 South Raisinville Road
Monroe, MI 48161-9746

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Table of Contents

Table of Contents

Table of Contents.....	i
------------------------	---

List of Tables and Figures

List of Tables and Figures.....	iv
---------------------------------	----

Chapter 1

Introduction	1
Chronology.....	3
Fact Sheet	4
Mission Documents	7
Strategic Plan 2020-2025	8

Chapter 2

Proposed Budget.....	11
Fund Definitions	11
2021-2022 Proposed Budget.....	12

Chapter 3

General Fund.....	14
General Comments	14
General Fund Revenues	26
Tuition and Fees.....	26
State Appropriations	27
Property Taxes.....	27
Other Revenue.....	29
General Fund Expenses	30
Unrestricted Net Position	35
Composite Financial Indicator Score	36
Three-Year Forecast.....	38
Renovation Projects	39
Capital Outlay.....	39

Chapter 4

Retirement Designated Fund.....	40
Description of Fund	40
Proposed Budget.....	41

Chapter 5

Designated Fund	42
Description of Fund	42
Proposed Budget	44
Proposed Expenses – Software and Hardware.....	45

Chapter 6

Auxiliary Activities Fund	47
Description of Fund	47
Proposed Budget	48

Chapter 7

Restricted Fund	49
Description of Fund.....	49
Grant Descriptions.....	49
CARES Act: Higher Education Emergency Relief Fund.....	50
Proposed Budget	51
Revenue Sources.....	52

Chapter 8

Unexpended Plant Fund	53
Description of Fund.....	53
Proposed Budget	53
HVAC Project.....	54

Chapter 9

DTMB Project Fund	55
Description of Fund.....	55
Proposed Budget	56

Chapter 10

Maintenance and Replacement Fund	57
Description of Fund	57
2021-2022 Projects.....	57
Proposed Budget	58

Chapter 11

Millage Maintenance and Replacement Fund	59
Description of Fund	59
Proposed Budget	59
5-Year Maintenance and Improvement Millage	61

Chapter 12

Other Funds.....	62
Student Loan Fund	62
Student Loan Fund – Three-Year Summary	62
Endowment Fund	63
Endowment Fund – Three-Year Summary.....	63
Physical Properties Fund.....	64
Physical Properties Fund – Three-Year Summary	64

Chapter 13

Appendix.....	65
Appendix A Listing of Activity Classifications.....	66
Appendix B General Fund Budget Report by Cost Center	67

List of Tables and Figures

Chapter 1

Table 1.1	Enrollment Comparison- Credit	5
Table 1.2	Enrollment – Non-Credit	5
Table 1.3	Staffing Levels.....	6
Figure 1.1	Staffing History.....	6

Chapter 2

Table 2.1	2021-2022 Proposed Budget	12-13
------------------	---------------------------------	-------

Chapter 3

Table 3.1	General Fund Revenues	14
Table 3.2	General Fund Revenues Percentage of Total	15
Table 3.3	Percentage of Total Expenses that are Wages and Fringes.....	16
Table 3.4	History of Wage Adjustments (Mgt., Prof. Staff).....	16
Table 3.5	History of Wage Adjustments (Support Staff, PT Support Staff).....	17
Table 3.6	History of Wage Adjustments (Maintenance, Student Assistants)	17
Table 3.7	History of Wage Adjustments (Full-time Faculty)	18
Table 3.8	Retirement – Employer Contribution Rates.....	19
Table 3.9	General Fund Revenues and Expenses.....	21
Table 3.10	Revenues and Expenses – Total Operations	22
Table 3.11	General Fund Revenues by Source.....	23
Table 3.12	Revenue Source by Percentage of Total	23
Figure 3.1	GF Revenue by Percentage of Total.....	23
Table 3.13	General Fund Revenue History.....	24
Figure 3.2	GF Revenue by Source	25
Table 3.14	MCCC Tuition Rates.....	26
Table 3.15	Other Revenue - Activities	29
Table 3.16	Other Revenue - History	29
Table 3.17	Expenses by Activity.....	30
Table 3.18	Percentage of Total Expenses.....	31
Figure 3.3	Percentage of Total Expenses.....	31
Table 3.19	Expenses by Category	32
Table 3.20	Expenses by Category – Percentage of Total	33
Figure 3.4	Expenses by Category – Percentage of Total	33
Table 3.21	Transfers from the General Fund.....	34
Table 3.22	Unrestricted Net Position	35
Figure 3.5	Total Unrestricted Net Position.....	35
Table 3.23	CFI Ratio Calculation	36
Table 3.24	MCCC Composite Financial Index	36
Table 3.25	Three-Year Forecast	38
Table 3.26	Renovation Projects.....	39
Table 3.27	Requested Capital Outlay	39

Chapter 4

Table 4.1	Retirement Designated Fund – Proposed Budget.....	41
------------------	---	----

Chapter 5

Figure 5.1	Technology Spending.....	42
Table 5.1	Designated Fund – Financial History	43
Table 5.2	Designated Fund – Institutional Technology Fund – Proposed Budget.....	44
Table 5.3	Proposed Expenses – Software and Hardware	45

Chapter 6

Table 6.1	Auxiliary Activities Fund – Technology Software	47
Table 6.2	Auxiliary Activities Fund – Proposed Budget	48

Chapter 7

Table 7.1	CARES Act: Higher Education Emergency Relief Fund.....	50
Table 7.2	Restricted Fund – Proposed Budget.....	51
Table 7.3	Restricted Fund Revenue Sources	52

Chapter 8

Table 8.1	Unexpended Plant Fund – Proposed Budget.....	53
Table 8.2	HVAC Project – Payment Schedule	54

Chapter 9

Table 9.1	DTMB Project Fund – Proposed Budget.....	56
------------------	--	----

Chapter 10

Table 10.1	2021-2022 Projects.....	57
Table 10.2	Maintenance and Replacement Fund – Proposed Budget.....	58

Chapter 11

Table 11.1	Millage Maintenance and Replacement Fund – Proposed Budget.....	59
-------------------	---	----

Chapter 12

Table 12.1	Student Loan Fund – Three-Year Summary	62
Table 12.2	Endowment Fund – Three-Year Summary.....	63
Table 12.3	Physical Properties Fund – Three-Year Summary.....	64

Chapter 13

Appendix A	Activity Classifications – General Fund	66
Appendix B	General Fund Budget Report by Cost Center	67

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 lives by providing opportunity through student-focused, affordable, quality higher education and other learning experiences. 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. Typically, there are approximately 3,900 credit and non-credit students attending the College during the fall and winter semesters. Classes are also offered during the summer, but attendance is considerably less during the summer semester.

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.

A locally elected, seven-member Board of Trustees, governs the College. A policy-making body, its responsibilities include deciding on property matters, selecting the president, approving wage schedules, determining tuition rates, establishing a variety of operational policies, and adopting the 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 twelve chapters of this document represent the proposed budgets for the College's General Fund, Retirement Designated Fund, Designated Fund, Auxiliary Activities Fund, Restricted Fund, Loan Fund, Endowment Fund, Unexpended Plant Fund, DTMB Project Fund, Maintenance and Replacement Fund, Millage Maintenance and Replacement 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

2021-2022
Budget Preparation
CHRONOLOGY

- 12-01-20:** Departments/Divisions begin work on 2021-2022 budget requests
- 02-03-21:** Instructions and Calendar sent to all Administrators
- 02-11-21:** Financial Update Meeting – Review of Annual Financial Report (June 30, 2020)
- 02-22-21:** Policy 3.05, Tuition and Fees, preliminary recommendation and discussion with Board of Trustees
- 03-01-21:** Copies of the Project Request Forms Due to Director of Campus Planning and Facilities
- 03-08-21:** Budget Requests Due to Administration Office
- 03-29-21:** Grant Budgets Due to Administration Office
- 03-22-21:** Board Meeting: Tuition Rates for 2021-2022 Approved
- 06-02-21:** Board Study Meeting – Discussion of Proposed 2021-2022 Budget
- 06-24-21:** Public Hearing on 2021-2022 Budget
- 06-24-21:** Board Meeting – Recommended Resolution to Adopt 2021-2022 Budget on Agenda
- 07-01-21:** 2021-2022 Fiscal Year Begins
- 07-08-21:** Financial Update Meeting – Presentation of 2021-2022 Budget to College

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 2029-2030 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 seven member board, all elected by voters of the College District (Monroe County, Michigan). Current members are:
Lynette M. Dowler, Chair
Aaron N. Mason, Vice Chair
Krista K. Lambrix, Secretary
William T. Bruck, Trustee
Florence M. Buchanan, Trustee
Steven Hill, Trustee
Mary Kay Thayer, Trustee
(The College's Vice President of Administration serves as Board Treasurer)
- Campus:** The College has eight 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 54.2 percent, 20.7 percent, and 24.4 percent, respectively.
- The original voted millage rate for operations was 1.25 mills. In August 1980, the Monroe County electorate increased this to 2.25 mills; however, tax revenue from the voter-approved 2.25 mills of taxes for operations are limited to 2.1794 mills 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 improvement millage of .85 mills. In November of 2020, the electorate renewed the zero-increase 5-year maintenance and improvement millage. The funds generated via this property tax levy are being 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 completed in 2018.

Enrollment Comparison- Credit

	Head Count			Credit Hours			Billable Contact Hours		
	2020-21 Headcount	2019-20 Headcount	2018-19 Headcount	2020-21 Credit Hours	2019-20 Credit Hours	2018-19 Credit Hours	2020-21 Billable Contact Hours	2019-20 Billable Contact Hours	2018-19 Billable Contact Hours
Summer	750	513	831	3,861	2,366	3,829	4,340	2,471	4,537
Fall	2,312	2,630	2,943	19,240	21,853	23,942	21,998	25,368	27,715
Winter	2,380	2,474	2,868	18,877	19,526	22,642	21,844	22,869	26,631
Totals:	5,442	5,617	6,642	41,978	43,745	50,413	48,182	50,708	58,883

Table 1.1

2020-2021 Enrollment - Non-Credit

(As of 6/11/2021)

	Fall 2020			Winter 2021			Summer 2021			Annual Total*		
	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	106.0	x	4,570.9	236.0	x	3,250.5	122.0	x	1,526.4	464.0	x	9,347.8
LL Learning: Whitman	0.0	x	0.0	0.0	x	0.0	0.0	x	0.0	0.0	x	0.0
LL Learning: Online	12.0	x	3,544.8	32.0	x	3,393.9	10.0	x	56.7	54.0	x	6,995.4
LL Learning: Off Campus	8.0	x	115.2	8.0	x	115.2	8.0	x	115.2	24.0	x	345.6
Contracted Training	180.0	x	1,697.4	42.0	x	665.4	73.0	x	1,982.4	295.0	x	4,345.2
B&I Training	98.0	x	1,869.6	285.0	x	3,058.8	43.0	x	931.2	426.0	x	5,859.6
Totals	404.0	291.0	11,797.9	603.0	417.0	10,483.8	256.0	212.0	4,611.9	1,263.0	920.0	26,893.6

*Summer enrollments incomplete. Enrollment continues through August 2021.

Table 1.2

Staffing Levels

	2018-2019 Budgeted Staffing Levels ₁	2019-2020 Budgeted Staffing Levels ₁	2020-2021 Budgeted Staffing Levels ₁	2021-2022 Budgeted Staffing Levels ₁
Full-time Faculty	62	61	58	58
Full-time Support Staff	46	47	47	49
Full-time Professional Staff	12	13	11	17
Full-time Administrators ₂	24	24	24	25
Full-time Maintenance	20	21	21	21
Total Full-time Positions	164	166	161	170
Adjunct Faculty	149 ₃	131 ₃	132 ₃	TBD
Part-time Professional Staff	1	1	1	2
Part-time Support Staff	32	31	28	21
Student Assistants	116 ₃	129 ₃	46 ₃	TBD
Total Budgeted Positions	462	458	368	

₁Includes grant funded positions

₂Does not include President; Includes Upward Bound Director

₃Winter Semester Paid Employees (Adjunct Faculty includes CCS instructors)

Table 1.3

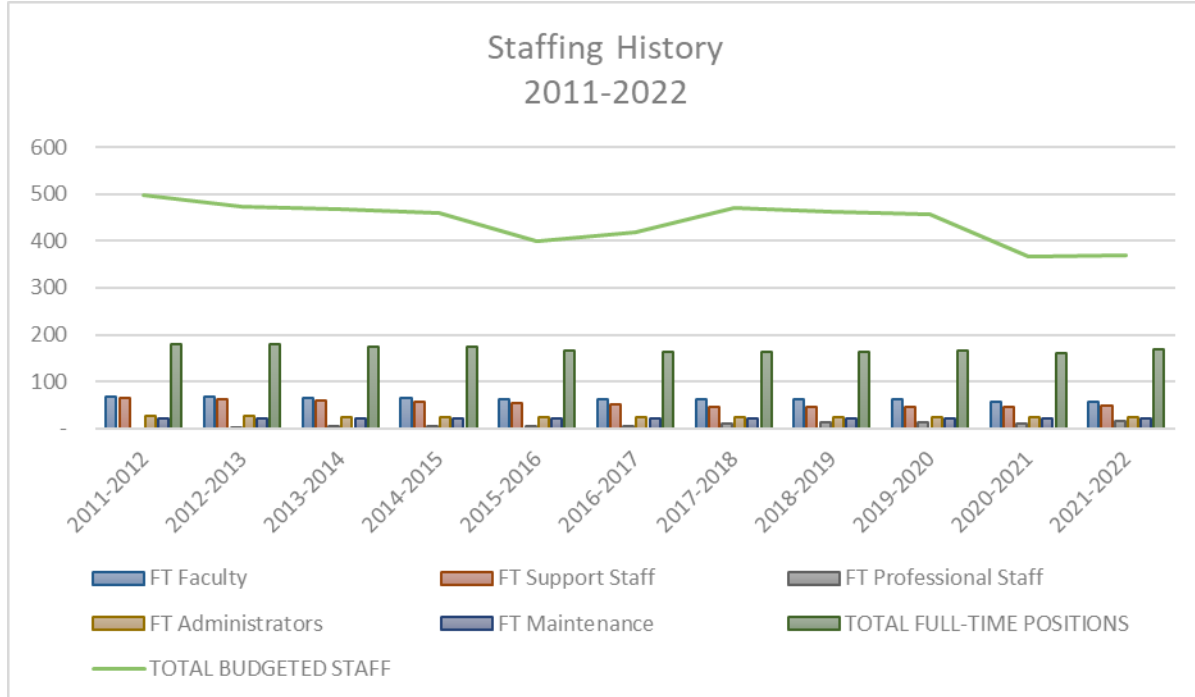


Figure 1.1

Mission Documents

Mission:

Monroe County Community College enriches lives in our community by providing opportunity through student-focused, affordable, quality higher education and other learning experiences.

MCCC accomplishes its mission through:

- Post-secondary pathways for students who plan to pursue further education
- Occupational programs and certificates for students preparing for immediate employment upon completion
- Curriculum that prepares students to effectively communicate, think critically, and be socially and culturally aware
- Comprehensive student support services
- A wealth of opportunities for intellectual, cultural, personal and career enhancement
- Training and retraining to meet the needs of an evolving economy
- Key partnerships to enhance educational services and opportunities

Vision:

Monroe County Community College will be recognized for our student-focused service, academic excellence, affordability, innovation, community responsiveness and student success.

Core Values:

These core values form our attitudes and guide our behavior:

- **Student-focus:** Execute student-centered decision making
- **Excellence:** Offer high-quality educational opportunities, programs and services
- **Accessibility:** Offer ease of access to educational opportunities, programs and services
- **Affordability:** Provide affordable educational opportunities, programs and services
- **Diversity and Inclusion:** Celebrate the individuality and diversity of our students, community, nation and world
- **Respect:** Practice equity and mutual respect
- **Stewardship:** Manage our resources with efficiency and integrity to ensure the long-term health of the college and infuse responsible, sustainable and transparent practices throughout all operations and programs
- **Outreach and Engagement:** Advance a culture of engagement and collaboration
- **Relevance:** Offer relevant educational programs through innovation and responsiveness

Adopted by the MCCC Board of Trustees on September 24, 2018

Strategic Plan 2020-2025

GOAL 1: STUDENT ACCESS AND SUCCESS

Objective 1.1 – Improve Academic Advising

- Implement a 30-hour degree audit communication system for current students.
- Create a task force to analyze the current advising process and make recommendations for improvement.

Objective 1.2 – Student Driven Scheduling

- Conduct class schedule efficiency reporting to determine the best class scheduling times by division, program, etc.
- Expand class delivery options by promoting the blended class modality to current faculty.
- Develop a new class option entitled “student choice” defined as: Students can choose to complete a course completely online or choose to attend scheduled meetings with the instructor.
- Create a task force to explore offering more “late start” courses that start after the normal add period of the semester.
- Develop structured online program pathways.

Objective 1.3 – Improve Academic and Non-academic Support Services

- Explore offering mental health crisis counseling services.
- Streamline and expand academic boot camp offerings including the development of a reading and writing boot camp.
- Make Brightspace shells available for all MCCC courses instead of the current request-only process and strongly encourage the use of Brightspace for all courses.

GOAL 2: RELEVANT AND INNOVATIVE EDUCATION

Objective 2.1 – Relevant Programming

- Conduct a comprehensive needs assessment of current and potential programming to establish employer, industry, and student preferences useful in planning future strategic instructional endeavors.
- Put forward a data-supported recommendation for programming that reflects industry and student preferences/needs.

Objective 2.2 – Experiential Learning

- Formalize an “experiential learning coordinator” position aimed at creating, organizing, and managing experiential learning opportunities.
- Increase the number of experiential learning opportunities for students that meet employer, industry, and student needs and expectations.

Objective 2.3 – Collaboration and Civility

- Develop a Campus Collaboration Committee charged with organizing a regular calendar of events/activities aimed at promoting employee collaboration and cohesiveness.
- Explore the use of a consultant to conduct a civility/incivility assessment and provide recommendations based on findings.
- Complete a comprehensive review and revision of applicable college policies that guide employee interaction and behavior.
- Engage campus in civility and team-building training.

Objective 2.4 – Shared Governance

- Delineate targeted strategies for improvement of the shared governance model based on governance model survey results.
- Implement targeted strategies for improvement of the shared governance model based on the governance model survey results.
- Increase employee satisfaction with the college's shared governance.

Objective 2.5 – Portability of Courses

- Conduct an inventory of courses, programs, and opportunities for articulation and transfer, followed by a gap analysis to identify areas of opportunity.
- Increase opportunities for students to transfer courses and programs to university partners.

Objective 2.6 – Coordinated Partnerships

- Formalize a coordinator position to oversee articulations, direct college, and dual enrollment opportunities.
- Strengthen collaborative relationships with regional educational partners.
- Conduct a comprehensive assessment of current courses and curricula that support coordinated partnerships, looking for opportunities to expand programming and create new opportunities.

GOAL 3: CREATE A STUDENT-FOCUSED ENVIRONMENT**Objective 3.1 – Comprehensively assess the campus from a student-focused perspective**

- Comprehensively assess the campus from a student-focused perspective.
- Process map the student experience to identify key services, processes and physical environments to ensure that they are student-focused.
- Collect data and devise an intervention plan that supports a more student-focused environment. Part of the plan will include redesigning spaces to optimize human resource capital and processes to better support student needs and preferences.

Objective 3.2 – Align Organizational Structure

- Analyze existing employee skills.
- Determine organizational needs.
- Build a plan to align human resources with the college's strategic direction.
- Transition people to meet the current and future needs of MCCC students.

Objective 3.3 – Develop New Training and Professional Development Practices

- Incorporate individual development plans into the formal campus-wide employee evaluation process that supports the realignment of skills.
- Support skills development based on recommendations from the individual development plans.
- Build an inclusive culture with regular, mandatory and engaging training opportunities for all employees.

Objective 3.4 – Adapt the Physical Environment

- Alter the physical environment to support student-focused learning.
- Provide dedicated spaces throughout campus that foster inclusion, equity and celebrate cultural diversity.

Objective 3.5 – Diversity, Equity, and Inclusion: Create a culture of Diversity, Equity, and Inclusion to assure that everyone (students, employees, visitors) who comes on campus feels a sense of belonging.

- Review past efforts and take inventory of diversity initiatives and numbers to see trending and to establish a baseline.
- Hire a consultant to develop a comprehensive Diversity, Equity, and Inclusion (DEI) Plan.
- Utilize the Internal Diversity Committee and the County-Wide Committee to further develop plans that embrace diversity, equity, and inclusion.
- Tie in DEI efforts with the DEI Space.
- Engage the community to support MCCC diversity, equity, and inclusion initiatives and adopt community-wide.

Adopted by the Board of Trustees, May 24, 2021

CHAPTER 2

FUND DEFINITIONS

General Fund (01 Fund)

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

Retirement Designated Fund (02 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 (20 Fund)

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

Auxiliary Fund (31, 33, 35 Funds)

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 (41, 42, 43, 44, 45, 46, 47 Funds)

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 (59 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 (61, 62 Funds)

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 (71 Fund)

Used to account for the construction of new facilities.

DTMB Project Fund (72 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 (80 Fund)

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

Millage Maintenance and Improvement Fund (81 Fund)

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

Physical Properties Fund (89 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.

2021-2022 PROPOSED BUDGET

	General Fund	Retirement Designated Fund	Designated Fund	Auxiliary Fund	Restricted Fund	Loan Fund
Revenue						
Tuition and fees	\$ 6,378,822		\$1,132,669		\$ (2,380,735)	
Property taxes	\$14,187,269					
State appropriations	\$ 5,419,300	\$ 1,400,000				
State capital appropriations						
Federal grants					\$11,616,157	
State grants					\$ 271,767	
Auxiliary sales and services	\$ (10,000)			\$ 203,600	\$ (311,000)	
Gifts - Capital Campaign						
Other	\$ 193,115				\$ 537,271	\$ 2,299
Total Revenue	\$26,168,506	\$ 1,400,000	\$1,132,669	\$ 203,600	\$ 9,733,460	\$ 2,299
Expenses						
Instruction	\$11,210,998	\$ 1,005,510	\$ 159,168		\$ 199,910	
Information Technology	\$ 1,350,796	\$ 119,810	\$ 776,616		\$ -	
Public Service	\$ 208,203	\$ 18,900	\$ 3,821	\$ 50,000	\$ 75,000	
Instructional Support	\$ 3,349,758	\$ 274,800	\$ 112,736		\$ 359,100	
Student Services	\$ 2,845,603	\$ 218,550	\$ 80,611	\$ 249,159	\$ 4,536,610	
Administration	\$ 3,723,180	\$ 251,830	\$ 45,710		\$ 4,560,169	
Physical Plant	\$ 3,714,076	\$ 210,600	\$ 13,753		\$ 5,000	
Depreciation						
Total Expenses	\$26,402,614	\$ 2,100,000	\$1,192,415	\$ 299,159	\$ 9,735,789	\$ -
Revenue over/(under) expenses	\$ (234,108)	\$ (700,000)	\$ (59,746)	\$ (95,559)	\$ (2,329)	\$ 2,299
Transfers						
Transfer In	\$ 234,108					
Transfer Out	\$ 1,000,000					
Net Transfers	\$ (765,892)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease)	\$ (1,000,000)	\$ (700,000)	\$ (59,746)	\$ (95,559)	\$ (2,329)	\$ 2,299
Net Position 6/30/21	\$11,585,913	\$ (43,535,716)	\$ 547,006	\$1,610,583	\$ 126,012	\$18,257
Projected Net Position 6/30/22	\$10,585,913	\$ (44,235,716)	\$ 487,260	\$1,515,024	\$ 123,683	\$20,556

2021-2022 PROPOSED BUDGET

	Endowment Fund	Unexpended Plant Fund	DTMB Project Fund	Maintenance & Replacement Fund	Millage M&I Fund	Physical Properties	Total
Revenue							
Tuition and fees							\$ 5,130,756
Property taxes					\$ 5,551,720		\$ 19,738,989
State appropriations							\$ 6,819,300
State capital appropriations							\$ -
Federal grants							\$ 11,616,157
State grants							\$ 271,767
Auxiliary sales and services							\$ (117,400)
Gifts - Capital Campaign				\$ 53,871	\$ 50,000		\$ 103,871
Other	\$ 18,682				\$ 1,000		\$ 754,867
Total Revenue	\$ 18,682	\$ -	\$ -	\$ 53,871	\$ 5,602,720	\$ -	\$ 44,318,307
Expenses							
Instruction						\$ (290,000)	\$ 12,285,586
Information Technology						\$ (148,200)	\$ 2,099,022
Public Service						\$ -	\$ 355,924
Instructional Support						\$ (5,000)	\$ 4,091,394
Student Services						\$ -	\$ 7,933,033
Administration	\$ 3,375				\$ 7,500	\$ (12,917)	\$ 8,578,847
Physical Plant		\$ 407,471	\$ 29,568	\$ 360,166	\$ 11,144,718	\$ (10,731,257)	\$ 5,154,095
Depreciation						\$ 3,000,000	\$ 3,000,000
Total Expenses	\$ 3,375	\$ 407,471	\$ 29,568	\$ 360,166	\$ 11,152,218	\$ (8,187,374)	\$ 43,497,901
Revenue over/(under) expenses	\$ 15,307	\$ (407,471)	\$ (29,568)	\$ (306,295)	\$ (5,549,498)	\$ 8,187,374	\$ 820,406
Transfers							
Transfer In		\$ 1,000,000		\$ 14,850			\$ 1,248,958
Transfer Out	\$ 179,109			\$ 69,849			\$ 1,248,958
Net Transfers	\$ (179,109)	\$ 1,000,000	\$ -	\$ (54,999)	\$ -	\$ -	\$ -
Net Increase/(Decrease)	\$ (163,802)	\$ 592,529	\$ (29,568)	\$ (361,294)	\$ (5,549,498)	\$ 8,187,374	\$ 820,406
Net Position 6/30/21	\$ 520,845	\$ (10,438,747)	\$ 29,568	\$ 1,612,070	\$ 6,564,678	\$ 60,000,000	\$ 28,640,469
Projected Net Position 6/30/22	\$ 357,043	\$ (9,846,218)	\$ -	\$ 1,250,776	\$ 1,015,180	\$ 68,187,374	\$ 29,460,875

Table 2.1

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.

The College's 2021-2022 projected revenues represent a 1.21 percent increase in General Fund revenues for next year when compared to the 2020-2021 revised budgeted revenues. However, when comparing 2020-2021 projected revenues to 2021-2022 budgeted revenues, it results in a 2.01 percent increase in General Fund revenues for next year.

	Audited 2019-2020	2020-2021 Revised Budget	2020-2021 Projected	Projected vs. Budget	2021-2022 Budget	2021-2022 Budget vs. Projected
Tuition and Fees	7,107,797	6,734,195	6,435,143	(299,052)	6,378,822	(56,321)
Property Taxes	13,522,365	13,822,434	13,761,652	(60,782)	14,187,269	425,617
State Appropriations	5,126,331	5,096,071	5,305,305	209,234	5,419,300	113,995
Other	329,914	203,820	140,000	(63,820)	183,115	43,115
TOTAL REVENUE	26,086,407	25,856,520	25,642,100	(214,420)	26,168,506	526,406

Table 3.1

Tuition and fee revenue is budgeted to decrease 0.88 percent (as compared to 2020-2021 projected revenue) due to a projected 0 percent decline in billable contact hours coupled with a 1.93 percent increase in tuition rates. Property tax values in Monroe County are projected to increase slightly and as a result, property tax revenues (as compared to 2020-2021 projected revenue) are budgeted to increase by 3.00 percent (\$425,617). State appropriations (as compared to 2020-2021 projected revenue) are expected to increase by 2.10 percent (\$113,995) due in large part to the Governor’s recommendation of a one-time adjustment of \$102,600. Other Revenue (as compared to 2020-2021 projected revenue) is budgeted to increase 23.55 percent (\$43,115) as a result of campus occupancy and activities returning to normal following the Pandemic. Overall, 2021-2022 budgeted revenues as compared to projected 2020-2021 revenues suggest a 2.01 percent increase. When compared budget to budget, the projected increase in general fund revenues is 1.21 percent.

Table 3.2
General Fund Revenues Percentage of Total

FY	T & F	Taxes	State	Other	Total
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	30.7%	46.9%	21.1%	1.3%	100.0%
18-19	29.3%	48.4%	20.7%	1.6%	100.0%
19-20	27.2%	51.8%	19.7%	1.3%	100.0%
20-21*	26.0%	53.5%	19.7%	0.8%	100.0%
21-22*	24.4%	54.2%	20.7%	0.7%	100.0%

*Budgeted

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 3.03 percent increase over the current year’s budgeted expenses. Wages and fringes comprise 82.83 percent of total expenses, down 3.92 percent as compared to 2019-2020 actual expenses.

The proposed budget includes reactivating one full-time administrative position (Dean of Humanities/Social Sciences).

Three positions are being recommended for upgrades: Director of Financial Aid (Administrator, Grade Two), Executive Director of The Foundation (Administrator, Grade Two), and the Chief of Safety Services (part-time Professional Staff, Grade One). The recommendation also includes restructuring a number of positions including the following: Financial Aid Assistant (full-time position funded by combining two part-time positions), Success Navigator – Analyst (restructured Administrative Assistant position), Success Navigator – Retention and Completion (restructured Administrative Assistant position), Receivables Accountant (combining the Accounts Receivable Clerk position with new grant accounting responsibilities), ASET Perkins Technician and Makerspace Coordinator (reassigning the Makerspace responsibilities to the ASET

Technician/Perkins Specialist), and assigning coordination of articulation, direct college and dual enrollment to the Dean of Science/Mathematics. New full-time positions either funded partially or fully by grants include the Experiential Learning Coordinator, the Success Navigator – Math, and a financial aid assistant. Funding for Student Assistants has been increased from \$53,816 to \$120,006.

The proposed 2021-2022 budget proposes a 0 percent increase in wages for administrators, professional staff, faculty, support staff, part-time support staff, and adjunct faculty. Full-time administrators, professional staff, faculty, and support staff who are eligible would receive step advances. The MCCC Maintenance Association Agreement that is in effect until June 30, 2021 has been extended by two months and will now terminate on August 31, 2021. The contract is currently in negotiations. Student assistant wages are budgeted at minimum wage (\$9.87) and will increase to \$10.10 in January 2022 (unless otherwise determined by the U.S. Bureau of Labor Statistics).

The following tables illustrate the wage adjustments by employee group from 2007-2008 to 2021-2022:

PERCENTAGE OF TOTAL EXPENSES THAT ARE WAGES AND FRINGES

Fiscal Year	Wages	Fringes	Total Wages and Fringes
2002-03	60%	22%	82%
2003-04	59%	24%	83%
2004-05	60%	23%	83%
2005-06	58%	25%	83%
2006-07	59%	25%	84%
2007-08	58%	26%	84%
2008-09	57%	26%	83%
2009-10	59%	27%	86%
2010-11	57%	28%	85%
2011-12	57%	28%	85%
2012-13	55%	29%	84%
2013-14	55%	29%	84%
2014-15	55%	30%	85%
2015-16	56%	27%	83%
2016-17	58%	27%	85%
2017-18	57%	26%	83%
2018-19	56%	28%	84%
2019-20	58%	29%	87%
2020-21*	56%	28%	84%
2021-22*	55%	28%	83%
20 Yr Avg	57%	27%	84%

*Budgeted

Table 3.3

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%		
2019-2020	X	1%		
2020-2021	X			X
2021-2022	x			x

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%		
2019-2020	X	1%		
2020-2021	X			X
2021-2022	X			X

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

Table 3.4

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%		
2019-2020	X	1%		
2020-2021	X			X
2021-2022	X			X

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%		
2019-2020	1%		
2020-2021			X
2021-2022			X

* \$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 3.5

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%		
2020-2021	NA			X
2021-2022	<i>Currently in Negotiations (June 2021)</i>			

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	\$9.45	
2019-2020	\$9.65	
2020-2021	\$9.87	
2021-2022	\$10.10	

Table 3.6

Full-time Faculty

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2006-2007	X	3%		
2007-2008	X	3%		
2008-2009	X	3%		
2009-2010	X	3%		
2010-2011	X		\$500*	X
2011-2012	X		\$1,000*	X
2012-2013	X		\$500*	X
2013-2014	X	1%	\$500	
2014-2015	X	1%		
2015-2016	X	1%		
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		
2019-2020	X	1%	\$100/\$1,000^	
2020-2021	X	1%		
2021-2022	X			X

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

^Off-Schedule paid to faculty members as follows: \$100 for those on steps 1-11 and \$1,000 for those on step 12 during the 2018-19 contract year.

FY	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	Indep Study - lecture	Indep Study - lecture /lab	Drama (per semester)	Agora (per semester)	Literary Arts Mag.	Club Advisors
2006-2007	\$60.63		\$34.80		\$60.63		\$34.80				\$1,067.00	\$618.00	\$898.00	\$1,010.00
2007-2008	\$62.45		\$35.84		\$62.45		\$35.84				\$1,099.00	\$637.00	\$925.00	\$1,041.00
2008-2009	\$64.32		\$36.92		\$64.32		\$36.92				\$1,132.00	\$656.00	\$953.00	\$1,072.00
2009-2010	\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
2010-2011	\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
2011-2012	\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
2012-2013	\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
2013-2014	\$66.91		\$38.41		\$66.91		\$38.41				\$1,178.00	\$682.00	\$992.00	\$1,115.00
2014-2015	\$67.58		\$38.79		\$67.58		\$38.79				\$1,189.00	\$689.00	\$1,002.00	\$1,126.00
2015-2016	\$68.26		\$39.18		\$68.26		\$39.18				\$1,201.00	\$695.00	\$1,012.00	\$1,137.00
2016-2017	\$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	\$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	\$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
2019-2020	\$70.33	\$52.04	\$40.37	\$27.49	\$70.33	\$45.47	\$40.37	\$24.03	\$300.00	\$350.00	\$1,263.00	\$730.00	\$1,064.00	\$1,195.00
2020-2021	\$71.03	\$52.56	\$40.77	\$27.76	\$71.03	\$45.92	\$40.77	\$24.27	\$303.00	\$354.00	\$1,276.00	\$737.00	\$1,075.00	\$1,207.00
2021-2022	\$71.03	\$52.56	\$40.77	\$27.76	\$71.03	\$45.92	\$40.77	\$24.27	\$303.00	\$354.00	\$1,276.00	\$737.00	\$1,075.00	\$1,207.00

Table 3.7

All employees of Monroe County Community College are required by law to participate in the Michigan Public School Employees Retirement System (MPSERS). 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 MPSERS plan. MPSERS 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 following table illustrates the retirement contribution rates paid by the College:

RETIREMENT - EMPLOYER CONTRIBUTION RATES				
	MPERS Defined Contribution	MPERS Defined Benefit	ORP Employed before:	ORP Employed After:
2019-2020	29.96%	25.55% - 30.16%	25.55% - 30.16%	12%
2020-2021	29.96%	26.25% - 30.16%	26.25% - 30.16%	12%
2021-2022	29.96%	26.31% - 30.16%	26.31% - 30.16%	12%

Table 3.8

As has been the practice over the past few years, during FY21 the organization was analyzed and changes were made in how the College is organized and staffed. Organizational lines of reporting were updated to move the Library back under Enrollment Management and Student Services.

In balancing the budget, numerous additions, cuts and adjustments were made throughout the various cost centers and activities. Despite the fact that the FY22 budget contains new initiatives and, in some cases additional funding, balancing the budget proved to be challenging due to the residual effects of the Pandemic and the resulting uncertainty of state appropriations and enrollment. Higher education leaders continue to contemplate the short and long-term effects of the Pandemic and the possibility of a “second wave” of cases in the fall. This uncertainty has limited the college’s ability to address all of the needs that currently exist including the ability to add new programs and services.

The budget includes recommended transfers to the General Fund from the Endowment Fund (\$164,259) and the Maintenance and Replacement Fund (\$69,849). The Endowment Fund transfer will fund instructional capital outlay purchases and the transfer from the Maintenance and Replacement Fund will fund capital outlay purchases for Campus Planning and Facilities.

The proposed budget also includes a transfer from the General Fund to the Unexpended Plant Fund of \$1,000,000 to be used to retire the long-term debt associated with the HVAC project. This transfer is made possible due to a projected increase to unrestricted net position resulting from 2020-2021 revenues being greater than expenses. If approved, this transfer will be made following the completion of the 2020-2021 audit.

The College's long-term debt obligation for the HVAC project has an outstanding balance at the close of FY21 of \$11,982,537.69. Interest and principal payments in FY 2021-2022 will total \$1,436,118.51 (See Table 8.2 for the complete payment schedule).

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 Millage Maintenance and Improvement 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 Foundation). The Millage Maintenance and Improvement Fund will receive funding for five more years from Monroe County property taxes as the electorate approved a zero-increase renewal of this 5-year millage (2021-2025) on the November 3, 2020 general election ballot.

Following is a summary of next year's proposed General Fund budget. It is recommended that any additions to the College's unrestricted net position following the 2020-2021 audit be transferred to the Unexpended Plant Fund to be used for payments on the HVAC project loan.

GENERAL FUND REVENUES AND EXPENSES

Table 3.9

	Budget	Budget	2020-2021 to 2021-2022	
			Difference	
Revenue:	2020-2021	2021-2022	\$	%
Tuition & Fees	\$ 6,734,195	\$ 6,378,822	\$ (355,373)	-5.28%
Property Taxes	13,822,434	14,187,269	364,835	2.64%
State Appropriation*	5,096,071	5,419,300	323,229	6.34%
Investment Income	21,000	5,505	(15,495)	-73.79%
Other	182,820	177,610	(5,210)	-2.85%
Total	\$ 25,856,520	\$ 26,168,506	\$ 311,986	1.21%
Expenses:				
Full-time Faculty	\$ 4,991,364	\$ 5,081,393	\$ 90,029	1.80%
Extra-contractual Faculty	834,509	807,676	(26,833)	-3.22%
Adjunct Faculty	1,619,451	1,509,344	(110,107)	-6.80%
Faculty Wages	\$ 7,445,324	\$ 7,398,413	\$ (46,911)	-0.63%
Administration	2,576,314	2,797,001	220,687	8.57%
Professional Staff	745,219	724,022	(21,197)	-2.84%
Support Staff	2,484,040	2,416,944	(67,096)	-2.70%
Maintenance	998,864	1,046,046	47,182	4.72%
Student Assistants	53,816	120,006	66,190	122.99%
Opt Out	27,750	29,375	1,625	5.9%
Total Wages	\$ 14,331,327	\$ 14,531,807	\$ 200,480	1.40%
Fringe Benefits	7,064,987	7,337,947	272,960	3.86%
Total Wages & Fringes	\$ 21,396,314	\$ 21,869,754	\$ 473,440	2.21%
Services	1,128,942	1,217,039	88,097	7.80%
Supplies	896,640	882,545	(14,095)	-1.57%
Rent/Utilities/Insurance	1,096,057	1,102,975	6,918	0.63%
Other	871,200	895,128	23,928	2.75%
Capital Outlay	100,005	310,173	210,168	210.16%
Contingency	137,507	125,000	(12,507)	-9.1%
Total Expenses	\$ 25,626,665	\$ 26,402,614	\$ 775,949	3.03%
Transfers In	-	(234,108)	(234,108)	
Transfers Out	2,000,000	1,000,000	(1,000,000)	
Total Expenses & Transfers	\$ 27,626,665	\$ 27,168,506	\$ (458,159)	-1.66%
Revenue Greater / (Less) Than Expenses & Transfers	\$ (1,770,145)	\$ (1,000,000)		

* 2020-21 and 2021-22 State Appropriations excludes UAAL of \$1,400,000

REVENUES AND EXPENSES – TOTAL OPERATIONS

(Does Not Include Transfers)

FY	G/F	TECH	M&R	TOTAL
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	26,818,804	1,220,316	450,000	28,489,120
Expenses	23,807,859	1,152,345	174,230	25,134,434
R>E	3,010,945	67,971	275,770	3,354,686
18-19				
Revenues	26,856,209	1,206,835	150,000	28,213,044
Expenses	24,278,892	821,810	98,716	25,199,418
R>E	2,577,317	385,025	51,284	3,013,626
19-20				
Revenues	26,086,407	1,009,073	125,000	27,220,480
Expenses	23,571,481	1,295,400	116,999	24,983,880
R>E	2,514,926	(286,327)	8,001	2,236,600
20-21*				
Revenues	25,856,520	1,175,000	7,000	27,038,520
Expenses	25,626,665	1,173,600	243,151	27,043,416
R>E	229,855	1,400	(236,151)	(4,896)
21-22*				
Revenues	26,168,506	1,132,669	53,871	27,355,046
Expenses	26,402,614	1,192,415	360,166	27,955,195
R>E	(234,108)	(59,746)	(306,295)	(600,149)

*Note: FY 2020-21 and FY 2021-22 are budget amounts

Table 3.10

GENERAL FUND REVENUES BY SOURCE

Revenues	2019-20 Actual	2020-21 Revised Budget	2021-22 Proposed	Increase / (Decrease)	% Change
Tuition & Fees	\$ 7,107,797	\$ 6,734,195	\$ 6,378,822	\$ (355,373)	-5.28%
Property Taxes	13,522,365	13,822,434	14,187,269	364,835	2.64%
State Appropriations	5,126,331	5,096,071	5,419,300	323,229	6.34%
Other	329,914	203,820	183,115	(20,705)	-10.16%
Totals:	\$ 26,086,407	\$ 25,856,520	\$ 26,168,506	\$ 311,986	1.21%

Table 3.11

REVENUE SOURCE BY PERCENTAGE OF TOTAL

Revenues	2019-20 Actual	2020-21 Revised Budget	2021-22 Proposed
Tuition & Fees	27.25%	26.04%	24.38%
Property Taxes	51.84%	53.46%	54.22%
State Appropriations	19.65%	19.71%	20.71%
Other	1.26%	0.79%	0.70%
	100.00%	100.00%	100.00%

Table 3.12

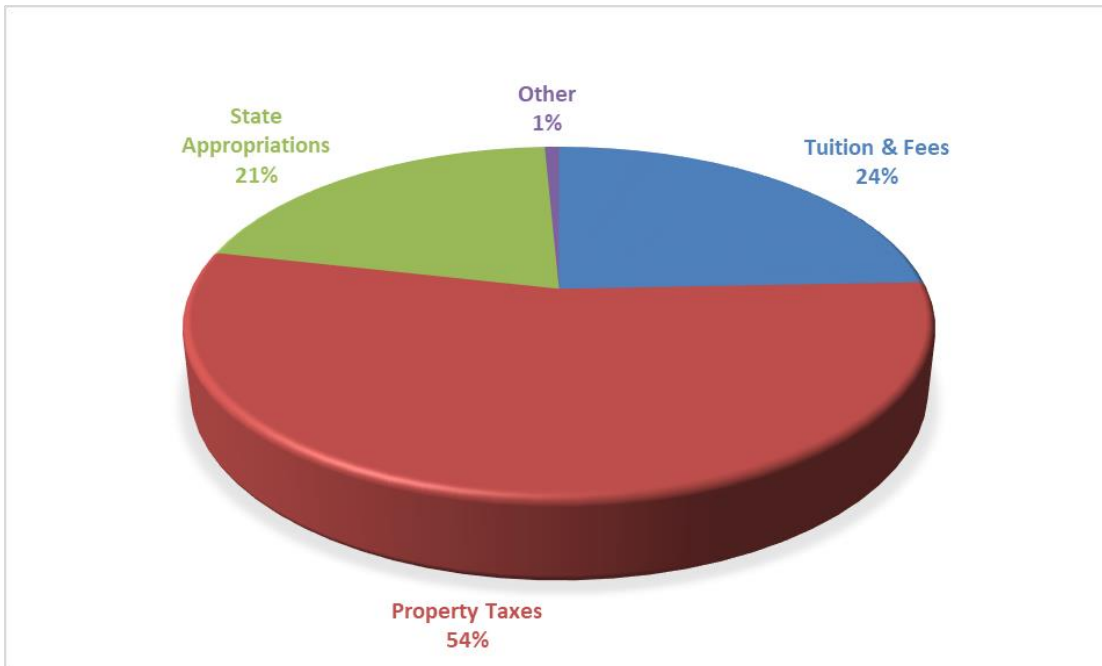


Figure 3.1

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

GENERAL FUND REVENUE HISTORY

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
2019-20	7,107,797	13,522,365	5,126,331	329,914	26,086,407
2018-19	7,883,339	12,988,218	5,565,844	418,809	26,856,210
2017-18	8,224,631	12,581,734	5,660,614	351,824	26,818,804
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

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
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
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 3.13

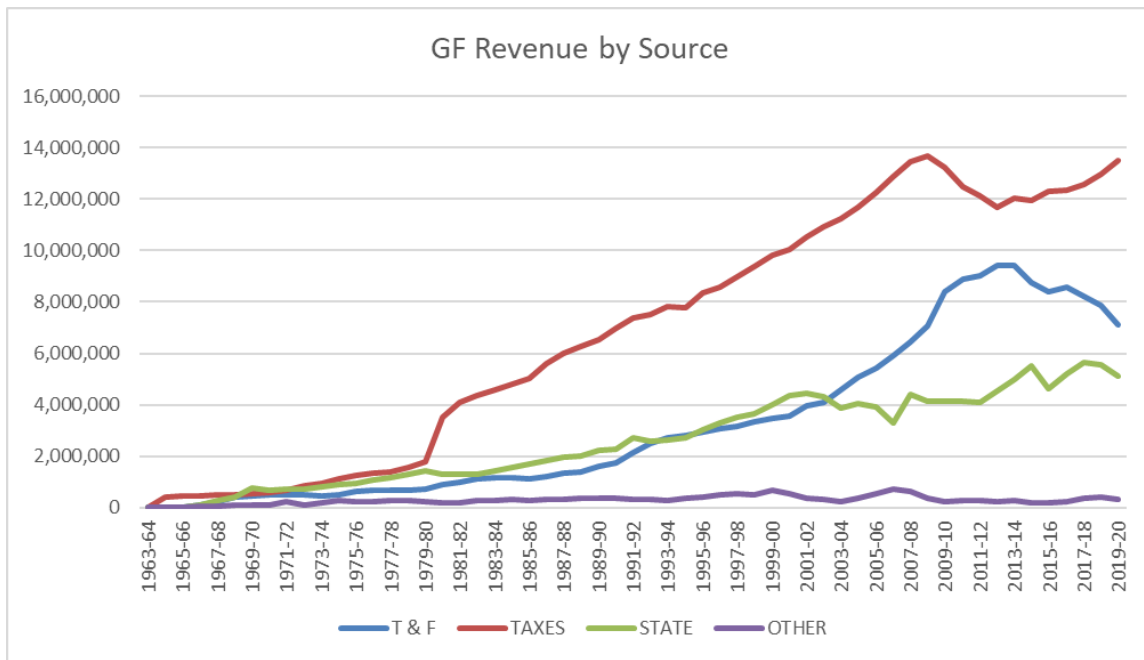


Figure 3.2

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 three academic semesters in the College's next fiscal year are Fall 2021, Winter 2022, and Summer 2022.

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 22, 2021, the Board voted to increase Monroe County resident tuition by 1.93 percent per billable contact hour and increase out-of-county tuition by 1.93 percent and out-of-state tuition by 1.95 percent.

Projected tuition and fee revenue for next year's budget is \$6,378,822. This represents a decrease of \$355,373 or -5.28 percent as compared to the current year's budget. When compared to 2020-2021 projected tuition and fee revenue, this is a \$56,321 decrease that equates to a -0.88 percent decrease over the current year. Tuition and fee revenue for 2021-2022 assumes no increase or decrease in billable contact hours as compared to 2020-2021 actual billable contact hours.

Table 3.13 shows the tuition rates over the past sixteen 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 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%)
Fall 2019	\$112.25 (+\$2.75 = 2.51%)	\$199.50 (+\$5 = 2.57%)	\$222 (+\$5.50 = 2.54%)
Fall 2020	\$114.50 (+\$2.25 = 1.97%)	\$203.50 (+\$4.00 = 1.97%)	\$226.50 (+\$4.50 = 1.98%)
Fall 2021	\$116.75 (+\$2.25 = 1.93%)	\$207.50 (+\$4.00 = 1.93%)	\$231.00 (+4.50 = 1.95%)

**Conversion from credit hour to billable contact hour basis

Table 3.14

State Appropriations

In FY 2000-2001, MCCC's state funding represented 23.7 percent of the total General Fund revenues. In the FY 2021-2022 budget, state appropriations represent 20.7 percent of total General Fund revenues, up from FY 2020-2021 (1.0 percent). While MCCC may never see a return to the level reached in FY 2000-2001, the FY 2021-2022 anticipated increase in state appropriations provides some stability to the general fund budget (total increase of \$323,229) should the final appropriation equal the projected amount.

At the time of preparing this proposed budget, State funding for Michigan community colleges has not been finalized. The Consensus Revenue Estimating Conference held in May reported that Michigan has about \$2 billion more in revenue than initially expected for this fiscal year due to federal stimulus dollars and increased consumer spending on goods (Detroit News, May 21, 2021). As a result, expected State revenue for the fiscal year 2022 budget was adjusted upwards from the January estimates by \$1.5 billion. However, according to the Michigan Community College Association (MCCA), the House and Senate remain far apart on several key points of difference as well as having significant policy differences with the Administration. With that in mind, on June 17 the Senate passed Senate Bill 537 that would allow the Legislature to remove the July 1 deadline to present the budget to the Governor if negotiations need to continue. It is anticipated that the House could consider passage of the bill in late June resulting in prolonged negotiations as the State moves toward its fiscal year end of September 30.

As the State budget is not finalized, the College's budget for State Appropriations was built using the Governor's recommended budget for fiscal year 2022. The Governor's recommendation is for flat operational funding as compared to FY20-21 and a one-time adjustment of \$102,600, which equates to a 2.2 percent increase in State funding.

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 recorded in the Retirement Designated Fund. The anticipated UAAL revenues and expenditures allocation for 2021-2022 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, \$1,618,975 in 2017-2018, \$1,437,376 in 2018-2019, \$1,398,690 in 2019-2020 and projected to be \$1.4 million in 2020-2021 and \$1.4 million in 2021-2022.

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 Monroe County electorate. In 1964, county voters approved a 1.25 mill levy to create the College. In 1980, a 1 mill increase was approved. The rate remained at 2.25 mills 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 exceeds 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 2016, the College requested voter approval for a .85 mill property tax levy for a period of 5 years to be used for critical maintenance and improvement projects. The request was approved by the voters and has generated revenues to complete Phase 1 of these needed projects. On November 3, 2020, the Monroe County electorate approved a zero-increase renewal of the .85 mill property tax levy for five years to complete Phase 2 of improvements (see Chapter 11).

For the 2021-2022 fiscal year, an increase in property tax revenues is projected. The budget includes a 2.64 percent increase (\$364,835) for property tax revenues. The projected 2021-2022 property tax revenue does not include an adjustment for the Frenchtown Township/DTE Fermi 2 tax appeal, as that has not yet been settled.

On June 11, 2018, the College learned that the DTE Electric Company had 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.

If DTE should prevail on its argument, the local taxing units would permanently lose over \$12.5 million in tax revenues each year. The College’s share of the total tax collection is 5.97 percent (approximately \$745,000 annually). A reduction in taxable value will adversely affect both the College’s General Fund and the Millage Maintenance and Improvement Fund.

The College has set aside the following funding for potential reimbursement of DTE tax revenue collected in 2018, 2019, 2020, and 2021: General Fund - \$925,000 (held in the Maintenance and Replacement Fund), and Millage Maintenance and Improvement Fund - \$432,697.

Frenchtown Township and DTE are currently in negotiations regarding the tax appeal.

Other Revenue

The 2021-2022 budget includes a 9.68 percent decrease (\$20,705) in Other Revenue. As can be seen below, the decrease is due primarily to an anticipated decline in investment income and rent of facilities and land.

Other Revenue represents revenue generated by the following activities:

Other Revenue:	2020-21	2020-21	Variance
Grant Reimbursements	-	-	-
Investment Income	21,000	5,505	(15,495)
Indirect Cost Recoveries	28,000	24,500	(3,500)
Culinary Sales	7,000	5,000	(2,000)
Non-Tuition Fees and Fines	28,800	32,590	3,790
Rent of Facilities and Land	109,320	104,320	(5,000)
Alumni Dues and Events	6,000	7,000	1,000
Other Events and Workshops	3,100	3,600	500
Bookstore Scholarship	(10,000)	(10,000)	-
Miscellaneous	10,600	10,600	-
	203,820	183,115	(20,705)

Table 3.15

The following table presents a four-year history of Other Revenue:

Other Revenue	History			
	2019-2020 Actuals	2018-2019 Actuals	2017-2018 Actuals	2016-2017 Actuals
Indirect Cost Recovery	25,540	23,467	38,044	19,728
Interest	113,089	186,244	94,557	11,115
Culinary Sales	4,122	11,818	13,638	13,019
Fines, Fees & Charges	32,469	37,860	28,899	6,846
Rent	125,072	137,319	150,605	178,092
Alumni Dues & Events	7,467	9,251	7,258	9,740
Student Government & Events	2,053	3,978	7,412	8,188
Miscellaneous Revenue	32,330	17,657	23,079	8,467
TOTAL	342,141	427,593	363,492	255,195

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 2018-19	Actual 2019-20	Budget 2020-21	Proposed 2021-22	20-21 to 21-22 \$	Difference %
Instruction	\$ 10,516,107	\$ 10,206,741	\$ 11,084,928	\$ 11,211,003	\$ 126,075	1.14%
Information Technology	1,179,534	1,228,730	1,331,826	1,350,798	18,972	1.42%
Public Service	210,083	184,836	171,478	208,204	36,726	21.42%
Instructional Support	3,591,387	3,309,890	3,253,004	3,349,760	96,756	2.97%
Student Services	2,700,669	2,525,330	2,722,427	2,845,600	123,173	4.52%
Institutional Administration	3,031,952	3,164,508	3,461,732	3,723,173	261,441	7.55%
Physical Plant Operations	3,049,160	2,951,445	3,601,270	3,714,076	112,806	3.13%
Total Expenses	\$ 24,278,892	\$ 23,571,481	\$ 25,626,665	\$ 26,402,614	\$ 775,949	3.03%
Transfer from Endowment Fund	\$ -	\$ -	\$ -	\$ (164,259)	\$ (164,259)	
Transfer from Technology Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from Auxiliary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from M&R Fund	\$ -	\$ (75,272)	\$ -	\$ (69,849)	\$ (69,849)	
Transfer to Unexpended Fund	861,945	1,690,000	2,000,000	1,000,000	(1,000,000)	
Transfers to Retirement Fund	225,000	-	-	-	-	
Transfers to M&R Fund	500,000	500,000	-	-	-	
Total Transfers to and (from) funds	\$ 1,586,945	\$ 2,114,728	\$ 2,000,000	\$ 765,892	\$ (1,234,108)	
Total Expenses and Transfers	\$ 25,865,837	\$ 25,686,209	\$ 27,626,665	\$ 27,168,506	\$ (458,159)	-1.66%

Table 3.17

PERCENTAGE OF TOTAL EXPENSES

	Actual	Budget	Proposed
	2019-20	2020-21	2021-22
Instruction	43.30%	43.26%	42.46%
Information Technology	5.21%	5.20%	5.12%
Public Service	0.78%	0.67%	0.79%
Instructional Support	14.04%	12.69%	12.69%
Student Services	10.71%	10.62%	10.78%
Institutional Administration	13.43%	13.51%	14.10%
Physical Plant Operations	12.52%	14.05%	14.07%
Total	100.00%	100.00%	100.00%

Table 3.18

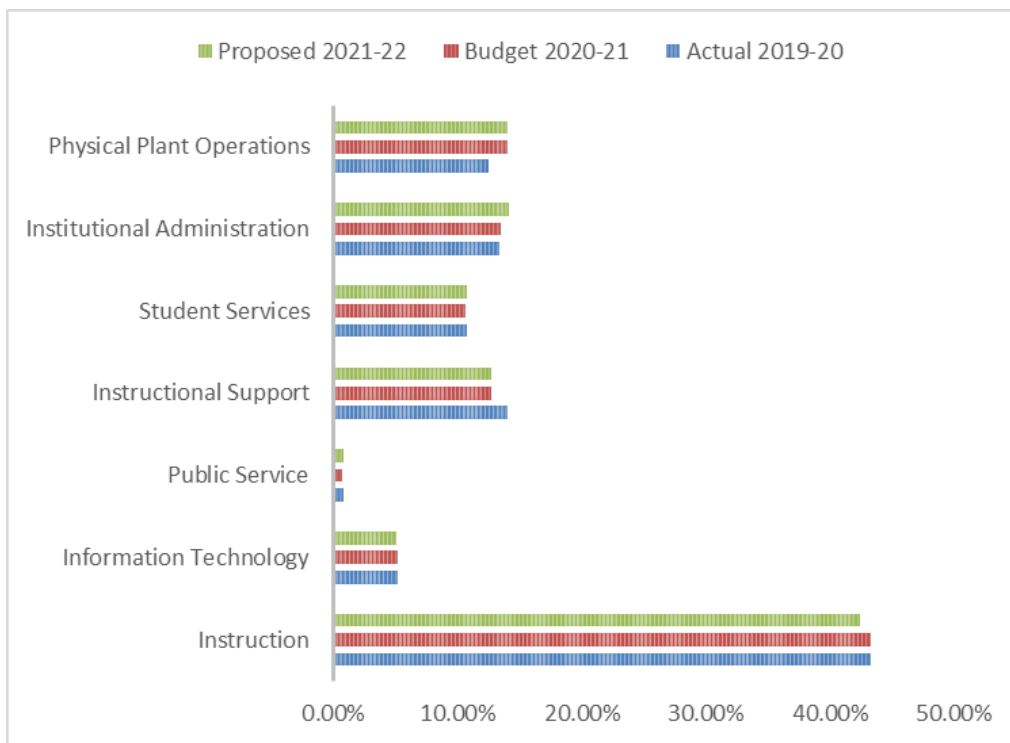


Figure 3.3

**GENERAL FUND
EXPENSES BY CATEGORY**

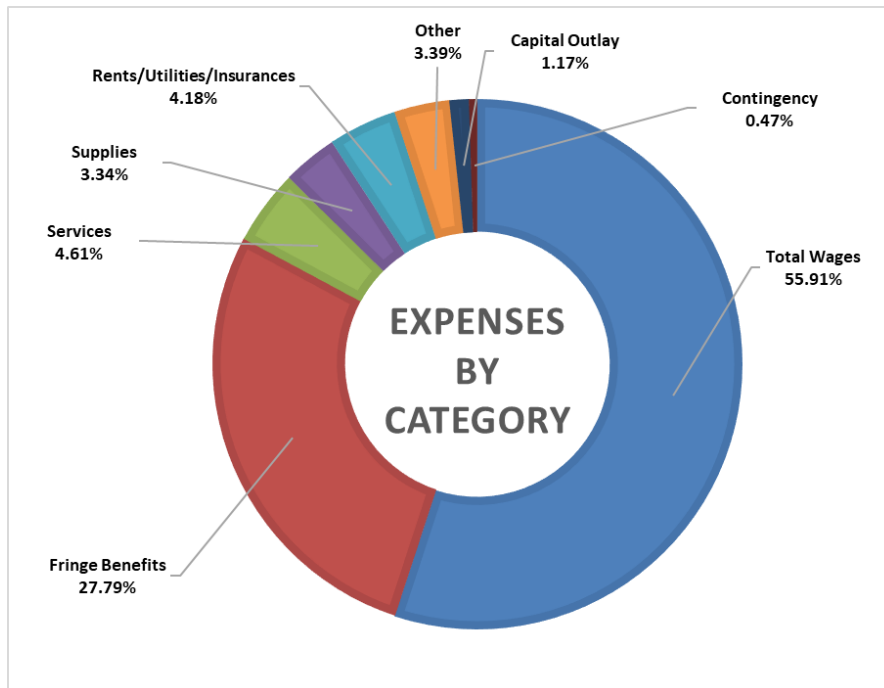
Expenses	Actual	Budget	Budget	20-21 to 21-22	
	2019-20	2020-21	2020-21	Difference	
				\$	%
Full-time Faculty	\$ 4,998,084	\$ 4,991,364	\$ 5,081,393	\$ 90,029	1.80%
Extra-contractual Faculty	768,615	834,509	807,676	(26,833)	-3.22%
Adjunct Faculty	1,253,883	1,619,451	1,509,344	(110,107)	-6.80%
Faculty Wages	\$ 7,020,582	\$ 7,445,324	\$ 7,398,413	\$ (46,911)	-0.63%
Administration	2,539,082	2,576,314	2,797,001	220,687	8.57%
Professional	756,755	745,219	724,022	(21,197)	-2.84%
Support Staff	2,316,565	2,484,040	2,416,944	(67,096)	-2.70%
Maintenance	872,222	998,864	1,046,046	47,182	4.72%
Student Assistants	177,425	53,816	120,006	66,190	122.99%
Opt Out	29,983	27,750	29,375	1,625	5.86%
Total Wages	\$ 13,712,614	\$ 14,331,327	\$ 14,531,807	\$ 200,480	1.40%
Fringe Benefits	6,735,216	7,064,987	7,337,947	272,960	3.86%
Total Wages & Fringes	\$ 20,447,830	\$ 21,396,314	\$ 21,869,754	\$ 473,440	2.21%
Services	835,759	1,128,942	1,217,039	88,097	7.80%
Supplies	693,950	896,640	882,545	(14,095)	-1.57%
Rents/Utilities/Insurances	726,702	1,096,057	1,102,975	6,918	0.63%
Other	699,055	871,200	895,128	23,928	2.75%
Capital Outlay	168,185	100,005	310,173	210,168	210.16%
Contingency	-	137,507	125,000	(12,507)	-9.10%
Total Expenses	\$ 23,571,481	\$ 25,626,665	\$ 26,402,614	\$ 775,949	3.03%
Net Transfers	2,114,728	294,835	765,892	471,057	
Total Expenses and Transfers	\$ 25,686,209	\$ 25,921,500	\$ 27,168,506	\$ 1,247,006	4.81%

Table 3.19

EXPENSES BY CATEGORY – PERCENTAGE OF TOTAL

	Actual	Budget	Budget
	2019-20	2020-21	2021-22
Full-time Faculty	21.20%	19.48%	19.25%
Extra-contractual Faculty	3.26%	3.26%	3.06%
Adjunct Faculty	5.32%	6.32%	5.72%
Total Faculty	29.78%	29.05%	28.02%
Administration	10.77%	10.05%	10.59%
Professional	3.21%	2.91%	2.74%
Support Staff	9.83%	9.69%	9.15%
Maintenance	3.70%	3.90%	3.96%
Student Assistants	0.75%	0.21%	0.45%
Opt Out	0.13%	0.11%	0.11%
Total Wages	58.17%	55.92%	55.04%
Fringe Benefits	28.57%	27.57%	27.79%
Total Wages & Fringes	86.75%	83.49%	82.83%
Services	3.55%	4.41%	4.61%
Supplies	2.94%	3.50%	3.34%
Rents/Utilities/Insurances	3.08%	4.28%	4.18%
Other	2.97%	3.40%	3.39%
Capital Outlay	0.71%	0.39%	1.17%
Contingency	0.00%	0.54%	0.47%
Total Expenses	100.00%	100.00%	100.00%

Table 3.20 (above); Figure 3.4 (below)



TRANSFERS FROM THE GENERAL FUND

TRANSFERS FROM THE GENERAL FUND TO/(FROM):								
<u>FY</u>	<u>Retirement Fund</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
17-18							1,624,000	\$ 1,624,000
18-19	225,000					500,000	861,945	\$ 1,586,945
19-20						424,728	1,690,000	\$ 2,114,728
Total	\$ 225,000	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 431,000	\$13,977,216	\$11,885,875	\$ 29,127,976
BUDGETED/APPROVED TRANSFERS FROM THE GENERAL FUND TO/(FROM):								
20-21							2,000,000	2,000,000
21-22					(164,259)	(69,849)	1,000,000	765,892
Total	\$ 225,000	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 266,741	\$13,907,367	\$14,885,875	\$ 31,893,868

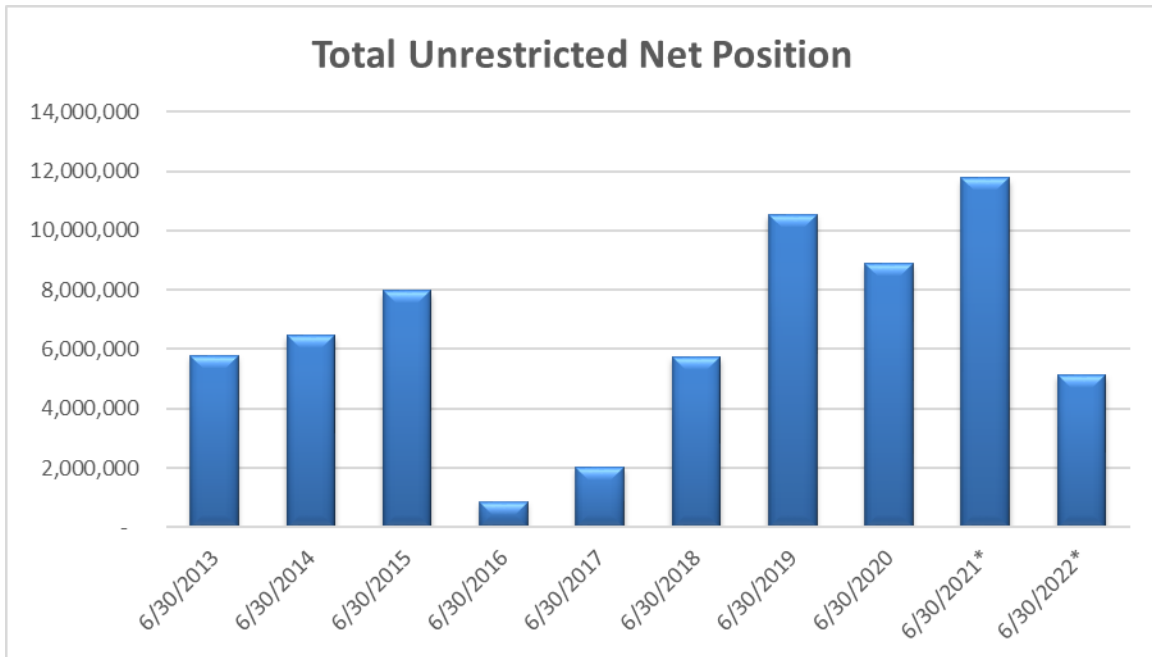
Table 3.21

UNRESTRICTED NET POSITION

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

UNRESTRICTED NET POSITION	6/30/2017 Actual	6/30/2018 Actual	6/30/2019 Actual	6/30/2020 Actual	6/30/2021 Projected	6/30/2022 Projected
Designations for Unrestricted Net Position:						
Working Capital	5,050,000	5,050,000	5,050,000	6,000,000	6,000,000	6,000,000
Contingencies	2,758,398	4,145,343	5,135,715	4,585,913	5,585,913	4,585,913
Technology Equipment	378,936	446,907	831,933	545,606	547,006	487,260
Auxiliary Activities	1,381,123	1,473,081	1,530,452	1,517,083	1,610,583	1,515,024
Student Loans	18,177	18,217	18,237	18,257	18,257	20,556
Quasi-Endowment	273,352	275,462	278,809	282,359	284,206	120,405
HVAC (Long-term Debt)	(13,036,407)	(13,628,873)	(13,277,385)	(11,995,732)	(10,438,747)	(9,846,218)
Major Maintenance and Renovation	531,392	820,507	1,385,841	1,833,471	1,612,070	1,250,776
Millage Maintenance and Improvement	4,683,844	7,156,653	9,594,179	6,098,732	6,564,678	1,015,180
Undesignated	-	-	-	-	-	-
Unrestricted Net Position without Pension Liability	2,038,816	5,757,298	10,547,781	8,885,689	11,783,966	5,148,896
MPSERS Net Pension Liability (Retirement)						
	(29,915,337)	(29,761,286)	(30,651,495)	(33,265,514)	(33,265,514)	(34,265,514)
MPSERS Net OPEB Liability (Health-Care Ret)						
		(11,458,191)	(11,018,223)	(10,270,202)	(10,270,202)	(9,970,202)
Total Unrestricted Net Position	(27,876,521)	(35,462,179)	(31,121,937)	(34,650,027)	(31,751,750)	(39,086,820)
UNRESTRICTED NET POSITION						
Total Unrestricted Net Position	2,038,816	5,757,298	10,547,781	8,885,689	11,783,966	5,148,896

Table 3.22



*Projected

Figure 3.5

COMPOSITE FINANCIAL INDICATOR SCORE (CFI)

The CFI methodology is used by the Higher Learning Commission (HLC) as a gauge of member institution's financial health. The score is calculated using four key financial ratios, assigning a strength factor to each based on a common scale and assigning a weight factor that allows weaknesses in some ratios to be quantitatively offset by strengths in others. The CFI measures all financial resources of the institution; therefore, The Foundation at MCCC and the Millage Maintenance and Improvement Fund financial data are included in the calculation of the ratios.

A strength factor ranging from 1 to 10 is assigned to each ratio. Strength factor is calculated by dividing the calculated ratio by the relevant value for 1. For example, if our strength factor for the primary reserve ratio is .79, it means our ratio is .79x higher than the lowest acceptable score. A factor of 1 means the calculated ratio indicates financial stress, 3 means the ratio indicates relative financial health, and 10 represents excellent financial health.

Weights are also assigned to each ratio, with the weighting more heavily skewed toward measurement of retained wealth and less toward current operations.

The following table shows the current ratio calculation and the strength and weight assigned to each, using HLC's new official calculation that excludes the impact of GASB 68:

	Ratio	Strength	Weight	CFI
Primary Reserve Ratio	0.391	2.939	0.35	1.03
Net Operating Revenue Ratio	0.067	5.183	0.10	0.52
Return on Net Assets Ratio	0.075	3.751	0.20	0.75
Viability Ratio	1.160	2.781	0.35	0.97
CFI Score	1.693	14.65	1.00	3.27

Table 3.23

The HLC identifies three zones in which scores fall: "Above the Zone" (1.1 to 10), "In the Zone" (0 to 1.0), and "Below the Zone" (-4.0 to -0.1). Each zone specifies a range of CFI scores that assist the HLC in identifying institutions that may be in financial distress and need further review.

The following table shows the current CFI score and historical trend for MCCC, using HLC's official score that excludes the impact of GASB 68.

Composite Financial Index (CFI)						
	INCLUDES MILLAGE AND FOUNDATION FUNDS					
	2020	2019	2018	2017	2016	2015
Primary Reserve Ratio	1.03	1.11	0.79	0.49	0.34	0.93
Net Operating Revenue Ratio	0.52	0.80	1.00	1.00	(0.06)	(0.06)
Return on Net Assets Ratio	0.75	0.67	1.28	1.10	(0.08)	0.02
Viability Ratio	0.97	0.95	0.58	0.34	0.23	3.50
CFI	3.27	3.53	3.65	2.93	0.43	4.39

Table 3.24

Notes on CFI:

- The CFI blends the four key measures of financial health into a single a number.
- This presents a more balanced view where weaknesses in one number may be offset by a strength in another.
- The Higher Learning Commission may request additional financial documents if the CFI is below 1.0 in the first year.
- Two consecutive years where the CFI is below 1.0 results in the institution being required to submit a report and additional financial documents.

CFI Explanation and Summary

In FY16, MCCC's CFI dropped below 1.0 due to the College's long-term debt for the HVAC project, which placed MCCC into HLC's "In the Zone" zone. The College was not required to submit anything to the HLC. In FY17, the CFI moved "Above the Zone" due to the Millage funds.

CFI Glossary

Primary Reserve Ratio – The Primary Reserve Ratio measures the financial strength of the institution by comparing expendable net assets to total expenses. A Primary Reserve Ratio of .4 or better is advisable to give the institution the flexibility to transform the enterprise. The implication of .4 is that the institution would have the ability to cover about five months of expenses from reserves. Generally, institutions operating at this level rely on internal cash flow to meet short-term needs, are able to carry on reasonable level of facilities maintenance, and appear capable of managing modest unforeseen adverse financial events.

Net Operating Revenue Ratio – A positive ratio indicates that the institution experienced an operating surplus for the year. Generally, the larger the surplus the stronger the institution's financial performance as a result of the year's activities. A negative ratio indicates a loss for the year. A small deficit in a particular year may be relatively unimportant if the institution is financially strong, is aware of the causes of the deficit and has a plan in place that cures the deficit. Large deficits and structural deficits are usually a bad sign.

Return on Net Assets Ratio – This ratio determines whether the institution is financially better off than in previous years by measuring total economic return. A decline in this ratio may be appropriate and even warranted if it reflects a strategy to better fulfill the institution's mission. On the other hand, an improving trend in this ratio indicates that the institution is increasing its net assets and is likely to be able to set aside financial resources to strengthen its future financial flexibility.

Viability Ratio – The Viability Ratio measures one of the most basic determinates of clear financial health: the availability of expendable net assets to cover debt should the institution need to settle its obligations as of the balance sheet date. For example, a viability ratio of 1.25 means that reserves exceed total obligations by one quarter. The recommended range of this ratio is between 1.25 and 2.00.

THREE-YEAR FORECAST

The purpose of the financial forecast is to evaluate current and future fiscal conditions to guide policy and programmatic decisions. A financial forecast is a fiscal management tool that presents estimated information based on past, current, and projected financial conditions.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Approved	Proposed	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Revenues					
Tuition & Fees	\$ 6,734,195	\$ 6,378,822	\$ 6,378,822	\$ 6,378,822	\$ 6,378,822
Property Tax	13,822,434	14,187,269	14,045,396	14,185,850	14,327,709
State Appropriation	5,096,071	5,419,300	5,522,686	5,575,413	5,628,667
Other	203,820	183,115	200,876	202,830	204,803
Total Revenues	25,856,520	26,168,506	26,147,780	26,342,915	26,540,001
Expenses					
Salaries	14,331,327	14,531,807	14,583,821	14,585,033	14,586,257
Fringe Benefits	7,064,987	7,337,947	7,443,138	7,520,546	7,599,969
Services	1,128,942	1,217,039	1,241,380	1,253,794	1,266,332
Supplies	896,640	882,545	900,196	909,198	918,290
Rents/Utilities/Insurances	1,096,057	1,102,975	1,125,035	1,147,535	1,170,486
Other	871,200	895,128	913,031	922,161	931,382
Capital Outlay	100,005	310,173	148,883	148,883	148,883
Contingency	137,507	125,000	125,000	125,000	125,000
Total Expenses	25,626,665	26,402,614	26,480,483	26,612,149	26,746,599
Revenues over/(under) Expenses	229,855	(234,108)	(332,703)	(269,235)	(206,598)
Transfers					
Transfer to/from Technology (20) Fund	0	0	0	0	0
Transfer to/from Auxiliary (33) Fund	0	0	0	0	0
Transfer to/from Endowment (61) Fund	0	(164,259)	0	0	0
Transfer to/from Unexpended (71) Fund	2,000,000	1,000,000	1,236,075	1,236,075	1,236,075
Transfer to/from M&R (80) Fund	0	(69,849)	0	0	0
Total Transfers	2,000,000	765,892	1,236,075	1,236,075	1,236,075
Net Increase/(Decrease)	(1,770,145)	(1,000,000)	(1,568,778)	(1,505,310)	(1,442,673)
Beginning Fund Balance	10,585,914	11,585,913	11,585,913	10,767,136	10,011,826
Previous Year Revenues over Expenses	2,770,144	1,000,000	750,000	750,000	750,000
Ending Fund Balance	11,585,913	11,585,913	10,767,136	10,011,826	9,319,153

Table 3.25

The forecast as presented is built upon the following assumptions:

- Billable Contact Hours (as calculated based upon actual tuition revenue) – 0 percent increase/decrease projected each year (2022-23, 2023-24, 2024-25)
- Tuition and Fees – 1 percent increase projected each year (2022-23, 2023-24, 2024-25)
- Property Tax – 1 percent decrease projected in 2022-23 and a 1 percent increase each year thereafter (2023-24, 2024-25)
- State Appropriation – 2 percent increase projected in 2022-23 and a 1 percent increase projected in the following two years (2023-24 and 2024-25)
- Average Salary Increase – 0 percent increase projected each year (2022-23, 2023-24, 2024-25)
- Health Care Hard Cap Rate – 3.7 percent increase projected in 2022-23; 3 percent increase projected in 2023-24, 2024-25
- Actual Revenues over Expenses as Compared to Budget - \$750,00 each year (2022-23, 2023-24, 2024-25)

RENOVATION PROJECTS

The 2021-2022 General Fund budget includes funding for the following renovation projects:

Fund	Cost Center	Number	Description	2020-2021 Budget Request
01	7200	5.379.000	Disposal of Asbestos Countertops (Ceramics Lab)	\$2,920
TOTAL GENERAL FUND RENOVATION				\$2,920

Table 3.26

REQUESTED CAPITAL OUTLAY

The 2021-2022 General Fund budget includes funding for capital outlay purchases as listed below.

Fund	Cost Center	Number	Description	2021-2022 Budget Request
01	1110	5810000	Rotary Sieve and Replacement Screens	\$ 324
01	1300	5810000	ProtoTrak Mill (2)	\$ 60,000
01	1300	5810000	Cars for Auto Lab	\$ 15,000
01	1300	5810000	Plasma Water Table	\$ 130,000
01	1440	5810000	G5 Ventilator	\$ 35,000
TOTAL INSTRUCTION				\$ 240,324
01	7200	5870000	2021 Ford F-150 (without tail gate lift)	\$ 42,858
01	7200	5870000	Gravelly Side-by-Side UTV	\$ 26,991
TOTAL PHYSICAL PLANT				\$ 69,849
GRAND TOTAL CAPITAL OUTLAY				\$ 310,173

Table 3.27

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 is 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 multi-employer 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, 2019, the MPSERS net pension liability was over \$33.78 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. As of September 30, 2019, the MPSERS net OPEB liability was over \$14.16 billion.

BACK-UP INFORMATION
2021-2022 BUDGET
RETIREMENT DESIGNATED FUND

	ACTUAL 2019-2020	PROJECTED 2020-2021	BUDGET 2021-2022
Revenue:			
UAAL Rate Stabilization	\$ 1,398,690	\$ 1,400,000	\$ 1,400,000
	\$ 1,398,690	\$ 1,400,000	\$ 1,400,000
Instruction	1,650,656	680,000	1,005,510
Information Technology	168,292	95,000	119,810
Public Services	32,028	25,000	18,900
Instructional Support	382,480	125,000	274,800
Student Services	347,517	150,000	218,550
Institutional Administration	336,452	150,000	251,830
Physical Plant	347,264	175,000	210,600
Expense	\$ 3,264,688	\$ 1,400,000	\$ 2,100,000
Revenue Greater / (Less) Than Expenses	\$ (1,865,998)	\$ -	\$ (700,000)
Transfer from General Fund	-	-	-
Transfer to Unexpended Fund	(68,986)	-	-
Total Transfers In/(Out)	\$ (68,986)	\$ -	\$ -
Revenue Greater / (Less) Than Expenses & Transfers	\$ (1,934,984)	\$ -	\$ (700,000)
Beginning Net Position	(41,600,732)	(43,535,716)	(43,535,716)
Ending Net Position	\$ (43,535,716)	\$ (43,535,716)	\$ (44,235,716)

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.

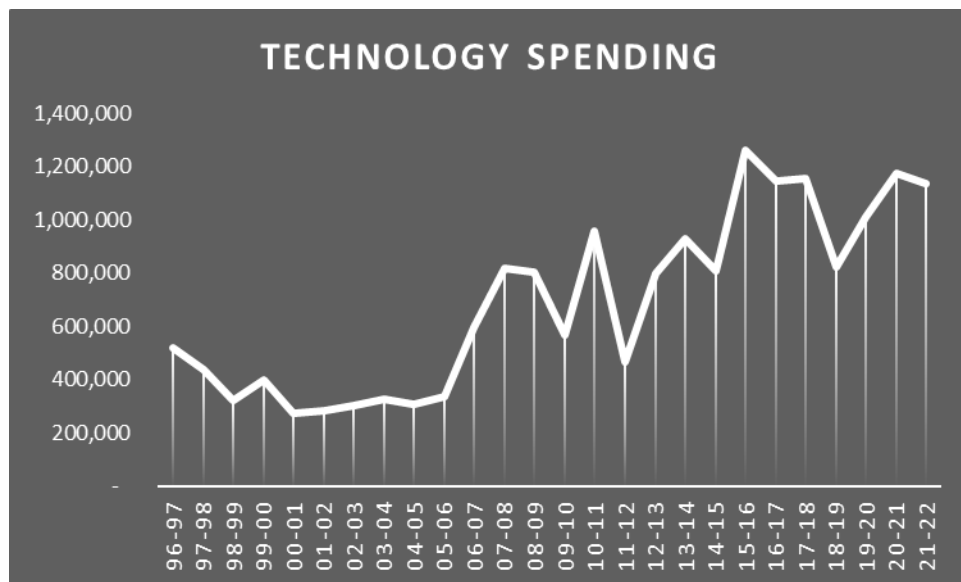


Figure 5.1

**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
22	17-18	1,220,316	1,152,345	67,971	-	67,971	446,907
23	18-19	1,206,835	821,810	385,025	-	385,025	831,933
24	19-20	1,009,073	1,295,400	(286,327)	-	(286,327)	545,606
Projected	20-21	1,175,000	1,173,600	1,400	-	1,400	547,006
Proposed	21-22	1,132,669	1,192,415	(59,746)	-	(59,746)	487,260

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
 \$25.00/billable contact hour beginning fall 2020

Table 5.1

BACK-UP INFORMATION
2021-2022 BUDGET

DESIGNATED FUND
Institutional Technology Fund Budget

	Actual 2019-20	Projected 2020-21	Budget 2021-22
Revenue:			
Student Fees	\$ 1,009,073	\$ 1,175,000	\$ 1,132,669
Insurance Proceeds	-	-	-
	\$ 1,009,073	\$ 1,175,000	\$ 1,132,669
Instruction	231,487	60,000	159,168
Information Technology	839,669	825,000	776,616
Public Services	540	3,600	3,821
Instructional Support	148,075	115,000	112,736
Student Services	20,553	90,000	80,611
Institutional Administration	38,720	50,000	45,710
Physical Plant	16,356	30,000	13,753
Expense	\$ 1,295,400	\$ 1,173,600	\$ 1,192,415
Revenue Greater (Less Than) Expense	\$ (286,327)	\$ 1,400	\$ (59,746)
Transfer to General Fund	-	-	-
Revenue Greater / (Less) Than Expenses & Transfers	\$ (286,327)	\$ 1,400	\$ (59,746)
Beginning Net Position	831,933	545,606	547,006
Ending Net Position	\$ 545,606	\$ 547,006	\$ 487,260

Table 5.2

PROPOSED EXPENSES
Software and Hardware

Fund	Cost Center	Number	Description	2021-2022 Budget Request
20	1210	5563000	MSDN-Azure Developer Tools/Dreamspark Membership, VM Ware Academic Partnership, MS-Academy Membership	\$ 2,000
20	1210	5563000	AppleCare Service Contract for MAC Computer lab	\$ 4,000
20	1210	5810000	25 Apple/Mac Computers for Media/Graphic Design Lab	\$ 60,000
20	1260	5810000	Update to Software in the Cuisine 1300 Restaurant	\$ 1,200
20	1300	5275000	RSMeans Online Complete Library (Student Version)	\$ 2,200
20	1300	5275000	SketchUp Pro 2018	\$ 300
20	1300	5275000	Automation Studio Software (additional stations)	\$ 1,646
20	1300	5275000	Allen-Bradley Rockwell Automation Software	\$ 2,140
20	1300	5275000	CATIA V5-6R2019	\$ 3,070
20	1300	5275000	FANUC RoboGuide Simulation Software	\$ 1,000
20	1300	5275000	ALLDATA Repair (Education & Library Edition)	\$ 975
20	1300	5275000	CarSim	\$ 500
20	1300	5275000	C.A.S. Scan Tool Software	\$ 2,000
20	1300	5275000	Mitchell Online	\$ 1,099
20	1300	5275000	LabVIEW 2017	\$ 1,650
20	1300	5275000	Multisim 14.1	\$ 1,320
20	1300	5275000	SolidWorks	\$ 3,000
20	1300	5275000	Mastercam	\$ 1,560
20	1300	5275000	LanSchool	\$ 375
20	1300	5275000	AWS Digital Library	\$ 2,400
20	1300	5275000	Snap-On Verus software update	\$ 982
20	1300	5810000	High-Res Laser Data Projectors: Epson PowerLite L400U x 2 Design Lab	\$ 5,000
20	1300	5810000	Replacement Computers T 175	\$ 52,000
20	1410	5275000	ParScore Software renewal	\$ 475
20	1410	5275000	IN4ES, Dual scanner onsite maintenance agreement	\$ 1,151
20	1410	5275000	Lexicomp (\$26/student x 144)	\$ 3,700
20	1410	5275000	ExamSoft Support Package	\$ 1,500
20	1420	5275000	Lexicomp (\$26/student x 24)	\$ 625
20	1440	5275000	Lexicomp license (\$26/student x 50)	\$ 1,300
INSTRUCTION				\$ 159,168
20	2510	5218000	Upgrade Imagenow imaging system	\$ 20,000
20	2510	5275000	Colleague software support, per contract	\$ 274,288
20	2510	5275000	PayPal Volume Fees Estimate 7/1/21 - 6/30/22	\$ 1,700
20	2510	5275000	Entrinsik Informer support	\$ 3,580
20	2510	5275000	Perfectforms support	\$ 780
20	2510	5275000	Perceptive Content (aka ImageNow) Support	\$ 10,298
20	2510	5519000	Ellucian On-Demand Subscription Library	\$ 1,000
20	2520	5231000	Monitors and Printers	\$ 6,000
20	2520	5231000	Sound systems, Classroom Equipment, Media Players	\$ 10,000
20	2520	5231000	Network Switch Annual Maintenance Agreement	\$ 8,000
20	2520	5231000	Backup Application software renewal and support	\$ 24,300
20	2520	5231000	UPS Service and Supprt Contract	\$ 7,500
20	2520	5231000	Email spam and security	\$ 13,600
20	2520	5275000	Computer and Network Security Software support	\$ 22,750
20	2520	5275000	Wireless Management Software support	\$ 8,000
20	2520	5275000	Microsoft Campus Agreement	\$ 66,235
20	2520	5275000	Vmware Vsphere Enterprise Plus and View Software Support	\$ 5,000
20	2520	5275000	GlobalSign Certificate Software support	\$ 2,500
20	2520	5275000	SchoolDude IT	\$ 3,800
20	2520	5275000	Adobe Creative Clous Suite	\$ 21,250
20	2520	5275000	Stratodesk software renewal	\$ 1,200
20	2520	5350000	Computer supplies, parts, and misc replacement items	\$ 15,000
20	2520	5353000	Cleaner, lamps, batteries, cords, tape, and other consumable items	\$ 11,500
20	2520	5519000	Training	\$ 7,500
20	2520	5541000	Main Campus Internet	\$ 13,680
20	2520	5541000	Whitman Center point to point	\$ 16,800
20	2520	5541000	2nd internet connection 1GB to Main Campus	\$ 19,155
20	2520	5541000	Network change and IP addressing fees	\$ 1,000
20	2520	5820000	VDI servers	\$ 148,200
20	2520	5820000	Network security	\$ 10,000
20	2520	5820000	VDI end point devices	\$ 2,000
20	2520	5820000	IT Closet UPS	\$ 20,000
INFORMATION TECHNOLOGY				\$ 776,616

Designated Fund Proposed Expenses continued on next page.

Fund	Cost Center	Number	Description	2021-2022 Budget Request
20	3240	5275000	EMS Professional - Annual Service Agreement	\$ 3,821
PUBLIC SERVICE				\$ 3,821
20	4100	5275000	ILS OCLC World Share + Hosted Content DM	\$ 44,575
20	4100	5275000	OCLC Hosted Ezproxy anticipated 5% increase	\$ 3,214
20	4100	5275000	Springshare LibGuides	\$ 2,987
20	4100	5275000	Cataloguers Desktop	\$ 685
20	4100	5275000	Sears Subject Headings	\$ 176
20	4100	5275000	RDA Toolkit ALA (American Library Association)	\$ 195
20	4100	5275000	ChatStaff After Hours Reference Staffing	\$ 1,550
20	4100	5275000	LibraryHelp3 Chat Software	\$ 315
20	4100	5275000	Tech Smith Maintenance Agreement for Camtasia (2 x \$84.50)	\$ 169
20	4310	5275000	CMS license	\$ 41,000
20	4310	5275000	Responsdus Lockdown Browser	\$ 3,500
20	4310	5275000	Plagiarism Detection	\$ 3,500
20	4310	5275000	Watermark (was Evaluation Kit) cover all (including HLTH)	\$ 5,625
20	4310	5275000	Zoom licenses	\$ 2,000
20	4310	5275000	Kahoot/Poll Anywhere (replaces "Clickers")	\$ 300
20	4310	5275000	SPSS	\$ 350
20	4310	5275000	Survey Monkey	\$ 300
20	4350	5275000	Tutor Trac	\$ 975
20	4350	5275000	Mojo	\$ 1,320
INSTRUCTIONAL SUPPORT				\$ 112,736
20	5410	5275000	FA-LINK: \$7000 Base Fee + (840,000 - 500,000)*0.005 = \$8700	\$ 8,700
20	5410	5275000	Academic Works (50% of the cost for our scholarship portal, MCCC Foundation pays the other half)	\$ 5,377
20	5420	5850000	Central College Network Software	\$ 1,700
20	5720	5275000	Target X Text Messages	\$ 1,000
20	5720	5850000	Continued Contract with Target X	\$ 50,000
20	5720	5850000	Continued Contract with Axiom	\$ 10,000
20	5720	5850000	Continued contract with Salesforce.com	\$ 3,834
STUDENT SERVICES				\$ 80,611
20	6240	5275000	NeoGov applicant tracking system maintenance fee recurring 1/year	\$ 8,400
20	6300	5860000	Digital signage - campus video kiosks/software	\$ 3,000
20	6330	5275000	Colleague Core Activities and Events Module	\$ 9,015
20	6330	5275000	Colleague Fundraising Module	\$ 12,917
20	6330	5275000	AcademicWorks Scholarship Software	\$ 5,378
20	6330	5275000	Stelter Web Planned Giving Module	\$ 3,000
20	6330	5275000	Peer-to-Peer Fundraising Module	\$ 4,000
INSTITUTIONAL ADMINISTRATION				\$ 45,710
20	7100	5275000	Idea Spectrum: Landscaping Design Software	\$ 400
20	7100	5275000	SchoolDude Inventory Direct Annual Renewal	\$ 2,546
20	7100	5275000	SchoolDude Maintenance Direct Annual Renewal	\$ 5,372
20	7100	5275000	SchoolDude PM Direct Annual Renewal	\$ 1,783
20	7100	5275000	Full AutoCAD licence (3 year lease)	\$ 3,652
PHYSICAL PLANT				\$ 13,753
2020-2021 DESIGNATED FUND GRAND TOTAL				\$ 1,192,415

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	2021-2022 Budget Request
31	5520	5275000	Booklog Maintenance	\$ 7,740
31	5520	5275000	Timber	\$ 2,025
BOOKSTORE - TECHNOLOGY SOFTWARE TOTAL				\$ 9,765

Table 6.1

BACK-UP INFORMATION
2021-2022 BUDGET
AUXILIARY ACTIVITIES FUND

	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 PROJECTED	2021-2022 PROPOSED
BOOKSTORE				
Revenue	1,100,312	967,787	875,000	153,500
Expense	1,045,212	938,685	800,000	244,059
Profit - Loss	\$ 55,100	\$ 29,102	\$ 75,000	\$ (90,559)
Transfers In / (Out)	-	-	-	15,000
Beginning Fund Balance	1,279,235	1,334,335	1,363,437	1,438,437
Ending Fund balance	\$ 1,334,335	\$ 1,363,437	\$ 1,438,437	\$ 1,362,878
FOOD SERVICE				
Revenue	32,117	24,932	6,500	20,100
Expense	15,756	74,511	-	5,100
Profit - Loss	\$ 16,361	\$ (49,579)	\$ 6,500	\$ 15,000
Transfers In / (Out)	(2,500)	(2,500)	-	(15,000)
Beginning Fund Balance	134,976	148,837	96,758	103,258
Ending Fund balance	\$ 148,837	\$ 96,758	\$ 103,258	\$ 103,258
CAMPUS & COMMUNITY EVENTS				
Revenue	111,914	83,399	15,000	30,000
Expense	123,504	73,791	3,000	50,000
Profit - Loss	\$ (11,590)	\$ 9,609	\$ 12,000	\$ (20,000)
Transfers In / (Out)	-	-	-	-
Beginning Fund Balance	58,870	47,280	56,888	68,888
Ending Fund balance	\$ 47,280	\$ 56,888	\$ 68,888	\$ 48,888
COMBINED AUXILIARY ACTIVITIES				
Revenue	1,244,342	1,076,118	896,500	203,600
Expense	1,184,472	1,086,987	803,000	299,159
Profit - Loss	\$ 59,871	\$ (10,869)	\$ 93,500	\$ (95,559)
Transfers In / (Out)	(2,500)	(2,500)	-	-
Beginning Fund Balance	1,473,081	1,530,452	1,517,083	1,610,583
Ending Fund balance	\$ 1,530,452	\$ 1,517,083	\$ 1,610,583	\$ 1,515,024

Table 6.2

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, CWS** - *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** - *To provide support to designated science programs and increase qualified workers in their respective field*
- **HEERF I, II, III** - *To provide higher education emergency relief in response to the COVID-19 Pandemic*

State:

- **MI Higher Education Nursing Scholarship** - *To provide financial assistance to qualified students*
- **Motorcycle Safety** - *To provide instruction for motorcycle safety*
- **Native American Heritage** - *To provide community education on the proud history the Native Nations of Southeast Michigan prior to the War of 1812*
- **Training Grants** - *To provide training opportunities for area businesses employees*

Other:

- **Closing the Skills Gap** - *To provide training and apprenticeship opportunities in new industry sectors and occupations*
- **Michigan College Access Network (MCAN)** - *To help provide college access to individuals who require additional support from higher education institutions*
- **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*

CARES Act: Higher Education Emergency Relief Fund (HEERF I)

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, was passed by Congress on March 27, 2020. This bill allotted \$2.2 trillion to provide fast and direct economic aid to the American people negatively impacted by the COVID-19 Pandemic. Of that money, approximately \$14 billion was given to the Office of Postsecondary Education as the Higher Education Emergency Relief Fund, or HEERF.

CRRSAA: Higher Education Emergency Relief Fund (HEERF II)

The Higher Education Emergency Relief Fund II (HEERF II) is authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Public Law 116-260, signed into law on Dec. 27, 2020. In total, the CRRSAA authorizes \$81.88 billion in support for education in addition to the funding provided by the CARES Act.

ARP: American Rescue Plan (HEERF III)

The Higher Education Emergency Relief Fund III (HEERF III) is authorized by the American Rescue Plan (ARP), Public Law 117-2, signed into law on March 11, 2021, providing \$39.6 billion in support to institutions of higher education to serve students and ensure learning continues during the COVID-19 Pandemic. ARP funds are in addition to funds authorized by CRRSAA and the CARES Act. Emergency funds available to institutions and their students under all emergency funds total \$76.2 billion.

	State CRF Institutional
PR/Award Number	
CFDA Number	
Award Amount	\$ 531,900

CRF: Coronavirus Relief Funds
SIP: Strengthening Institutions Program

	CARES SIP Institutional	CARES SIP Institutional	CARES SIP Institutional	Total SIP Funding
PR/Award Number	P425M200851	P425M200851-20A	P425M200851-20B	
CFDA Number	84.425M	84.425M	84.425M	84.425M
Award Amount	\$ 64,183	\$ 755	\$ 118,372	\$ 183,310

	HEERF I CARES Institutional	HEERF II CRRSAA Institutional	HEERF III ARP Institutional	Total Institutional Funding
PR/Award Number	P425F202028	P425F202028-20A	P425F202028-20B	
CFDA Number	84.425F	84.425F	84.425F	84.425F
Award Amount	\$ 650,258	\$ 2,168,506	\$ 2,411,797	\$ 5,230,561

	HEERF I CARES Student	HEERF II CRRSAA Student	HEERF III ARP Student	Total Student Funding
PR/Award Number	P425E202505	P425E202505-20A	P425E202505-20B	
CFDA Number	84.425E	84.425E	84.425E	84.425E
Award Amount	\$ 650,258	\$ 650,258	\$ 2,486,363	\$ 3,786,879

Table 7.1

BACK-UP INFORMATION

2021-2022 BUDGET

RESTRICTED FUND

Three-Year Comparison Summary

	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGETED	PROPOSED
Revenues:			
Tuition and Fees Net Allow	\$ (1,871,881)	\$ (1,454,552)	\$ (2,380,735)
Federal Grants	3,976,327	3,906,484	11,616,157
State Grants	81,083	225,861	271,767
Bookstore Allowance	(253,787)	(251,000)	(311,000)
Private Gifts and Indirect Costs	362,479	578,376	537,271
Total	\$ 2,294,220	\$ 3,005,169	\$ 9,733,460
Expenses:			
Instruction	\$ 197,526	\$ 256,427	\$ 199,910
Information Technology	-	-	-
Public Service	24,695	168,318	75,000
Instructional Support	142,049	223,617	359,100
Student Services	1,842,730	1,962,156	4,536,610
Institutional Administration	446,140	425,000	4,560,169
Physical Plant	733	2,000	5,000
Total	\$ 2,653,874	\$ 3,037,518	\$ 9,735,789
Transfers In:			
General Fund	\$ -	\$ -	\$ -
Auxiliary Activities Fund	2,500	-	-
Total	\$ 2,500	\$ -	\$ -
Increase (Decrease)	\$ (357,154)	\$ (32,349)	\$ (2,329)

Table 7.2

RESTRICTED FUND Revenue Sources

	2019-2020	2020-2021	2021-2022
	ACTUAL	BUDGET	BUDGET
Federal:			
HEERF	\$ 268,700	\$ 450,000	\$ 7,516,532
PELL	2,574,282	2,255,000	2,805,000
SEOG	64,152	48,552	69,735
CWS	45,000	56,184	30,000
Vocational Education	192,891	192,000	192,000
Upward Bound	788,940	854,235	854,235
Other	42,362	50,513	148,655
	\$ 3,976,327	\$ 3,906,484	\$ 11,616,157
State:			
MI Higher Ed Nursing Scholarship	\$ -	\$ 10,000	\$ 10,000
Motorcycle	5,299	8,000	8,000
Training Grants	41,445	85,244	-
Other	34,339	122,617	253,767
	\$ 81,083	\$ 225,861	\$ 271,767
Tuition & Fees:			
Scholarship Allowance	\$ (1,871,881)	\$ (1,454,552)	\$ (2,380,735)
Tuition and fees	-	-	-
	\$ (1,871,881)	\$ (1,454,552)	\$ (2,380,735)
Auxiliary Activities:			
Bookstore Allowances	\$ (253,787)	\$ (251,000)	\$ (311,000)
Other:			
Private Grants	\$ 51,943	\$ 113,487	\$ 100,000
Private Gifts	51,583	74,668	25,000
Private Scholarships	276,789	405,854	422,500
Indirect Cost Recovery	(17,836)	(15,633)	(10,229)
Other:	-	-	-
	\$ 362,479	\$ 578,376	\$ 537,271
Total Revenue	\$ 2,294,220	\$ 3,005,169	\$ 9,733,460
Transfer In - GF	\$ -	\$ -	\$ -
Transfer In - Auxiliary Activities	2,500	-	-
	\$ 2,500	\$ -	\$ -
Total Revenue and Transfers	\$ 2,296,720	\$ 3,005,169	\$ 9,733,460

Table 7.3

CHAPTER 8

UNEXPENDED PLANT FUND

The Unexpended Plant Fund is used to account for the revenues, expenses, and transfers associated with the HVAC project. Once the long-term debt is retired, the fund may be closed out. The value of the HVAC project has already been transferred to the Physical Properties Fund.

The revenues, expenses, and transfers 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. As of June 30, 2021, the College has set-aside \$1,650,159.89 to use toward the annual payments.

UNEXPENDED PLANT FUND - HVAC

Table 8.1

Project:	HVAC		HVAC	
	Actual	Projected	Budget	
	2019-2020	2020-2021	2021-2022	
Funding:				
Earnings	-	-	-	
Gifts	-	-	-	
Total Funding	\$ -	\$ -	\$ -	
Expenses:				
Interest Expense	477,332	443,016	407,471	
Construction	-	-	-	
Consulting/Engineering	-	-	-	
Capital Outlay	-	-	-	
Total Expenses	\$ 477,332	\$ 443,016	\$ 407,471	
Revenues-Expenses	\$ (477,332)	\$ (443,016)	\$ (407,471)	
Transfer from General Fund	1,758,986	2,000,000	1,000,000	
Transfer to 80 Fund	-	-	-	
Net Increase/(Decrease)	\$ 1,281,654	\$ 1,556,984	\$ 592,529	
Beginning Net Position	\$ (13,277,385)	\$ (11,995,732)	\$ (10,438,747)	
Ending Net Position	\$ (11,995,732)	\$ (10,438,747)	\$ (9,846,218)	

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 – FOUNDERS HALL

The DTMB (Department of Technology, Management and Budget) Project Fund is used to account for the revenues 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.

Construction documents were completed, submitted, and approved by the state with bid documents issued on January 31, 2019. Following the public bid opening on February 28, 2019, the College was given authorization by the state to proceed with awarding of sub-contractor bids on April 16, 2019. Asbestos abatement work began in April with demolition beginning the week of April 29, 2019. The project sign was erected on campus on May 3, 2019, and an official groundbreaking ceremony was held on May 6, 2019.

Construction continued throughout 2019 and 2020, until Executive Order 2020-21 halted all construction projects on March 24, 2020, due to the Pandemic. Work was permitted to resume in May 2020. The project reached substantial completion on June 15, 2020. The Board of Trustees renamed the facility Founders Hall on February 24, 2020.

**BACK-UP INFORMATION
2021-2022 BUDGET**

DTMB Project Fund

Project:	Founders Hall Actual 2017-2020	Founders Hall Projected 2020-2021	Founders Hall Budget 2021-2022	Founders Hall Grand Total
Funding:				
State of Michigan	\$ 1,611,972	\$ 2,138,028	\$ -	\$ 3,750,000
Total Funding	\$ 1,611,972	\$ 2,138,028	\$ -	\$ 3,750,000
Expenses:				
Architectual Services	\$ 545,383	\$ 14,606	\$ -	\$ 559,989
Construction	\$ 7,218,277	\$ 409,947	\$ -	\$ 7,628,224
Consulting	\$ 56,813	\$ 1,785	\$ -	\$ 58,598
DTMB Services	\$ -	\$ 92,209	\$ -	\$ 92,209
Capital Outlay	\$ 176,732	\$ 443,848	\$ -	\$ 620,580
Contingency	\$ -	\$ -	\$ -	\$ -
Non-allowable Charges	\$ 57,847	\$ 70,645	\$ 29,568	\$ 158,060
Total Expenses	\$ 8,055,052	\$ 1,033,040	\$ 29,568	\$ 9,117,660
Revenues-Expenses	\$ (6,443,080)	\$ 1,104,989	\$ (29,568)	\$ (5,367,660)
Transfer to 81 Fund	\$ -	\$ (3,750,000)	\$ -	\$ (3,750,000)
Transfer from 81 Fund	\$ 6,443,080	\$ 2,674,579	\$ -	\$ 9,117,660
Net Increase/(Decrease)	\$ -	\$ 29,568	\$ (29,568)	\$ -
Beginning Net Position	\$ -	\$ -	\$ 29,568	\$ -
Ending Net Position	\$ -	\$ 29,568	\$ -	\$ -
*East & West Technology Buildings renamed to Founders Hall in 2019-2020 during construction.				

Table 9.1

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.

The table below lists the projects planned for FY 2021-2022. This fund includes \$925,000 for a potential reimbursement to DTE following the resolution of the Fermi 2 appeal. If the Michigan Tax Tribunal rules to decrease the taxable value of 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.

2021-2022 Projects

BUILDING	REPAIR	COST
Main Campus & Whitman Center	Sidewalk Repairs	\$20,000
Main Campus & Whitman Center	Tree Removal and Replacement	\$9,900
Main Campus	Plumb Creek Bridge Replacement	\$110,000
Welch Health Education Building	Marley Floor (Dance Aerobics Room)	\$25,150
Main Campus	Parking Lot Drain Cleaning	\$3,587
Main Campus	Drainage Ditch Cleaning	\$1,200
Life Sciences Building	Re-grout Restrooms	\$6,526
Career Technology Center	Air Handling System (Welding)	\$50,000
Physical Plant	HVAC System Controllers	\$53,803
	Contingency	\$80,000
Transfer to General Fund	Physical Plant Capital Outlay	\$69,849
	TOTAL	\$430,015

Table 10.1

BACK-UP INFORMATION
2021-2022 BUDGET

MAINTENANCE AND REPLACEMENT FUND

	Actual 2019-2020	Projected 2020-2021	Budget 2021-2022
Revenue			
Interest	\$ -	\$ -	\$ -
Pledge Payments/Donations	\$ 125,000	\$ 7,000	\$ 53,871
Insurance Proceeds	\$ -	\$ -	\$ -
Total Revenue	\$ 125,000	\$ 7,000	\$ 53,871
Expenses	\$ 116,999	\$ 243,151	\$ 360,166
Revenues over/(under) expense	\$ 8,001	\$ (236,151)	\$ (306,295)
Transfer from General Fund	\$ 500,000		
Transfer from Technology Fund			
Transfer from Auxiliary Fund			
Transfer from Endowment Fund	\$ 14,901	\$ 14,750	\$ 14,850
Transfer from 71 Fund			
Transfer to General Fund	\$ (75,272)		\$ (69,849)
Total Transfers In/(Out)	\$ 439,629	\$ 14,750	\$ (54,999)
Net Increase / (Decrease)	\$ 447,630	\$ (221,401)	\$ (361,294)
Beginning Net Position	\$ 1,385,841	\$ 1,833,471	\$ 1,612,070
Ending Net Position	<u>\$ 1,833,471</u>	<u>\$ 1,612,070</u>	<u>\$ 1,250,776</u>
Note: 2020-2021 - \$925,000 of \$1,833,471 restricted for potential reimbursement of DTE tax revenue.			
2021-2022 - \$925,000 of \$1,250,776 in 2021 restricted for potential reimbursement of DTE tax revenue.			

Table 10.2

CHAPTER 11

MILLAGE MAINTENANCE AND IMPROVEMENT FUND

The Millage Maintenance and Improvement Fund is used to account for maintenance and improvement 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 renewed on November 3, 2020, and the expenses for the maintenance and improvement projects planned. Transfers may be made to other funds such as the DTMB Project Fund through Board approved transfers. Fund revenues and net position may be adversely affected by the DTE Electric Company's Fermi 2 Michigan Tax Tribunal filing.

The projects proposed for FY 2021-2022 are listed below for a total cost of \$11,152,218.

BACK-UP INFORMATION 2021-2022 BUDGET

MILLAGE MAINTENANCE AND REPLACEMENT FUND

	Actual	Projected	Budget
	2019-2020	2020-2021	2021-2022
Revenue:			
Property Tax Revenue	\$ 5,270,459	\$ 5,386,035	\$ 5,551,720
Pledge Payments/Donations	\$ -	\$ 146,559	\$ 50,000
Earnings/Incentives	\$ 31,870	\$ 17,502	\$ 1,000
Total Revenue	\$ 5,302,329	\$ 5,550,096	\$ 5,602,720
Expenses:			
Allowance	\$ 1,642	\$ 2,500	\$ 2,500
Legal Services	\$ 27,242	\$ 4,867	\$ 5,000
Life Science Building			
Façade Improvements	\$ (87,969)	\$ 3,621	
Student Collaborative Space	\$ (46,202)		
Classroom Renovations	\$ 190,465	\$ 2,482,521	
Domestic Water Pipe Lining		\$ 397,690	

Continued on next page.

	Actual	Projected	Budget
	2019-2020	2020-2021	2021-2022
Administration Building			
Roof Restoration			
Diversity Center	\$ 2,593	\$ 5,023	\$ 150,000
Safety Services Renovation		\$ 33,288	
Human Resources Relocation			\$ 98,310
Campus Technology			
Campus Technology Consultant		\$ 10,018	
Campus Phones Consulting	\$ 13,125		
Phone System Hardware		\$ 69,979	
Campus Two-Way Radio System	\$ 8,414		
Network Electronics	\$ 32,463		\$ 20,000
Cellular DAS Solution		\$ 509,370	\$ 100,000
Campus Air Blown Fiber Installation	\$ 273,555	\$ 306,711	
Wireless Network Infrastructure Upgrades			\$ 350,000
Campus IT Support Rooms Architect/Engineering	\$ 49,367	\$ 3,780	
Campus IT Support Rooms Construction	\$ 598,323	\$ 57,412	
Emergency Generators Engineering Services	\$ 11,825	\$ 3,196	
Emergency Generators Construction	\$ 993,413	\$ 147,037	
Campus Security & Access Control		\$ 831,357	\$ 791,408
Campus-Wide Lockset		\$ 99,130	
Campus Renovations			
Single-user Restrooms	\$ 229,498	\$ 3,459	\$ 150,000
Campus Signage		\$ 9,223	
Campus Clean-up & Restoration		\$ 728	
Parking Lots			
Parking Lots 1 & 2	\$ 676,249		
Parking Lots 4 - 6	\$ 30,720	\$ 638,402	
Parking Lots 3 & 7			\$ 30,000
Loop Road Repairs			\$ 30,000
Physical Plant (Maintenance)			
Maintenance Garage/Salt Storage	\$ 49,280	\$ 19,387	\$ 1,400,000
Butler Building & Garage Demolition		\$ 10,000	
Physical Plant Building Renovation			\$ 25,000
Campbell Learning Resources Center			
Little Theater Architectural/Engineering Services	\$ 62,487		
Little Theater Construction	\$ 386,734		
Building Renovation	\$ 39,955	\$ 344,028	\$ 8,000,000
La-Z-Boy Center			
Masonry & Sealant Work	\$ 100,413		
Health Education Building			
Sound System	\$ 13,908		

Continued on next page.

	Actual	Projected	Budget
	2019-2020	2020-2021	2021-2022
Founders Hall Building			
Domestic Water Pipe Lining	\$ 517,800		
Whitman Center			
Roof Restoration	\$ 1,845	\$ 159,770	
Paint Entrance Canopy and Tower		\$ 7,076	
Garage Roof	\$ 3,400		
Total Expenses	\$ 4,180,545	\$ 6,159,570	\$ 11,152,218
Revenues over/(under) expense	\$ 1,121,784	\$ (609,474)	\$ (5,549,498)
Transfer to 72 Fund	\$ (4,617,231)	\$ (2,674,579)	\$ -
Transfer from 72 Fund	\$ -	\$ 3,750,000	\$ -
Net Increase /(Decrease)	\$ (3,495,447)	\$ 465,946	\$ (5,549,498)
Beginning Net Position	\$ 9,594,179	\$ 6,098,732	\$ 6,564,678
Ending Net Position	\$ 6,098,732	\$ 6,564,678	\$ 1,015,180

Note: \$432,697 of \$1,015,180 in 2022 restricted for potential reimbursement of DTE tax revenue.

Table 11.1

5-Year Maintenance and Improvement Millage Protecting Our College

On November 8, 2016, Monroe County voters approved a .85 mill property tax levy for a period of 5 years (2016-2020). On November 3, 2020, the Monroe County voters approved a zero-increase renewal of the Maintenance and Improvement Millage for an additional 5 years (2021-2025). The money is being used for critical maintenance and improvement projects, protecting the community's more than 50-year investment in the College's buildings and infrastructure.

The funds are being 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.

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

	2019-2020	2020-2021	2021-2022
	Actual	Projected	Budget
Bad Debt Recovery	\$ 260	\$ -	\$ 2,299
Collection Fees	\$ 197	\$ 240	\$ 2,299
Allowance Adjustment	\$ (458)	\$ -	\$ (2,299)
Student Aid Write Offs	\$ 458	\$ -	\$ -
Net Increase / (Decrease) for Year	\$ 63	\$ (240)	\$ 2,299
Fund Balance Beginning of Year	\$ 18,434	\$ 18,497	\$ 18,257
Fund Balance End of Year	\$ 18,497	\$ 18,257	\$ 20,556

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. The Hurd Road property sold on July 22, 2016 with net proceeds of \$286,720.75. The Board authorized a transfer of \$24,000 on March 27, 2017 for the purchase of a Dynamometer. The proposed budget requests a transfer of \$164,259 for FY22 instructional capital outlay purchases.

THREE-YEAR SUMMARY

Table 12.2

	Actual	Projected	Budget
	2019-2020	2020-2021	2021-2022
Revenue:			
Net Investments - M & R	\$ 18,166	\$ 18,233	\$ 18,232
Net Investments - Boudinet	3,550	1,670	450
Net Sale of Property	-	-	-
Total	\$ 21,716	\$ 19,902	\$ 18,682
Expense - M & R	\$ 3,265	\$ 3,305	\$ 3,375
Transfer to:			
Maintenance & Replacement	\$ (14,901)	\$ (14,750)	\$ (14,850)
Unexpended			
General Fund			(164,259)
Net Increase / (Decrease)	\$ 3,550	\$ 1,847	\$ (163,802)
Beginning Net Position	\$ 515,448	\$ 518,998	\$ 520,845
Ending Net Position	\$ 518,998	\$ 520,845	\$ 357,043
<i>Note: 2021-2022 - \$98,461.75 of \$357,043 remaining balance from Hurd Road sale.</i>			

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 2019-2020	Projected 2020-2021	Proposed 2021-2022
Expenses			
Reversal of capital outlay expenses:			
Instruction	\$ (58,233)	\$ (115,700)	\$ (290,000)
Technology	(384,226)	(285,000)	(148,200)
Public Service	-	(36,347)	-
Instructional Support	(13,908)	(40,000)	(5,000)
Student Services	-	(78,820)	-
Institutional Administration	-	-	(12,917)
Operation and Maintenance of Plant	(106,759)	(90,195)	(69,849)
Major Construction Projects	(9,796,157)	(8,343,268)	(10,661,408)
Total reversal of capital outlay expense	\$ (10,359,283)	\$ (8,989,330)	\$ (11,187,374)
Depreciation expense	2,230,042	2,700,000	3,000,000
Total Expenses	\$ (8,129,242)	\$ (6,289,330)	\$ (8,187,374)
Beginning Net Position	\$ 49,536,172	\$ 57,665,414	\$ 63,954,744
Ending Net Position	57,665,414	63,954,744	72,142,118

Note: Major Construction Projects include: Founders Hall (72 Fund) and Millage Projects (81 Fund)

Table 12.3

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
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
6315 – Copy Center
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	-5,419,300	-4,161,051	-1,258,249	30.24%
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	-2,233,900	-2,423,700	189,800	-7.83%
01-0000-4201200	Non-Resident Tuition - Fall	-496,600	-539,700	43,100	-7.99%
01-0000-4201300	Out of State Tuition - Fall	-102,800	-86,300	-16,500	19.12%
01-0000-4201400	Lifelong Learning - Fall	-60,000	-75,000	15,000	-20%
01-0000-4202100	Resident Tuition - Winter	-2,189,300	-2,179,000	-10,300	0.47%
01-0000-4202200	Non-Resident Tuition - Winter	-557,600	-514,100	-43,500	8.46%
01-0000-4202300	Out of State Tuition - Winter	-98,200	-87,100	-11,100	12.74%
01-0000-4202400	Lifelong Learning - Winter	-50,000	-70,000	20,000	-28.57%
01-0000-4203100	Resident Tuition - Spring	0	0	0	0%
01-0000-4203200	Non-Resident Tuition - Spring	0	0	0	0%
01-0000-4203300	Out of State Tuition - Spring	0	0	0	0%
01-0000-4203400	Lifelong Learning - Spring	0	0	0	0%
01-0000-4204100	Resident Tuition - Summer	-180,000	-275,000	95,000	-34.55%
01-0000-4204200	Non-Resident Tuition - Summer	-50,000	-87,000	37,000	-42.53%
01-0000-4204300	Out of State Tuition - Summer	-15,000	-23,000	8,000	-34.78%
01-0000-4204400	Lifelong Learning - Summer	-15,000	-30,000	15,000	-50%
01-0000-4207000	Contracted Services	-150,000	-150,000	0	0%
01-0000-4209998	Sch Allowance - Tuition	548,328	656,955	-108,627	-16.53%
01-0000-4251000	Lab Fees	-425,000	-450,000	25,000	-5.56%
01-0000-4251500	Lab Fees - Lifelong Learning	-65,000	-100,000	35,000	-35%
01-0000-4251550	Camp Fees	0	-35,000	35,000	-100%
01-0000-4253000	Graduation Fees	0	0	0	0%
01-0000-4254000	Credit by Exam/Exam fees	-6,000	-6,000	0	0%
01-0000-4256000	Transcripts	-7,500	-10,000	2,500	-25%
01-0000-4257000	Registration Fees	-225,000	-250,000	25,000	-10%
01-0000-4259000	MCCVLC Fees	-250	-250	0	0%
01-0000-4300000	Property Taxes - Current	-14,581,269	-14,152,434	-428,835	3.03%
01-0000-4301000	Industrial Facilities	60,000	91,000	-31,000	-34.07%
01-0000-4302000	TIFA	160,000	160,000	0	0%
01-0000-4303000	Local Tax Adjustment	175,000	80,000	95,000	118.75%
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	-7,500	-8,000	500	-6.25%
01-0000-4470000	Indirect Cost Recovery	-17,000	-20,000	3,000	-15%
01-0000-4510001	Interest - CD's	-2,500	-10,000	7,500	-75%
01-0000-4510002	Interest - Checking	-1,000	-10,000	9,000	-90%
01-0000-4510003	Interest - Payroll	-5	0	-5	0%

Budget Report by Cost Center - Revenues

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-0000-4510004	Interest - Money Market	-2,000	-1,000	-1,000	100%
01-0000-4600000	Culinary Sales	-5,000	-7,000	2,000	-28.57%
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	-30,000	-25,000	-5,000	20%
01-0000-4620100	Processing Fee - Dfd Pmt	-1,500	-2,500	1,000	-40%
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	-90	-100	10	-10%
01-0000-4620400	LRC Fines	0	-200	200	-100%
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	-85,000	-90,000	5,000	-5.56%
01-0000-4630003	Rent - Land	-19,320	-19,320	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	0	0	0	0%
01-0000-4650001	Alumni Event # 1	-20,000	-18,500	-1,500	8.11%
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	13,000	12,500	500	4%

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	-600	-600	0	0%
01-0000-4660002	Misc. Student Council	-2,000	-2,000	0	0%
01-0000-4660003	Youth for Understanding	0	0	0	0%
01-0000-4660004	Agora	-1,000	-500	-500	100%
01-0000-4660005	Student Govt. Sweetheart Ball	0	0	0	0%
01-0000-4660100	Business Lunch	0	0	0	0%
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	0	0	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	-500	0	0%
01-0000-4670003	Allowance Adjustment	0	0	0	0%
01-0000-4670004	Cellar	0	0	0	0%
01-0000-4670005	Copy Machine Revenue	-100	-100	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		-26,168,506	-24,921,500	-1,247,006	5.00%
01 Fund Totals		-26,168,506	-24,921,500	-1,247,006	5.00%
*** Report Totals ***		-26,168,506	-24,921,500	-1,247,006	5.00%

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	205,318	203,286	2,032	1%
01-1100-5002000	Salary - Extra Contractual	41,002	39,165	1,837	4.69%
01-1100-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1100-5003000	Salary - PT Faculty	26,670	34,565	-7,895	-22.84%
01-1100-5060000	Opt Out	1,500	1,500	0	0%
01-1100-5100000	State Retirement	74,663	75,764	-1,101	-1.45%
01-1100-5101000	ORP	0	0	0	0%
01-1100-5102000	FICA	20,884	21,192	-308	-1.45%
01-1100-5110000	Medical Insurance	26,740	25,771	969	3.76%
01-1100-5110010	HSA Contribution	0	0	0	0%
01-1100-5111000	Dental Insurance	1,877	1,877	0	0%
01-1100-5112000	Vision Insurance	387	387	0	0%
01-1100-5120000	Life Insurance	300	300	0	0%
01-1100-5121000	LTD Insurance	958	958	0	0%
01-1100-5122000	Unemployment Insurance	87	87	0	0%
01-1100-5123000	Workmens' Compensation	452	452	0	0%
01-1100-5124000	Tuition Remission	5,122	0	5,122	0%
01-1100-5310000	Instructional Materials	0	0	0	0%
01-1100-5352000	Office Supplies	200	200	0	0%
01-1100-5355000	Duplicating/Printing	200	200	0	0%
01-1100-5516000	Allowance for Vehicles	0	0	0	0%
01-1100-5518000	Conference & Travel	170	0	170	0%
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		406,530	405,704	826	0.20%
<i>1110 Human. - Humanities</i>					
01-1110-5001000	Salary - FT Faculty	589,948	569,269	20,679	3.63%
01-1110-5002000	Salary - Extra Contractual	72,486	49,642	22,844	46.02%
01-1110-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1110-5003000	Salary - PT Faculty	223,628	286,500	-62,872	-21.94%
01-1110-5040000	Salary - Support Staff	0	0	0	0%
01-1110-5060000	Opt Out	0	0	0	0%
01-1110-5100000	State Retirement	194,176	202,380	-8,204	-4.05%
01-1110-5101000	ORP	21,132	19,854	1,278	6.44%
01-1110-5102000	FICA	67,784	69,264	-1,480	-2.14%
01-1110-5110000	Medical Insurance	107,841	103,718	4,123	3.98%
01-1110-5110010	HSA Contribution	0	0	0	0%
01-1110-5111000	Dental Insurance	7,451	7,451	0	0%
01-1110-5112000	Vision Insurance	1,562	1,562	0	0%
01-1110-5120000	Life Insurance	1,050	1,050	0	0%
01-1110-5121000	LTD Insurance	3,354	3,354	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1110-5122000	Unemployment Insurance	495	495	0	0%
01-1110-5123000	Workmens' Compensation	2,497	2,497	0	0%
01-1110-5124000	Tuition Remission	5,122	7,073	-1,951	-27.58%
01-1110-5218000	Contracted Services	0	0	0	0%
01-1110-5230000	M&R Instructional	2,000	1,500	500	33.33%
01-1110-5310000	Instructional Materials	7,000	7,150	-150	-2.1%
01-1110-5352000	Office Supplies	800	200	600	300%
01-1110-5355000	Duplicating/Printing	5,000	5,000	0	0%
01-1110-5411000	Rent of Space	0	0	0	0%
01-1110-5413000	Rent - Copy Machine	2,474	0	2,474	0%
01-1110-5516000	Allowance for Vehicles	200	500	-300	-60%
01-1110-5518000	Conference & Travel	680	0	680	0%
01-1110-5520000	Plays	1,350	1,350	0	0%
01-1110-5525600	Round Table	0	0	0	0%
01-1110-5543000	Postage	500	500	0	0%
01-1110-5563000	Licenses & Permits	2,500	1,000	1,500	150%
01-1110-5564500	Information Service	0	0	0	0%
01-1110-5568000	Miscellaneous	0	0	0	0%
01-1110-5810000	Capital Outlay - Instructional	324	0	324	0%
Subtotal		1,321,354	1,341,309	-19,955	-1.49%

1120 Early Childhood Education

01-1120-5001000	Salary - FT Faculty	166,526	161,420	5,106	3.16%
01-1120-5002000	Salary - Extra Contractual	17,260	19,178	-1,918	-10%
01-1120-5003000	Salary - PT Faculty	700	1,848	-1,148	-62.12%
01-1120-5060000	Opt Out	1,500	1,500	0	0%
01-1120-5100000	State Retirement	50,457	49,899	558	1.12%
01-1120-5101000	ORP	0	0	0	0%
01-1120-5102000	FICA	14,113	13,957	156	1.12%
01-1120-5110000	Medical Insurance	0	0	0	0%
01-1120-5111000	Dental Insurance	3,023	3,023	0	0%
01-1120-5112000	Vision Insurance	591	591	0	0%
01-1120-5120000	Life Insurance	264	264	0	0%
01-1120-5121000	LTD Insurance	958	958	0	0%
01-1120-5122000	Unemployment Insurance	13	13	0	0%
01-1120-5123000	Workmens' Compensation	117	117	0	0%
01-1120-5124000	Tuition Remission	0	0	0	0%
01-1120-5310000	Instructional Materials	500	500	0	0%
01-1120-5355000	Duplicating/Printing	500	200	300	150%
01-1120-5516000	Allowance for Vehicles	1,500	750	750	100%
01-1120-5518000	Conference & Travel	170	0	170	0%
01-1120-5518200	Conf & Trav - Accreditation	3,000	3,000	0	0%
01-1120-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		261,192	257,218	3,974	1.54%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>1130 Soc Sci - Social Science</i>					
01-1130-5001000	Salary - FT Faculty	436,033	419,611	16,422	3.91%
01-1130-5002000	Salary - Extra Contractual	63,057	61,138	1,919	3.14%
01-1130-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1130-5003000	Salary - PT Faculty	43,519	55,654	-12,135	-21.8%
01-1130-5060000	Opt Out	0	0	0	0%
01-1130-5100000	State Retirement	69,205	78,298	-9,093	-11.61%
01-1130-5101000	ORP	34,749	30,014	4,735	15.78%
01-1130-5102000	FICA	41,510	41,035	475	1.16%
01-1130-5110000	Medical Insurance	85,438	77,946	7,492	9.61%
01-1130-5111000	Dental Insurance	6,244	5,574	670	12.02%
01-1130-5112000	Vision Insurance	1,274	1,175	99	8.43%
01-1130-5120000	Life Insurance	750	750	0	0%
01-1130-5121000	LTD Insurance	2,396	2,396	0	0%
01-1130-5122000	Unemployment Insurance	198	198	0	0%
01-1130-5123000	Workmens' Compensation	798	798	0	0%
01-1130-5124000	Tuition Remission	5,700	3,368	2,332	69.24%
01-1130-5230000	M&R Instructional	200	0	200	0%
01-1130-5310000	Instructional Materials	2,900	1,500	1,400	93.33%
01-1130-5352000	Office Supplies	100	200	-100	-50%
01-1130-5355000	Duplicating/Printing	500	1,000	-500	-50%
01-1130-5516000	Allowance for Vehicles	400	250	150	60%
01-1130-5518000	Conference & Travel	340	0	340	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		795,311	780,905	14,406	1.84%
<i>1140 Math - Mathematics</i>					
01-1140-5001000	Salary - FT Faculty	307,977	304,929	3,048	1%
01-1140-5002000	Salary - Extra Contractual	82,864	83,794	-930	-1.11%
01-1140-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1140-5003000	Salary - PT Faculty	73,328	93,019	-19,691	-21.17%
01-1140-5060000	Opt Out	0	0	0	0%
01-1140-5070000	Salary - Students	0	0	0	0%
01-1140-5079000	Salary - CWS	0	0	0	0%
01-1140-5100000	State Retirement	93,108	101,189	-8,081	-7.99%
01-1140-5101000	ORP	34,931	31,529	3,402	10.79%
01-1140-5102000	FICA	35,509	36,853	-1,344	-3.65%
01-1140-5110000	Medical Insurance	54,361	52,175	2,186	4.19%
01-1140-5111000	Dental Insurance	3,696	3,696	0	0%
01-1140-5112000	Vision Insurance	788	788	0	0%
01-1140-5120000	Life Insurance	450	450	0	0%
01-1140-5121000	LTD Insurance	1,437	1,437	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1140-5122000	Unemployment Insurance	198	198	0	0%
01-1140-5123000	Workmens' Compensation	1,014	1,014	0	0%
01-1140-5124000	Tuition Remission	4,895	4,788	107	2.23%
01-1140-5218000	Contracted Services	0	0	0	0%
01-1140-5310000	Instructional Materials	80,000	77,900	2,100	2.7%
01-1140-5352000	Office Supplies	250	500	-250	-50%
01-1140-5355000	Duplicating/Printing	200	700	-500	-71.43%
01-1140-5516000	Allowance for Vehicles	100	0	100	0%
01-1140-5518000	Conference & Travel	255	0	255	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		775,361	794,959	-19,598	-2.47%
<i>1150 Science</i>					
01-1150-5001000	Salary - FT Faculty	586,362	670,685	-84,323	-12.57%
01-1150-5002000	Salary - Extra Contractual	89,675	88,644	1,031	1.16%
01-1150-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1150-5003000	Salary - PT Faculty	95,324	52,294	43,030	82.28%
01-1150-5040000	Salary - Support Staff	0	42,045	-42,045	-100%
01-1150-5060000	Opt Out	0	0	0	0%
01-1150-5100000	State Retirement	178,474	201,851	-23,377	-11.58%
01-1150-5101000	ORP	33,539	32,622	917	2.81%
01-1150-5102000	FICA	59,009	65,306	-6,297	-9.64%
01-1150-5110000	Medical Insurance	75,883	87,378	-11,495	-13.16%
01-1150-5110010	HSA Contribution	0	0	0	0%
01-1150-5111000	Dental Insurance	4,962	5,747	-785	-13.66%
01-1150-5112000	Vision Insurance	1,062	1,259	-197	-15.65%
01-1150-5113000	Prescription Drugs	0	0	0	0%
01-1150-5120000	Life Insurance	900	1,050	-150	-14.29%
01-1150-5121000	LTD Insurance	2,875	3,354	-479	-14.28%
01-1150-5122000	Unemployment Insurance	297	297	0	0%
01-1150-5123000	Workmens' Compensation	1,393	1,393	0	0%
01-1150-5124000	Tuition Remission	0	0	0	0%
01-1150-5218000	Contracted Services	4,840	4,400	440	10%
01-1150-5230000	M&R Instructional	1,000	1,500	-500	-33.33%
01-1150-5310000	Instructional Materials	28,200	30,000	-1,800	-6%
01-1150-5352000	Office Supplies	500	750	-250	-33.33%
01-1150-5355000	Duplicating/Printing	4,000	7,000	-3,000	-42.86%
01-1150-5413000	Rent - Copy Machine	2,952	3,460	-508	-14.68%
01-1150-5516000	Allowance for Vehicles	30	0	30	0%
01-1150-5518000	Conference & Travel	170	0	170	0%
01-1150-5543000	Postage	50	50	0	0%
01-1150-5564500	Information Service	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1150-5568000	Miscellaneous	0	0	0	0%
01-1150-5810000	Capital Outlay - Instructional	0	16,310	-16,310	-100%
Subtotal		1,171,497	1,317,395	-145,898	-11.07%

1160 Health - Health - Physical Ed

01-1160-5001000	Salary - FT Faculty	0	0	0	0%
01-1160-5002000	Salary - Extra Contractual	7,938	51,372	-43,434	-84.55%
01-1160-5003000	Salary - PT Faculty	20,137	8,908	11,229	126.06%
01-1160-5100000	State Retirement	7,679	16,487	-8,808	-53.42%
01-1160-5101000	ORP	0	0	0	0%
01-1160-5102000	FICA	2,148	4,611	-2,463	-53.42%
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	50	50	0	0%
01-1160-5123000	Workmens' Compensation	75	75	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	3,500	3,000	500	16.67%
01-1160-5352000	Office Supplies	0	0	0	0%
01-1160-5355000	Duplicating/Printing	500	500	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		42,277	85,253	-42,976	-50.41%

1210 Business

01-1210-5001000	Salary - FT Faculty	655,463	645,882	9,581	1.48%
01-1210-5002000	Salary - Extra Contractual	121,500	135,000	-13,500	-10%
01-1210-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1210-5003000	Salary - PT Faculty	63,000	80,000	-17,000	-21.25%
01-1210-5040000	Salary - Support Staff	105,518	105,086	432	0.41%
01-1210-5060000	Opt Out	0	0	0	0%
01-1210-5100000	State Retirement	159,193	164,961	-5,768	-3.5%
01-1210-5101000	ORP	101,689	100,708	981	0.97%
01-1210-5102000	FICA	72,329	73,897	-1,568	-2.12%
01-1210-5110000	Medical Insurance	96,825	92,458	4,367	4.72%
01-1210-5110010	HSA Contribution	0	634	-634	-100%
01-1210-5111000	Dental Insurance	6,559	6,559	0	0%
01-1210-5112000	Vision Insurance	1,301	1,301	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1210-5113000	Prescription Drugs	0	0	0	0%
01-1210-5120000	Life Insurance	1,120	1,120	0	0%
01-1210-5121000	LTD Insurance	3,495	3,494	1	0.03%
01-1210-5122000	Unemployment Insurance	495	495	0	0%
01-1210-5123000	Workmens' Compensation	2,227	2,227	0	0%
01-1210-5124000	Tuition Remission	1,200	2,300	-1,100	-47.83%
01-1210-5230000	M&R Instructional	500	0	500	0%
01-1210-5310000	Instructional Materials	4,000	4,000	0	0%
01-1210-5352000	Office Supplies	400	400	0	0%
01-1210-5355000	Duplicating/Printing	500	1,200	-700	-58.33%
01-1210-5413000	Rent - Copy Machine	1,367	4,200	-2,833	-67.45%
01-1210-5516000	Allowance for Vehicles	500	500	0	0%
01-1210-5518000	Conference & Travel	1,680	0	1,680	0%
01-1210-5518200	Conf & Trav - Accreditation	0	0	0	0%
01-1210-5543000	Postage	400	400	0	0%
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	0	0	0%
Subtotal		1,401,261	1,426,822	-25,561	-1.79%

1260 Culinary Skills & Management

01-1260-5001000	Salary - FT Faculty	88,795	87,916	879	1%
01-1260-5002000	Salary - Extra Contractual	0	0	0	0%
01-1260-5003000	Salary - PT Faculty	8,100	8,000	100	1.25%
01-1260-5040000	Salary - Support Staff	37,552	37,552	0	0%
01-1260-5100000	State Retirement	36,771	36,503	268	0.73%
01-1260-5102000	FICA	10,285	10,210	75	0.73%
01-1260-5110000	Medical Insurance	14,429	20,046	-5,617	-28.02%
01-1260-5110010	HSA Contribution	0	1,128	-1,128	-100%
01-1260-5111000	Dental Insurance	811	1,195	-384	-32.13%
01-1260-5112000	Vision Insurance	129	166	-37	-22.29%
01-1260-5113000	Prescription Drugs	0	0	0	0%
01-1260-5120000	Life Insurance	204	204	0	0%
01-1260-5121000	LTD Insurance	566	545	21	3.85%
01-1260-5122000	Unemployment Insurance	50	50	0	0%
01-1260-5123000	Workmens' Compensation	213	213	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	7,000	7,000	0	0%
01-1260-5310000	Instructional Materials	20,000	9,000	11,000	122.22%
01-1260-5352000	Office Supplies	376	400	-24	-6%
01-1260-5353000	General Supplies	1,000	1,000	0	0%
01-1260-5355000	Duplicating/Printing	500	700	-200	-28.57%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1260-5357000	Food & Beverages	30,000	10,000	20,000	200%
01-1260-5413000	Rent - Copy Machine	36	0	36	0%
01-1260-5516000	Allowance for Vehicles	500	500	0	0%
01-1260-5518000	Conference & Travel	85	0	85	0%
01-1260-5568000	Miscellaneous	0	0	0	0%
01-1260-5810000	Capital Outlay - Instructional	0	25,000	-25,000	-100%
Subtotal		259,102	259,028	74	0.03%

1300 ASET Applied Science Eng Tec

01-1300-5001000	Salary - FT Faculty	486,481	401,595	84,886	21.14%
01-1300-5002000	Salary - Extra Contractual	72,000	50,500	21,500	42.57%
01-1300-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1300-5003000	Salary - PT Faculty	54,000	80,800	-26,800	-33.17%
01-1300-5040000	Salary - Support Staff	56,516	103,639	-47,123	-45.47%
01-1300-5060000	Opt Out	1,500	1,500	0	0%
01-1300-5100000	State Retirement	141,349	131,100	10,249	7.82%
01-1300-5101000	ORP	18,262	18,863	-601	-3.19%
01-1300-5102000	FICA	51,178	48,695	2,483	5.1%
01-1300-5110000	Medical Insurance	99,957	82,979	16,978	20.46%
01-1300-5110010	HSA Contribution	0	798	-798	-100%
01-1300-5111000	Dental Insurance	6,554	5,488	1,066	19.42%
01-1300-5112000	Vision Insurance	1,390	1,132	258	22.79%
01-1300-5113000	Prescription Drugs	0	0	0	0%
01-1300-5120000	Life Insurance	959	863	96	11.12%
01-1300-5121000	LTD Insurance	2,947	2,557	390	15.25%
01-1300-5122000	Unemployment Insurance	247	247	0	0%
01-1300-5123000	Workmens' Compensation	1,350	1,350	0	0%
01-1300-5124000	Tuition Remission	1,000	2,500	-1,500	-60%
01-1300-5218000	Contracted Services	3,000	5,000	-2,000	-40%
01-1300-5230000	M&R Instructional	5,000	9,000	-4,000	-44.44%
01-1300-5310000	Instructional Materials	10,000	8,000	2,000	25%
01-1300-5352000	Office Supplies	1,400	3,000	-1,600	-53.33%
01-1300-5355000	Duplicating/Printing	1,200	1,200	0	0%
01-1300-5413000	Rent - Copy Machine	3,191	1,500	1,691	112.73%
01-1300-5516000	Allowance for Vehicles	1,200	1,200	0	0%
01-1300-5518000	Conference & Travel	1,000	0	1,000	0%
01-1300-5543000	Postage	300	500	-200	-40%
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	205,000	25,000	180,000	720%
Subtotal		1,226,981	989,006	237,975	24.06%

1330 Auto Service

01-1330-5001000	Salary - FT Faculty	64,325	63,688	637	1%
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Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1330-5002000	Salary - Extra Contractual	9,000	15,000	-6,000	-40%
01-1330-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1330-5003000	Salary - PT Faculty	22,500	20,200	2,300	11.39%
01-1330-5030000	Salary - Professional Staff	0	0	0	0%
01-1330-5040000	Salary - Support Staff	50,718	0	50,718	0%
01-1330-5060000	Opt Out	0	0	0	0%
01-1330-5100000	State Retirement	40,079	27,046	13,033	48.19%
01-1330-5101000	ORP	0	0	0	0%
01-1330-5102000	FICA	11,211	7,565	3,646	48.2%
01-1330-5110000	Medical Insurance	34,776	18,857	15,919	84.42%
01-1330-5110010	HSA Contribution	0	0	0	0%
01-1330-5111000	Dental Insurance	2,228	1,455	773	53.13%
01-1330-5112000	Vision Insurance	370	296	74	25%
01-1330-5113000	Prescription Drugs	0	0	0	0%
01-1330-5120000	Life Insurance	204	150	54	36%
01-1330-5121000	LTD Insurance	596	479	117	24.43%
01-1330-5122000	Unemployment Insurance	50	50	0	0%
01-1330-5123000	Workmens' Compensation	113	113	0	0%
01-1330-5124000	Tuition Remission	700	0	700	0%
01-1330-5218000	Contracted Services	5,000	4,000	1,000	25%
01-1330-5230000	M&R Instructional	3,000	4,000	-1,000	-25%
01-1330-5310000	Instructional Materials	4,000	5,000	-1,000	-20%
01-1330-5352000	Office Supplies	500	250	250	100%
01-1330-5355000	Duplicating/Printing	250	500	-250	-50%
01-1330-5516000	Allowance for Vehicles	500	500	0	0%
01-1330-5518000	Conference & Travel	85	0	85	0%
01-1330-5543000	Postage	500	300	200	66.67%
01-1330-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		250,705	169,449	81,256	47.95%

1360 Welding

01-1360-5001000	Salary - FT Faculty	81,316	76,961	4,355	5.66%
01-1360-5002000	Salary - Extra Contractual	31,500	35,000	-3,500	-10%
01-1360-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1360-5003000	Salary - PT Faculty	31,500	35,000	-3,500	-10%
01-1360-5060000	Opt Out	0	0	0	0%
01-1360-5100000	State Retirement	39,470	40,194	-724	-1.8%
01-1360-5101000	ORP	0	0	0	0%
01-1360-5102000	FICA	11,040	11,243	-203	-1.81%
01-1360-5110000	Medical Insurance	19,566	18,857	709	3.76%
01-1360-5111000	Dental Insurance	1,455	1,455	0	0%
01-1360-5112000	Vision Insurance	296	296	0	0%
01-1360-5113000	Prescription Drugs	0	0	0	0%
01-1360-5120000	Life Insurance	150	150	0	0%
01-1360-5121000	LTD Insurance	479	479	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1360-5122000	Unemployment Insurance	50	50	0	0%
01-1360-5123000	Workmens' Compensation	113	113	0	0%
01-1360-5124000	Tuition Remission	500	0	500	0%
01-1360-5218000	Contracted Services	1,000	1,000	0	0%
01-1360-5230000	M&R Instructional	6,000	4,500	1,500	33.33%
01-1360-5310000	Instructional Materials	90,000	90,000	0	0%
01-1360-5352000	Office Supplies	250	250	0	0%
01-1360-5355000	Duplicating/Printing	500	500	0	0%
01-1360-5516000	Allowance for Vehicles	500	400	100	25%
01-1360-5518000	Conference & Travel	85	0	85	0%
01-1360-5543000	Postage	200	100	100	100%
01-1360-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		315,970	316,548	-578	-0.18%

1410 Nursing

01-1410-5001000	Salary - FT Faculty	486,907	473,379	13,528	2.86%
01-1410-5002000	Salary - Extra Contractual	52,995	48,318	4,677	9.68%
01-1410-5002019	Salary - Extra Cont CARES	0	0	0	0%
01-1410-5003000	Salary - PT Faculty	441,900	420,887	21,013	4.99%
01-1410-5040000	Salary - Support Staff	0	0	0	0%
01-1410-5060000	Opt Out	3,000	3,000	0	0%
01-1410-5100000	State Retirement	204,866	197,186	7,680	3.89%
01-1410-5101000	ORP	63,587	60,470	3,117	5.15%
01-1410-5102000	FICA	75,108	72,108	3,000	4.16%
01-1410-5110000	Medical Insurance	54,361	44,629	9,732	21.81%
01-1410-5110010	HSA Contribution	0	0	0	0%
01-1410-5111000	Dental Insurance	6,720	6,356	364	5.73%
01-1410-5112000	Vision Insurance	1,379	1,274	105	8.24%
01-1410-5120000	Life Insurance	714	714	0	0%
01-1410-5121000	LTD Insurance	2,396	2,396	0	0%
01-1410-5122000	Unemployment Insurance	198	198	0	0%
01-1410-5123000	Workmens' Compensation	1,153	1,153	0	0%
01-1410-5124000	Tuition Remission	5,022	2,550	2,472	96.94%
01-1410-5218000	Contracted Services	2,120	5,000	-2,880	-57.6%
01-1410-5230000	M&R Instructional	400	0	400	0%
01-1410-5310000	Instructional Materials	108,575	103,076	5,499	5.33%
01-1410-5352000	Office Supplies	2,100	3,000	-900	-30%
01-1410-5355000	Duplicating/Printing	6,750	6,750	0	0%
01-1410-5412000	Rent of Equipment	0	0	0	0%
01-1410-5413000	Rent - Copy Machine	2,126	2,000	126	6.3%
01-1410-5516000	Allowance for Vehicles	1,500	1,500	0	0%
01-1410-5518000	Conference & Travel	700	0	700	0%
01-1410-5518200	Conf & Trav - Accreditation	4,000	4,000	0	0%
01-1410-5519000	Training	0	0	0	0%
01-1410-5543000	Postage	750	500	250	50%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1410-5564500	Information Service	0	0	0	0%
01-1410-5568000	Miscellaneous	0	0	0	0%
01-1410-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		1,529,327	1,460,444	68,883	4.72%

1420 LPN

01-1420-5001000	Salary - FT Faculty	187,726	185,868	1,858	1%
01-1420-5002000	Salary - Extra Contractual	40,408	36,686	3,722	10.15%
01-1420-5003000	Salary - PT Faculty	37,266	43,950	-6,684	-15.21%
01-1420-5060000	Opt Out	1,500	1,500	0	0%
01-1420-5100000	State Retirement	72,587	72,889	-302	-0.41%
01-1420-5101000	ORP	0	0	0	0%
01-1420-5102000	FICA	20,303	20,388	-85	-0.42%
01-1420-5110000	Medical Insurance	19,566	18,857	709	3.76%
01-1420-5110010	HSA Contribution	0	0	0	0%
01-1420-5111000	Dental Insurance	2,225	2,225	0	0%
01-1420-5112000	Vision Insurance	492	492	0	0%
01-1420-5120000	Life Insurance	282	282	0	0%
01-1420-5121000	LTD Insurance	958	958	0	0%
01-1420-5122000	Unemployment Insurance	0	0	0	0%
01-1420-5123000	Workmens' Compensation	345	345	0	0%
01-1420-5124000	Tuition Remission	460	4,240	-3,780	-89.15%
01-1420-5218000	Contracted Services	0	0	0	0%
01-1420-5310000	Instructional Materials	32,672	25,212	7,460	29.59%
01-1420-5352000	Office Supplies	0	0	0	0%
01-1420-5355000	Duplicating/Printing	1,100	2,200	-1,100	-50%
01-1420-5411000	Rent of Space	0	0	0	0%
01-1420-5516000	Allowance for Vehicles	600	600	0	0%
01-1420-5518000	Conference & Travel	170	0	170	0%
01-1420-5518200	Conf & Trav - Accreditation	2,000	2,000	0	0%
01-1420-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		420,660	418,692	1,968	0.47%

1440 ResThrpy Respiratory Therapy

01-1440-5001000	Salary - FT Faculty	145,080	137,006	8,074	5.89%
01-1440-5002000	Salary - Extra Contractual	25,124	38,747	-13,623	-35.16%
01-1440-5003000	Salary - PT Faculty	93,354	104,295	-10,941	-10.49%
01-1440-5023000	Salary - Director	54,096	51,879	2,217	4.27%
01-1440-5060000	Opt Out	1,500	1,500	0	0%
01-1440-5100000	State Retirement	25,716	33,086	-7,370	-22.28%
01-1440-5101000	ORP	26,835	25,315	1,520	6%
01-1440-5102000	FICA	24,301	25,392	-1,091	-4.3%
01-1440-5110000	Medical Insurance	25,094	23,046	2,048	8.89%
01-1440-5110010	HSA Contribution	0	713	-713	-100%
01-1440-5111000	Dental Insurance	2,971	2,971	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1440-5112000	Vision Insurance	554	554	0	0%
01-1440-5113000	Prescription Drugs	0	0	0	0%
01-1440-5120000	Life Insurance	372	372	0	0%
01-1440-5121000	LTD Insurance	1,021	1,018	3	0.29%
01-1440-5122000	Unemployment Insurance	50	50	0	0%
01-1440-5123000	Workmens' Compensation	360	360	0	0%
01-1440-5124000	Tuition Remission	6,696	1,400	5,296	378.29%
01-1440-5218000	Contracted Services	65,768	64,731	1,037	1.6%
01-1440-5230000	M&R Instructional	2,000	1,500	500	33.33%
01-1440-5310000	Instructional Materials	17,286	16,860	426	2.53%
01-1440-5352000	Office Supplies	0	0	0	0%
01-1440-5355000	Duplicating/Printing	2,300	2,300	0	0%
01-1440-5412000	Rent of Equipment	1,660	2,300	-640	-27.83%
01-1440-5516000	Allowance for Vehicles	1,100	1,750	-650	-37.14%
01-1440-5518000	Conference & Travel	170	0	170	0%
01-1440-5518200	Conf & Trav - Accreditation	6,000	3,000	3,000	100%
01-1440-5564500	Information Service	0	0	0	0%
01-1440-5568000	Miscellaneous	0	0	0	0%
01-1440-5810000	Capital Outlay - Instructional	35,000	0	35,000	0%
Subtotal		564,408	540,145	24,263	4.49%

1450 Other Health

01-1450-5002000	Salary - Extra Contractual	39,315	33,756	5,559	16.47%
01-1450-5003000	Salary - PT Faculty	61,968	96,228	-34,260	-35.6%
01-1450-5100000	State Retirement	27,701	35,551	-7,850	-22.08%
01-1450-5101000	ORP	0	0	0	0%
01-1450-5102000	FICA	7,748	9,944	-2,196	-22.08%
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	250	250	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	0	0	0	0%
01-1450-5310000	Instructional Materials	5,500	5,500	0	0%
01-1450-5352000	Office Supplies	0	0	0	0%
01-1450-5355000	Duplicating/Printing	3,000	3,300	-300	-9.09%
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	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		145,482	184,529	-39,047	-21.16%
<i>1600 CCS Corporate Community</i>					
01-1600-5003000	Salary - PT Faculty	74,182	82,424	-8,242	-10%
01-1600-5040000	Salary - Support Staff	0	0	0	0%
01-1600-5100000	State Retirement	20,289	22,543	-2,254	-10%
01-1600-5101000	ORP	0	0	0	0%
01-1600-5102000	FICA	5,675	6,305	-630	-9.99%
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	50	50	0	0%
01-1600-5123000	Workmens' Compensation	150	150	0	0%
01-1600-5218000	Contracted Services	180,000	180,000	0	0%
01-1600-5230000	M&R Instructional	0	0	0	0%
01-1600-5310000	Instructional Materials	35,000	35,000	0	0%
01-1600-5352000	Office Supplies	1,200	1,500	-300	-20%
01-1600-5355000	Duplicating/Printing	1,489	1,500	-11	-0.73%
01-1600-5413000	Rent - Copy Machine	2,000	2,000	0	0%
01-1600-5516000	Allowance for Vehicles	300	300	0	0%
01-1600-5518000	Conference & Travel	1,500	0	1,500	0%
01-1600-5523000	Bus & Indus Lunch	0	2,000	-2,000	-100%
01-1600-5524000	Career / Safety Expo Event	0	2,000	-2,000	-100%
01-1600-5543000	Postage	1,500	1,500	0	0%
01-1600-5562000	Articulation	250	250	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		323,585	337,522	-13,937	-4.13%
<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%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		0	0	0	0.00%
<i>2510 Data Processing</i>					
01-2510-5023000	Salary - Director	112,679	108,193	4,486	4.15%
01-2510-5040000	Salary - Support Staff	137,164	131,589	5,575	4.24%
01-2510-5100000	State Retirement	68,332	65,580	2,752	4.2%
01-2510-5102000	FICA	19,113	18,343	770	4.2%
01-2510-5110000	Medical Insurance	54,674	47,474	7,200	15.17%
01-2510-5110010	HSA Contribution	0	3,980	-3,980	-100%
01-2510-5111000	Dental Insurance	3,470	3,470	0	0%
01-2510-5112000	Vision Insurance	322	322	0	0%
01-2510-5113000	Prescription Drugs	0	0	0	0%
01-2510-5120000	Life Insurance	288	288	0	0%
01-2510-5121000	LTD Insurance	575	551	24	4.36%
01-2510-5122000	Unemployment Insurance	99	99	0	0%
01-2510-5123000	Workmens' Compensation	370	370	0	0%
01-2510-5124000	Tuition Remission	1,603	400	1,203	300.75%
01-2510-5218000	Contracted Services	0	0	0	0%
01-2510-5231000	M&R Other	0	0	0	0%
01-2510-5275000	Software Support	0	0	0	0%
01-2510-5351000	Forms & Supplies	250	500	-250	-50%
01-2510-5352000	Office Supplies	100	100	0	0%
01-2510-5355000	Duplicating/Printing	50	50	0	0%
01-2510-5413000	Rent - Copy Machine	36	0	36	0%
01-2510-5518000	Conference & Travel	0	0	0	0%
01-2510-5519000	Training	4,500	4,550	-50	-1.1%
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		403,625	385,859	17,766	4.60%
<i>2520 Information Services</i>					
01-2520-5023000	Salary - Director	121,852	121,852	0	0%
01-2520-5030000	Salary - Professional Staff	228,713	222,109	6,604	2.97%
01-2520-5040000	Salary - Support Staff	190,653	188,002	2,651	1.41%
01-2520-5060000	Opt Out	0	0	0	0%
01-2520-5070000	Salary - Students	0	0	0	0%
01-2520-5079000	Salary - CWS	0	0	0	0%
01-2520-5100000	State Retirement	93,428	91,374	2,054	2.25%
01-2520-5101000	ORP	43,730	43,694	36	0.08%
01-2520-5102000	FICA	41,403	40,695	708	1.74%
01-2520-5110000	Medical Insurance	103,372	97,240	6,132	6.31%
01-2520-5110010	HSA Contribution	542	8,151	-7,609	-93.35%
01-2520-5111000	Dental Insurance	6,370	6,753	-383	-5.67%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-2520-5112000	Vision Insurance	595	632	-37	-5.85%
01-2520-5113000	Prescription Drugs	0	0	0	0%
01-2520-5120000	Life Insurance	882	882	0	0%
01-2520-5121000	LTD Insurance	1,195	1,174	21	1.79%
01-2520-5122000	Unemployment Insurance	149	149	0	0%
01-2520-5123000	Workmens' Compensation	703	703	0	0%
01-2520-5124000	Tuition Remission	7,450	10,000	-2,550	-25.5%
01-2520-5352000	Office Supplies	150	150	0	0%
01-2520-5355000	Duplicating/Printing	25	0	25	0%
01-2520-5413000	Rent - Copy Machine	96	0	96	0%
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	500	1,000	200%
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		843,208	834,460	8,748	1.05%

2620 Telecommunications

01-2620-5541000	Telecommunications	48,510	58,116	-9,606	-16.53%
01-2620-5541010	Telecommunication s Hurd Road	2,800	2,629	171	6.5%
01-2620-5820000	Capital Outlay Technology	0	0	0	0%
Subtotal		51,310	60,745	-9,435	-15.53%

2630 Website

01-2630-5040000	Salary - Support Staff	34,649	33,641	1,008	3%
01-2630-5100000	State Retirement	9,477	9,201	276	3%
01-2630-5102000	FICA	2,651	2,574	77	2.99%
01-2630-5110000	Medical Insurance	5,080	4,433	647	14.6%
01-2630-5110010	HSA Contribution	0	342	-342	-100%
01-2630-5111000	Dental Insurance	273	273	0	0%
01-2630-5112000	Vision Insurance	26	26	0	0%
01-2630-5120000	Life Insurance	38	38	0	0%
01-2630-5121000	LTD Insurance	56	54	2	3.7%
01-2630-5122000	Unemployment Insurance	25	25	0	0%
01-2630-5123000	Workmens' Compensation	55	55	0	0%
01-2630-5124000	Tuition Remission	325	100	225	225%
Subtotal		52,655	50,762	1,893	3.73%

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%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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	82,512	54,537	27,975	51.3%
01-3230-5070000	Salary - Students	0	0	0	0%
01-3230-5079000	Salary - CWS	0	0	0	0%
01-3230-5100000	State Retirement	22,567	14,916	7,651	51.29%
01-3230-5101000	ORP	0	0	0	0%
01-3230-5102000	FICA	6,312	4,172	2,140	51.29%
01-3230-5110000	Medical Insurance	8,883	7,730	1,153	14.92%
01-3230-5110010	HSA Contribution	0	642	-642	-100%
01-3230-5111000	Dental Insurance	607	607	0	0%
01-3230-5112000	Vision Insurance	56	56	0	0%
01-3230-5113000	Prescription Drugs	0	0	0	0%
01-3230-5120000	Life Insurance	24	24	0	0%
01-3230-5121000	LTD Insurance	36	18	18	100%
01-3230-5122000	Unemployment Insurance	0	0	0	0%
01-3230-5123000	Workmens' Compensation	136	136	0	0%
01-3230-5124000	Tuition Remission	0	0	0	0%
01-3230-5218000	Contracted Services	0	0	0	0%
01-3230-5230000	M&R Instructional	3,500	3,500	0	0%
01-3230-5275000	Software Support	0	0	0	0%
01-3230-5352000	Office Supplies	100	150	-50	-33.33%
01-3230-5353000	General Supplies	2,700	2,000	700	35%
01-3230-5413000	Rent - Copy Machine	0	50	-50	-100%
01-3230-5518000	Conference & Travel	0	0	0	0%
01-3230-5830000	Capital Outlay - Public Serv.	0	0	0	0%
Subtotal		127,433	88,538	38,895	43.93%

3240 Rental - Business Services

01-3240-5023000	Salary - Director	0	0	0	0%
01-3240-5040000	Salary - Support Staff	47,732	46,333	1,399	3.02%
01-3240-5060000	Opt Out	0	0	0	0%
01-3240-5070000	Salary - Students	0	0	0	0%
01-3240-5100000	State Retirement	13,055	12,672	383	3.02%
01-3240-5101000	ORP	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-3240-5102000	FICA	3,651	3,544	107	3.02%
01-3240-5110000	Medical Insurance	15,210	17,171	-1,961	-11.42%
01-3240-5110010	HSA Contribution	0	1,426	-1,426	-100%
01-3240-5111000	Dental Insurance	773	1,348	-575	-42.66%
01-3240-5112000	Vision Insurance	75	124	-49	-39.52%
01-3240-5113000	Prescription Drugs	0	0	0	0%
01-3240-5120000	Life Insurance	54	54	0	0%
01-3240-5121000	LTD Insurance	110	107	3	2.8%
01-3240-5122000	Unemployment Insurance	0	0	0	0%
01-3240-5123000	Workmens' Compensation	61	61	0	0%
01-3240-5124000	Tuition Remission	0	0	0	0%
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	50	50	0	0%
01-3240-5355000	Duplicating/Printing	0	50	-50	-100%
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		80,771	82,940	-2,169	-2.62%
<i>3300 Pickelball</i>					
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%
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%
<i>4100 Library Services</i>					
01-4100-5013000	Salary - Librarians	153,120	157,572	-4,452	-2.83%
01-4100-5014000	Salary - Extra Contractual	0	7,634	-7,634	-100%
01-4100-5015000	Salary - PT Librarians	20,048	0	20,048	0%
01-4100-5023000	Salary - Director	95,049	90,779	4,270	4.7%
01-4100-5040000	Salary - Support Staff	128,496	124,132	4,364	3.52%
01-4100-5060000	Opt Out	1,500	1,500	0	0%
01-4100-5070000	Salary - Students	0	0	0	0%
01-4100-5079000	Salary - CWS	0	0	0	0%
01-4100-5100000	State Retirement	108,501	84,720	23,781	28.07%
01-4100-5101000	ORP	0	8,442	-8,442	-100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4100-5102000	FICA	30,349	29,079	1,270	4.37%
01-4100-5110000	Medical Insurance	47,751	32,822	14,929	45.48%
01-4100-5110010	HSA Contribution	542	1,464	-922	-62.98%
01-4100-5111000	Dental Insurance	4,394	3,360	1,034	30.77%
01-4100-5112000	Vision Insurance	623	419	204	48.69%
01-4100-5113000	Prescription Drugs	0	0	0	0%
01-4100-5120000	Life Insurance	642	642	0	0%
01-4100-5121000	LTD Insurance	1,472	1,453	19	1.31%
01-4100-5122000	Unemployment Insurance	149	149	0	0%
01-4100-5123000	Workmens' Compensation	795	795	0	0%
01-4100-5124000	Tuition Remission	0	0	0	0%
01-4100-5217000	Collection Fees	0	0	0	0%
01-4100-5218000	Contracted Services	0	0	0	0%
01-4100-5231000	M&R Other	2,000	2,161	-161	-7.45%
01-4100-5275000	Software Support	0	0	0	0%
01-4100-5315000	Audio Aids	0	0	0	0%
01-4100-5316000	Visual Aids	12,500	7,000	5,500	78.57%
01-4100-5321000	Binding & Rebinding	100	100	0	0%
01-4100-5322000	Electronic Resources	208,327	174,597	33,730	19.32%
01-4100-5325000	Print Resources	5,000	30,000	-25,000	-83.33%
01-4100-5352000	Office Supplies	200	200	0	0%
01-4100-5353000	General Supplies	6,900	7,000	-100	-1.43%
01-4100-5355000	Duplicating/Printing	300	675	-375	-55.56%
01-4100-5413000	Rent - Copy Machine	3,252	1,133	2,119	187.03%
01-4100-5515000	Dues & Memberships	1,163	1,154	9	0.78%
01-4100-5516000	Allowance for Vehicles	100	150	-50	-33.33%
01-4100-5518000	Conference & Travel	170	0	170	0%
01-4100-5543000	Postage	150	100	50	50%
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	0	0	0	0%
Subtotal		833,593	769,232	64,361	8.37%

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%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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	102,659	101,643	1,016	1%
01-4310-5019500	Salary - Extra-Contractual	4,037	4,485	-448	-9.99%
01-4310-5023000	Salary - Director	0	0	0	0%
01-4310-5030000	Salary - Professional Staff	0	80,338	-80,338	-100%
01-4310-5040000	Salary - Support Staff	0	0	0	0%
01-4310-5070000	Salary - Students	0	0	0	0%
01-4310-5100000	State Retirement	-3,478	-3,615	137	-3.79%
01-4310-5101000	ORP	33,710	43,567	-9,857	-22.62%
01-4310-5102000	FICA	8,162	14,265	-6,103	-42.78%
01-4310-5110000	Medical Insurance	19,566	36,028	-16,462	-45.69%
01-4310-5110010	HSA Contribution	0	1,426	-1,426	-100%
01-4310-5111000	Dental Insurance	1,455	2,804	-1,349	-48.11%
01-4310-5112000	Vision Insurance	296	419	-123	-29.36%
01-4310-5113000	Prescription Drugs	0	0	0	0%
01-4310-5120000	Life Insurance	150	330	-180	-54.55%
01-4310-5121000	LTD Insurance	479	664	-185	-27.86%
01-4310-5122000	Unemployment Insurance	50	50	0	0%
01-4310-5123000	Workmens' Compensation	330	330	0	0%
01-4310-5124000	Tuition Remission	3,000	0	3,000	0%
01-4310-5218000	Contracted Services	0	0	0	0%
01-4310-5230000	M&R Instructional	0	0	0	0%
01-4310-5310000	Instructional Materials	0	0	0	0%
01-4310-5352000	Office Supplies	1,000	1,000	0	0%
01-4310-5355000	Duplicating/Printing	200	300	-100	-33.33%
01-4310-5515000	Dues & Memberships	4,000	2,000	2,000	100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4310-5518000	Conference & Travel	3,000	0	3,000	0%
01-4310-5543000	Postage	0	500	-500	-100%
01-4310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		178,616	286,534	-107,918	-37.66%

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	47,000	45,000	2,000	4.44%
01-4350-5018000	Salary - PT LAL Specialist	0	0	0	0%
01-4350-5040000	Salary - Support Staff	0	15,524	-15,524	-100%
01-4350-5070000	Salary - Students	21,472	21,472	0	0%
01-4350-5070001	Salary - Students	0	0	0	0%
01-4350-5079000	Salary - CWS	-10,000	-10,000	0	0%
01-4350-5100000	State Retirement	12,855	16,553	-3,698	-22.34%
01-4350-5102000	FICA	3,596	4,630	-1,034	-22.33%
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	87	87	0	0%
01-4350-5124000	Tuition Remission	0	0	0	0%
01-4350-5218000	Contracted Services	6,000	0	6,000	0%
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	400	0	0%
01-4350-5355000	Duplicating/Printing	400	400	0	0%
01-4350-5413000	Rent - Copy Machine	2,723	1,350	1,373	101.7%
01-4350-5515000	Dues & Memberships	1,000	0	1,000	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		86,333	96,216	-9,883	-10.27%

4400 Ed. Adm. Educational Admin

01-4400-5001000	Salary - FT Faculty	0	0	0	0%
01-4400-5021000	Salary - Vice President	141,816	141,816	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4400-5021100	Expense Allowance	0	0	0	0%
01-4400-5022000	Salary - Deans	553,143	509,823	43,320	8.5%
01-4400-5022100	Moving Allowance	0	0	0	0%
01-4400-5023000	Salary - Director	209,217	204,756	4,461	2.18%
01-4400-5024000	Salary - Saturday Admin.	0	0	0	0%
01-4400-5030130	Salary - Professional Staff	2,342	0	2,342	0%
01-4400-5030141	Salary - Professional Staff	94,758	94,758	0	0%
01-4400-5040000	Salary - Support Staff	56,627	55,061	1,566	2.84%
01-4400-5040111	Salary - Support Staff	47,418	46,040	1,378	2.99%
01-4400-5040115	Salary - Support Staff	49,005	49,005	0	0%
01-4400-5040121	Salary - Support Staff	38,148	42,198	-4,050	-9.6%
01-4400-5040130	Salary - Support Staff	43,514	47,732	-4,218	-8.84%
01-4400-5040141	Salary - Support Staff	46,333	44,955	1,378	3.07%
01-4400-5040160	Salary - Support Staff	61,168	73,508	-12,340	-16.79%
01-4400-5060000	Opt Out	1,500	0	1,500	0%
01-4400-5070000	Salary - Students	0	0	0	0%
01-4400-5070111	Salary - Students	0	0	0	0%
01-4400-5070115	Salary - Students	31,432	31,432	0	0%
01-4400-5070121	Salary - Students	0	0	0	0%
01-4400-5070130	Salary - Students	0	0	0	0%
01-4400-5070141	Salary - Students	0	0	0	0%
01-4400-5070144	Salary - Students	0	0	0	0%
01-4400-5070160	Salary - Students	0	0	0	0%
01-4400-5079000	Salary - CWS	0	-15,000	15,000	-100%
01-4400-5100000	State Retirement	205,844	164,122	41,722	25.42%
01-4400-5101000	ORP	139,033	173,296	-34,263	-19.77%
01-4400-5102000	FICA	102,777	100,188	2,589	2.58%
01-4400-5110000	Medical Insurance	272,777	201,214	71,563	35.57%
01-4400-5110010	HSA Contribution	2,670	16,691	-14,021	-84%
01-4400-5111000	Dental Insurance	18,609	14,282	4,327	30.3%
01-4400-5112000	Vision Insurance	1,721	1,332	389	29.2%
01-4400-5113000	Prescription Drugs	0	0	0	0%
01-4400-5120000	Life Insurance	2,205	1,845	360	19.51%
01-4400-5121000	LTD Insurance	3,082	2,786	296	10.62%
01-4400-5122000	Unemployment Insurance	446	446	0	0%
01-4400-5123000	Workmens' Compensation	2,376	2,376	0	0%
01-4400-5124000	Tuition Remission	16,500	1,000	15,500	1550%
01-4400-5218000	Contracted Services	41,549	40,750	799	1.96%
01-4400-5231000	M&R Other	0	0	0	0%
01-4400-5310000	Instructional Materials	0	0	0	0%
01-4400-5352000	Office Supplies	700	1,000	-300	-30%
01-4400-5352100	Office Supp - Global Studies	500	500	0	0%
01-4400-5355000	Duplicating/Printing	600	600	0	0%
01-4400-5355100	Dup/Print - Global Studies	200	200	0	0%
01-4400-5355200	Dup/Print - Honors	200	300	-100	-33.33%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4400-5413000	Rent - Copy Machine	1,934	0	1,934	0%
01-4400-5514000	Field Trips	2,500	2,500	0	0%
01-4400-5515000	Dues & Memberships	35,000	24,500	10,500	42.86%
01-4400-5515200	Dues & Memberships - Honors	600	600	0	0%
01-4400-5516000	Allowance for Vehicles	300	300	0	0%
01-4400-5518000	Conference & Travel	6,000	6,000	0	0%
01-4400-5518100	Conf & Trav - Global Studies	1,500	1,500	0	0%
01-4400-5519000	Training	6,500	6,500	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	3,000	4,000	-1,000	-25%
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		2,246,344	2,095,712	150,632	7.19%

4450 Ext.Cent Extension Center

01-4450-5023000	Salary - Director	0	0	0	0%
01-4450-5040000	Salary - Support Staff	0	0	0	0%
01-4450-5060000	Opt Out	0	0	0	0%
01-4450-5070000	Salary - Students	0	0	0	0%
01-4450-5079000	Salary - CWS	0	0	0	0%
01-4450-5100000	State Retirement	0	0	0	0%
01-4450-5101000	ORP	0	0	0	0%
01-4450-5102000	FICA	0	0	0	0%
01-4450-5110000	Medical Insurance	0	0	0	0%
01-4450-5110010	HSA Contribution	0	0	0	0%
01-4450-5111000	Dental Insurance	0	0	0	0%
01-4450-5112000	Vision Insurance	0	0	0	0%
01-4450-5113000	Prescription Drugs	0	0	0	0%
01-4450-5120000	Life Insurance	0	0	0	0%
01-4450-5121000	LTD Insurance	0	0	0	0%
01-4450-5122000	Unemployment Insurance	25	25	0	0%
01-4450-5123000	Workmens' Compensation	60	60	0	0%
01-4450-5124000	Tuition Remission	0	0	0	0%
01-4450-5214000	Security Services	1,700	1,700	0	0%
01-4450-5231000	M&R Other	1,000	1,000	0	0%
01-4450-5352000	Office Supplies	170	350	-180	-51.43%
01-4450-5355000	Duplicating/Printing	50	50	0	0%
01-4450-5413000	Rent - Copy Machine	1,369	1,625	-256	-15.75%
01-4450-5515000	Dues & Memberships	0	0	0	0%
01-4450-5516000	Allowance for Vehicles	500	500	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4450-5518000	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	0	0	0	0%
Subtotal		4,874	5,310	-436	-8.21%

5100 StudtAdm Student Services Adm

01-5100-5021000	Salary - Vice President	131,302	86,348	44,954	52.06%
01-5100-5021100	Expense Allowance	0	0	0	0%
01-5100-5040000	Salary - Support Staff	56,627	56,627	0	0%
01-5100-5100000	State Retirement	51,398	39,104	12,294	31.44%
01-5100-5101000	ORP	0	0	0	0%
01-5100-5102000	FICA	14,377	10,938	3,439	31.44%
01-5100-5110000	Medical Insurance	39,464	30,049	9,415	31.33%
01-5100-5110010	HSA Contribution	0	2,495	-2,495	-100%
01-5100-5111000	Dental Insurance	2,697	2,360	337	14.28%
01-5100-5112000	Vision Insurance	247	217	30	13.82%
01-5100-5113000	Prescription Drugs	0	0	0	0%
01-5100-5120000	Life Insurance	234	189	45	23.81%
01-5100-5121000	LTD Insurance	432	279	153	54.84%
01-5100-5122000	Unemployment Insurance	50	50	0	0%
01-5100-5123000	Workmens' Compensation	317	317	0	0%
01-5100-5124000	Tuition Remission	0	1,000	-1,000	-100%
01-5100-5218000	Contracted Services	73,820	0	73,820	0%
01-5100-5231000	M&R Other	0	0	0	0%
01-5100-5352000	Office Supplies	350	500	-150	-30%
01-5100-5355000	Duplicating/Printing	1,400	300	1,100	366.67%
01-5100-5515000	Dues & Memberships	0	200	-200	-100%
01-5100-5516000	Allowance for Vehicles	0	1,000	-1,000	-100%
01-5100-5518000	Conference & Travel	3,940	1,500	2,440	162.67%
01-5100-5519000	Training	2,000	500	1,500	300%
01-5100-5527000	Research Projects	0	0	0	0%
01-5100-5543000	Postage	500	250	250	100%
01-5100-5562000	Articulation	0	1,000	-1,000	-100%
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		379,155	235,223	143,932	61.19%

5210 StuGovt Student Government

01-5210-5355000	Duplicating/Printing	100	100	0	0%
01-5210-5413000	Student Activities	24	0	24	0%
01-5210-5522000	Student Activities	3,000	2,000	1,000	50%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		3,124	2,100	1,024	48.76%
<i>5220 StuPub Student Publications</i>					
01-5220-5413000	Student Activities	36	0	36	0%
01-5220-5522000	Student Activities	4,000	4,000	0	0%
Subtotal		4,036	4,000	36	0.90%
<i>5230 StuActvy Student Activity</i>					
01-5230-5016000	Salary - Club Advisors	23,000	21,935	1,065	4.86%
01-5230-5040000	Salary - Support Staff	31,045	31,045	0	0%
01-5230-5070000	Salary - Students	0	0	0	0%
01-5230-5100000	State Retirement	14,781	14,490	291	2.01%
01-5230-5101000	ORP	0	0	0	0%
01-5230-5102000	FICA	4,134	4,053	81	2%
01-5230-5110000	Medical Insurance	7,891	6,867	1,024	14.91%
01-5230-5110010	HSA Contribution	0	570	-570	-100%
01-5230-5111000	Dental Insurance	539	539	0	0%
01-5230-5112000	Vision Insurance	49	49	0	0%
01-5230-5113000	Prescription Drugs	0	0	0	0%
01-5230-5120000	Life Insurance	22	22	0	0%
01-5230-5121000	LTD Insurance	29	29	0	0%
01-5230-5123000	Workmens' Compensation	87	87	0	0%
01-5230-5218000	Contracted Services	0	0	0	0%
01-5230-5352000	Office Supplies	0	0	0	0%
01-5230-5353000	General Supplies	0	0	0	0%
01-5230-5355000	Duplicating/Printing	200	200	0	0%
01-5230-5522000	Student Activities	7,500	7,500	0	0%
01-5230-5522500	Youth for Understanding	0	0	0	0%
Subtotal		89,277	87,386	1,891	2.16%
<i>5235 Upward Bound - Monroe 2017-22</i>					
01-5235-5017000	Salary - PT Faculty Tutors	0	0	0	0%
01-5235-5019000	Salary - Coordinator	0	0	0	0%
Subtotal		0	0	0	0.00%
<i>5240 Cellar</i>					
01-5240-5070000	Salary - Students	0	0	0	0%
01-5240-5079000	Salary - CWS	0	0	0	0%
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	100	50	50	100%
01-5240-5522000	Student Activities	0	0	0	0%
01-5240-5850000	Capital Outlay - Student Serv.	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		100	50	50	100.00%
<i>5250 FitCtr Fitness Center</i>					
01-5250-5040000	Salary - Support Staff	5,204	5,205	-1	-0.02%
01-5250-5070000	Salary - Students	4,870	0	4,870	0%
01-5250-5079000	Salary - CWS	0	0	0	0%
01-5250-5100000	State Retirement	1,423	1,423	0	0%
01-5250-5102000	FICA	398	398	0	0%
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	41	41	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	2,500	2,500	0	0%
01-5250-5352000	Office Supplies	100	100	0	0%
01-5250-5353000	General Supplies	500	500	0	0%
01-5250-5355000	Duplicating/Printing	50	50	0	0%
01-5250-5543000	Postage	150	150	0	0%
01-5250-5568000	Miscellaneous	0	0	0	0%
01-5250-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		15,236	10,367	4,869	46.97%
<i>5300 Counsl. Counseling/Guidance</i>					
01-5300-5010000	Salary - Counselors	270,761	264,717	6,044	2.28%
01-5300-5011000	Salary - Extra Contractual	13,000	13,000	0	0%
01-5300-5012000	Salary - PT Counselors	22,220	22,220	0	0%
01-5300-5040000	Salary - Support Staff	36,665	49,428	-12,763	-25.82%
01-5300-5060000	Opt Out	1,625	3,000	-1,375	-45.83%
01-5300-5070000	Salary - Students	0	0	0	0%
01-5300-5079000	Salary - CWS	0	0	0	0%
01-5300-5100000	State Retirement	66,965	69,880	-2,915	-4.17%
01-5300-5101000	ORP	27,609	26,479	1,130	4.27%
01-5300-5102000	FICA	26,212	26,726	-514	-1.92%
01-5300-5110000	Medical Insurance	54,527	33,317	21,210	63.66%
01-5300-5110010	HSA Contribution	0	0	0	0%
01-5300-5111000	Dental Insurance	5,101	4,142	959	23.15%
01-5300-5112000	Vision Insurance	912	825	87	10.55%
01-5300-5113000	Prescription Drugs	0	0	0	0%
01-5300-5120000	Life Insurance	486	486	0	0%
01-5300-5121000	LTD Insurance	1,522	1,550	-28	-1.81%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5300-5122000	Unemployment Insurance	149	149	0	0%
01-5300-5123000	Workmens' Compensation	740	740	0	0%
01-5300-5124000	Tuition Remission	500	500	0	0%
01-5300-5231000	M&R Other	100	100	0	0%
01-5300-5310000	Instructional Materials	8,000	12,500	-4,500	-36%
01-5300-5352000	Office Supplies	840	1,500	-660	-44%
01-5300-5355000	Duplicating/Printing	2,000	3,000	-1,000	-33.33%
01-5300-5413000	Rent - Copy Machine	2,740	1,300	1,440	110.77%
01-5300-5515000	Dues & Memberships	100	0	100	0%
01-5300-5516000	Allowance for Vehicles	1,500	1,000	500	50%
01-5300-5518000	Conference & Travel	0	500	-500	-100%
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		544,274	537,059	7,215	1.34%

5310 Disadvantaged Student Services

01-5310-5010000	Salary - Counselors	66,596	65,937	659	1%
01-5310-5011000	Salary - Extra Contractual	1,515	1,515	0	0%
01-5310-5018000	Salary - PT LAL Specialist	49,000	47,659	1,341	2.81%
01-5310-5040000	Salary - Support Staff	20,258	49,005	-28,747	-58.66%
01-5310-5060000	Opt Out	1,500	1,500	0	0%
01-5310-5070000	Salary - Students	0	57,096	-57,096	-100%
01-5310-5070001	Salary - Students	57,096	0	57,096	0%
01-5310-5079000	Salary - CWS	-20,000	-31,184	11,184	-35.86%
01-5310-5100000	State Retirement	37,570	44,886	-7,316	-16.3%
01-5310-5102000	FICA	10,509	12,555	-2,046	-16.3%
01-5310-5110000	Medical Insurance	11,839	6,331	5,508	87%
01-5310-5110010	HSA Contribution	0	488	-488	-100%
01-5310-5111000	Dental Insurance	2,321	1,901	420	22.09%
01-5310-5112000	Vision Insurance	370	333	37	11.11%
01-5310-5113000	Prescription Drugs	0	0	0	0%
01-5310-5120000	Life Insurance	164	186	-22	-11.83%
01-5310-5121000	LTD Insurance	387	472	-85	-18.01%
01-5310-5122000	Unemployment Insurance	0	0	0	0%
01-5310-5123000	Workmens' Compensation	240	240	0	0%
01-5310-5124000	Tuition Remission	0	0	0	0%
01-5310-5218000	Contracted Services	25,000	40,000	-15,000	-37.5%
01-5310-5231000	M&R Other	350	350	0	0%
01-5310-5310000	Instructional Materials	0	0	0	0%
01-5310-5312000	Instructional Materials/504	1,000	1,000	0	0%
01-5310-5352000	Office Supplies	400	950	-550	-57.89%
01-5310-5355000	Duplicating/Printing	400	800	-400	-50%
01-5310-5413000	Rent - Copy Machine	1,420	0	1,420	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5310-5515000	Dues & Memberships	0	0	0	0%
01-5310-5516000	Allowance for Vehicles	0	200	-200	-100%
01-5310-5518000	Conference & Travel	560	560	0	0%
01-5310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		268,495	302,780	-34,285	-11.32%

5410 Fin Aid Financial Aid

01-5410-5023000	Salary - Director	112,267	107,257	5,010	4.67%
01-5410-5030000	Salary - Professional Staff	77,764	74,060	3,704	5%
01-5410-5040000	Salary - Support Staff	43,514	61,529	-18,015	-29.28%
01-5410-5060000	Opt Out	1,500	1,500	0	0%
01-5410-5070000	Salary - Students	0	0	0	0%
01-5410-5079000	Salary - CWS	0	0	0	0%
01-5410-5100000	State Retirement	33,170	37,757	-4,587	-12.15%
01-5410-5101000	ORP	29,537	27,509	2,028	7.37%
01-5410-5102000	FICA	17,866	18,578	-712	-3.83%
01-5410-5110000	Medical Insurance	22,464	19,463	3,001	15.42%
01-5410-5110010	HSA Contribution	0	1,616	-1,616	-100%
01-5410-5111000	Dental Insurance	1,935	1,935	0	0%
01-5410-5112000	Vision Insurance	186	186	0	0%
01-5410-5113000	Prescription Drugs	0	0	0	0%
01-5410-5120000	Life Insurance	414	414	0	0%
01-5410-5121000	LTD Insurance	537	506	31	6.13%
01-5410-5122000	Unemployment Insurance	99	99	0	0%
01-5410-5123000	Workmens' Compensation	374	374	0	0%
01-5410-5124000	Tuition Remission	0	4,000	-4,000	-100%
01-5410-5218000	Contracted Services	0	0	0	0%
01-5410-5231000	M&R Other	0	0	0	0%
01-5410-5352000	Office Supplies	800	1,000	-200	-20%
01-5410-5355000	Duplicating/Printing	700	850	-150	-17.65%
01-5410-5413000	Rent - Copy Machine	206	1,500	-1,294	-86.27%
01-5410-5515000	Dues & Memberships	1,499	1,509	-10	-0.66%
01-5410-5516000	Allowance for Vehicles	262	257	5	1.95%
01-5410-5518000	Conference & Travel	4,250	250	4,000	1600%
01-5410-5543000	Postage	4,500	5,000	-500	-10%
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	0	0	0%
Subtotal		353,844	367,149	-13,305	-3.62%

5420 EmplServ Employment Services

01-5420-5023000	Salary - Director	56,340	54,097	2,243	4.15%
01-5420-5040000	Salary - Support Staff	24,503	24,503	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5420-5060000	Opt Out	1,500	0	1,500	0%
01-5420-5070000	Salary - Students	0	0	0	0%
01-5420-5079000	Salary - CWS	0	0	0	0%
01-5420-5100000	State Retirement	6,701	6,554	147	2.24%
01-5420-5101000	ORP	15,905	15,413	492	3.19%
01-5420-5102000	FICA	6,184	6,013	171	2.84%
01-5420-5110000	Medical Insurance	9,866	11,751	-1,885	-16.04%
01-5420-5110010	HSA Contribution	0	957	-957	-100%
01-5420-5111000	Dental Insurance	1,348	869	479	55.12%
01-5420-5112000	Vision Insurance	124	81	43	53.09%
01-5420-5113000	Prescription Drugs	0	0	0	0%
01-5420-5120000	Life Insurance	117	117	0	0%
01-5420-5121000	LTD Insurance	93	90	3	3.33%
01-5420-5122000	Unemployment Insurance	50	50	0	0%
01-5420-5123000	Workmens' Compensation	136	136	0	0%
01-5420-5124000	Tuition Remission	300	0	300	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	1,200	1,200	0	0%
01-5420-5518000	Conference & Travel	0	0	0	0%
01-5420-5521400	Events	4,000	0	4,000	0%
01-5420-5562000	Articulation	200	0	200	0%
01-5420-5568000	Miscellaneous	0	0	0	0%
01-5420-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		129,017	122,281	6,736	5.51%

5430 StuAid Student Aid

01-5430-5574000	Student Aid Write offs	105,600	200,750	-95,150	-47.4%
01-5430-5584001	Dist - Bd of Trustees Schol.	0	0	0	0%
01-5430-5584002	Dist - Presidential Schol.	87,913	95,580	-7,667	-8.02%
01-5430-5584003	Dist - Instructional Schol.	0	0	0	0%
01-5430-5584004	Dist - Music Schol.	105,140	109,100	-3,960	-3.63%
01-5430-5584005	Dist - Senior Citizen Schol.	20,000	26,500	-6,500	-24.53%
01-5430-5584007	Dist - Employer Residency	3,675	3,675	0	0%
01-5430-5584008	Dist - Reciprocity	2,100	2,100	0	0%
01-5430-5584009	Dist - Other Residency	75,000	100,000	-25,000	-25%
01-5430-5584010	Dist - Trustee Merit Schol.	215,000	273,000	-58,000	-21.25%
01-5430-5584012	Dist - Instruct Merit Schol.	3,000	5,000	-2,000	-40%
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.	40,000	42,000	-2,000	-4.76%
01-5430-5584084	Indian Tuition Waiver	2,500	4,000	-1,500	-37.5%
01-5430-5584085	Dist - Business Pitch	0	2,000	-2,000	-100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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	-548,328	-656,955	108,627	-16.53%
01-5430-5589999	Sch. Allowance - Bookstore	-10,000	-10,000	0	0%
Subtotal		105,600	200,750	-95,150	-47.40%

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	89,551	85,182	4,369	5.13%
01-5720-5040000	Salary - Support Staff	40,883	39,952	931	2.33%
01-5720-5060000	Opt Out	0	0	0	0%
01-5720-5070000	Salary - Students	17,568	0	17,568	0%
01-5720-5079000	Salary - CWS	0	0	0	0%
01-5720-5100000	State Retirement	11,182	10,694	488	4.56%
01-5720-5101000	ORP	10,746	10,324	422	4.09%
01-5720-5102000	FICA	9,978	9,573	405	4.23%
01-5720-5110000	Medical Insurance	39,464	34,342	5,122	14.91%
01-5720-5110010	HSA Contribution	0	2,852	-2,852	-100%
01-5720-5111000	Dental Insurance	2,697	2,697	0	0%
01-5720-5112000	Vision Insurance	247	247	0	0%
01-5720-5113000	Prescription Drugs	0	0	0	0%
01-5720-5120000	Life Insurance	234	234	0	0%
01-5720-5121000	LTD Insurance	300	287	13	4.53%
01-5720-5122000	Unemployment Insurance	50	50	0	0%
01-5720-5123000	Workmens' Compensation	284	284	0	0%
01-5720-5124000	Tuition Remission	500	500	0	0%
01-5720-5231000	M&R Other	0	0	0	0%
01-5720-5352000	Office Supplies	900	900	0	0%
01-5720-5355000	Duplicating/Printing	500	500	0	0%
01-5720-5515000	Dues & Memberships	150	150	0	0%
01-5720-5516000	Allowance for Vehicles	1,500	1,500	0	0%
01-5720-5518000	Conference & Travel	2,000	2,000	0	0%
01-5720-5526100	C.O.R.E.	5,000	5,000	0	0%
01-5720-5543000	Postage	7,500	6,000	1,500	25%
01-5720-5562000	Articulation	4,000	3,000	1,000	33.33%
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	0	0	0%
Subtotal		245,234	216,268	28,966	13.39%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>5730 Regist Registrar/Records</i>					
01-5730-5023000	Salary - Director	121,852	121,852	0	0%
01-5730-5040000	Salary - Support Staff	121,835	112,348	9,487	8.44%
01-5730-5041000	Salary - Registration	0	0	0	0%
01-5730-5060000	Opt Out	0	0	0	0%
01-5730-5070000	Salary - Students	0	0	0	0%
01-5730-5079000	Salary - CWS	0	0	0	0%
01-5730-5100000	State Retirement	66,648	64,054	2,594	4.05%
01-5730-5102000	FICA	18,642	17,916	726	4.05%
01-5730-5110000	Medical Insurance	53,973	40,673	13,300	32.7%
01-5730-5110010	HSA Contribution	0	3,340	-3,340	-100%
01-5730-5111000	Dental Insurance	3,475	3,086	389	12.61%
01-5730-5112000	Vision Insurance	322	285	37	12.98%
01-5730-5113000	Prescription Drugs	0	0	0	0%
01-5730-5120000	Life Insurance	468	288	180	62.5%
01-5730-5121000	LTD Insurance	560	489	71	14.52%
01-5730-5122000	Unemployment Insurance	99	99	0	0%
01-5730-5123000	Workmens' Compensation	384	384	0	0%
01-5730-5124000	Tuition Remission	500	500	0	0%
01-5730-5218000	Contracted Services	7,000	6,600	400	6.06%
01-5730-5231000	M&R Other	0	0	0	0%
01-5730-5351000	Forms & Supplies	0	0	0	0%
01-5730-5352000	Office Supplies	1,300	1,300	0	0%
01-5730-5355000	Duplicating/Printing	1,500	2,200	-700	-31.82%
01-5730-5515000	Dues & Memberships	1,000	1,000	0	0%
01-5730-5516000	Allowance for Vehicles	0	0	0	0%
01-5730-5518000	Conference & Travel	4,000	1,000	3,000	300%
01-5730-5526000	Commencement/Assemblies	10,000	6,550	3,450	52.67%
01-5730-5543000	Postage	3,000	3,000	0	0%
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	0	0	0%
Subtotal		416,558	386,964	29,594	7.65%
<i>5740 Advert. Advertising</i>					
01-5740-5273100	Outside Printing - Students	91,450	67,400	24,050	35.68%
01-5740-5355000	Duplicating/Printing	1,000	1,000	0	0%
01-5740-5530100	Adv./Pub. - Student Pub.	199,200	181,650	17,550	9.66%
Subtotal		291,650	250,050	41,600	16.64%
<i>6110 Trustees Board of Trustees</i>					
01-6110-5218000	Contracted Services	5,000	5,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6110-5352000	Office Supplies	0	0	0	0%
01-6110-5355000	Duplicating/Printing	0	0	0	0%
01-6110-5518000	Conference & Travel	15,000	15,000	0	0%
01-6110-5519000	Training	0	0	0	0%
01-6110-5530000	Advertising/Publicity	0	0	0	0%
Subtotal		20,000	20,000	0	0.00%

6120 Pres. President's Office

01-6120-5020000	Salary - President	177,500	177,500	0	0%
01-6120-5020100	Expense Allowance	0	0	0	0%
01-6120-5020200	Other Allowances	21,200	21,200	0	0%
01-6120-5030000	Salary - Professional Staff	35,267	35,267	0	0%
01-6120-5040000	Salary - Support Staff	74,980	72,078	2,902	4.03%
01-6120-5060000	Opt Out	0	0	0	0%
01-6120-5070000	Salary - Students	0	0	0	0%
01-6120-5079000	Salary - CWS	0	0	0	0%
01-6120-5100000	State Retirement	35,951	35,157	794	2.26%
01-6120-5101000	ORP	48,724	48,617	107	0.22%
01-6120-5102000	FICA	23,634	23,412	222	0.95%
01-6120-5110000	Medical Insurance	25,130	19,144	5,986	31.27%
01-6120-5110010	HSA Contribution	1,335	1,935	-600	-31.01%
01-6120-5111000	Dental Insurance	1,738	1,162	576	49.57%
01-6120-5112000	Vision Insurance	161	112	49	43.75%
01-6120-5113000	Prescription Drugs	0	0	0	0%
01-6120-5120000	Life Insurance	234	234	0	0%
01-6120-5121000	LTD Insurance	581	574	7	1.22%
01-6120-5122000	Unemployment Insurance	99	99	0	0%
01-6120-5123000	Workmens' Compensation	550	550	0	0%
01-6120-5124000	Tuition Remission	4,250	4,250	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	1,000	1,000	0	0%
01-6120-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-6120-5413000	Rent - Copy Machine	2,510	0	2,510	0%
01-6120-5515000	Dues & Memberships	59,500	59,500	0	0%
01-6120-5516000	Allowance for Vehicles	3,000	3,000	0	0%
01-6120-5518000	Conference & Travel	8,000	8,000	0	0%
01-6120-5519000	Training	2,500	2,500	0	0%
01-6120-5543000	Postage	500	500	0	0%
01-6120-5562000	Articulation	9,000	9,000	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		539,844	527,291	12,553	2.38%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>6130 Audt/Legl Audit/Legal</i>					
01-6130-5211000	Audit Services	57,000	63,000	-6,000	-9.52%
01-6130-5213000	Legal Services	60,000	60,000	0	0%
01-6130-5215000	Health Broker	55,500	55,500	0	0%
Subtotal		172,500	178,500	-6,000	-3.36%
<i>6200 Bus Off Business Office</i>					
01-6200-5021000	Salary - Vice President	141,816	141,816	0	0%
01-6200-5021100	Expense Allowance	0	0	0	0%
01-6200-5023000	Salary - Director	107,608	103,011	4,597	4.46%
01-6200-5030000	Salary - Professional Staff	164,265	160,730	3,535	2.2%
01-6200-5040000	Salary - Support Staff	188,024	188,233	-209	-0.11%
01-6200-5070000	Salary - Students	0	0	0	0%
01-6200-5100000	State Retirement	164,569	162,402	2,167	1.33%
01-6200-5102000	FICA	46,031	45,425	606	1.33%
01-6200-5110000	Medical Insurance	126,510	115,289	11,221	9.73%
01-6200-5110010	HSA Contribution	1,335	9,930	-8,595	-86.56%
01-6200-5111000	Dental Insurance	8,293	8,869	-576	-6.49%
01-6200-5112000	Vision Insurance	768	817	-49	-6%
01-6200-5113000	Prescription Drugs	0	0	0	0%
01-6200-5120000	Life Insurance	936	936	0	0%
01-6200-5121000	LTD Insurance	1,384	1,366	18	1.32%
01-6200-5122000	Unemployment Insurance	198	198	0	0%
01-6200-5123000	Workmens' Compensation	808	808	0	0%
01-6200-5124000	Tuition Remission	1,500	500	1,000	200%
01-6200-5218000	Contracted Services	0	0	0	0%
01-6200-5231000	M&R Other	150	150	0	0%
01-6200-5352000	Office Supplies	4,000	5,000	-1,000	-20%
01-6200-5355000	Duplicating/Printing	650	1,250	-600	-48%
01-6200-5413000	Rent - Copy Machine	752	220	532	241.82%
01-6200-5515000	Dues & Memberships	3,802	3,625	177	4.88%
01-6200-5516000	Allowance for Vehicles	500	500	0	0%
01-6200-5518000	Conference & Travel	7,925	7,175	750	10.45%
01-6200-5519000	Training	2,660	440	2,220	504.55%
01-6200-5543000	Postage	5,500	6,000	-500	-8.33%
01-6200-5562000	Articulation	1,000	1,000	0	0%
01-6200-5564000	D.P. Service	0	0	0	0%
01-6200-5564500	Information Service	0	0	0	0%
01-6200-5568000	Miscellaneous	0	0	0	0%
01-6200-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		980,984	965,690	15,294	1.58%
<i>6210 GenInstn General Institution</i>					
01-6210-5110000	Medical Insurance	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6210-5123000	Workmens' Compensation	0	0	0	0%
01-6210-5128000	Parking Tax	0	0	0	0%
01-6210-5217000	Collection Fees	30,000	35,000	-5,000	-14.29%
01-6210-5218000	Contracted Services	0	0	0	0%
01-6210-5231000	M&R Other	0	0	0	0%
01-6210-5353000	General Supplies	0	0	0	0%
01-6210-5471000	General Insurance	154,657	159,745	-5,088	-3.19%
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	100	50	50%
01-6210-5568000	Miscellaneous	0	0	0	0%
01-6210-5570000	Interest Expense	0	0	0	0%
01-6210-5571000	Credit Card Expense	32,500	35,000	-2,500	-7.14%
01-6210-5571100	Application Fee	0	0	0	0%
01-6210-5571500	IRS & Bank Fees	2,500	19,000	-16,500	-86.84%
01-6210-5574000	Student Aid Write offs	0	0	0	0%
01-6210-5574100	Tuition & Fees Written Off	30,000	30,000	0	0%
01-6210-5574500	Allowance - Student rec.	-20,645	-69,500	48,855	-70.29%
01-6210-5575100	Uncollectible Tax	9,776	9,200	576	6.26%
01-6210-5575200	Allowance adjustment	15,421	7,500	7,921	105.61%
01-6210-5576000	Cash Short	200	200	0	0%
01-6210-5700000	Contingencies	125,000	137,507	-12,507	-9.1%
01-6210-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		379,559	363,752	15,807	4.35%

6220 Purch Purchasing/Communic.

01-6220-5023000	Salary - Director	41,966	40,169	1,797	4.47%
01-6220-5040000	Salary - Support Staff	133,642	106,842	26,800	25.08%
01-6220-5060000	Opt Out	750	750	0	0%
01-6220-5100000	State Retirement	36,551	29,112	7,439	25.55%
01-6220-5101000	ORP	5,036	4,868	168	3.45%
01-6220-5102000	FICA	13,434	11,246	2,188	19.46%
01-6220-5110000	Medical Insurance	39,559	27,916	11,643	41.71%
01-6220-5110010	HSA Contribution	1,898	2,462	-564	-22.91%
01-6220-5111000	Dental Insurance	2,511	1,836	675	36.76%
01-6220-5112000	Vision Insurance	236	174	62	35.63%
01-6220-5113000	Prescription Drugs	0	0	0	0%
01-6220-5120000	Life Insurance	252	225	27	12%
01-6220-5121000	LTD Insurance	302	266	36	13.53%
01-6220-5122000	Unemployment Insurance	50	50	0	0%
01-6220-5123000	Workmens' Compensation	292	292	0	0%
01-6220-5124000	Tuition Remission	0	0	0	0%
01-6220-5218000	Contracted Services	0	0	0	0%
01-6220-5231000	M&R Other	1,577	1,510	67	4.44%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6220-5352000	Office Supplies	880	945	-65	-6.88%
01-6220-5355000	Duplicating/Printing	200	200	0	0%
01-6220-5413000	Rent - Copy Machine	1,419	1,475	-56	-3.8%
01-6220-5541000	Telecommunications	0	0	0	0%
01-6220-5543000	Postage	1,900	1,430	470	32.87%
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.	0	0	0	0%
Subtotal		282,455	231,768	50,687	21.87%
6240 HumRes Human Resources					
01-6240-5023000	Salary - Director	107,608	103,011	4,597	4.46%
01-6240-5030000	Salary - Professional Staff	81,855	77,957	3,898	5%
01-6240-5040000	Salary - Support Staff	17,027	17,028	-1	-0.01%
01-6240-5070000	Salary - Students	0	0	0	0%
01-6240-5100000	State Retirement	34,088	32,617	1,471	4.51%
01-6240-5101000	ORP	9,823	9,448	375	3.97%
01-6240-5102000	FICA	15,797	15,147	650	4.29%
01-6240-5103000	403(b)	0	0	0	0%
01-6240-5110000	Medical Insurance	33,085	30,303	2,782	9.18%
01-6240-5110010	HSA Contribution	1,335	2,554	-1,219	-47.73%
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	2,121	2,121	0	0%
01-6240-5112000	Vision Insurance	198	198	0	0%
01-6240-5113000	Prescription Drugs	0	0	0	0%
01-6240-5120000	Life Insurance	360	360	0	0%
01-6240-5121000	LTD Insurance	436	416	20	4.81%
01-6240-5122000	Unemployment Insurance	50	50	0	0%
01-6240-5123000	Workmens' Compensation	258	258	0	0%
01-6240-5124000	Tuition Remission	1,000	500	500	100%
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	2,000	2,000	0	0%
01-6240-5218000	Contracted Services	8,000	8,000	0	0%
01-6240-5231000	M&R Other	0	0	0	0%
01-6240-5352000	Office Supplies	2,320	2,500	-180	-7.2%
01-6240-5355000	Duplicating/Printing	750	750	0	0%
01-6240-5413000	Rent - Copy Machine	579	225	354	157.33%
01-6240-5515000	Dues & Memberships	1,000	830	170	20.48%
01-6240-5517000	Recruitment	1,000	1,000	0	0%
01-6240-5517500	Moving Allowance	0	0	0	0%
01-6240-5518000	Conference & Travel	1,500	1,250	250	20%
01-6240-5519000	Training	9,715	7,715	2,000	25.92%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6240-5519500	Professional Development	20,000	10,000	10,000	100%
01-6240-5521450	Diversity	5,000	2,000	3,000	150%
01-6240-5525000	Staff Recognition	6,000	6,000	0	0%
01-6240-5530000	Advertising/Publicity	18,000	24,000	-6,000	-25%
01-6240-5543000	Postage	1,000	300	700	233.33%
01-6240-5562000	Articulation	750	1,250	-500	-40%
01-6240-5564000	D.P. Service	0	0	0	0%
01-6240-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		400,155	377,288	22,867	6.06%

6250 StaffDev Staff Development

01-6250-5218000	Contracted Services	0	0	0	0%
01-6250-5352000	Office Supplies	0	0	0	0%
01-6250-5355000	Duplicating/Printing	0	0	0	0%
01-6250-5518000	Conference & Travel	0	0	0	0%
01-6250-5519000	Training	0	0	0	0%
01-6250-5562000	Articulation	5,000	3,000	2,000	66.67%
01-6250-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		5,000	3,000	2,000	66.67%

6260 HLC / Planning

01-6260-5023000	Salary - Director	83,931	0	83,931	0%
01-6260-5070000	Salary - Students	0	0	0	0%
01-6260-5100000	State Retirement	0	0	0	0%
01-6260-5101000	ORP	10,072	0	10,072	0%
01-6260-5102000	FICA	6,421	0	6,421	0%
01-6260-5110000	Medical Insurance	17,876	0	17,876	0%
01-6260-5110010	HSA Contribution	1,335	0	1,335	0%
01-6260-5111000	Dental Insurance	1,348	0	1,348	0%
01-6260-5112000	Vision Insurance	124	0	124	0%
01-6260-5113000	Prescription Drugs	0	0	0	0%
01-6260-5120000	Life Insurance	180	0	180	0%
01-6260-5121000	LTD Insurance	193	0	193	0%
01-6260-5122000	Unemployment Insurance	50	0	50	0%
01-6260-5123000	Workmens' Compensation	258	0	258	0%
01-6260-5124000	Tuition Remission	0	0	0	0%
01-6260-5218000	Contracted Services	23,500	23,500	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	5,000	0	5,000	0%
01-6260-5518000	Conference & Travel	0	0	0	0%
01-6260-5527000	Research Projects	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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		150,288	23,500	126,788	539.52%

6300 InstAdv Institutional Advanc

01-6300-5023000	Salary - Director	98,781	98,781	0	0%
01-6300-5040000	Salary - Support Staff	23,166	22,477	689	3.07%
01-6300-5060000	Opt Out	750	750	0	0%
01-6300-5070000	Salary - Students	0	0	0	0%
01-6300-5079000	Salary - CWS	0	0	0	0%
01-6300-5100000	State Retirement	6,066	5,877	189	3.22%
01-6300-5101000	ORP	27,886	28,145	-259	-0.92%
01-6300-5102000	FICA	9,329	9,276	53	0.57%
01-6300-5110000	Medical Insurance	19,732	16,772	2,960	17.65%
01-6300-5110010	HSA Contribution	0	1,825	-1,825	-100%
01-6300-5111000	Dental Insurance	2,022	2,022	0	0%
01-6300-5112000	Vision Insurance	186	186	0	0%
01-6300-5113000	Prescription Drugs	0	0	0	0%
01-6300-5120000	Life Insurance	207	207	0	0%
01-6300-5121000	LTD Insurance	254	253	1	0.4%
01-6300-5122000	Unemployment Insurance	50	50	0	0%
01-6300-5123000	Workmens' Compensation	255	255	0	0%
01-6300-5124000	Tuition Remission	0	100	-100	-100%
01-6300-5218000	Contracted Services	95,650	107,650	-12,000	-11.15%
01-6300-5231000	M&R Other	0	0	0	0%
01-6300-5273000	Outside Printing	2,500	2,000	500	25%
01-6300-5352000	Office Supplies	1,250	1,500	-250	-16.67%
01-6300-5355000	Duplicating/Printing	2,000	2,000	0	0%
01-6300-5413000	Rent - Copy Machine	1,254	0	1,254	0%
01-6300-5471000	General Insurance	0	0	0	0%
01-6300-5515000	Dues & Memberships	750	750	0	0%
01-6300-5516000	Allowance for Vehicles	300	300	0	0%
01-6300-5518000	Conference & Travel	1,500	300	1,200	400%
01-6300-5519000	Training	0	0	0	0%
01-6300-5530000	Advertising/Publicity	5,000	10,000	-5,000	-50%
01-6300-5543000	Postage	37,000	37,000	0	0%
01-6300-5562000	Articulation	400	400	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	0	0	0%
Subtotal		336,288	348,876	-12,588	-3.61%

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	75,304	73,059	2,245	3.07%
01-6310-5060000	Opt Out	1,500	1,500	0	0%
01-6310-5070000	Salary - Students	0	0	0	0%
01-6310-5079000	Salary - CWS	0	0	0	0%
01-6310-5100000	State Retirement	20,596	19,982	614	3.07%
01-6310-5102000	FICA	5,761	5,589	172	3.08%
01-6310-5110000	Medical Insurance	8,938	8,586	352	4.1%
01-6310-5110010	HSA Contribution	668	713	-45	-6.31%
01-6310-5111000	Dental Insurance	2,022	2,022	0	0%
01-6310-5112000	Vision Insurance	186	186	0	0%
01-6310-5113000	Prescription Drugs	0	0	0	0%
01-6310-5120000	Life Insurance	81	81	0	0%
01-6310-5121000	LTD Insurance	148	144	4	2.78%
01-6310-5122000	Unemployment Insurance	50	50	0	0%
01-6310-5123000	Workmens' Compensation	111	111	0	0%
01-6310-5124000	Tuition Remission	500	100	400	400%
01-6310-5218000	Contracted Services	7,500	7,500	0	0%
01-6310-5231000	M&R Other	500	0	500	0%
01-6310-5352000	Office Supplies	500	2,000	-1,500	-75%
01-6310-5353000	General Supplies	0	0	0	0%
01-6310-5354000	Printing Supplies	0	2,500	-2,500	-100%
01-6310-5355000	Duplicating/Printing	0	0	0	0%
01-6310-5413000	Rent - Copy Machine	0	0	0	0%
01-6310-5515000	Dues & Memberships	0	0	0	0%
01-6310-5516000	Allowance for Vehicles	200	100	100	100%
01-6310-5519000	Training	250	0	250	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		124,815	124,223	592	0.48%

6315 Copy Center

01-6315-5218000	Contracted Services	49,175	48,000	1,175	2.45%
01-6315-5231000	M&R Other	100	0	100	0%
01-6315-5352000	Office Supplies	50	250	-200	-80%
01-6315-5353000	General Supplies	50	6,000	-5,950	-99.17%
01-6315-5354000	Printing Supplies	5,000	0	5,000	0%
01-6315-5355000	Duplicating/Printing	-69,725	-69,725	0	0%
01-6315-5413000	Rent - Copy Machine	18,635	19,000	-365	-1.92%
Subtotal		3,285	3,525	-240	-6.81%

6320 Alumni Relations

01-6320-5040000	Salary - Support Staff	11,637	11,637	0	0%
01-6320-5060000	Opt Out	0	0	0	0%
01-6320-5100000	State Retirement	3,183	3,183	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6320-5102000	FICA	890	890	0	0%
01-6320-5110000	Medical Insurance	2,958	2,574	384	14.92%
01-6320-5110010	HSA Contribution	0	214	-214	-100%
01-6320-5111000	Dental Insurance	202	202	0	0%
01-6320-5112000	Vision Insurance	19	19	0	0%
01-6320-5113000	Prescription Drugs	0	0	0	0%
01-6320-5120000	Life Insurance	8	8	0	0%
01-6320-5121000	LTD Insurance	4	4	0	0%
01-6320-5123000	Workmens' Compensation	8	8	0	0%
01-6320-5124000	Tuition Remission	0	0	0	0%
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	500	500	0	0%
01-6320-5521100	Alumni Events	10,250	3,750	6,500	173.33%
01-6320-5543000	Postage	300	300	0	0%
01-6320-5562000	Articulation	470	350	120	34.29%
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		30,879	24,089	6,790	28.19%

6330 Foundm Foundation

01-6330-5023000	Salary - Director	105,160	99,384	5,776	5.81%
01-6330-5040000	Salary - Support Staff	44,829	43,357	1,472	3.4%
01-6330-5060000	Opt Out	750	750	0	0%
01-6330-5070000	Salary - Students	0	0	0	0%
01-6330-5079000	Salary - CWS	0	0	0	0%
01-6330-5100000	State Retirement	41,022	39,040	1,982	5.08%
01-6330-5102000	FICA	11,474	10,920	554	5.07%
01-6330-5110000	Medical Insurance	28,670	25,757	2,913	11.31%
01-6330-5110010	HSA Contribution	668	2,139	-1,471	-68.77%
01-6330-5111000	Dental Insurance	2,697	2,697	0	0%
01-6330-5112000	Vision Insurance	247	247	0	0%
01-6330-5113000	Prescription Drugs	0	0	0	0%
01-6330-5120000	Life Insurance	234	234	0	0%
01-6330-5121000	LTD Insurance	263	248	15	6.05%
01-6330-5122000	Unemployment Insurance	50	50	0	0%
01-6330-5123000	Workmens' Compensation	157	157	0	0%
01-6330-5124000	Tuition Remission	0	0	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	11,500	5,000	6,500	130%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6330-5273000	Outside Printing	15,050	15,050	0	0%
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	1,000	800	200	25%
01-6330-5471000	General Insurance	2,600	2,550	50	1.96%
01-6330-5515000	Dues & Memberships	1,500	1,100	400	36.36%
01-6330-5516000	Allowance for Vehicles	200	200	0	0%
01-6330-5518000	Conference & Travel	2,500	0	2,500	0%
01-6330-5518500	Foundation Board Conference	0	0	0	0%
01-6330-5519000	Training	250	250	0	0%
01-6330-5521200	Foundation Events	5,000	0	5,000	0%
01-6330-5521300	Foundation Board Expenses	500	0	500	0%
01-6330-5525100	Donor Recognition	2,500	2,500	0	0%
01-6330-5543000	Postage	4,300	3,800	500	13.16%
01-6330-5562000	Articulation	1,000	1,000	0	0%
01-6330-5568000	Miscellaneous	0	0	0	0%
01-6330-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		297,121	270,230	26,891	9.95%

7100 PlanAdm Plant Administration

01-7100-5022100	Moving Allowance	0	0	0	0%
01-7100-5023000	Salary - Director	112,267	107,608	4,659	4.33%
01-7100-5040000	Salary - Support Staff	179,276	176,394	2,882	1.63%
01-7100-5060000	Opt Out	1,500	1,500	0	0%
01-7100-5100000	State Retirement	79,737	77,675	2,062	2.65%
01-7100-5102000	FICA	22,303	21,726	577	2.66%
01-7100-5110000	Medical Insurance	54,674	47,474	7,200	15.17%
01-7100-5110010	HSA Contribution	0	3,980	-3,980	-100%
01-7100-5111000	Dental Insurance	4,818	4,818	0	0%
01-7100-5112000	Vision Insurance	446	446	0	0%
01-7100-5113000	Prescription Drugs	0	0	0	0%
01-7100-5120000	Life Insurance	342	342	0	0%
01-7100-5121000	LTD Insurance	671	653	18	2.76%
01-7100-5122000	Unemployment Insurance	99	99	0	0%
01-7100-5123000	Workmens' Compensation	447	447	0	0%
01-7100-5124000	Tuition Remission	0	3,435	-3,435	-100%
01-7100-5231000	M&R Other	250	300	-50	-16.67%
01-7100-5352000	Office Supplies	690	750	-60	-8%
01-7100-5355000	Duplicating/Printing	800	500	300	60%
01-7100-5413000	Rent - Copy Machine	1,403	924	479	51.84%
01-7100-5515000	Dues & Memberships	1,000	1,000	0	0%
01-7100-5518000	Conference & Travel	1,000	1,000	0	0%
01-7100-5519000	Training	6,710	10,410	-3,700	-35.54%
01-7100-5564000	D.P. Service	0	0	0	0%
01-7100-5564500	Information Service	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7100-5568000	Miscellaneous	0	0	0	0%
01-7100-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		468,433	461,481	6,952	1.51%
<i>7200 BldgGrnd Bldg & Grounds</i>					
01-7200-5051000	Salary - Maintenance	264,254	257,259	6,995	2.72%
01-7200-5060000	Opt Out	0	0	0	0%
01-7200-5070000	Salary - Students	17,568	0	17,568	0%
01-7200-5079000	Salary - CWS	0	0	0	0%
01-7200-5100000	State Retirement	72,274	70,360	1,914	2.72%
01-7200-5102000	FICA	20,215	19,680	535	2.72%
01-7200-5110000	Medical Insurance	79,804	69,779	10,025	14.37%
01-7200-5110010	HSA Contribution	1,335	7,091	-5,756	-81.17%
01-7200-5111000	Dental Insurance	5,207	5,207	0	0%
01-7200-5112000	Vision Insurance	483	483	0	0%
01-7200-5113000	Prescription Drugs	0	0	0	0%
01-7200-5120000	Life Insurance	270	270	0	0%
01-7200-5121000	LTD Insurance	553	542	11	2.03%
01-7200-5122000	Unemployment Insurance	99	99	0	0%
01-7200-5123000	Workmens' Compensation	5,203	5,203	0	0%
01-7200-5124000	Tuition Remission	0	0	0	0%
01-7200-5218000	Contracted Services	0	600	-600	-100%
01-7200-5231000	M&R Other	1,200	1,200	0	0%
01-7200-5231100	M&R Underground Storage Tank	3,000	3,000	0	0%
01-7200-5241000	M&R Boilers	8,300	8,300	0	0%
01-7200-5242000	M&R Air Conditioning	65,000	65,000	0	0%
01-7200-5242445	M&R Whitman/Air	1,000	1,000	0	0%
01-7200-5243000	M&R Plumbing	9,000	8,000	1,000	12.5%
01-7200-5244000	M&R Electrical	4,000	5,000	-1,000	-20%
01-7200-5244100	M&R Generators	1,000	0	1,000	0%
01-7200-5245000	M&R Heating	6,000	4,000	2,000	50%
01-7200-5245445	M&R Heating - Whitman	0	0	0	0%
01-7200-5246000	M&R Structural	13,000	13,000	0	0%
01-7200-5246010	M&R - Hurd	2,500	2,500	0	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	6,000	6,000	0	0%
01-7200-5249110	Landscaping/Custodial - Hurd	0	0	0	0%
01-7200-5249445	M&R Whitman	1,500	1,500	0	0%
01-7200-5341000	Supplies - Boilers	4,000	4,000	0	0%
01-7200-5341445	Supplies - Boilers - Whitman	400	400	0	0%
01-7200-5342000	Supplies - Air Conditioning	3,000	3,000	0	0%
01-7200-5343000	Supplies - Plumbing	6,000	4,000	2,000	50%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7200-5344000	Supplies - Electrical	9,000	9,000	0	0%
01-7200-5345000	Supplies - Heating	12,000	12,000	0	0%
01-7200-5346000	Supplies - Structural	6,000	6,000	0	0%
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	2,000	0	0%
01-7200-5348000	Supplies - Ground Equipment	2,650	2,650	0	0%
01-7200-5349000	Supplies - Vehicles	3,000	3,000	0	0%
01-7200-5349010	Gasoline	8,000	10,000	-2,000	-20%
01-7200-5349100	Landscaping Supplies	6,500	6,500	0	0%
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	2,920	54,600	-51,680	-94.65%
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	69,849	0	69,849	0%
Subtotal		774,924	723,063	51,861	7.17%

7300 Custod. Custodial Services

01-7300-5050000	Salary - Custodial	509,007	474,175	34,832	7.35%
01-7300-5060000	Opt Out	3,000	3,000	0	0%
01-7300-5100000	State Retirement	139,213	129,687	9,526	7.35%
01-7300-5102000	FICA	38,939	36,274	2,665	7.35%
01-7300-5110000	Medical Insurance	123,023	111,506	11,517	10.33%
01-7300-5110010	HSA Contribution	2,566	10,003	-7,437	-74.35%
01-7300-5111000	Dental Insurance	8,311	8,595	-284	-3.3%
01-7300-5112000	Vision Insurance	781	806	-25	-3.1%
01-7300-5113000	Prescription Drugs	0	0	0	0%
01-7300-5120000	Life Insurance	594	567	27	4.76%
01-7300-5121000	LTD Insurance	1,088	995	93	9.35%
01-7300-5122000	Unemployment Insurance	149	149	0	0%
01-7300-5123000	Workmens' Compensation	8,911	8,911	0	0%
01-7300-5124000	Tuition Remission	0	3,300	-3,300	-100%
01-7300-5218000	Contracted Services	250	250	0	0%
01-7300-5231000	M&R Other	500	500	0	0%
01-7300-5240000	M&R Custodial	1,500	2,000	-500	-25%
01-7300-5240200	Pest Control	6,900	6,200	700	11.29%
01-7300-5240210	Pest Control - Hurd	0	0	0	0%
01-7300-5240300	Trash Removal	13,200	13,200	0	0%
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	900	900	0	0%
01-7300-5249110	Landscaping/Custodial - Hurd	5,000	5,000	0	0%
01-7300-5340000	Supplies - Custodial	50,000	50,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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	2,000	2,500	-500	-20%
01-7300-5353001	General Supplies - ADA	500	500	0	0%
01-7300-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		923,732	876,418	47,314	5.40%

7400 Energy Services

01-7400-5052000	Salary - Boiler Operator	272,785	267,430	5,355	2%
01-7400-5060000	Opt Out	1,500	1,500	0	0%
01-7400-5100000	State Retirement	74,607	73,142	1,465	2%
01-7400-5102000	FICA	20,868	20,458	410	2%
01-7400-5110000	Medical Insurance	63,504	56,248	7,256	12.9%
01-7400-5110010	HSA Contribution	1,335	5,130	-3,795	-73.98%
01-7400-5111000	Dental Insurance	3,667	3,667	0	0%
01-7400-5112000	Vision Insurance	347	347	0	0%
01-7400-5113000	Prescription Drugs	0	0	0	0%
01-7400-5120000	Life Insurance	270	270	0	0%
01-7400-5121000	LTD Insurance	627	615	12	1.95%
01-7400-5122000	Unemployment Insurance	99	99	0	0%
01-7400-5123000	Workmens' Compensation	5,351	5,351	0	0%
01-7400-5124000	Tuition Remission	0	0	0	0%
01-7400-5218000	Contracted Services	10,600	10,000	600	6%
01-7400-5451000	Natural Gas & Oil	100,000	100,000	0	0%
01-7400-5451010	Natural Gas & Oil - Hurd	3,500	3,500	0	0%
01-7400-5451445	Natural Gas & Oil	9,500	9,500	0	0%
01-7400-5451900	HVAC Set Aside	240,000	190,000	50,000	26.32%
01-7400-5453000	Electric	450,000	500,000	-50,000	-10%
01-7400-5453010	Electric - Hurd	5,500	5,500	0	0%
01-7400-5453445	Electric - Whitman	26,650	26,650	0	0%
01-7400-5456000	Water & Sewage	55,000	55,000	0	0%
01-7400-5456010	Water & Sewage - Hurd	150	150	0	0%
01-7400-5456445	Water & Sewage - Whitman	3,200	3,200	0	0%
01-7400-5459000	Utility Charges	-5,000	-5,000	0	0%
01-7400-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		1,344,060	1,332,757	11,303	0.85%

7500 Campus Security

01-7500-5030000	Salary - Professional Staff	39,058	0	39,058	0%
01-7500-5040000	Salary - Support Staff	74,802	102,714	-27,912	-27.17%
01-7500-5100000	State Retirement	31,141	28,092	3,049	10.85%
01-7500-5102000	FICA	8,710	7,858	852	10.84%
01-7500-5122000	Unemployment Insurance	0	0	0	0%
01-7500-5123000	Workmens' Compensation	1,992	1,992	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7500-5214000	Security Services	0	0	0	0%
01-7500-5214010	Secutiry Services - Hurd	0	0	0	0%
01-7500-5218000	Contracted Services	12,000	2,500	9,500	380%
01-7500-5231000	M&R Other	500	500	0	0%
01-7500-5231200	M&R Security Cameras	2,000	0	2,000	0%
01-7500-5231300	M&R Access Control	2,000	0	2,000	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	1,000	0	0%
01-7500-5353000	General Supplies	2,000	2,000	0	0%
01-7500-5353001	General Supplies - ADA	0	0	0	0%
01-7500-5413000	Rent - Copy Machine	24	0	24	0%
01-7500-5516000	Allowance for Vehicles	0	0	0	0%
01-7500-5519000	Training	1,500	1,000	500	50%
01-7500-5541000	Telecommunications	0	0	0	0%
01-7500-5870000	Capital Outlay - Plant	0	33,695	-33,695	-100%
Subtotal		176,727	181,351	-4,624	-2.55%
<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	5,200	5,200	0	0%
Subtotal		26,200	26,200	0	0.00%
<i>8940 Transfers</i>					
01-8940-5900002	Transfer - Retirement	0	0	0	0%
01-8940-5900020	Transfer - Technology	0	-100,000	100,000	-100%
01-8940-5900031	Transfer - Bookstore	0	0	0	0%
01-8940-5900033	Transfer - Food Service	0	-30,450	30,450	-100%
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	-164,259	-100,005	-64,254	64.25%
01-8940-5900071	Transfer - Unexpended	1,000,000	1,000,000	0	0%
01-8940-5900080	Transfer - M & R	-69,849	-474,710	404,861	-85.29%
Subtotal		765,892	294,835	471,057	159.77%
01 Fund Totals		27,168,506	25,921,500	1,247,006	4.81%

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>
<i>*** Report Totals ***</i>		27,168,506	25,921,500	1,247,006	4.81%