

Monroe County Community College

# **Proposed Budget FOR THE FISCAL YEAR 2019-2020**



Proposed to the  
Monroe County Community College  
Board of Trustees

**JUNE 24, 2019**



**MONROE COUNTY  
COMMUNITY COLLEGE**

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enriching lives



1555 South Raisinville Road  
Monroe, MI 48161-9746



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# CHAPTER 1

## INTRODUCTION

Monroe County Community College is a public, non-profit, higher education institution established for the residents of Monroe County. Its mission is to enrich 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. There are approximately 4,100 credit and non-credit students attending the College during the fall and winter semesters. Classes are also offered during the 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*

## **2019-2020**

### **Budget Preparation**

### **CHRONOLOGY**

- 12-01-18:** Departments/Divisions begin work on 2018-2019 budget requests
- 01-15-19:** Instructions and Calendar sent to all Administrators
- 02-07-19:** Financial Update Meeting – Review of Annual Financial Report (June 30, 2018)
- 03-01-19:** Copies of the Project Request Forms Due to Director of Campus Planning and Facilities
- 03-11-19:** Budget Requests Due to Administration Office
- 03-29-19:** Grant Budgets Due to Administration Office
- 03-25-19:** Board Meeting: Tuition Rates for 2019-2020 Approved
- 05-20-19:** Board Meeting – Discussion of Proposed 2019-2020 Budget
- 05-23-19:** Financial Update Meeting – Update on 2019-2020 Budget
- 06-24-19:** Public Hearing on 2019-2020 Budget
- 06-24-19:** Board Meeting – Recommended Resolution to Adopt 2019-2020 Budget on Agenda
- 06-27-19:** Financial Update Meeting – Presentation of 2019-2020 Budget to College
- 07-01-19:** 2019-2020 Fiscal Year Begins

## Fact Sheet

- Legal Name:** The Community College District of Monroe County, Michigan.
- History:** Monroe County Community College is a public two-year institution of higher education. On June 29, 1964, the College was approved by the electors of Monroe County. On July 3, 1964, the College was granted statutory authority under the provisions of Michigan's Public Act No. 188 of 1955 to function as a community college.
- Curriculum:** The College offers transfer and occupational programs as well as training for business and industry and professional and personal enrichment programs through lifelong learning.
- Accreditation:** The College is accredited by the Higher Learning Commission (HLC). The College's next Year 10 reaffirmation of accreditation visit will occur during the 2019-2020 fiscal year. The Standard Pathway: Comprehensive Evaluation will take place on November 4-5, 2019.
- 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  
Mary Kay Thayer, Vice Chair  
Aaron N. Mason, Secretary  
William T. Bruck, Trustee  
Florence M. Buchanan, Trustee  
Steven Hill, Trustee  
Krista K. Lambrix, Trustee  
*(The College's Vice President of Administration serves as Board Treasurer)*
- Campus:** The College has nine major buildings on its 208-acre Main Campus at 1555 South Raisinville Road and one major building at its 25-acre Whitman Center at 7777 Lewis Avenue in Bedford Township.
- Fiscal Year:** July 1 through June 30
- Funding Sources:** The College is supported by property tax monies from Monroe County, annual appropriations from the State of Michigan, and revenue received from student tuition and fees. The mix is approximately 50.55 percent, 18.85 percent, and 29.45 percent, respectively.
- The original voted millage rate for operations was 1.25 mils. In August 1980, the Monroe County electorate increased this to 2.25 mils; however, tax revenue from the voter-approved 2.25 mils of taxes for operations are limited to 2.1794 mils by the

Headlee calculations. Taxes are also limited due to numerous tax increment financing plans and abatements approved by the cities and townships, Board of Review adjustments, and Michigan Tax Tribunal judgments. In November 2016, the Monroe County electorate voted to approve a 5-year maintenance and replacement millage of .85 mills. 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.

### 2018-2019 Enrollment – Credit

	Head Count			Credit Hours			Billable Contact Hours		
	2018-19	2017-18	2016-17	2018-19	2017-18	2016-17	2018-19	2017-18	2016-17
Summer	289	298	318	1,038	1,058	1,153	1,125	1,170	1,245
Fall	2,943	3,122	3,144	23,942	25,404	26,005	27,715	29,033	29,798
Winter	2,868	2,953	3,055	22,642	23,022	24,258	26,631	26,837	28,185
Spring	See Note	859	930	See Note	3,593	3,913	See Note	4,104	4,533
<b>Totals:</b>	<b>6,100</b>	<b>7,232</b>	<b>7,447</b>	<b>47,622</b>	<b>53,077</b>	<b>55,329</b>	<b>55,471</b>	<b>61,144</b>	<b>63,761</b>
<i>Note: Spring and Summer terms were combined into one term beginning with Summer 2019.</i>									

Table 1.1

### Summer 2019 Enrollment – Credit

SUMMER*	2019	2018
Headcount	968	831
Credit Hours	4,601	3,829
Billable Contact Hours	5,186	4,537
Active Sections	126	101
Active Section Enrollment	1,378	1,172
<i>*Compares Summer 2019 term to unduplicated head count from Spring and Summer 2018 terms.</i>		

Table 1.2

## 2018-2019 Enrollment – Non-Credit

(As of 6/19/19)

	Fall 2018			Winter 2019			Summer 2019*			Annual Totals*		
	Total Enrollment	Unduplicated Enrollment	Total Contact Hours	Total Enrollment	Unduplicated Enrollment	Total Contact Hours	Total Enrollment	Unduplicated Enrollment	Total Contact Hours	Total Enrollment	Unduplicated Enrollment	Total Contact Hours
LL Learning: Main	815.0	x	13,058.6	800.0	x	17,195.5	602.0	x	10,418.1	2,217.0	x	40,672.2
LL Learning: Whitman	24.0	x	576.0	0.0	x	0.0	0.0	x	0.0	24.0	x	576.0
LL Learning: Online	27.0	x	3,400.8	32.0	x	4,323.0	5.0	x	165.6	64.0	x	7,889.4
LL Learning: Off Campus	4.0	x	55.2	3.0	x	43.2	8.0	x	115.2	15.0	x	213.6
Contracted Training	805.0	x	3,996.6	677.0	x	5,685.6	186.0	x	1,074.6	1,668.0	x	10,756.8
B&I Training	159.0	x	2,716.8	167.0	x	1,846.8	62.0	x	568.8	388.0	x	5,132.4
<b>Totals</b>	<b>1,834.0</b>	<b>1,209.0</b>	<b>23,804.0</b>	<b>1,679.0</b>	<b>1,094.0</b>	<b>29,094.1</b>	<b>863.0</b>	<b>645.0</b>	<b>12,342.3</b>	<b>4,376.0</b>	<b>2,948.0</b>	<b>65,240.4</b>

\*Summer enrollments incomplete. Enrollment continues through August 2019.

Table 1.3

## Staffing Levels

	2017-2018 Budgeted Staffing Levels <sub>1</sub>	2018-2019 Budgeted Staffing Levels <sub>1</sub>	2019-2020 Budgeted Staffing Levels <sub>1</sub>	Positions on Org. Chart not funded in 2019-2020 Budget
Full-time Faculty	62	62	61	5
Full-time Support Staff	47	46	47	0
Full-time Professional Staff	11	12	13	0
Full time Administrators <sub>2</sub>	24	24	24	2
Full-time Maintenance	20	20	21	0
<b>Total Full-time Positions</b>	<b>164</b>	<b>164</b>	<b>166</b>	<b>7</b>
Adjunct Faculty	171 <sub>3</sub>	149 <sub>3</sub>	TBD	
Part-time Professional Staff	0	1	1	
Part-time Support Staff	29	32	31	
Student Assistants	107 <sub>3</sub>	116 <sub>3</sub>	TBD	

<sub>1</sub>Includes grant funded positions

<sub>2</sub>Does not include President; Includes Upward Bound Director

<sub>3</sub>Winter Semester Paid Employees (Adjunct Faculty includes CCS instructors)

Table 1.4

## Full-time Positions on Organizational Chart not funded in 2019-2020 Budget

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

Table 1.5

## 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 2014-2017

*Extension granted by Board of Trustees, November 27, 2017 to allow for completion of 2018-2021 Strategic Plan*

### Strategic Initiative #1

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

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

### Strategic Initiative #2

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

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

### Strategic Initiative #3

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

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

### Strategic Initiative #4

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

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

### Strategic Initiative #5

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

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

# 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 Replacement Fund (81 Fund)

Used to account for maintenance and renovation 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.

## 2019-2020 PROPOSED BUDGET

	General Fund	Retirement Designated Fund	Designated Fund	Auxiliary Fund	Restricted Fund	Loan Fund
<b>Revenue</b>						
Tuition and fees	\$ 7,982,865		\$ 1,176,899		\$ (2,196,591)	
Property taxes	\$ 13,703,927					
State appropriations	\$ 5,110,471	\$ 1,600,000				
State capital appropriations						
Federal grants					\$ 4,180,010	
State grants					\$ 162,264	
Auxiliary sales and services	\$ (10,000)			\$ 1,348,750	\$ (306,250)	
Gifts - Capital Campaign						
Other	\$ 319,966				\$ 473,437	\$ 200
<b>Total Revenue</b>	<b>\$ 27,107,229</b>	<b>\$ 1,600,000</b>	<b>\$ 1,176,899</b>	<b>\$ 1,348,750</b>	<b>\$ 2,312,870</b>	<b>\$ 200</b>
<b>Expenses</b>						
Instruction	\$ 11,769,412	\$ 793,190	\$ 165,992		\$ 326,489	
Information Technology	\$ 1,293,762	\$ 84,960	\$ 1,167,283		\$ 1,000	
Public Service	\$ 210,006	\$ 13,730	\$ 2,950	\$ 112,950	\$ 70,000	
Instructional Support	\$ 3,570,561	\$ 222,150	\$ 101,652		\$ 180,834	
Student Services	\$ 2,961,536	\$ 167,390	\$ 24,233	\$ 1,236,335	\$ 1,699,297	\$ 658
Administration	\$ 3,460,312	\$ 170,000	\$ 68,929		\$ 30,750	
Physical Plant	\$ 3,641,640	\$ 148,580	\$ 25,680		\$ 7,000	
Depreciation						
<b>Total Expenses</b>	<b>\$ 26,907,229</b>	<b>\$ 1,600,000</b>	<b>\$ 1,556,719</b>	<b>\$ 1,349,285</b>	<b>\$ 2,315,370</b>	<b>\$ 658</b>
<b>Revenue over/(under) expenses</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ (379,820)</b>	<b>\$ (535)</b>	<b>\$ (2,500)</b>	<b>\$ (458)</b>
<b>Transfers</b>						
Transfer In					\$ 2,500	
Transfer Out	\$ 1,200,000			\$ 2,500		
<b>Net Transfers</b>	<b>\$ (1,200,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,500)</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>Net Increase/(Decrease)</b>	<b>\$ (1,000,000)</b>	<b>\$ -</b>	<b>\$ (379,820)</b>	<b>\$ (3,035)</b>	<b>\$ -</b>	<b>\$ (458)</b>
<b>Net Position 6/30/19</b>	<b>\$ 8,608,398</b>	<b>\$ (41,219,477)</b>	<b>\$ 714,107</b>	<b>\$ 1,519,181</b>	<b>\$ 123,538</b>	<b>\$ 18,217</b>
<b>Projected Net Position 6/30/20</b>	<b>\$ 7,608,398</b>	<b>\$ (41,219,477)</b>	<b>\$ 334,287</b>	<b>\$ 1,516,146</b>	<b>\$ 123,538</b>	<b>\$ 17,759</b>

## 2019-2020 PROPOSED BUDGET

Endowment Fund	Unexpended Plant Fund	DTMB Project Fund	Maintenance & Replacement Fund	Millage M&R Fund	Physical Properties	Total
						\$ 6,963,173
				\$ 5,350,000		\$ 19,053,927
						\$ 6,710,471
		\$ 3,750,000				\$ 3,750,000
						\$ 4,180,010
						\$ 162,264
						\$ 1,032,500
			\$ 125,000			\$ 125,000
\$ 22,100						\$ 815,703
<b>\$ 22,100</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>	<b>\$ 125,000</b>	<b>\$ 5,350,000</b>	<b>\$ -</b>	<b>\$ 42,793,048</b>
					\$ (218,230)	\$ 12,836,853
					\$ (502,300)	\$ 2,044,705
						\$ 409,636
					\$ (40,000)	\$ 4,035,197
					\$ (20,585)	\$ 6,068,864
\$ 3,350				\$ 2,500	\$ (7,000)	\$ 3,728,841
	\$ 477,332	\$ 8,440,691	\$ 124,485	\$ 4,458,394	\$ (12,858,705)	\$ 4,465,097
					\$ 3,000,000	\$ 3,000,000
<b>\$ 3,350</b>	<b>\$ 477,332</b>	<b>\$ 8,440,691</b>	<b>\$ 124,485</b>	<b>\$ 4,460,894</b>	<b>\$ (10,646,820)</b>	<b>\$ 36,589,193</b>
<b>\$ 18,750</b>	<b>\$ (477,332)</b>	<b>\$ (4,690,691)</b>	<b>\$ 515</b>	<b>\$ 889,106</b>	<b>\$ 10,646,820</b>	<b>\$ 6,203,855</b>
	\$ 700,000	\$ 8,440,691	\$ 514,750	\$ 3,750,000		\$ 13,407,941
\$ 14,750		\$ 3,750,000		\$ 8,440,691		\$ 13,407,941
\$ (14,750)	\$ 700,000	\$ 4,690,691	\$ 514,750	\$ (4,690,691)	\$ -	\$ -
\$ 4,000	\$ 222,668	\$ -	\$ 515,265	\$ (3,801,585)	\$ 10,646,820	\$ 6,203,855
\$ 514,448	\$ (13,277,385)	\$ -	\$ 1,402,624	\$ 11,018,967	\$ 48,507,910	\$ 17,930,528
\$ 518,448	\$ (13,054,717)	\$ -	\$ 1,917,889	\$ 7,217,382	\$ 59,154,730	\$ 24,134,383

Table 2.1

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# CHAPTER 3

## GENERAL FUND

### General Comments

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

A combination of increases and decreases has resulted in a 2.12 percent increase in General Fund revenues for next year when compared to the 2018-2019 budgeted revenues. However, when comparing 2018-2019 projected revenues to 2019-2020 budgeted revenues, it results in a .71 percent increase in General Fund revenues for next year.

	<b>Audited 2017-2018</b>	<b>2018-2019 Budget</b>	<b>2018-2019 Projected</b>	<b>Projected vs. Budget</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Budget vs. Projected</b>
<b>Tuition and Fees</b>	8,224,631	8,166,250	8,103,370	(62,880)	7,982,865	(120,505)
<b>Property Taxes</b>	12,581,734	13,073,074	12,973,111	(99,963)	13,703,927	730,816
<b>State Appropriations</b>	5,660,614	5,045,176	5,551,257	506,081	5,110,471	(440,786)
<b>Other</b>	351,824	260,029	433,861	173,832	309,966	(123,895)
<b>TOTAL REVENUE</b>	26,818,804	26,544,529	27,061,599	517,070	27,107,229	45,630

Table 3.1

Tuition and fee revenue is budgeted to decrease 1.51 percent (as compared to 2018-2019 projected revenue) due to a projected 1 percent decline in billable contact hours. Property tax values in Monroe County are continuing to experience growth and as a result, property tax revenues are budgeted to increase by 5.33 percent and state appropriations are expected to decrease by 8.63 percent (\$440,786), as compared to 2018-2019 budgeted revenue. When adjusted for the Personal Property Tax (PPT) reimbursements year over year, there is an actual projected increase in state appropriations funding for FY20 of \$52,500.

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 2.14 percent increase over the current year's budgeted expenses.

The proposed budget includes the addition of two positions each budgeted for one-half year: General Maintenance Worker (previously unfunded on the organizational chart as a full-time maintenance position) and IT/Phone Coordinator (new professional staff position). In addition, the budget includes inactivating one faculty position in the Business Division. There are seven full-time positions at the College that are on the organizational chart but will be unfilled during the 2019-2020 fiscal year (see page 7 for listing of positions). This compares to seven unfilled/unbudgeted full-time positions in FY19.

The proposed 2019-2020 budget includes, per the Agreement with the MCCC Maintenance Association, a 2 percent increase in the maintenance employees' compensation. Wage increases for the full-time faculty are not included in the budget as the contract is in negotiations at the time of printing the Proposed Budget Book. Per the president's employment agreement, a \$16,000 Longevity Bonus is budgeted in FY20. A 1 percent increase is being proposed to the salary schedules for the administrators, professional staff, support staff, part-time support staff, and adjunct faculty. In addition, full-time administrators, professional staff, and support staff who are eligible would receive step advances. Student assistant wages are budgeted at minimum wage and will increase to \$9.65 in January 2020.

**Table 3.2**  
**General Fund Revenues Percentage of Total**

FY	T & F	Taxes	State	Other	Total
96-97	19.8%	55.7%	21.3%	3.2%	100.0%
97-98	19.5%	55.4%	21.8%	3.3%	100.0%
98-99	19.7%	55.6%	21.7%	3.0%	100.0%
99-00	19.4%	54.4%	22.3%	3.9%	100.0%
00-01	19.2%	54.3%	23.7%	2.8%	100.0%
01-02	20.5%	54.5%	23.1%	1.9%	100.0%
02-03	20.9%	55.6%	21.9%	1.6%	100.0%
03-04	23.0%	56.4%	19.4%	1.2%	100.0%
04-05	23.9%	55.2%	19.1%	1.8%	100.0%
05-06	24.4%	55.3%	17.7%	2.6%	100.0%
06-07	24.4%	55.3%	17.7%	2.6%	100.0%
07-08	25.8%	54.0%	17.7%	2.5%	100.0%
08-09	27.9%	54.3%	16.4%	1.4%	100.0%
09-10	32.3%	50.9%	15.9%	0.9%	100.0%
10-11	34.4%	48.5%	16.1%	1.0%	100.0%
11-12	35.4%	47.6%	16.1%	0.9%	100.0%
12-13	36.7%	45.6%	16.7%	1.0%	100.0%
13-14	35.3%	45.1%	18.6%	1.0%	100.0%
14-15	34.4%	47.0%	17.8%	0.8%	100.0%
15-16	32.9%	48.2%	18.0%	0.8%	100.0%
16-17	32.5%	46.8%	19.7%	0.9%	100.0%
17-18	30.7%	46.9%	21.1%	1.3%	100.0%
18-19*	30.8%	49.2%	19.0%	1.0%	100.0%
19-20*	29.5%	50.6%	18.8%	1.1%	100.0%

\*Budgeted



The following tables illustrate the wage adjustments by employee group:

**Management Salary Schedule**

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2007-2008	X	3%		
2008-2009	X	3%		
2009-2010				X
2010-2011	X		\$500	X
2011-2012			\$500	X
2012-2013	X		\$500*	X
2013-2014	X	1%		
2014-2015				X
2015-2016	X		1%**	X
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		
2019-2020	X	1%		

**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%		

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

**Support Staff**

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2007-2008	X	3%		
2008-2009	X	3%		
2009-2010				X
2010-2011	X		\$500	X
2011-2012			\$500	X
2012-2013	X		\$500*	X
2013-2014	X	1%		
2014-2015				X
2015-2016	X	1%		
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		
2019-2020	X	1%		

**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%		

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

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

Table 3.3

**Full-time Faculty**

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
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%		

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

Table 3.4

**Full-time Faculty**

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	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

Table 3.4

**Maintenance Staff**

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

Table 3.5

**Student Assistants**

FY	Wage	Wage Freeze
2006-2007	\$6.95	
2007-2008	\$7.15	
2008-2009	\$7.40	
2009-2010	\$7.40	X
2010-2011	\$7.40	X
2011-2012	\$7.40	X
2012-2013	\$7.40	X
2013-2014	\$7.40	X
2014-2015	\$8.15	
2015-2016	\$8.50	
2016-2017	\$8.90	
2017-2018	\$9.25	
2018-2019	\$9.45	
2019-2020	\$9.65	

Table 3.6

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

For employees participating in MPERS, their specific retirement plan is determined based upon their date of hire and elections they made during the hiring process. Employees hired prior to 1986 are in the Basic Plan (unless they have elected to move to the MIP plan). The Member Investment Plan (MIP) took effect January 1, 1987. The MIP and Basic plans were closed to new members starting on July 1, 2010, and MIP and Basic members were given the opportunity to switch to the Defined Contribution (DC) plan. Employees who began working at the College on July 1, 2010 or later are a member of either the Pension Plus plan, Pension Plus 2 plan, or the Defined Contribution (DC) plan. For eligible employees who select the ORP plan, if employed on or before August 23, 2014, the College and the employee contribute the same amount that would have been contributed to the MPERS plan. If employed after August 23, 2014, the College contributes 12 percent and the employee contributes 4 percent to the plan. The following table illustrates the retirement contribution rates paid by the College:

RETIREMENT - EMPLOYER CONTRIBUTION RATES				
	MPSERS Defined Contribution	MPSERS Defined Benefit	ORP Employed on or before: August 23, 2014	ORP Employed After: August 23, 2014
2017-2018	20.96% - 25.56%	25.21% - 27.31%	25.21% - 27.31%	12%
2018-2019	24.96% - 29.96%	25.82% - 30.16%	25.82% - 30.16%	12%
2019-2020	29.96%	25.55% - 30.16%	25.55% - 30.16%	12%

Table 3.7

As has been the practice over the past few years, during FY19 the organization was analyzed and changes were made in how the college is organized and staffed. In balancing the budget, numerous additions, cuts and adjustments were made throughout the various cost centers and activities. Despite the fact that the FY20 budget contains new initiatives and, in some cases additional funding, the budget continues to face challenges in addressing all of the needs that currently exist including the ability to add new programs and services and address new demands.

The budget includes recommended transfers to the Unexpended Plant Fund of \$700,000 and the Maintenance and Replacement Fund of \$500,000. The transfers are made possible due to a projected increase to unrestricted net position resulting from 2018-2019 revenues being greater than expenses (\$1,000,000) and an allocation of General Fund revenues (\$200,000). If approved, the transfers will be made following the completion of the 2018-2019 audit.

The General Fund does not reflect all of the College's expenditure needs. The Technology Fund and the Maintenance and Replacement Fund must always be considered within this analysis, as should the new Millage Maintenance and Replacement Fund. The Technology Fund receives funding from the Technology Fee charged per billable contact hour. The Maintenance and Replacement Fund does not have a revenue source except for funding transferred from the General Fund (and gift revenues from The Foundation). The Millage Maintenance and Replacement Fund will receive funding for the next two years from Monroe County property taxes. In addition, the College has a long-term debt obligation for the HVAC project. At the close of FY19, the outstanding balance on the loan is \$13,917,267.49. Interest and principal payments in FY 2019-2020 will total \$1,436,118.53 (See Table 8.2 for the complete payment schedule).

Following is a summary of next year's proposed General Fund budget, which indicates that **projected expenses will be less than projected revenues** by \$200,000. It is recommended that the \$200,000 be transferred to the Maintenance and Replacement Fund and that any additions to the College's unrestricted net position following the 2018-2019 audit be transferred to the Unexpended Plant Fund to be used for payments on the HVAC project loan and the Maintenance and Replacement Fund to set-aside funds for potential reimbursement to the DTE Electric Company should they be successful in their tax appeal and a refund of taxes be ordered.

## GENERAL FUND REVENUES AND EXPENSES

Table 3.8

	Budget	Budget	18-19 to 19-20	
	2018-19	2019-20	Difference	
Revenue:			\$	%
Tuition & Fees	\$ 8,166,250	\$ 7,982,865	\$ (183,385)	-2.25%
Property Taxes	13,073,074	13,703,927	630,853	4.83%
State Appropriation*	5,045,176	5,110,471	65,295	1.29%
Investment Income	23,800	90,135	66,335	278.72%
Other	236,229	219,831	(16,398)	-6.94%
<b>Total</b>	<b>\$ 26,544,529</b>	<b>\$ 27,107,229</b>	<b>\$ 562,700</b>	<b>2.12%</b>
<b>Expenses:</b>				
Full-time Faculty	\$ 5,111,453	\$ 5,208,485	\$ 97,032	1.90%
Extra-contractual Faculty	787,068	803,853	16,785	2.13%
Adjunct Faculty	1,769,472	1,798,922	29,450	1.66%
<b>Faculty Wages</b>	<b>\$ 7,667,993</b>	<b>\$ 7,811,260</b>	<b>\$ 143,267</b>	<b>1.87%</b>
Administration	2,673,787	2,629,243	(44,544)	-1.67%
Professional Staff	677,131	780,615	103,484	15.28%
Support Staff	2,494,567	2,552,991	58,424	2.34%
Maintenance	955,693	1,002,375	46,682	4.88%
Student Assistants	225,501	249,897	24,396	10.82%
Opt Out	35,250	32,250	(3,000)	-8.5%
<b>Total Wages</b>	<b>\$ 14,729,922</b>	<b>\$ 15,058,631</b>	<b>\$ 328,709</b>	<b>2.23%</b>
Fringe Benefits	7,296,542	7,457,061	160,519	2.20%
<b>Total Wages &amp; Fringes</b>	<b>\$ 22,026,464</b>	<b>\$ 22,515,692</b>	<b>\$ 489,228</b>	<b>2.22%</b>
Services	1,117,258	1,183,232	65,974	5.90%
Supplies	957,356	963,652	6,296	0.66%
Rent/Utilities/Insurance	1,116,863	1,101,348	(15,515)	-1.39%
Other	902,637	917,516	14,879	1.65%
Capital Outlay	173,951	175,789	1,838	1.06%
Contingency	50,000	50,000	-	0.0%
<b>Total Expenses</b>	<b>\$ 26,344,529</b>	<b>\$ 26,907,229</b>	<b>\$ 562,700</b>	<b>2.14%</b>
Transfers In	-	-	-	
Transfers Out	1,586,945	1,200,000	(386,945)	
<b>Total Expenses &amp; Transfers</b>	<b>\$ 27,931,474</b>	<b>\$ 28,107,229</b>	<b>\$ 175,755</b>	<b>0.63%</b>
<b>Revenue Greater / (Less)</b>				
<b>Than Expenses &amp; Transfers</b>	<b>\$ (1,386,945)</b>	<b>\$ (1,000,000)</b>		

\* 2018-19 and 2019-20 State Appropriations excludes UAAL of \$1,400,000 and \$1,600,000 respectively

**REVENUES AND EXPENSES – TOTAL OPERATIONS**

(Does Not Include Transfers)

FY	G/F	TECH	M&R	TOTAL
<b>08-09</b>				
Revenues	25,250,192	524,590	98,845	25,873,627
Expenses	24,974,864	802,268	888,121	26,665,253
<b>R≥E</b>	<b>275,328</b>	<b>(277,678)</b>	<b>(789,276)</b>	<b>(791,626)</b>
<b>09-10</b>				
Revenues	25,993,591	611,642	45,170	26,650,403
Expenses	24,731,430	564,528	1,200,238	26,496,196
<b>R≥E</b>	<b>1,262,161</b>	<b>47,114</b>	<b>(1,155,068)</b>	<b>154,207</b>
<b>10-11</b>				
Revenues	25,747,947	592,123	25,044	26,365,114
Expenses	25,389,072	955,975	669,474	27,014,521
<b>R≥E</b>	<b>358,875</b>	<b>(363,852)</b>	<b>(644,430)</b>	<b>(649,407)</b>
<b>11-12</b>				
Revenues	25,499,175	540,941	3,911	26,044,027
Expenses	25,564,224	464,107	299,413	26,327,744
<b>R≥E</b>	<b>(65,049)</b>	<b>76,834</b>	<b>(295,502)</b>	<b>(283,717)</b>
<b>12-13</b>				
Revenues	25,842,937	841,486	100,000	26,784,423
Expenses	25,530,584	796,009	292,024	26,618,617
<b>R≥E</b>	<b>312,353</b>	<b>45,477</b>	<b>(192,024)</b>	<b>165,806</b>
<b>13-14</b>				
Revenues	26,678,371	930,576	300,000	27,908,947
Expenses	26,138,834	928,593	409,928	27,477,355
<b>R≥E</b>	<b>539,537</b>	<b>1,983</b>	<b>(109,928)</b>	<b>431,592</b>
<b>14-15</b>				
Revenues	26,469,039	842,090	600,000	27,911,129
Expenses	25,330,435	806,668	441,903	26,579,006
<b>R≥E</b>	<b>1,138,604</b>	<b>35,423</b>	<b>158,097</b>	<b>1,332,123</b>
<b>15-16</b>				
Revenues	25,545,212	1,275,259	504,889	27,325,360
Expenses	24,219,483	1,259,874	894,371	26,373,728
<b>R≥E</b>	<b>1,325,729</b>	<b>15,385</b>	<b>(389,482)</b>	<b>951,632</b>
<b>16-17</b>				
Revenues	26,381,098	1,274,172	101,000	27,756,270
Expenses	23,300,934	1,145,259	29,083	24,475,276
<b>R≥E</b>	<b>3,080,164</b>	<b>128,913</b>	<b>71,917</b>	<b>3,280,994</b>
<b>17-18</b>				
Revenues	26,818,804	1,220,316	450,000	28,489,120
Expenses	23,807,859	1,152,345	174,230	25,134,434
<b>R≥E</b>	<b>3,010,945</b>	<b>67,971</b>	<b>275,770</b>	<b>3,354,686</b>
<b>18-19*</b>				
Revenues	26,544,529	1,211,215	150,000	27,905,744
Expenses	26,344,529	1,249,437	88,000	27,681,966
<b>R≥E</b>	<b>200,000</b>	<b>(38,222)</b>	<b>62,000</b>	<b>223,778</b>
<b>19-20*</b>				
Revenues	27,107,229	1,176,899	125,000	28,409,128
Expenses	26,907,229	1,556,719	124,485	28,588,433
<b>R≥E</b>	<b>200,000</b>	<b>(379,820)</b>	<b>515</b>	<b>(179,305)</b>

\*Note: FY 2018-19 and FY 2019-20 are budget amounts

Table 3.9

**GENERAL FUND REVENUES BY SOURCE**

Revenues	2017-18 Actual	2018-19 Budget	2019-20 Proposed	Increase / (Decrease)	% Change
Tuition & Fees	\$ 8,224,631	\$ 8,166,250	\$ 7,982,865	\$ (183,385)	-2.25%
Property Taxes	12,581,734	13,073,074	13,703,927	630,853	4.83%
State Appropriations	5,660,614	5,045,176	5,110,471	65,295	1.29%
Other	351,824	260,029	309,966	49,937	19.20%
Totals:	\$ 26,818,804	\$ 26,544,529	\$ 27,107,229	\$ 562,700	2.12%

Table 3.10

**REVENUE SOURCE BY PERCENTAGE OF TOTAL**

Revenues	2017-18 Actual	2018-19 Budget	2019-20 Proposed
Tuition & Fees	30.67%	30.76%	29.45%
Property Taxes	46.91%	49.25%	50.55%
State Appropriations	21.11%	19.01%	18.85%
Other	1.31%	0.98%	1.14%
	100.00%	100.00%	100.00%

Table 3.11

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

### GENERAL FUND REVENUE HISTORY

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
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
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



YEAR	T & F	TAXES	STATE	OTHER	TOTAL
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 3.12

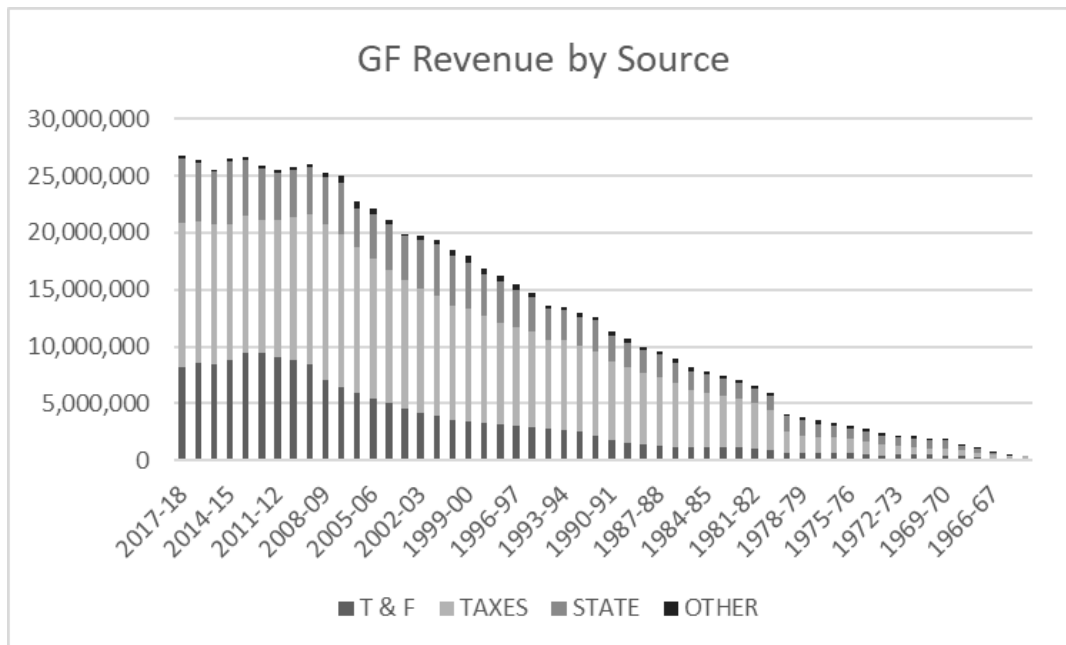


Figure 3.1

## GENERAL FUND REVENUES

### Tuition and Fees

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

The three academic semesters in the College's next fiscal year are Fall 2019, Winter 2020, and Summer 2020.

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 25, 2019, the Board voted unanimously to increase Monroe County resident tuition by 2.51 percent per billable contact hour and increase out-of-county tuition by 2.57 percent and out-of-state tuition by 2.54 percent.

A tuition and fee revenue amount of \$7,982,865 is being projected for next year's budget. This represents a decrease of \$183,385 or -2.25 percent as compared to the current year's budget. When compared to 2018-2019 projected tuition and fee revenue, this is a \$120,505 decrease or a -1.51 percent decrease over the current year. The business office is projecting a 1 percent decrease in billable contact hours in 2019-2020.

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 2004*	\$54 (+\$1 = 1.9%)	\$92 (+\$5 = 5.7%)	\$101 (+\$6 = 6.3%)
Fall 2005	\$58 (+\$4 = 7.4%)	\$98 (+\$6 = 6.5%)	\$108 (+\$7 = 6.9%)
Fall 2006	\$60 (+\$2 = 3.4%)	\$104 (+\$6 = 6.1%)	\$115 (+\$7 = 6.5%)
Fall 2007	\$64 (+\$4 = 6.7%)	\$110 (+\$6 = 5.8%)	\$122 (+\$7 = 6.1%)
Fall 2008	\$67 (+\$3 = 4.7%)	\$115 (+\$5 = 4.6%)	\$128 (+\$6 = 4.9%)
Fall 2009**	\$67	\$115	\$128
Fall 2010	\$72 (+\$5 = 7.5%)	\$124 (+\$9 = 7.9%)	\$138 (+\$10 = 7.9%)
Fall 2011	\$77 (+\$5 = 7.0%)	\$132 (+\$8 = 6.5%)	\$147 (+\$9 = 6.5%)
Fall 2012	\$84 (+\$7 = 9.1%)	\$144 (+\$12 = 9.1%)	\$160 (+\$13 = 8.85%)
Fall 2013	\$92 (+\$8 = 9.5%)	\$158 (+\$14 = 9.7%)	\$176 (+\$16 = 10%)
Fall 2014	\$95 (+\$3 = 3.3%)	\$163 (+\$5 = 3.2%)	\$181 (+\$6 = 3.4%)
Fall 2015	\$102 (+\$7 = 7.37%)	\$177 (+\$14 = 8.59%)	\$197 (+\$16 = 8.84%)
Fall 2016	\$107 (+\$5 = 4.9%)	\$186 (+\$9 = 5.09%)	\$207 (+\$10 = 5.08%)
Fall 2017	\$107	\$190 (+4 = 2.15%)	\$211.50 (+4.50 = 2.17%)
Fall 2018	\$109.50 (+\$2.50 = 2.34%)	\$194.50 (+\$4.50 = 2.37%)	\$216.50 (+\$5 = 2.37%)
Fall 2019	\$112.50 (+\$2.75 = 2.51%)	\$199.50 (+\$5 = 2.57%)	\$222 (+\$5.50 = 2.54%)

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

Table 3.13

## State Appropriations

In FY 2000-2001, MCCC's state funding represented 23.7 percent of the total General Fund revenues. In the FY 2019-2020 budget, state appropriations represent 18.85 percent of total General Fund revenues, down slightly from FY2019 (0.15 percent). While MCCC may never see a return to the level reached in FY 2000-2001, the FY 2019-2020 budget includes an anticipated increase of \$52,500 in new operational funding.

At the time of preparing this proposed budget, State funding for community colleges has not been finalized and a Conference Committee recommendation has not been released. The proposed budget includes State funding as passed by the Michigan House of Representatives resulting in a \$52,500 increase over FY19 funding (1.1 percent increase). This amount is less than the Executive recommendation of a 3.5 percent increase (\$165,500) and the Michigan Senate's recommendation of a 1.4 percent increase (\$69,300).

Beginning in 2012, Public Act 300 instituted several reforms to the Michigan Public School Employees' Retirement System (MPERS), 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 MPERS 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 2019-2020 is \$1.6 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, and projected to be \$1.6 million in 2018-2019 and 2019-2020.

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

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

For the 2019-2020 fiscal year, an increase in property tax revenues is projected. The budget includes a 4.83 percent increase (\$630,853) for property tax revenues. This is welcome news, as the 2019-

2020 property tax revenues are approximately equal to the property tax revenues received by the College in 2008-2009 (the peak year for MCCC property tax revenues).

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

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

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

#### GENERAL FUND – POTENTIAL IMPACT OF TAXABLE VALUE ADJUSTMENT\*

	2018 Tax Bills		DTE Michigan Tax Tribunal Petition		Estimated Total Tax Revenue Loss	2019 Tax Bills		DTE Michigan Tax Tribunal Petition		Estimated Total Tax Revenue Loss	Cumulative Total Exposure	
	2018 Taxable Value	GF Estimated 2018 Tax Revenue	Requested Taxable Value	GF Estimated Tax Revenue		2019 Taxable Value	GF Estimated 2019 Tax Revenue	DTE Requested Taxable Value	GF Estimated Tax Revenue		Estimated Total Tax Revenue Loss	Total 2-Year Potential Exposure
			% Decrease					% Decrease				
DTE Energy Plant												
Monroe Power Plant	\$ 486,341,600	\$ 1,059,933	58.2%	\$ 442,941	\$ (616,992)	\$ 490,779,580	\$ 1,069,605	58.2%	\$ 442,941	\$ (626,664)		
Fermi 2	\$ 404,344,600	\$ 881,229	60.0%	\$ 352,491	\$ (528,737)	\$ 366,600,000	\$ 798,968	60.0%	\$ 352,491	\$ (446,477)		
		\$ 1,941,162		\$ 795,433	\$ (1,145,729)		\$ 1,868,573		\$ 795,433	\$ (1,073,140)	\$ (2,218,869.10)	

Table 3.14

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

DTE Energy Plant	2018 Tax Bills		DTE Michigan Tax Tribunal Petition		Estimated Total Tax Revenue Loss	2019 Tax Bills		DTE Michigan Tax Tribunal Petition		Estimated Total Tax Revenue Loss	Cumulative Total Exposure
	2018 Taxable Value	Millage M&R Estimated 2018 Tax Revenue	DTE Requested Taxable Value % Decrease	Millage M&R Estimated Tax Revenue		2019 Taxable Value	Millage M&R Estimated 2019 Tax Revenue	DTE Requested Taxable Value % Decrease	Millage M&R Estimated Tax Revenue		Total 2-Year Potential Exposure
Monroe Power Plant	\$ 486,341,600	\$ 413,390	58.2%	\$ 172,754	\$ (240,636)	\$ 490,779,580	\$ 417,163	58.2%	\$ 172,754	\$ (244,409)	
Fermi 2	\$ 404,344,600	\$ 343,693	60.0%	\$ 137,477	\$ (206,216)	\$ 366,600,000	\$ 311,610	60.0%	\$ 137,477	\$ (174,133)	
		\$ 757,083		\$ 310,231	\$ (446,852)		\$ 728,773		\$ 310,231	\$ (418,542)	\$ (865,393.94)

Table 3.15

\*Estimates based on data available as of June 17, 2019

## Other Income

The 2019-2020 budget includes a 19.2 percent increase (\$49,937) in Other Income. As can be seen below, the increase is due primarily to anticipated growth in investment income. A decrease in rent of facilities and land is expected, as there is limited space availability due to construction in progress on main campus.

Other Income represents revenue generated by the following activities:

Other Revenue:	2018-19	2019-20	Variance
Grant Reimbursements	-	-	-
Investment Income	23,800	90,135	66,335
Indirect Cost Recoveries	17,700	28,000	10,300
Culinary Sales	15,000	13,000	(2,000)
Non-Tuition Fees and Fines	23,800	28,800	5,000
Rent of Facilities and Land	166,000	139,320	(26,680)
Alumni Dues and Events	7,529	6,500	(1,029)
Other Events and Workshops	5,500	3,600	(1,900)
Bookstore Scholarship	(10,000)	(10,000)	-
Miscellaneous	10,700	10,611	(89)
	260,029	309,966	49,937

Other Revenue	History			
	2017-2018 Actuals	2016-2017 Actuals	2015-2016 Actuals	2014-2015 Actuals
Indirect Cost Recovery	38,044	19,728	35,144	35,462
Interest	94,557	11,115	3,615	6,181
Culinary Sales	13,638	13,019	22,610	13,451
Fines, Fees & Charges	28,899	6,846	4,144	6,670
Rent	150,605	178,092	110,393	116,799
Alumni Dues & Events	7,258	9,740	8,375	9,048
Student Government & Events	7,412	8,188	6,662	14,807
Miscellaneous Revenue	23,079	8,467	21,417	9,496
<b>TOTAL</b>	<b>363,492</b>	<b>255,195</b>	<b>212,360</b>	<b>211,915</b>

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

	Actual	Actual	Budget	Proposed	18-19 to 19-20 Difference	
Expenses	2016-17	2017-18	2018-19	2019-20	\$	%
Instruction	\$ 10,678,447	\$ 10,393,030	\$ 11,539,658	\$ 11,769,408	\$ 229,750	1.99%
Information Technology	985,592	1,003,673	1,184,702	1,293,764	109,062	9.21%
Public Service	193,057	191,836	209,160	210,006	846	0.40%
Instructional Support	3,136,535	3,353,671	3,642,498	3,570,561	(71,937)	-1.97%
Student Services	2,554,097	2,639,613	2,899,326	2,961,543	62,217	2.15%
Institutional Administration	2,865,371	3,118,286	3,373,196	3,460,309	87,113	2.58%
Physical Plant Operations	2,887,835	3,107,751	3,495,989	3,641,638	145,649	4.17%
Total Expenses	\$ 23,300,934	\$ 23,807,859	\$ 26,344,529	\$ 26,907,229	\$ 562,700	2.14%
Transfer from Endowment Fund	\$ (24,000)	\$ -	\$ -	\$ -	\$ -	
Transfer to Unexpended Fund	1,480,000	1,624,000	861,945	700,000	(161,945)	
Transfers to Retirement Fund	-	-	225,000	-	(225,000)	
Transfers to M&R	-	-	500,000	500,000	-	
Total Transfers to and (from) funds	\$ 1,456,000	\$ 1,624,000	\$ 1,586,945	\$ 1,200,000	\$ (386,945)	
Total Expenses and Transfers	\$ 24,756,934	\$ 25,431,859	\$ 27,931,474	\$ 28,107,229	\$ 175,755	0.63%

Table 3.17

**PERCENTAGE OF TOTAL EXPENSES**

	Actual	Budget	Proposed
	2017-18	2018-19	2019-20
Instruction	43.65%	43.80%	43.74%
Information Technology	4.22%	4.50%	4.81%
Public Service	0.81%	0.79%	0.78%
Instructional Support	14.09%	13.83%	13.27%
Student Services	11.09%	11.01%	11.01%
Institutional Administration	13.10%	12.80%	12.86%
Physical Plant Operations	13.05%	13.27%	13.53%
Total	100.00%	100.00%	100.00%

Table 3.18

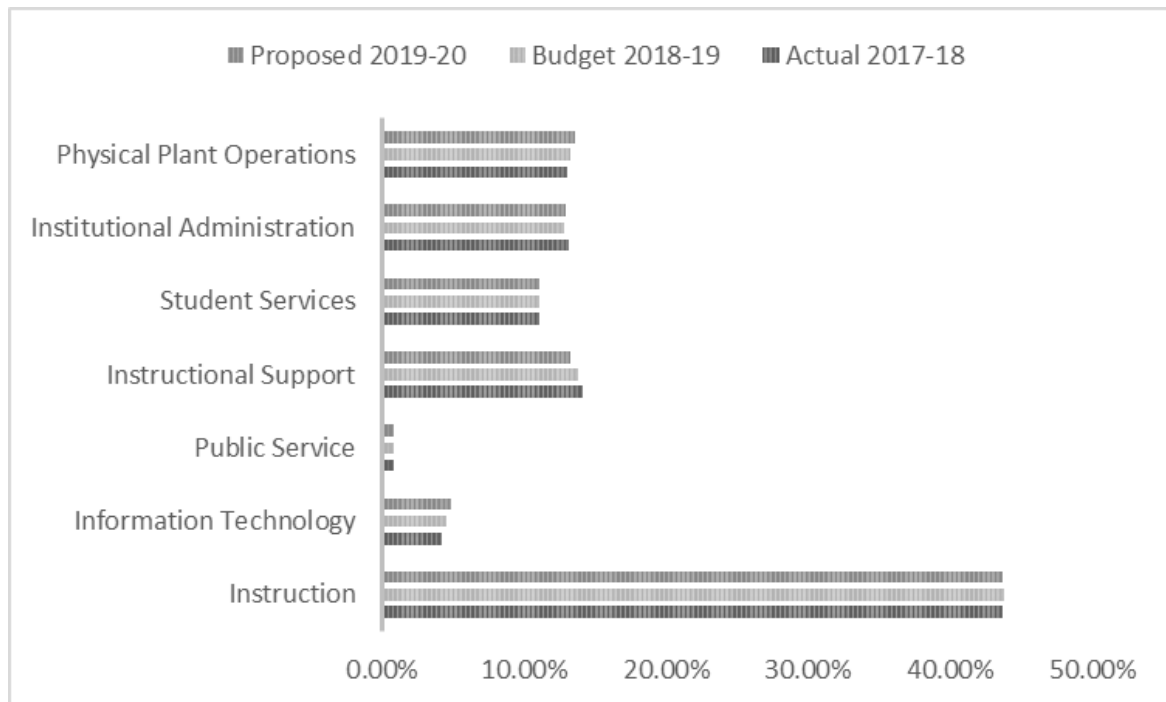


Figure 3.2

### GENERAL FUND EXPENSES BY CATEGORY

Expenses	Actual	Budget	Budget	18-19 to 19-20	
	2017-18	2018-19	2019-20	Difference	
	\$			\$	%
Full-time Faculty	\$ 4,798,057	\$ 5,111,453	\$ 5,208,485	\$ 97,032	1.90%
Extra-contractual Faculty	767,398	787,068	803,853	16,785	2.13%
Adjunct Faculty	1,470,231	1,769,472	1,798,922	29,450	1.66%
<b>Faculty Wages</b>	<b>\$ 7,035,686</b>	<b>\$ 7,667,993</b>	<b>\$ 7,811,260</b>	<b>\$ 143,267</b>	<b>1.87%</b>
Administration	2,570,976	2,673,787	2,629,243	(44,544)	-1.67%
Professional	583,163	677,131	780,615	103,484	15.28%
Support Staff	2,283,365	2,494,567	2,552,991	58,424	2.34%
Maintenance	920,693	955,693	1,002,375	46,682	4.88%
Student Assistants	254,346	225,501	249,897	24,396	10.82%
Opt Out	32,630	35,250	32,250	(3,000)	-8.51%
<b>Total Wages</b>	<b>\$ 13,680,859</b>	<b>\$ 14,729,922</b>	<b>\$ 15,058,631</b>	<b>\$ 328,709</b>	<b>2.23%</b>
Fringe Benefits	6,272,992	7,296,542	7,457,061	160,519	2.20%
<b>Total Wages &amp; Fringes</b>	<b>\$ 19,953,850</b>	<b>\$ 22,026,464</b>	<b>\$ 22,515,692</b>	<b>\$ 489,228</b>	<b>2.22%</b>
Services	1,033,176	1,117,258	1,183,232	65,974	5.90%
Supplies	852,710	957,356	963,652	6,296	0.66%
Rents/Utilities/Insurances	883,725	1,116,863	1,101,348	(15,515)	-1.39%
Other	749,817	902,637	917,516	14,879	1.65%
Capital Outlay	334,582	173,951	175,789	1,838	1.06%
Contingency	-	50,000	50,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 23,807,859</b>	<b>\$ 26,344,529</b>	<b>\$ 26,907,229</b>	<b>\$ 562,700</b>	<b>2.14%</b>
Net Transfers	1,624,000	1,586,945	1,200,000	(386,945)	
<b>Total Expenses and Transfers</b>	<b>\$ 25,431,859</b>	<b>\$ 27,931,474</b>	<b>\$ 28,107,229</b>	<b>\$ 175,755</b>	<b>0.63%</b>

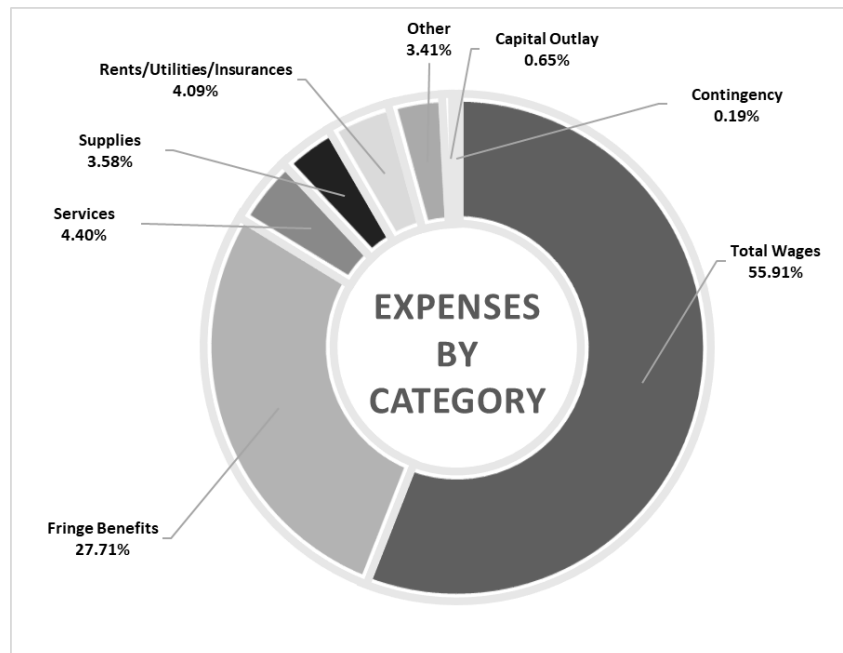
Table 3.19



**EXPENSES BY CATEGORY – PERCENTAGE OF TOTAL**

	Actual	Budget	Budget
	2017-18	2018-19	2019-20
Full-time Faculty	20.15%	19.40%	19.36%
Extra-contractual Faculty	3.22%	2.99%	2.99%
Adjunct Faculty	6.18%	6.72%	6.69%
<b>Total Faculty</b>	<b>29.55%</b>	<b>29.11%</b>	<b>29.03%</b>
Administration	10.80%	10.15%	9.77%
Professional	2.45%	2.57%	2.90%
Support Staff	9.59%	9.47%	9.49%
Maintenance	3.87%	3.63%	3.73%
Student Assistants	1.07%	0.86%	0.93%
Opt Out	0.14%	0.13%	0.12%
<b>Total Wages</b>	<b>57.46%</b>	<b>55.91%</b>	<b>55.97%</b>
Fringe Benefits	26.35%	27.70%	27.71%
<b>Total Wages &amp; Fringes</b>	<b>83.81%</b>	<b>83.61%</b>	<b>83.68%</b>
Services	4.34%	4.24%	4.40%
Supplies	3.58%	3.63%	3.58%
Rents/Utilities/Insurances	3.71%	4.24%	4.09%
Other	3.15%	3.43%	3.41%
Capital Outlay	1.41%	0.66%	0.65%
Contingency	0.00%	0.19%	0.19%
<b>Total Expenses</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Table 3.20 (above); Figure 3.3 (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 &amp; 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
Total	\$ -	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 431,000	\$13,052,488	\$ 9,333,930	\$ 25,426,302

**BUDGETED/APPROVED TRANSFERS FROM THE GENERAL FUND TO/(FROM):**

18-19	225,000					500,000	861,945	1,586,945
19-20						500,000	700,000	1,200,000
Total	\$ 225,000	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 431,000	\$14,052,488	\$10,895,875	\$ 28,213,247

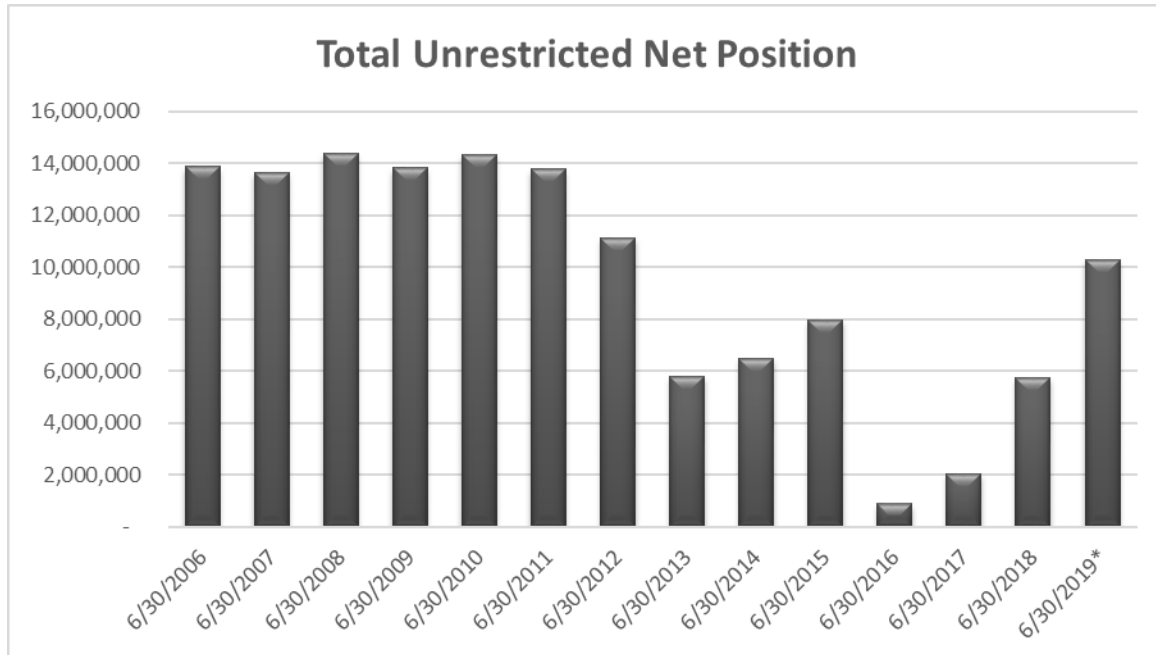
Table 3.21

**UNRESTRICTED NET POSITION**

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

UNRESTRICTED NET POSITION	6/30/2015 Actual	6/30/2016 Actual	6/30/2017 Actual	6/30/2018 Actual	6/30/2019 Projected	6/30/2020 Projected
Designations for Unrestricted Net Position:						
Working Capital	6,158,932	6,184,234	5,050,000	5,050,000	5,050,000	5,050,000
Contingencies	-	-	2,758,398	4,145,343	3,558,398	2,558,398
Technology Equipment	234,639	250,024	378,936	446,907	714,107	334,287
Auxiliary Activities	1,175,603	1,264,204	1,381,123	1,473,081	1,519,181	1,516,146
Student Loans	18,515	19,173	18,177	18,217	18,217	17,759
Quasi-Endowment	9,334	9,667	273,352	275,462	277,809	281,809
HVAC (Long-term Debt)	-	(7,299,580)	(13,036,407)	(13,628,873)	(13,277,385)	(13,054,717)
Major Maintenance and Renovation	380,694	446,097	531,392	820,507	1,402,624	1,917,889
Millage Maintenance and Renovation	-	-	4,683,844	7,156,653	11,018,967	7,217,383
Undesignated	-	-	-	-	-	-
Unrestricted Net Position without Pension Liability	7,977,717	873,818	2,038,815	5,757,298	10,281,918	5,838,954
MPSERS Net Pension Liability (Retirement)	(29,467,803)	(29,343,944)	(29,915,337)	(29,761,286)	(29,761,286)	(29,761,286)
MPSERS Net OPEB Liability (Health-Care Ret)	-	-	-	(11,458,191)	(11,458,191)	(11,458,191)
Total Unrestricted Net Position	(21,490,086)	(28,470,126)	(27,876,522)	(35,462,179)	(30,937,559)	(35,380,523)

Table 3.22



\*Projected

Figure 3.4

### 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 Replacement 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
<b>Primary Reserve Ratio</b>	0.301	2.266	0.35	0.79
<b>Net Operating Revenue Ratio</b>	0.183	10.000	0.10	1.00
<b>Return on Net Assets Ratio</b>	0.128	6.396	0.20	1.28
<b>Viability Ratio</b>	0.696	1.669	0.35	0.58
<b>CFI Score</b>	1.308	20.331	1.00	3.65

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. A calculation without the millage funds is also provided for reference.

Composite Financial Index (CFI)							
	NO MILLAGE FUNDS		INCLUDES MILLAGE AND FOUNDATION FUNDS				
	2018	2017	2018	2017	2016	2015	2014
<b>Primary Reserve Ratio</b>	0.21	0.11	0.79	0.49	0.34	0.93	0.80
<b>Net Operating Revenue Ratio</b>	0.10	0.15	1.00	1.00	(0.06)	(0.06)	(0.26)
<b>Return on Net Assets Ratio</b>	0.17	0.28	1.28	1.10	(0.08)	0.02	0.01
<b>Viability Ratio</b>	0.15	0.08	0.58	0.34	0.23	3.50	3.50
<b>CFI</b>	<b>0.63</b>	<b>0.62</b>	<b>3.65</b>	<b>2.93</b>	<b>0.43</b>	<b>4.39</b>	<b>4.05</b>

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.

**RENOVATION PROJECTS**

The 2019-2020 General Fund budget does not include funding for any renovation projects.

**REQUESTED CAPITAL OUTLAY**

The 2019-2020 General Fund budget includes funding for capital outlay purchases as listed below.

<b>Fund</b>	<b>Cost Center</b>	<b>Number</b>	<b>Description</b>	<b>Budget Request</b>
01	1110	5.810.000	KM-1627 (3PK) Oval 3-Phase only kiln and 29" Diameter Kiln Shelves (round/half)	\$ 7,400.00
01	1110	5.810.000	MODEL IE-X (wheel)	\$ 3,900.00
01	1110	5.810.000	AWT Portable Drying Rack-10"x18", 100 shelves	\$ 500.00
01	1110	5.810.000	Porta-Trace LED Light Table, 44 LED Modules	\$ 1,500.00
01	1110	5.810.000	Division Wall Display Case	\$ 525.00
01	1110	5.810.000	Video Camera	\$ 200.00
01	1110	5.810.000	Agora Digital Camera Replacement	\$ 900.00
01	1110	5.810.000	Budder Entry System for C201 Door	\$ 250.00
	<b>1110</b>		<b>TOTAL HUMANITIES</b>	<b>\$ 15,175.00</b>
01	1150	5.810.000	Two (2) Autoclaves	\$ 8,000.00
01	1150	5.810.000	Seven (7) Fluke Multimeters for Physics Labs	\$ 2,500.00
01	1150	5.810.000	Rotavapor R-100	\$ 3,654.63
	<b>1150</b>		<b>TOTAL SCIENCE</b>	<b>\$ 14,154.63</b>
01	1300	5.810.000	Transmission Benches (6 units)	\$ 4,500.00
01	1300	5.810.000	Transmission Holding Fixtures (6 units)	\$ 1,500.00
01	1300	5.810.000	Snap-On Scan Tool (1 unit)	\$ 7,700.00
01	1300	5.810.000	BuildPro Fab Table Accessories	\$ 5,000.00
01	1300	5.810.000	D-74D dual Wire Feeders (3 units)	\$ 12,900.00
01	1300	5.810.000	Wireless Foot Controls (10 units)	\$ 5,000.00
01	1300	5.810.000	Maker Space Furniture	\$ 8,000.00
	<b>1300</b>		<b>TOTAL ASET</b>	<b>\$ 44,600.00</b>
01	1410	5.810.000	SimPad Plus for Nursing Anne Simulator	\$ 745.00
01	1410	5.810.000	All in one panel monitor (x 2 for simulation)	\$ 4,886.00
	<b>1410</b>		<b>TOTAL NURSING</b>	<b>\$ 5,631.00</b>

*Capital Outlay continued on next page*

**REQUESTED CAPITAL OUTLAY**

The 2019-2020 General Fund budget includes funding for capital outlay purchases as listed below.

<b>Fund</b>	<b>Cost Center</b>	<b>Number</b>	<b>Description</b>	<b>Budget Request</b>
01	4450	5.840.000	Classroom Chairs - Whitman Center	\$ 3,000.00
	<b>4450</b>		<b>TOTAL WHITMAN CENTER</b>	<b>\$ 3,000.00</b>
01	6200	5.860.000	Office Chairs (7)	\$ 1,400.00
	<b>6200</b>		<b>TOTAL BUSINESS OFFICE</b>	<b>\$ 1,400.00</b>
01	7200	5.870.000	Truck with snow package	\$ 42,790.70
01	7200	5.870.000	Mini-Tractor with Broom Attachment	\$ 26,804.83
01	7200	5.870.000	Zero-Turn Mower	\$ 9,206.66
01	7200	5.870.000	Rotary Cutter (Brush Hog) Attachment	\$ 1,858.08
01	7200	5.870.000	AED (6 units)	\$ 7,200.00
01	7200	5.870.000	Leaf Catcher Attachment (Whitman Center)	\$ 2,395.00
	<b>7200</b>		<b>TOTAL BUILDING AND GROUNDS</b>	<b>\$ 90,255.27</b>
01	7300	5.870.000	Screenflex 6 ft. Portable Partition	\$ 1,572.88
	<b>7300</b>		<b>TOTAL CUSTODIAL SERVICES</b>	<b>\$ 1,572.88</b>
<b>GRAND TOTAL CAPITAL OUTLAY</b>				<b>\$ 175,788.78</b>

Table 3.25

<b>CAPITAL OUTLAY EXPENDITURES BY AREA</b>	<b>2019-2020 Budget Requests</b>
Instruction	\$ 79,560.63
Student and Information Services	\$ 3,000.00
Administration	\$ 93,228.15
President/HR/Foundation/Grants	\$ -
<b>TOTAL FUNDED IN GENERAL FUND</b>	<b>\$ 175,788.78</b>

Table 3.26

**CAPITAL OUTLAY – PERKINS**

<b>Fund</b>	<b>Cost Center</b>	<b>Number</b>	<b>Description</b>	<b>Budget Request</b>
47	1306	5.810.141	Nursing Anne Simulator	\$ 5,979
<b>TOTAL NURSING</b>				<b>\$ 5,979</b>
47	1306	5.810.144	Simulab ABG Trainer	\$ 4,016
<b>TOTAL RESPIRATORY THERAPY</b>				<b>\$ 4,016</b>
47	1306	5.810.126	Shelving Units (8 units)	\$ 1,640
47	1306	5.810.126	Pico Lab Scopes / 4 ch (2 units)	\$ 5,090
47	1306	5.810.126	Scope Meter /G-Scan (2 units)	\$ 920
47	1306	5.810.126	Ford Scan Tool	\$ 3,459
47	1306	5.810.126	5-Circuit Electrical Trainers (4 units)	\$ 9,380
47	1306	5.810.126	U-scope Classroom Kit	\$ 2,800
47	1306	5.810.126	Spectrum Analyzer	\$ 3,500
47	1306	5.810.126	CNC Simulator	\$ 5,500
47	1306	5.810.126	Digital Readout for Lathe	\$ 3,000
47	1306	5.810.126	Combination Belt/Disc Sander (2 units)	\$ 4,000
<b>TOTAL ASET</b>				<b>\$ 39,289</b>
<b>GRAND TOTAL - PERKINS FUNDING</b>				<b>\$ 49,284</b>

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, 2017, the MPSERS (Non-University Plan) net pension liability was over \$25.9 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, 2017, the MPSERS net OPEB liability was over \$8.8 billion.

### BACK-UP INFORMATION

#### 2019-2020 BUDGET

### RETIREMENT DESIGNATED FUND

	ACTUAL	PROJECTED	BUDGET
	2017-2018	2018-2019	2019-2020
Revenue:			
UAAL Rate Stabilization	\$ 1,618,975	\$ 1,600,000	\$ 1,600,000
	\$ 1,618,975	\$ 1,600,000	\$ 1,600,000
Instruction	381,685	787,000	793,190
Information Technology	40,045	78,000	84,960
Public Services	5,612	14,000	13,730
Instructional Support	153,438	236,000	222,150
Student Services	85,152	174,000	167,390
Institutional Administration	90,874	165,000	170,000
Physical Plant	59,994	146,000	148,580
Expense	\$ 816,800	\$ 1,600,000	\$ 1,600,000
Revenue Greater			
(Less Than) Expense	\$ 802,175	\$ -	\$ -
Beginning Net Position	(29,915,337)	(41,219,477)	(41,219,477)
Change in Accounting Principle	(12,106,315)	-	-
Adjusted Net Position, Beginning of Year	\$ (42,021,652)	\$ (41,219,477)	\$ (41,219,477)
Ending Net Position	\$ (41,219,477)	\$ (41,219,477)	\$ (41,219,477)

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.

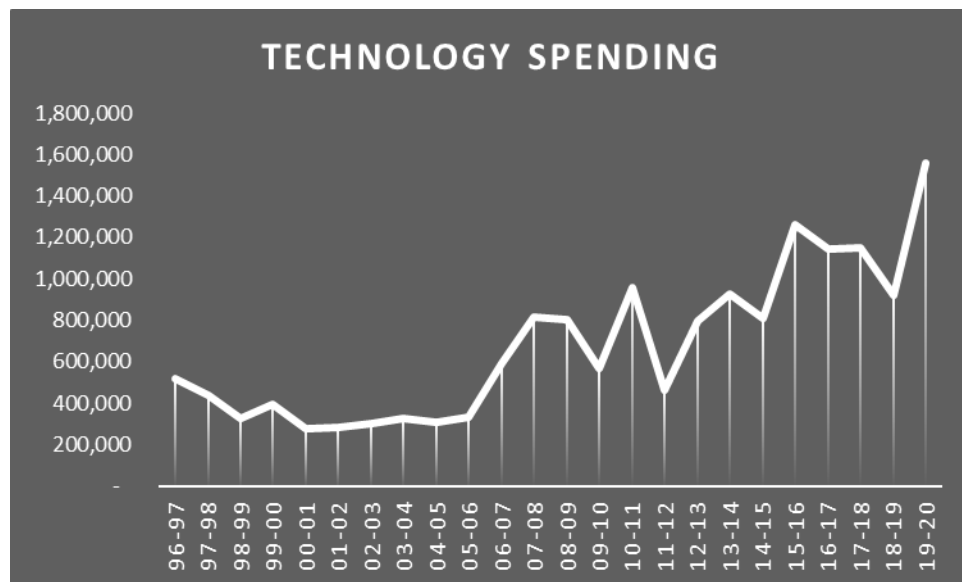


Figure 5.1

### 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
Projected	18-19	1,185,500	918,300	267,200	-	267,200	714,107
Proposed	19-20	1,176,899	1,556,719	(379,820)	-	(379,820)	334,287

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

Table 5.1

**BACK-UP INFORMATION**  
**2019-2020 BUDGET**

**DESIGNATED FUND**  
**Institutional Technology Fund Budget**

	ACTUAL 2017-2018	PROJECTED 2018-2019	BUDGET 2019-2020
Revenue:			
Student Fees	\$ 1,220,316	\$ 1,150,000	\$ 1,176,899
Insurance Proceeds	-	35,500	-
	\$ 1,220,316	\$ 1,185,500	\$ 1,176,899
Instruction	88,547	37,500	165,992
Information Technology	784,481	645,500	1,167,283
Public Services	330	-	2,950
Instructional Support	195,021	160,000	101,652
Student Services	21,960	28,000	24,233
Institutional Administration	28,678	28,800	68,929
Physical Plant	33,328	18,500	25,680
Expense	\$ 1,152,345	\$ 918,300	\$ 1,556,719
Revenue Greater (Less Than) Expense	\$ 67,971	\$ 267,200	\$ (379,820)
Transfer to Unexpended	-	-	-
Revenue Greater / (Less) Than Expenses & Transfers	\$ 67,971	\$ 267,200	\$ (379,820)
Beginning Net Assets	378,936	446,907	714,107
Ending Net Assets	\$ 446,907	\$ 714,107	\$ 334,287

Table 5.2

**PROPOSED EXPENSES**  
**Software and Hardware**

Fund	Cost Center	Number	Description	2019-2020 Budget Request
20	1110	5275000	SPSS - Software renewal (used by Derek Roberts)	\$ 260
20	1210	5563000	Dreamspark Membership (MSDN)	\$ 650
20	1210	5563000	VM Ware Academic Partnership	\$ 400
20	1210	5563000	Microsoft Academy Membership	\$ 1,000
20	1210	5810000	Laptop (Hilliker)	\$ 1,000
20	1210	5810000	Augmented Reality Computer Build for Testing, Demonstration, and Recruiting	\$ 3,000
20	1260	5810000	Data Projector (A-149)	\$ 700
20	1300	5275000	DraftSight 2019-2020	\$ 1,000
20	1300	5275000	SolidWorks 2019-2020	\$ 3,000
20	1300	5275000	Mastercam	\$ 1,440
20	1300	5275000	CarSim 2019	\$ 500
20	1300	5275000	FANUC RoboGuide Simulation Software	\$ 1,000
20	1300	5275000	Allen-Bradley Rockwell Automation Software	\$ 2,140
20	1300	5275000	CATIA V5-6R2019	\$ 3,540
20	1300	5275000	LabVIEW 2019	\$ 1,320
20	1300	5275000	Multisim Education	\$ 1,190
20	1300	5275000	RSMeans Online Complete Library (Student Version)	\$ 1,836
20	1300	5275000	SketchUp Pro 2019	\$ 300
20	1300	5275000	ALLDATA Repair (Education & Library Edition)	\$ 975
20	1300	5275000	AutoEnginuity Software	\$ 600
20	1300	5275000	LanSchool v8.0 Software	\$ 375
20	1300	5275000	Automation Studio Software	\$ 4,500
20	1300	5275000	Mitchell Online	\$ 1,099
20	1300	5275000	CAS Scan Tool Software	\$ 1,170
20	1300	5275000	Identifix	\$ 1,308
20	1300	5275000	Keysight BenchVue Software	\$ 600
20	1300	5275000	AWS Digital Library	\$ 2,500
20	1300	5810000	3D CAD-Grade Workstations T-158, T-156, T-141 (28 units)	\$ 56,000
20	1300	5810000	Tabloid Color Laser Printer T-156 (2 units)	\$ 4,000
20	1300	5810000	3Dconnexion SpaceMousePro Wired (30 units)	\$ 6,270
20	1300	5810000	Dell Precision 3D CAD-Grade Workstation Computers w/ Monitors (6 units)	\$ 15,000
20	1300	5810000	3Dconnexion SpaceMousePro Wired (26 units)	\$ 5,434
20	1300	5810000	15" Laptop Computers (10 units)	\$ 15,000
20	1300	5810000	LCD Monitor	\$ 1,000
20	1410	5275000	ParScore Software Assurance	\$ 475
20	1410	5275000	ParTest Maintenance Agreement (Unlimited License)	\$ 625
20	1410	5275000	IN4ES On-Site Maintenance	\$ 1,063
20	1410	5275000	ExamSoft Annual License	\$ 1,500
20	1410	5275000	Watermark (EvaluationKit) Annual License	\$ 4,000
20	1410	5275000	Preferred startup ExamSoft	\$ 3,000
20	1410	5275000	LLEAP License SimPad Plus, Sim Install	\$ 4,530
20	1410	5275000	Lexicomp License (\$23/student x 136 students)	\$ 3,128
20	1440	5275000	Lexicomp License (\$23/student x 60 students)	\$ 1,380
20	1410	5810000	SimPad Plus for Nursing Anne Simulator	\$ 745
20	1410	5810000	All in One Panel Monitor (2 units)	\$ 4,886
20	1420	5275000	Lexicomp License (\$23/student x 24 students)	\$ 553
<b>INSTRUCTION</b>				<b>\$ 165,992</b>

*Designated Fund Proposed Expenses continued on next page.*

Fund	Cost Center	Number	Description	2019-2020 Budget Request
20	2510	5218000	Ellucian Consulting - SQL & LDAP Adoption	\$ 6,250
20	2510	5275000	Perfectforms Survey Software - Annual Support	\$ 780
20	2510	5275000	Colleague Software Support	\$ 240,814
20	2510	5275000	Ellucian Colleague Student Planning Support	\$ 5,729
20	2510	5275000	PayPal E-Commerce Volume-Based Fee	\$ 2,020
20	2510	5275000	Entrisik Informer Support	\$ 3,442
20	2510	5275000	ImageNow Support	\$ 9,424
20	2510	5275000	Application Processing Software	\$ 15,000
20	2510	5519000	Object-oriented Programming	\$ 3,000
20	2510	5519000	Colleague Self Service (Customizing)	\$ 960
20	2510	5519000	Colleague Web API (Customizing)	\$ 1,920
20	2510	5519000	Colleague Studio (Creating Colleague Transactions)	\$ 480
20	2520	5218000	Contracted Services - Cable Television Service	\$ 2,000
20	2520	5231000	M&R - Monitors and Printers	\$ 6,000
20	2520	5231000	M&R - Sound Systems, Classroom Equipment, Media Players	\$ 2,000
20	2520	5231000	M&R - Brocade Network Switch Annual Maintenance & Support	\$ 6,000
20	2520	5231000	M&R - Backup Application Renewal Software Support	\$ 15,000
20	2520	5231000	M&R - UPS Service and Support Contract	\$ 10,000
20	2520	5231000	M&R - SAN Support Maintenance Support Contract	\$ 30,500
20	2520	5275000	SS - Campus Computer and Network Security Software	\$ 22,000
20	2520	5275000	SS - Aruba Wireless Software Support	\$ 7,725
20	2520	5275000	SS - Microsoft Campus Agreement	\$ 89,466
20	2520	5275000	SS - VMware vSphere Enterprise Plus Software Support	\$ 53,000
20	2520	5275000	SS - Global Sign	\$ 2,500
20	2520	5275000	SS - Schooldude IT	\$ 3,033
20	2520	5275000	SS - Print Management - Pay to Print	\$ 3,000
20	2520	5275000	SS - Miscellaneous	\$ 2,000
20	2520	5275000	SS - Adobe Creative Cloud Suite	\$ 18,060
20	2520	5275000	SS - Stratodesk Software Renewal	\$ 1,200
20	2520	5350000	Supplies - Micro	\$ 15,000
20	2520	5353000	General Supplies	\$ 12,900
20	2520	5519000	Training	\$ 7,500
20	2520	5541000	Internet Connection - Main Campus	\$ 16,080
20	2520	5541000	Internet Connection - Whitman Center	\$ 16,800
20	2520	5541000	2nd Internet Connection - Main Campus	\$ 33,400
20	2520	5820000	Capital Outlay - VDI Servers, Licensing, and End Point Devices	\$ 126,300
20	2520	5820000	Capital Outlay - Instructor Station Control Units	\$ 6,000
20	2520	5820000	Capital Outlay - Servers (8) and Storage	\$ 320,000
20	2520	5820000	Capital Outlay - Network and System Security Technology	\$ 10,000
20	2520	5820000	Capital Outlay - Network Attached Storage (NAS) for Backup and Data Recovery	\$ 40,000
<b>INFORMATION TECHNOLOGY</b>				<b>\$ 1,167,283</b>

*Designated Fund Proposed Expenses continued on next page.*

Fund	Cost Center	Number	Description	2019-2020 Budget Request
20	3240	5275000	EMS Professional - Annual Service Agreement	\$ 2,950
<b>PUBLIC SERVICE</b>				<b>\$ 2,950</b>
20	4100	5275000	ILS OCLC World Share + Hosted Content DM	\$ 41,055
20	4100	5275000	ILS OCLC Hosted Exproxy	\$ 2,945
20	4100	5275000	SpringShare LibGuides Software	\$ 2,802
20	4310	5275000	Plagiarism Detection Software	\$ 5,000
20	4310	5275000	CMS License (Desire2Learn)	\$ 41,000
20	4310	5275000	SPSS	\$ 350
20	4310	5275000	Kahoot/Poll Anywhere	\$ 300
20	4310	5275000	Survey Monkey	\$ 300
20	4310	5275000	Respondus Lockdown	\$ 3,500
20	4310	5275000	Watermark (formerly Evaluation Kit) Annual License (1/2)	\$ 2,600
20	4310	5275000	Zoom Licenses (15)	\$ 300
20	4400	5840000	Laptop for VPI	\$ 1,500
<b>INSTRUCTIONAL SUPPORT</b>				<b>\$ 101,652</b>
20	5310	5275000	Tutortrac	\$ 7,000
20	5410	5275000	FA Link Software License (Financial Aid)	\$ 8,700
20	5410	5275000	Academic Works (1/2)	\$ 4,786
20	5410	5275000	Colleague Self-Service Financial Aid - Maintenance Fee	\$ 2,247
20	5420	5275000	College Central Network	\$ 1,500
<b>STUDENT SERVICES</b>				<b>\$ 24,233</b>
20	6200	5275000	Electronic Invoice and Travel Expense Reports	\$ 13,500
20	6200	5519000	Professional Service for Implementation of Electronic Invoice and Travel Expense Reports	\$ 13,500
20	6240	5275000	PeopleAdmin Applicant Tracking System Annual Maintenance Fee	\$ 5,000
20	6240	5860000	PeopleAdmin Applicant Tracking System	\$ 7,000
20	6330	5275000	Colleague Core Activities and Events Module	\$ 8,176
20	6330	5275000	Colleague Fundraising Module	\$ 11,716
20	6330	5275000	Academic Works Scholarship Software (1/2)	\$ 4,787
20	6330	5275000	Stelter Web Planned Giving Module	\$ 4,000
20	6330	5860000	Laptop (Myers)	\$ 1,250
<b>INSTITUTIONAL ADMINISTRATION</b>				<b>\$ 68,929</b>
20	7100	5275000	SchoolDude - Maintenance Direct	\$ 4,336
20	7100	5275000	SchoolDude - Prev. Maintenance Direct	\$ 1,439
20	7100	5275000	SchoolDude - Inventory Direct	\$ 2,055
20	7100	5275000	TV monitor and mount - break/conference room	\$ 850
20	7500	5275000	Alertnow and Maxient Software (Security/Disciplinary Tracking)	\$ 17,000
<b>PHYSICAL PLANT</b>				<b>\$ 25,680</b>
<b>2019-2020 DESIGNATED FUND GRAND TOTAL</b>				<b>\$ 1,556,719</b>

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	2019-2020 Budget Request
31	5520	5275000	Booklog Maintenance	\$ 6,800
31	5520	5275000	Timber	\$ 2,450
BOOKSTORE - TECHNOLOGY SOFTWARE TOTAL				\$ 9,250

Table 6.1

## Campus/Community Events

	Revenue	Expense	Profit (Loss)
<b>ART</b>			
Visiting Artists	\$ -	\$ 4,000	\$ (4,000)
<b>MUSIC</b>			
Band Concert Soloists	\$ 2,000	\$ 1,000	\$ 1,000
Black History / Blues Series	200	2,700	\$ (2,500)
Classic Albums Live - Petty	14,000	15,050	(1,050)
Mitch Ryder	10,000	9,850	150
Dueling Pianos	5,000	5,100	(100)
Classic Albums Live - Fleetwood Mac	14,000	15,050	(1,050)
The Doobie Others	14,000	15,100	(1,100)
	\$ 59,200	\$ 63,850	\$ (4,650)
<b>THEATER/DANCE</b>			
The Little Engine That Could	\$ 5,000	\$ 4,700	\$ 300
Dog Loves Books	5,000	4,700	300
Inside Out Dance Ensemble	2,850	2,600	250
	\$ 12,850	\$ 12,000	\$ 850
<b>COMEDIANS</b>			
Andy Peters	\$ 4,500	\$ 3,200	\$ 1,300
	\$ 4,500	\$ 3,200	\$ 1,300
<b>SPECIAL EVENTS</b>			
Antiques in April	\$ 12,000	\$ 7,200	\$ 4,800
Prelude	5,000	3,900	1,100
	\$ 17,000	\$ 11,100	\$ 5,900
<b>OTHER</b>			
General	\$ -	\$ 18,100	\$ (18,100)
Sponsorships	25,000	-	25,000
Tips and Concessions	1,500	700	800
Gifts (Foundation)	-	-	-
	\$ 26,500	\$ 18,800	\$ 7,700
Total	\$ 120,050	\$ 112,950	\$ 7,100

Table 6.2

BACK-UP INFORMATION  
2019-2020 BUDGET  
**AUXILIARY ACTIVITIES FUND**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED	2019-20 PROPOSED
<b>BOOKSTORE</b>				
Revenue	1,356,772	1,330,702	1,100,000	1,198,700
Expense	1,257,237	1,214,270	1,050,000	1,198,700
Profit - Loss	\$ 99,535	\$ 116,432	\$ 50,000	\$ -
Transfers In / (Out)	-	-	-	-
Beginning Fund Balance	1,063,268	1,162,803	1,279,235	1,329,235
Ending Fund Balance	\$ 1,162,803	\$ 1,279,235	\$ 1,329,235	\$ 1,329,235
<b>FOOD SERVICE</b>				
Revenue	34,954	35,032	30,000	30,000
Expense	22,543	42,431	21,600	37,635
Profit - Loss	\$ 12,410	\$ (7,400)	\$ 8,400	\$ (7,635)
Transfers In / (Out)	(2,500)	(2,500)	(2,500)	(2,500)
Beginning Fund Balance	134,965	144,876	134,976	140,876
Ending Fund Balance	\$ 144,876	\$ 134,976	\$ 140,876	\$ 130,741
<b>CAMPUS &amp; COMMUNITY EVENTS</b>				
Revenue	112,698	115,660	111,902	120,050
Expense	105,224	130,234	121,702	112,950
Profit - Loss	\$ 7,473	\$ (14,574)	\$ (9,800)	\$ 7,100
Transfers In / (Out)	-	-	-	-
Beginning Fund Balance	65,971	73,444	58,870	49,070
Ending Fund Balance	\$ 73,444	\$ 58,870	\$ 49,070	\$ 56,170
<b>COMBINED AUXILIARY ACTIVITIES</b>				
Revenue	1,504,423	1,481,394	1,241,902	1,348,750
Expense	1,385,005	1,386,935	1,193,302	1,349,285
Profit - Loss	\$ 119,418	\$ 94,458	\$ 48,600	\$ (535)
Transfers In / (Out)	(2,500)	(2,500)	(2,500)	(2,500)
Beginning Fund Balance	1,264,204	1,381,123	1,473,081	1,519,181
Ending Fund Balance	\$ 1,381,123	\$ 1,473,081	\$ 1,519,181	\$ 1,516,146

Table 6.3

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# CHAPTER 7

## RESTRICTED FUND

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

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

### GRANT DESCRIPTIONS

#### Federal:

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

#### State:

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

#### Other:

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

BACK-UP INFORMATION  
2019-2020 BUDGET

**RESTRICTED FUND**

Three-Year Comparison Summary

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

Table 7.1

**RESTRICTED FUND Revenue Sources**

Table 7.2

	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	BUDGET
Federal:			
PELL	\$ 3,088,145	\$ 3,106,000	\$ 2,856,000
SEOG	56,029	75,000	75,500
CWS	54,107	70,000	46,470
Vocational Education	190,763	180,060	225,000
Upward Bound	615,688	784,125	854,235
Other	-	161,338	122,805
	\$ 4,004,732	\$ 4,376,523	\$ 4,180,010
State:			
MI Higher Ed Nursing Scholarship	\$ 10,714	\$ 8,450	\$ 12,121
Motorcycle	7,918	8,000	8,000
Training Grants	89,083	33,509	58,593
Other	13,197	52,250	83,550
	\$ 120,912	\$ 102,209	\$ 162,264
Tuition & Fees:			
Scholarship Allowance	\$ (2,244,583)	\$ (2,402,695)	\$ (2,196,591)
Tuition and fees	-	-	-
	\$ (2,244,583)	\$ (2,402,695)	\$ (2,196,591)
Auxiliary Activities:			
Bookstore Allowances	\$ (311,509)	\$ (306,750)	\$ (306,250)
Other:			
Private Grants	\$ 5,950	\$ 20,000	\$ 10,000
Private Gifts	157,096	189,978	225,000
Private Scholarships	160,974	215,082	257,500
Indirect Cost Recovery	(30,044)	(17,729)	(19,063)
Other:	-	-	-
	\$ 293,976	\$ 407,331	\$ 473,437
Total Revenue	\$ 1,863,529	\$ 2,176,618	\$ 2,312,870
Transfer In - GF	\$ -	\$ -	\$ -
Transfer In - Auxiliary Activities	2,500	2,500	2,500
	\$ 2,500	\$ 2,500	\$ 2,500
Total Revenue and Transfers	<u>\$ 1,866,029</u>	<u>\$ 2,179,118</u>	<u>\$ 2,315,370</u>

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# 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, 2019, the College has set-aside \$763,411.19 to use toward the annual payments.

### UNEXPENDED PLANT FUND - HVAC

Table 8.1

Project:	HVAC	HVAC	HVAC
	Actual	Projected	Budget
	2017-2018	2018-2019	2019-2020
Funding:			
Earnings	10,429	5	-
Gifts	46,958	-	-
Total Funding	\$ 57,387	\$ 5	\$ -
Expenses:			
Interest Expense	542,448	510,463	477,332
Construction	1,731,405	-	-
Consulting/Engineering	-	-	-
Capital Outlay	-	-	-
Total Expenses	\$ 2,273,853	\$ 510,463	\$ 477,332
Revenues-Expenses	\$ (2,216,466)	\$ (510,457)	\$ (477,332)
Transfer from General Fund	1,624,000	861,945	700,000
Transfer to 80 Fund	-	-	-
Net Increase/(Decrease)	\$ (592,466)	\$ 351,488	\$ 222,668
Beginning Net Position	\$ (13,036,407)	\$ (13,628,873)	\$ (13,277,385)
Ending Net Position	\$ (13,628,873)	\$ (13,277,385)	\$ (13,054,717)

## 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
<b>TOTAL</b>		<b>16,151,962.00</b>	<b>5,085,246.08</b>	<b>21,237,208.08</b>				<b>21,237,208.08</b>

Table 8.2

# CHAPTER 9

## DTMB PROJECT FUND

### RENOVATION AND ADDITION TO EAST AND WEST TECHNOLOGY BUILDINGS

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 is ongoing with an anticipated completion date in April 2020.

The project schedule is as follows:

Design Development (DD)	August 2017 – November 2017
Review and DTMB DD Approval	November 2017 – December 2017
Construction Documentation (CD)	July 2018 – November 2018
Review and DTMB CD Approval	December 21, 2018
Bidding and Negotiation	February 4, 2019 – March 15, 2019
Review and DTMB Approval of Bids	March 2019
Construction	April 2019 – April 2020
Owner Move-In	April 2020
Occupancy	June 2020

Table 9.1

## Project Sign



## BACK-UP INFORMATION

## 2019-2020 BUDGET

**DTMB Project Fund**

Project:	East & West	East & West	East & West
	Technology Bldg	Technology Bldg	Technology Bldg
	Actual	Projected	Budget
	2017-2018	2018-2019	2019-2020
Funding:			
State of Michigan	\$ -	\$ -	\$ 3,750,000
Total Funding	\$ -	\$ -	\$ 3,750,000
Expenses:			
Architectual Services	\$ 197,405	\$ 187,869	\$ 174,725
Construction	\$ 13,050	\$ 166,129	\$ 6,847,538
Consulting/Engineering	\$ -	\$ -	\$ 177,500
DTMB Services	\$ -	\$ -	\$ 90,000
Capital Outlay	\$ -	\$ -	\$ 693,000
Contingency	\$ -	\$ -	\$ 452,783
Non-allowable Charges	\$ 875	\$ 43,980	\$ 5,145
Total Expenses	\$ 211,331	\$ 397,979	\$ 8,440,691
Revenues-Expenses	\$ (211,331)	\$ (397,979)	\$ (4,690,691)
Transfer to 81 Fund	\$ -	\$ -	\$ (3,750,000)
Transfer from 81 Fund	\$ 211,331	\$ 397,979	\$ 8,440,691
Net Increase/(Decrease)	\$ -	\$ -	\$ -
Beginning Net Position	\$ -	\$ -	\$ -
Ending Net Position	\$ -	\$ -	\$ -

Table 9.2

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# CHAPTER 10

## MAINTENANCE AND REPLACEMENT FUND

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

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

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

The 2019-2020 budget includes funding for sidewalk repairs on Main Campus, cleaning of the drainage ditch on the east side of main campus, cleaning of the CTC welding lab, restoration of the gym and dance floors in the Welch Health Education Building and the restroom grout in the Life Sciences Building, as well as contingency funding for emergencies that may arise for a total budget of \$124,485. The table below lists the projects planned for FY 2019-2020. In addition, \$500,000 is being transferred from the General Fund to this fund for potential reimbursement to the DTE Electric Company should they be successful in their tax appeal. If the Michigan Tax Tribunal rules to decrease the taxable value of the Monroe Power Plant and/or Fermi 2, MCCC could be obligated to refund the taxes paid retroactive to the date of filing with interest (current interest rate is 5 percent), in accordance with the order.

### 2019-2020 Projects

BUILDING	REPAIR	COST
Main Campus	Sidewalk Repairs	\$15,000
Main Campus	Landscaping: Drainage Ditch Cleaning	\$1,200
Career Technology Center	Welding Lab Cleaning	\$8,614
Health Education Building	Gym/Dance Floor Restoration	\$13,145
Life Sciences Building	Restroom Grout Restoration	\$6,526
	Contingency	\$80,000
TOTAL		\$124,485

Table 10.1

BACK-UP INFORMATION  
2019-2020 BUDGET**MAINTENANCE AND REPLACEMENT FUND**

	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020
<b>Revenue</b>			
Interest	\$ -	\$ -	\$ -
CTC Pledge Payments/Donations	450,000	150,000	125,000
Insurance Proceeds	-	-	-
Total Revenue	\$ 450,000	\$ 150,000	\$ 125,000
<b>Expenses</b>	\$ 174,230	\$ 81,183	\$ 124,485
Revenues over/(under) expense	\$ 275,770	\$ 68,817	\$ 515
Transfer from General Fund		500,000	500,000
Transfer from Technology Fund			
Transfer from Auxiliary Fund			
Transfer from Endowment Fund	13,345	13,300	14,750
Transfer from 71 Fund			
Transfer to Unexpended Fund			
Total Transfers In/(Out)	\$ 13,345	\$ 513,300	\$ 514,750
Net Increase / (Decrease)	\$ 289,115	\$ 582,117	\$ 515,265
Beginning Net Position	\$ 531,392	\$ 820,507	\$ 1,402,624
Ending Net Position	\$ 820,507	\$ 1,402,624	\$ 1,917,889
<b>Note:</b> 2018-2019 - \$500,000 of \$1,402,624 restricted for potential reimbursement of DTE tax revenue.			
2019-2020 - \$1,000,000 of \$1,917,889 restricted for potential reimbursement of DTE tax revenue.			

Table 10.2



# CHAPTER 11

## MILLAGE MAINTENANCE AND REPLACEMENT FUND

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

The objective of this fund is to account for revenue received from the 5-year .85 mill property tax levy approved by the Monroe County voters on November 8, 2016, and the expenses for the maintenance and renovation projects planned. Transfers may be made to other funds such as the DTMB Project Fund through Board approved transfers. Fund revenues may be adversely affected by the DTE Electric Company's Michigan Tax Tribunal filings (see page 29).

The projects proposed for FY 2019-2020 are listed below for a total cost of \$4,460,894 in addition to the East and West Technology Buildings project.

### BACK-UP INFORMATION

#### 2019-2020 BUDGET

### MILLAGE MAINTENANCE AND REPLACEMENT FUND

	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020
<b>Revenue</b>			
Property Tax Revenue	4,906,269	5,000,000	5,350,000
Total Revenue	\$ 4,906,269	\$ 5,000,000	\$ 5,350,000
<b>Expenses</b>			
Allowance	\$ 2,190	\$ 2,200	\$ 2,500
Life Science Building			
Façade Improvements	\$ 967,098	\$ 38,448	
Student Collaborative Space	\$ 1,252,841		
Single-user Restrooms			\$ 30,000
Administration Building			
Roof Restoration		\$ 398,762	
Architectural Services			\$ 200,000

*Continued on next page.*

	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020
Phones and Security			
Consulting		\$ 40,432	\$ 10,018
Phone System			\$ 160,000
Access Control			\$ 100,000
Security Cameras			\$ 100,000
Technology Upgrades			
Network Electronics		\$ 228,323	\$ 211,677
Cell Phone Repeaters			\$ 500,000
Fiber Optic Loop			\$ 500,000
Fire Panel Fiber Connection			\$ 2,100
Wireless Network Infrastructure Upgrades			\$ 300,000
Campus IT Support Rooms Architect/Engineering		\$ 11,397	\$ 18,603
Campus IT Support Rooms Construction			\$ 615,250
Emergency Generators Engineering Services		\$ 18,750	\$ 54,250
Emergency Generators Construction			\$ 600,000
Parking Lots			
Parking Lots 1 & 2		\$ 1,395	\$ 159,846
Campbell Learning Resources Center			
Little Theater Architectural/Engineering Services			\$ 30,000
Little Theater Construction			\$ 250,000
Single-user Restrooms			\$ 10,000
La-Z-Boy Center			
Masonry & Sealant Work			\$ 107,000
East/West Technology Building			
Domestic Water Pipe Lining			\$ 325,000
Whitman Center			
Roof Restoration			\$ 153,200
Paint Entrance Canopy and Tower			\$ 11,450
Structural Study			\$ 10,000
Total Expenses	\$ 2,222,130	\$ 739,708	\$ 4,460,894
Revenues over/(under) expense	2,684,139	4,260,292	889,106
Transfer to 72 Fund	(211,331)	(397,979)	(8,440,691)
Transfer from 72 Fund	-		3,750,000
Net Increase / (Decrease)	\$ 2,472,809	\$ 3,862,314	\$ (3,801,584)
Beginning Net Position	4,683,844	7,156,653	11,018,967
Ending Net Position	\$ 7,156,653	\$ 11,018,967	\$ 7,217,383

Note: \$865,394 of \$7,217,383 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 an additional .85 mill property tax levy for a period of 5 years. The money is being used for critical maintenance and renovation projects, protecting the community's more than 50-year investment in the College's buildings and infrastructure.

The funds 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.

To date, the following projects have been completed with funding generated by the Maintenance and Improvement Millage:

Building	Project	Total Cost
Life Sciences Building	Façade Improvements	\$1,005,546
Life Sciences Building	Student Collaborative Space	\$1,252,841
Student Services/Administration Building	Roof Restoration	\$398,762
<b>TOTAL SPENT TO DATE:</b>		<b>\$2,657,149</b>

Table 11.2



Life Sciences Building – Student Collaborative Space

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# CHAPTER 12

## OTHER FUNDS

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

### Student Loan Fund

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

### THREE-YEAR SUMMARY

	Actual 2017-2018	Projected 2018-2018	Proposed 2019-2020
Bad Debt Recovery	\$ 310	\$ 217	\$ 200
Collection Fees	\$ (490)	\$ (685)	\$ (200)
Allowance Adjustment	\$ 2,798	\$ -	\$ -
Student Aid Write Offs	\$ (2,383)	\$ -	\$ (458)
Net Increase / (Decrease) for Year	\$ 235	\$ (468)	\$ (458)
Fund Balance Beginning of Year	\$ 18,667	\$ 18,902	\$ 18,434
Fund Balance End of Year	\$ 18,902	\$ 18,434	\$ 17,976

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 balance remaining from the proceeds of the sale of the College's Hurd Road property is \$262,720.75. The property was 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.

### THREE-YEAR SUMMARY

Table 12.2

	Actual 2017-2017	Projected 2018-2019	Proposed 2019-2020
Revenue:			
Net Investments - M & R	\$ 16,355	\$ 16,355	\$ 18,100
Net Investments - Boudinet	2,111	2,470	4,000
Net Sale of Property	-	-	-
Total	\$ 18,466	\$ 18,825	\$ 22,100
Expense - M & R	\$ 3,010	\$ 3,178	\$ 3,350
Transfer to:			
Maintenance & Replacement	\$ (13,345)	\$ (13,300)	\$ (14,750)
Unexpended			
General Fund			
Net Increase / (Decrease)	\$ 2,111	\$ 2,347	\$ 4,000
Beginning Net Position	\$ 509,991	\$ 512,101	\$ 514,448
Ending Net Position	\$ 512,101	\$ 514,448	\$ 518,448

## 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 2017-2018	Projected 2018-2019	Proposed 2019-2020
Expenses			
Reversal of capital outlay expenses:			
Instruction	\$ (145,590)	\$ (20,000)	\$ (218,230)
Technology	(123,454)	(340,050)	(502,300)
Instructional Support	-	-	(40,000)
Student Services	-	-	(20,585)
Institutional Administration	(35,395)	-	(7,000)
Operation and Maintenance of Plant	(17,082)	-	(90,255)
Major Construction Projects	(4,395,986)	(1,021,485)	(12,768,450)
Total reversal of capital outlay expense	\$ (4,717,507)	\$ (1,381,535)	\$ (13,646,820)
Depreciation expense	1,889,107	2,700,000	3,000,000
Total Expenses	\$ (2,828,400)	\$ 1,318,465	\$ (10,646,820)
Beginning Net Position	\$ 46,997,975	\$ 49,826,375	\$ 48,507,910
Ending Net Position	49,826,375	48,507,910	59,154,730

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

Table 12.3

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# Chapter 13

## Appendix

**Appendix A Activity Classifications**

**Appendix B Budget Report by Cost Center**

## **Appendix A – Activity Classifications**

### **1000 Instruction**

1100 – Psychology  
1110 – Humanities  
1120 – Early Childhood Education  
1130 – Social Science  
1140 – Mathematics  
1150 – Science  
1160 – Health/Physical Education  
1210 – Business  
1260 – Culinary Skills & Management  
1300 – ASE/T  
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

# 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	-5,110,471	-5,045,176	-65,295	1.29%
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	-2,632,200	-2,658,300	26,100	-0.98%
01-0000-4201200	Non-Resident Tuition - Fall	-669,000	-681,000	12,000	-1.76%
01-0000-4201300	Out of State Tuition - Fall	-117,400	-159,100	41,700	-26.21%
01-0000-4201400	Lifelong Learning - Fall	-75,000	-50,000	-25,000	50%
01-0000-4202100	Resident Tuition - Winter	-2,539,000	-2,479,400	-59,600	2.4%
01-0000-4202200	Non-Resident Tuition - Winter	-646,500	-623,700	-22,800	3.66%
01-0000-4202300	Out of State Tuition - Winter	-102,100	-118,700	16,600	-13.98%
01-0000-4202400	Lifelong Learning - Winter	-65,000	-60,000	-5,000	8.33%
01-0000-4203100	Resident Tuition - Spring	-380,100	-398,400	18,300	-4.59%
01-0000-4203200	Non-Resident Tuition - Spring	-122,300	-136,000	13,700	-10.07%
01-0000-4203300	Out of State Tuition - Spring	-20,000	-24,600	4,600	-18.7%
01-0000-4203400	Lifelong Learning - Spring	-20,000	-15,000	-5,000	33.33%
01-0000-4204100	Resident Tuition - Summer	0	-112,100	112,100	-100%
01-0000-4204200	Non-Resident Tuition - Summer	0	-26,000	26,000	-100%
01-0000-4204300	Out of State Tuition - Summer	0	-12,100	12,100	-100%
01-0000-4204400	Lifelong Learning - Summer	0	0	0	0%
01-0000-4207000	Contracted Services	-180,000	-150,000	-30,000	20%
01-0000-4209998	Sch Allowance - Tuition	698,985	676,400	22,585	3.34%
01-0000-4251000	Lab Fees	-665,000	-700,000	35,000	-5%
01-0000-4251500	Lab Fees - Lifelong Learning	-100,000	-100,000	0	0%
01-0000-4251550	Camp Fees	-35,000	-25,000	-10,000	40%
01-0000-4253000	Graduation Fees	0	0	0	0%
01-0000-4254000	Credit by Exam/Exam fees	-8,000	-8,000	0	0%
01-0000-4256000	Transcripts	-15,000	-15,000	0	0%
01-0000-4257000	Registration Fees	-290,000	-290,000	0	0%
01-0000-4259000	MCCVLC Fees	-250	-250	0	0%
01-0000-4300000	Property Taxes - Current	-13,996,250	-13,358,057	-638,193	4.78%
01-0000-4301000	Industrial Facilities	78,323	70,983	7,340	10.34%
01-0000-4302000	TIFA	140,000	140,000	0	0%
01-0000-4303000	Local Tax Adjustment	75,000	75,000	0	0%
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	-8,000	0	-8,000	0%
01-0000-4470000	Indirect Cost Recovery	-20,000	-17,700	-2,300	12.99%
01-0000-4510001	Interest - CD's	0	-13,675	13,675	-100%
01-0000-4510002	Interest - Checking	-90,000	-10,000	-80,000	800%
01-0000-4510003	Interest - Payroll	0	0	0	0%

# Budget Report by Cost Center - Revenues

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-0000-4510004	Interest - Money Market	-135	-125	-10	8%
01-0000-4600000	Culinary Sales	-13,000	-15,000	2,000	-13.33%
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	-25,000	-20,000	-5,000	25%
01-0000-4620100	Processing Fee - Dfd Pmt	-2,500	-2,500	0	0%
01-0000-4620101	Late Charges - Dfd. Pmt	0	0	0	0%
01-0000-4620202	Bad Debt Recovery	0	0	0	0%
01-0000-4620300	Returned Check Fee	-100	-100	0	0%
01-0000-4620400	LRC Fines	-200	-200	0	0%
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	-120,000	-143,000	23,000	-16.08%
01-0000-4630003	Rent - Land	-19,320	-23,000	3,680	-16%
01-0000-4630100	Rent - Food/Beverage Fee	0	0	0	0%
01-0000-4640000	Campus Comm Events - Tips	0	0	0	0%
01-0000-4640001	Concessions	0	0	0	0%
01-0000-4640002	Sponsorships	0	0	0	0%
01-0000-4640010	Event # 10	0	0	0	0%
01-0000-4640011	Event # 11	0	0	0	0%
01-0000-4640012	Event # 12	0	0	0	0%
01-0000-4640013	Event # 13	0	0	0	0%
01-0000-4640014	Event #14	0	0	0	0%
01-0000-4640015	Event #15	0	0	0	0%
01-0000-4640016	Event # 16	0	0	0	0%
01-0000-4640020	Event # 20	0	0	0	0%
01-0000-4640021	Event # 21	0	0	0	0%
01-0000-4640022	Event # 22	0	0	0	0%
01-0000-4640023	Event # 23	0	0	0	0%
01-0000-4640024	Event # 24	0	0	0	0%
01-0000-4640030	Event # 30	0	0	0	0%
01-0000-4640031	Event # 31	0	0	0	0%
01-0000-4640032	Event # 32	0	0	0	0%
01-0000-4640040	The Spotlight	0	0	0	0%
01-0000-4640041	Antique Show	0	0	0	0%
01-0000-4640042	The Foundation	0	0	0	0%
01-0000-4640043	The Harmony	0	0	0	0%
01-0000-4640044	The Platinum	0	0	0	0%
01-0000-4650000	Alumni Dues	-500	-500	0	0%
01-0000-4650001	Alumni Event # 1	-18,500	-17,029	-1,471	8.64%
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	12,500	10,000	2,500	25%

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## ***Budget Report by Cost Center - Revenues***

***01 FUND***

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<b><i>GL Number</i></b>	<b><i>Title</i></b>	<b><i>Proposed Budget</i></b>	<b><i>Current Budget</i></b>	<b><i>Change</i></b>	<b><i>% Change</i></b>
01-0000-4660001	Family Fun Night	-600	0	-600	0%
01-0000-4660002	Misc. Student Council	-2,000	-500	-1,500	300%
01-0000-4660003	Youth for Understanding	0	0	0	0%
01-0000-4660004	Agora	-1,000	-1,000	0	0%
01-0000-4660005	Student Govt. Sweetheart Ball	0	0	0	0%
01-0000-4660100	Business Lunch	0	-500	500	-100%
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	-3,500	3,500	-100%
01-0000-4670000	Misc. Revenue	-10,011	-10,000	-11	0.11%
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	-200	100	-50%
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%
<b>Subtotal</b>		-27,107,229	-26,544,529	-562,700	2.12%
<b><i>01 Fund Totals</i></b>		-27,107,229	-26,544,529	-562,700	2.12%
<b><i>*** Report Totals ***</i></b>		-27,107,229	-26,544,529	-562,700	2.12%

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# 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	198,633	192,183	6,450	3.36%
01-1100-5002000	Salary - Extra Contractual	40,822	49,192	-8,370	-17.01%
01-1100-5003000	Salary - PT Faculty	39,412	46,643	-7,231	-15.5%
01-1100-5060000	Opt Out	1,500	1,500	0	0%
01-1100-5100000	State Retirement	76,270	76,479	-209	-0.27%
01-1100-5101000	ORP	0	0	0	0%
01-1100-5102000	FICA	21,333	21,392	-59	-0.28%
01-1100-5110000	Medical Insurance	25,266	24,869	397	1.6%
01-1100-5110010	HSA Contribution	0	0	0	0%
01-1100-5111000	Dental Insurance	1,877	1,884	-7	-0.37%
01-1100-5112000	Vision Insurance	387	355	32	9.01%
01-1100-5120000	Life Insurance	300	360	-60	-16.67%
01-1100-5121000	LTD Insurance	958	958	0	0%
01-1100-5122000	Unemployment Insurance	200	200	0	0%
01-1100-5123000	Workmens' Compensation	677	677	0	0%
01-1100-5124000	Tuition Remission	0	0	0	0%
01-1100-5310000	Instructional Materials	0	170	-170	-100%
01-1100-5352000	Office Supplies	250	300	-50	-16.67%
01-1100-5355000	Duplicating/Printing	250	250	0	0%
01-1100-5516000	Allowance for Vehicles	0	0	0	0%
01-1100-5518000	Conference & Travel	0	170	-170	-100%
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%
<b>Subtotal</b>		408,135	417,582	-9,447	-2.26%
<i>1110 Human. - Humanities</i>					
01-1110-5001000	Salary - FT Faculty	639,589	647,528	-7,939	-1.23%
01-1110-5002000	Salary - Extra Contractual	60,600	76,600	-16,000	-20.89%
01-1110-5003000	Salary - PT Faculty	343,400	366,694	-23,294	-6.35%
01-1110-5040000	Salary - Support Staff	0	0	0	0%
01-1110-5060000	Opt Out	1,500	3,000	-1,500	-50%
01-1110-5100000	State Retirement	266,115	291,958	-25,843	-8.85%
01-1110-5101000	ORP	8,471	0	8,471	0%
01-1110-5102000	FICA	79,835	81,663	-1,828	-2.24%
01-1110-5110000	Medical Insurance	101,684	100,084	1,600	1.6%
01-1110-5110010	HSA Contribution	0	0	0	0%
01-1110-5111000	Dental Insurance	8,962	9,180	-218	-2.37%
01-1110-5112000	Vision Insurance	1,858	1,701	157	9.23%
01-1110-5120000	Life Insurance	1,182	1,422	-240	-16.88%
01-1110-5121000	LTD Insurance	3,833	3,833	0	0%
01-1110-5122000	Unemployment Insurance	1,000	1,000	0	0%
01-1110-5123000	Workmens' Compensation	2,971	2,971	0	0%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1110-5124000	Tuition Remission	2,000	3,500	-1,500	-42.86%
01-1110-5218000	Contracted Services	0	0	0	0%
01-1110-5230000	M&R Instructional	1,200	1,600	-400	-25%
01-1110-5310000	Instructional Materials	19,825	17,850	1,975	11.06%
01-1110-5352000	Office Supplies	810	1,000	-190	-19%
01-1110-5355000	Duplicating/Printing	5,000	5,500	-500	-9.09%
01-1110-5411000	Rent of Space	0	0	0	0%
01-1110-5516000	Allowance for Vehicles	2,500	3,400	-900	-26.47%
01-1110-5518000	Conference & Travel	680	850	-170	-20%
01-1110-5520000	Plays	900	900	0	0%
01-1110-5525600	Round Table	0	0	0	0%
01-1110-5543000	Postage	500	500	0	0%
01-1110-5563000	Licenses & Permits	2,250	3,250	-1,000	-30.77%
01-1110-5564500	Information Service	0	0	0	0%
01-1110-5568000	Miscellaneous	0	0	0	0%
01-1110-5810000	Capital Outlay - Instructional	15,175	2,437	12,738	522.69%
<b>Subtotal</b>		1,571,840	1,628,421	-56,581	-3.47%

### 1120 Early Childhood Education

01-1120-5001000	Salary - FT Faculty	158,056	153,250	4,806	3.14%
01-1120-5002000	Salary - Extra Contractual	19,670	20,889	-1,219	-5.84%
01-1120-5003000	Salary - PT Faculty	6,159	5,408	751	13.89%
01-1120-5060000	Opt Out	1,500	1,500	0	0%
01-1120-5100000	State Retirement	50,293	43,393	6,900	15.9%
01-1120-5101000	ORP	0	0	0	0%
01-1120-5102000	FICA	14,067	12,137	1,930	15.9%
01-1120-5110000	Medical Insurance	0	0	0	0%
01-1120-5111000	Dental Insurance	3,023	3,332	-309	-9.27%
01-1120-5112000	Vision Insurance	591	541	50	9.24%
01-1120-5120000	Life Insurance	264	324	-60	-18.52%
01-1120-5121000	LTD Insurance	958	958	0	0%
01-1120-5122000	Unemployment Insurance	25	25	0	0%
01-1120-5123000	Workmens' Compensation	139	139	0	0%
01-1120-5124000	Tuition Remission	300	300	0	0%
01-1120-5310000	Instructional Materials	320	288	32	11.11%
01-1120-5355000	Duplicating/Printing	400	250	150	60%
01-1120-5516000	Allowance for Vehicles	2,600	2,600	0	0%
01-1120-5518000	Conference & Travel	160	170	-10	-5.88%
01-1120-5518200	Conf & Trav - Accreditation	2,000	2,000	0	0%
01-1120-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		260,525	247,504	13,021	5.26%

### 1130 Soc Sci - Social Science

01-1130-5001000	Salary - FT Faculty	403,706	382,335	21,371	5.59%
01-1130-5002000	Salary - Extra Contractual	40,675	50,272	-9,597	-19.09%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1130-5003000	Salary - PT Faculty	116,150	137,025	-20,875	-15.23%
01-1130-5060000	Opt Out	0	0	0	0%
01-1130-5100000	State Retirement	93,761	133,445	-39,684	-29.74%
01-1130-5101000	ORP	26,125	9,037	17,088	189.09%
01-1130-5102000	FICA	42,881	43,087	-206	-0.48%
01-1130-5110000	Medical Insurance	72,107	75,215	-3,108	-4.13%
01-1130-5111000	Dental Insurance	4,904	5,630	-726	-12.9%
01-1130-5112000	Vision Insurance	1,076	1,076	0	0%
01-1130-5120000	Life Insurance	750	900	-150	-16.67%
01-1130-5121000	LTD Insurance	2,396	2,396	0	0%
01-1130-5122000	Unemployment Insurance	400	400	0	0%
01-1130-5123000	Workmens' Compensation	950	950	0	0%
01-1130-5124000	Tuition Remission	0	0	0	0%
01-1130-5230000	M&R Instructional	350	350	0	0%
01-1130-5310000	Instructional Materials	2,225	1,950	275	14.1%
01-1130-5352000	Office Supplies	165	150	15	10%
01-1130-5355000	Duplicating/Printing	1,250	1,600	-350	-21.88%
01-1130-5516000	Allowance for Vehicles	220	1,270	-1,050	-82.68%
01-1130-5518000	Conference & Travel	425	340	85	25%
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%
<b>Subtotal</b>		810,516	847,428	-36,912	-4.36%

## 1140 Math - Mathematics

01-1140-5001000	Salary - FT Faculty	376,570	369,065	7,505	2.03%
01-1140-5002000	Salary - Extra Contractual	77,860	81,069	-3,209	-3.96%
01-1140-5003000	Salary - PT Faculty	87,146	97,343	-10,197	-10.48%
01-1140-5060000	Opt Out	1,500	1,500	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	118,014	124,801	-6,787	-5.44%
01-1140-5101000	ORP	27,454	29,974	-2,520	-8.41%
01-1140-5102000	FICA	41,431	44,102	-2,671	-6.06%
01-1140-5110000	Medical Insurance	51,152	50,346	806	1.6%
01-1140-5111000	Dental Insurance	5,208	5,412	-204	-3.77%
01-1140-5112000	Vision Insurance	1,083	992	91	9.17%
01-1140-5120000	Life Insurance	582	702	-120	-17.09%
01-1140-5121000	LTD Insurance	1,917	1,917	0	0%
01-1140-5122000	Unemployment Insurance	400	400	0	0%
01-1140-5123000	Workmens' Compensation	1,207	1,207	0	0%
01-1140-5124000	Tuition Remission	6,645	6,300	345	5.48%
01-1140-5218000	Contracted Services	0	0	0	0%
01-1140-5310000	Instructional Materials	108,755	108,755	0	0%



# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1140-5352000	Office Supplies	600	800	-200	-25%
01-1140-5355000	Duplicating/Printing	700	1,600	-900	-56.25%
01-1140-5516000	Allowance for Vehicles	200	346	-146	-42.2%
01-1140-5518000	Conference & Travel	340	340	0	0%
01-1140-5563000	Licenses & Permits	0	0	0	0%
01-1140-5564500	Information Service	0	0	0	0%
01-1140-5568000	Miscellaneous	0	0	0	0%
01-1140-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		908,764	926,971	-18,207	-1.96%

## 1150 Science

01-1150-5001000	Salary - FT Faculty	666,156	650,598	15,558	2.39%
01-1150-5002000	Salary - Extra Contractual	97,869	98,281	-412	-0.42%
01-1150-5003000	Salary - PT Faculty	56,932	47,319	9,613	20.32%
01-1150-5040000	Salary - Support Staff	77,014	72,918	4,096	5.62%
01-1150-5060000	Opt Out	1,500	1,500	0	0%
01-1150-5100000	State Retirement	217,483	202,585	14,898	7.35%
01-1150-5101000	ORP	25,635	26,594	-959	-3.61%
01-1150-5102000	FICA	68,695	64,822	3,873	5.97%
01-1150-5110000	Medical Insurance	89,395	87,002	2,393	2.75%
01-1150-5110010	HSA Contribution	487	1,446	-959	-66.32%
01-1150-5111000	Dental Insurance	7,154	8,099	-945	-11.67%
01-1150-5112000	Vision Insurance	1,500	1,468	32	2.18%
01-1150-5113000	Prescription Drugs	0	0	0	0%
01-1150-5120000	Life Insurance	1,086	1,296	-210	-16.2%
01-1150-5121000	LTD Insurance	3,521	3,512	9	0.26%
01-1150-5122000	Unemployment Insurance	600	600	0	0%
01-1150-5123000	Workmens' Compensation	1,658	1,658	0	0%
01-1150-5124000	Tuition Remission	0	840	-840	-100%
01-1150-5218000	Contracted Services	6,500	3,000	3,500	116.67%
01-1150-5230000	M&R Instructional	1,500	0	1,500	0%
01-1150-5310000	Instructional Materials	55,000	55,500	-500	-0.9%
01-1150-5352000	Office Supplies	1,500	1,800	-300	-16.67%
01-1150-5355000	Duplicating/Printing	9,000	9,000	0	0%
01-1150-5413000	Rent - Copy Machine	3,460	3,460	0	0%
01-1150-5516000	Allowance for Vehicles	30	1,048	-1,018	-97.14%
01-1150-5518000	Conference & Travel	595	595	0	0%
01-1150-5543000	Postage	50	485	-435	-89.69%
01-1150-5564500	Information Service	0	0	0	0%
01-1150-5568000	Miscellaneous	200	0	200	0%
01-1150-5810000	Capital Outlay - Instructional	14,155	569	13,586	2387.7%
<b>Subtotal</b>		1,408,675	1,345,995	62,680	4.66%

## 1160 Health - Health - Physical Ed

01-1160-5001000	Salary - FT Faculty	0	0	0	0%
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# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1160-5002000	Salary - Extra Contractual	26,372	20,900	5,472	26.18%
01-1160-5003000	Salary - PT Faculty	8,908	10,140	-1,232	-12.15%
01-1160-5100000	State Retirement	9,649	8,543	1,106	12.95%
01-1160-5101000	ORP	0	0	0	0%
01-1160-5102000	FICA	2,699	2,390	309	12.93%
01-1160-5110000	Medical Insurance	0	0	0	0%
01-1160-5111000	Dental Insurance	0	0	0	0%
01-1160-5112000	Vision Insurance	0	0	0	0%
01-1160-5120000	Life Insurance	0	0	0	0%
01-1160-5121000	LTD Insurance	0	0	0	0%
01-1160-5122000	Unemployment Insurance	100	100	0	0%
01-1160-5123000	Workmens' Compensation	89	89	0	0%
01-1160-5124000	Tuition Remission	0	0	0	0%
01-1160-5218000	Contracted Services	0	0	0	0%
01-1160-5230000	M&R Instructional	250	250	0	0%
01-1160-5310000	Instructional Materials	3,560	3,560	0	0%
01-1160-5352000	Office Supplies	0	0	0	0%
01-1160-5355000	Duplicating/Printing	200	200	0	0%
01-1160-5411000	Rent of Space	0	0	0	0%
01-1160-5516000	Allowance for Vehicles	0	0	0	0%
01-1160-5518000	Conference & Travel	0	0	0	0%
01-1160-5568000	Miscellaneous	0	0	0	0%
01-1160-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		<b>51,827</b>	<b>46,172</b>	<b>5,655</b>	<b>12.25%</b>

## 1210 Business

01-1210-5001000	Salary - FT Faculty	702,752	681,201	21,551	3.16%
01-1210-5002000	Salary - Extra Contractual	144,430	146,000	-1,570	-1.08%
01-1210-5003000	Salary - PT Faculty	118,170	91,350	26,820	29.36%
01-1210-5040000	Salary - Support Staff	105,018	102,771	2,247	2.19%
01-1210-5060000	Opt Out	0	1,500	-1,500	-100%
01-1210-5100000	State Retirement	200,558	183,532	17,026	9.28%
01-1210-5101000	ORP	83,125	86,186	-3,061	-3.55%
01-1210-5102000	FICA	81,883	78,043	3,840	4.92%
01-1210-5110000	Medical Insurance	116,692	107,094	9,598	8.96%
01-1210-5110010	HSA Contribution	460	1,517	-1,057	-69.68%
01-1210-5111000	Dental Insurance	8,379	8,473	-94	-1.11%
01-1210-5112000	Vision Insurance	1,702	1,563	139	8.89%
01-1210-5113000	Prescription Drugs	0	0	0	0%
01-1210-5120000	Life Insurance	1,270	1,492	-222	-14.88%
01-1210-5121000	LTD Insurance	3,974	3,971	3	0.08%
01-1210-5122000	Unemployment Insurance	1,000	1,000	0	0%
01-1210-5123000	Workmens' Compensation	2,650	2,650	0	0%
01-1210-5124000	Tuition Remission	9,000	3,000	6,000	200%
01-1210-5230000	M&R Instructional	500	500	0	0%

## Budget Report by Cost Center - Expenses

### 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1210-5310000	Instructional Materials	10,000	10,000	0	0%
01-1210-5352000	Office Supplies	800	800	0	0%
01-1210-5355000	Duplicating/Printing	1,200	1,200	0	0%
01-1210-5413000	Rent - Copy Machine	4,200	4,200	0	0%
01-1210-5516000	Allowance for Vehicles	1,000	1,000	0	0%
01-1210-5518000	Conference & Travel	765	850	-85	-10%
01-1210-5518200	Conf & Trav - Accreditation	6,000	6,000	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%
<b>Subtotal</b>		1,605,928	1,526,293	79,635	5.22%

### 1260 Culinary Skills & Management

01-1260-5001000	Salary - FT Faculty	87,916	87,046	870	1%
01-1260-5002000	Salary - Extra Contractual	2,525	2,500	25	1%
01-1260-5003000	Salary - PT Faculty	4,614	4,568	46	1.01%
01-1260-5040000	Salary - Support Staff	37,552	37,184	368	0.99%
01-1260-5100000	State Retirement	36,268	35,840	428	1.19%
01-1260-5102000	FICA	10,144	10,025	119	1.19%
01-1260-5110000	Medical Insurance	27,308	24,873	2,435	9.79%
01-1260-5110010	HSA Contribution	849	2,801	-1,952	-69.69%
01-1260-5111000	Dental Insurance	1,558	1,585	-27	-1.7%
01-1260-5112000	Vision Insurance	271	255	16	6.27%
01-1260-5113000	Prescription Drugs	0	0	0	0%
01-1260-5120000	Life Insurance	204	234	-30	-12.82%
01-1260-5121000	LTD Insurance	545	545	0	0%
01-1260-5122000	Unemployment Insurance	100	100	0	0%
01-1260-5123000	Workmens' Compensation	253	253	0	0%
01-1260-5124000	Tuition Remission	1,000	0	1,000	0%
01-1260-5218000	Contracted Services	1,700	1,700	0	0%
01-1260-5230000	M&R Instructional	2,000	2,000	0	0%
01-1260-5310000	Instructional Materials	9,000	18,500	-9,500	-51.35%
01-1260-5352000	Office Supplies	400	400	0	0%
01-1260-5355000	Duplicating/Printing	700	1,200	-500	-41.67%
01-1260-5357000	Food & Beverages	35,000	70,000	-35,000	-50%
01-1260-5516000	Allowance for Vehicles	1,000	1,000	0	0%
01-1260-5518000	Conference & Travel	85	85	0	0%
01-1260-5568000	Miscellaneous	0	0	0	0%
01-1260-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		260,992	302,694	-41,702	-13.78%

### 1300 ASET Applied Science Eng Tec

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1300-5001000	Salary - FT Faculty	468,461	454,287	14,174	3.12%
01-1300-5002000	Salary - Extra Contractual	50,500	50,000	500	1%
01-1300-5003000	Salary - PT Faculty	80,800	84,245	-3,445	-4.09%
01-1300-5040000	Salary - Support Staff	68,655	65,970	2,685	4.07%
01-1300-5060000	Opt Out	3,000	1,500	1,500	100%
01-1300-5100000	State Retirement	163,785	184,115	-20,330	-11.04%
01-1300-5101000	ORP	8,348	0	8,348	0%
01-1300-5102000	FICA	51,134	51,498	-364	-0.71%
01-1300-5110000	Medical Insurance	79,517	95,969	-16,452	-17.14%
01-1300-5110010	HSA Contribution	243	723	-480	-66.39%
01-1300-5111000	Dental Insurance	6,538	7,516	-978	-13.01%
01-1300-5112000	Vision Insurance	1,390	1,388	2	0.14%
01-1300-5113000	Prescription Drugs	0	0	0	0%
01-1300-5120000	Life Insurance	941	1,139	-198	-17.38%
01-1300-5121000	LTD Insurance	2,937	2,934	3	0.1%
01-1300-5122000	Unemployment Insurance	498	498	0	0%
01-1300-5123000	Workmens' Compensation	1,606	1,606	0	0%
01-1300-5124000	Tuition Remission	1,000	1,000	0	0%
01-1300-5218000	Contracted Services	4,000	4,000	0	0%
01-1300-5230000	M&R Instructional	7,000	8,000	-1,000	-12.5%
01-1300-5310000	Instructional Materials	35,000	40,000	-5,000	-12.5%
01-1300-5352000	Office Supplies	3,000	2,000	1,000	50%
01-1300-5355000	Duplicating/Printing	1,200	1,000	200	20%
01-1300-5413000	Rent - Copy Machine	1,500	1,000	500	50%
01-1300-5516000	Allowance for Vehicles	1,200	700	500	71.43%
01-1300-5518000	Conference & Travel	1,000	510	490	96.08%
01-1300-5543000	Postage	500	500	0	0%
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	44,600	122,900	-78,300	-63.71%
<b>Subtotal</b>		<b>1,088,353</b>	<b>1,184,998</b>	<b>-96,645</b>	<b>-8.16%</b>

## 1330 Auto Service

01-1330-5001000	Salary - FT Faculty	66,866	63,057	3,809	6.04%
01-1330-5002000	Salary - Extra Contractual	12,120	7,500	4,620	61.6%
01-1330-5003000	Salary - PT Faculty	20,200	20,300	-100	-0.49%
01-1330-5030000	Salary - Professional Staff	0	0	0	0%
01-1330-5060000	Opt Out	0	0	0	0%
01-1330-5100000	State Retirement	27,127	22,798	4,329	18.99%
01-1330-5101000	ORP	0	0	0	0%
01-1330-5102000	FICA	7,588	6,377	1,211	18.99%
01-1330-5110000	Medical Insurance	18,488	18,197	291	1.6%
01-1330-5111000	Dental Insurance	1,455	1,464	-9	-0.61%
01-1330-5112000	Vision Insurance	296	271	25	9.23%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1330-5113000	Prescription Drugs	0	0	0	0%
01-1330-5120000	Life Insurance	150	180	-30	-16.67%
01-1330-5121000	LTD Insurance	479	479	0	0%
01-1330-5122000	Unemployment Insurance	101	101	0	0%
01-1330-5123000	Workmens' Compensation	134	134	0	0%
01-1330-5124000	Tuition Remission	0	0	0	0%
01-1330-5218000	Contracted Services	2,500	2,000	500	25%
01-1330-5230000	M&R Instructional	2,000	2,000	0	0%
01-1330-5310000	Instructional Materials	12,000	10,000	2,000	20%
01-1330-5352000	Office Supplies	250	250	0	0%
01-1330-5355000	Duplicating/Printing	500	1,000	-500	-50%
01-1330-5516000	Allowance for Vehicles	300	300	0	0%
01-1330-5518000	Conference & Travel	500	0	500	0%
01-1330-5543000	Postage	300	300	0	0%
01-1330-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		173,354	156,708	16,646	10.62%

## 1360 Welding

01-1360-5001000	Salary - FT Faculty	73,504	69,446	4,058	5.84%
01-1360-5002000	Salary - Extra Contractual	30,300	10,000	20,300	203%
01-1360-5003000	Salary - PT Faculty	30,300	20,300	10,000	49.26%
01-1360-5060000	Opt Out	0	1,500	-1,500	-100%
01-1360-5100000	State Retirement	36,677	24,546	12,131	49.42%
01-1360-5101000	ORP	0	0	0	0%
01-1360-5102000	FICA	10,259	6,866	3,393	49.42%
01-1360-5110000	Medical Insurance	18,488	0	18,488	0%
01-1360-5111000	Dental Insurance	1,455	1,666	-211	-12.67%
01-1360-5112000	Vision Insurance	296	271	25	9.23%
01-1360-5113000	Prescription Drugs	0	0	0	0%
01-1360-5120000	Life Insurance	150	162	-12	-7.41%
01-1360-5121000	LTD Insurance	479	479	0	0%
01-1360-5122000	Unemployment Insurance	101	101	0	0%
01-1360-5123000	Workmens' Compensation	134	134	0	0%
01-1360-5124000	Tuition Remission	0	0	0	0%
01-1360-5218000	Contracted Services	1,000	2,000	-1,000	-50%
01-1360-5230000	M&R Instructional	4,500	3,000	1,500	50%
01-1360-5310000	Instructional Materials	80,000	60,000	20,000	33.33%
01-1360-5352000	Office Supplies	250	250	0	0%
01-1360-5355000	Duplicating/Printing	500	1,000	-500	-50%
01-1360-5516000	Allowance for Vehicles	400	200	200	100%
01-1360-5518000	Conference & Travel	500	85	415	488.24%
01-1360-5543000	Postage	100	100	0	0%
01-1360-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		289,393	202,106	87,287	43.19%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>1410 Nursing</i>					
01-1410-5001000	Salary - FT Faculty	473,379	455,959	17,420	3.82%
01-1410-5002000	Salary - Extra Contractual	48,318	51,090	-2,772	-5.43%
01-1410-5003000	Salary - PT Faculty	420,887	347,206	73,681	21.22%
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	202,764	178,906	23,858	13.34%
01-1410-5101000	ORP	49,549	48,149	1,400	2.91%
01-1410-5102000	FICA	72,108	64,993	7,115	10.95%
01-1410-5110000	Medical Insurance	43,754	43,065	689	1.6%
01-1410-5110010	HSA Contribution	0	0	0	0%
01-1410-5111000	Dental Insurance	6,356	6,680	-324	-4.85%
01-1410-5112000	Vision Insurance	1,274	1,167	107	9.17%
01-1410-5120000	Life Insurance	714	864	-150	-17.36%
01-1410-5121000	LTD Insurance	2,396	2,396	0	0%
01-1410-5122000	Unemployment Insurance	400	400	0	0%
01-1410-5123000	Workmens' Compensation	1,372	1,372	0	0%
01-1410-5124000	Tuition Remission	0	7,874	-7,874	-100%
01-1410-5218000	Contracted Services	6,550	6,300	250	3.97%
01-1410-5230000	M&R Instructional	430	430	0	0%
01-1410-5310000	Instructional Materials	96,184	73,100	23,084	31.58%
01-1410-5352000	Office Supplies	4,285	3,890	395	10.15%
01-1410-5355000	Duplicating/Printing	7,000	7,000	0	0%
01-1410-5412000	Rent of Equipment	0	0	0	0%
01-1410-5413000	Rent - Copy Machine	1,800	1,764	36	2.04%
01-1410-5516000	Allowance for Vehicles	1,800	1,800	0	0%
01-1410-5518000	Conference & Travel	698	425	273	64.24%
01-1410-5518200	Conf & Trav - Accreditation	4,000	4,000	0	0%
01-1410-5543000	Postage	1,000	1,000	0	0%
01-1410-5564500	Information Service	0	0	0	0%
01-1410-5568000	Miscellaneous	0	0	0	0%
01-1410-5810000	Capital Outlay - Instructional	5,631	0	5,631	0%
<b>Subtotal</b>		<b>1,455,649</b>	<b>1,312,830</b>	<b>142,819</b>	<b>10.88%</b>
<i>1420 LPN</i>					
01-1420-5001000	Salary - FT Faculty	181,716	175,915	5,801	3.3%
01-1420-5002000	Salary - Extra Contractual	36,686	17,800	18,886	106.1%
01-1420-5003000	Salary - PT Faculty	43,950	47,299	-3,349	-7.08%
01-1420-5060000	Opt Out	1,500	1,500	0	0%
01-1420-5100000	State Retirement	71,753	65,931	5,822	8.83%
01-1420-5101000	ORP	0	0	0	0%
01-1420-5102000	FICA	20,070	18,442	1,628	8.83%
01-1420-5110000	Medical Insurance	18,488	18,197	291	1.6%
01-1420-5110010	HSA Contribution	0	0	0	0%
01-1420-5111000	Dental Insurance	2,225	2,368	-143	-6.04%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1420-5112000	Vision Insurance	492	451	41	9.09%
01-1420-5120000	Life Insurance	282	342	-60	-17.54%
01-1420-5121000	LTD Insurance	958	958	0	0%
01-1420-5123000	Workmens' Compensation	410	410	0	0%
01-1420-5124000	Tuition Remission	10,588	4,064	6,524	160.53%
01-1420-5218000	Contracted Services	0	0	0	0%
01-1420-5310000	Instructional Materials	25,212	19,300	5,912	30.63%
01-1420-5352000	Office Supplies	0	0	0	0%
01-1420-5355000	Duplicating/Printing	1,750	1,500	250	16.67%
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	2,170	170	2,000	1176.47%
01-1420-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		<b>418,850</b>	<b>375,247</b>	<b>43,603</b>	<b>11.62%</b>

## 1440 ResThrpy Respiratory Therapy

01-1440-5001000	Salary - FT Faculty	130,554	123,054	7,500	6.09%
01-1440-5002000	Salary - Extra Contractual	35,466	24,370	11,096	45.53%
01-1440-5003000	Salary - PT Faculty	100,144	103,647	-3,503	-3.38%
01-1440-5023000	Salary - Director	49,687	47,054	2,633	5.6%
01-1440-5060000	Opt Out	1,500	1,500	0	0%
01-1440-5100000	State Retirement	37,208	35,295	1,913	5.42%
01-1440-5101000	ORP	21,577	19,892	1,685	8.47%
01-1440-5102000	FICA	24,163	22,554	1,609	7.13%
01-1440-5110000	Medical Insurance	22,762	21,149	1,613	7.63%
01-1440-5110010	HSA Contribution	531	1,751	-1,220	-69.67%
01-1440-5111000	Dental Insurance	2,971	3,155	-184	-5.83%
01-1440-5112000	Vision Insurance	554	513	41	7.99%
01-1440-5113000	Prescription Drugs	0	0	0	0%
01-1440-5120000	Life Insurance	372	432	-60	-13.89%
01-1440-5121000	LTD Insurance	1,012	1,012	0	0%
01-1440-5122000	Unemployment Insurance	100	100	0	0%
01-1440-5123000	Workmens' Compensation	428	428	0	0%
01-1440-5124000	Tuition Remission	1,350	1,764	-414	-23.47%
01-1440-5218000	Contracted Services	75,355	76,905	-1,550	-2.02%
01-1440-5230000	M&R Instructional	1,500	1,500	0	0%
01-1440-5310000	Instructional Materials	15,895	13,795	2,100	15.22%
01-1440-5352000	Office Supplies	0	0	0	0%
01-1440-5355000	Duplicating/Printing	2,600	2,600	0	0%
01-1440-5412000	Rent of Equipment	2,140	4,512	-2,372	-52.57%
01-1440-5516000	Allowance for Vehicles	1,750	2,500	-750	-30%
01-1440-5518000	Conference & Travel	7,236	170	7,066	4156.47%
01-1440-5564500	Information Service	0	0	0	0%
01-1440-5568000	Miscellaneous	0	0	0	0%
01-1440-5810000	Capital Outlay - Instructional	0	0	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<b>Subtotal</b>		536,855	509,652	27,203	5.34%
<i>1450 Other Health</i>					
01-1450-5002000	Salary - Extra Contractual	33,756	33,950	-194	-0.57%
01-1450-5003000	Salary - PT Faculty	96,228	96,704	-476	-0.49%
01-1450-5100000	State Retirement	35,551	35,104	447	1.27%
01-1450-5101000	ORP	0	0	0	0%
01-1450-5102000	FICA	9,944	9,819	125	1.27%
01-1450-5110000	Medical Insurance	0	0	0	0%
01-1450-5111000	Dental Insurance	0	0	0	0%
01-1450-5112000	Vision Insurance	0	0	0	0%
01-1450-5120000	Life Insurance	0	0	0	0%
01-1450-5121000	LTD Insurance	0	0	0	0%
01-1450-5122000	Unemployment Insurance	0	0	0	0%
01-1450-5123000	Workmens' Compensation	297	297	0	0%
01-1450-5124000	Tuition Remission	0	0	0	0%
01-1450-5218000	Contracted Services	0	0	0	0%
01-1450-5230000	M&R Instructional	250	250	0	0%
01-1450-5310000	Instructional Materials	6,000	7,000	-1,000	-14.29%
01-1450-5352000	Office Supplies	0	0	0	0%
01-1450-5355000	Duplicating/Printing	3,300	2,500	800	32%
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	1,955	-1,955	-100%
<b>Subtotal</b>		185,326	187,579	-2,253	-1.20%
<i>1600 CCS Corporate Community</i>					
01-1600-5003000	Salary - PT Faculty	82,424	82,832	-408	-0.49%
01-1600-5040000	Salary - Support Staff	0	0	0	0%
01-1600-5100000	State Retirement	22,543	22,655	-112	-0.49%
01-1600-5101000	ORP	0	0	0	0%
01-1600-5102000	FICA	6,305	6,337	-32	-0.5%
01-1600-5110000	Medical Insurance	0	0	0	0%
01-1600-5110010	HSA Contribution	0	0	0	0%
01-1600-5111000	Dental Insurance	0	0	0	0%
01-1600-5112000	Vision Insurance	0	0	0	0%
01-1600-5120000	Life Insurance	0	0	0	0%
01-1600-5121000	LTD Insurance	0	0	0	0%
01-1600-5122000	Unemployment Insurance	100	100	0	0%
01-1600-5123000	Workmens' Compensation	179	179	0	0%
01-1600-5218000	Contracted Services	180,000	160,000	20,000	12.5%
01-1600-5230000	M&R Instructional	0	0	0	0%
01-1600-5310000	Instructional Materials	30,000	30,000	0	0%
01-1600-5352000	Office Supplies	1,500	1,500	0	0%



# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1600-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-1600-5413000	Rent - Copy Machine	2,000	2,000	0	0%
01-1600-5516000	Allowance for Vehicles	800	800	0	0%
01-1600-5518000	Conference & Travel	3,000	6,500	-3,500	-53.85%
01-1600-5523000	Bus & Indus Lunch	2,000	3,000	-1,000	-33.33%
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	575	575	0	0%
01-1600-5563000	Licenses & Permits	0	0	0	0%
01-1600-5564500	Information Service	0	0	0	0%
01-1600-5568000	Miscellaneous	0	0	0	0%
01-1600-5810000	Capital Outlay - Instructional	0	0	0	0%
<b>Subtotal</b>		334,426	321,478	12,948	4.03%

## 1605 Learning Bank

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%
<b>Subtotal</b>		0	0	0	0.00%

## 2510 Data Processing

01-2510-5023000	Salary - Director	103,757	97,803	5,954	6.09%
01-2510-5040000	Salary - Support Staff	143,149	135,183	7,966	5.89%
01-2510-5100000	State Retirement	67,529	63,722	3,807	5.97%
01-2510-5102000	FICA	18,888	17,823	1,065	5.98%
01-2510-5110000	Medical Insurance	36,502	30,425	6,077	19.97%
01-2510-5110010	HSA Contribution	2,397	7,748	-5,351	-69.06%
01-2510-5111000	Dental Insurance	2,511	2,493	18	0.72%
01-2510-5112000	Vision Insurance	236	236	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	529	498	31	6.22%
01-2510-5122000	Unemployment Insurance	200	200	0	0%
01-2510-5123000	Workmens' Compensation	440	440	0	0%
01-2510-5124000	Tuition Remission	6,145	6,931	-786	-11.34%
01-2510-5218000	Contracted Services	0	0	0	0%
01-2510-5231000	M&R Other	4,500	4,500	0	0%
01-2510-5275000	Software Support	0	0	0	0%
01-2510-5351000	Forms & Supplies	500	500	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-2510-5352000	Office Supplies	100	100	0	0%
01-2510-5355000	Duplicating/Printing	50	50	0	0%
01-2510-5518000	Conference & Travel	125	125	0	0%
01-2510-5519000	Training	4,550	4,550	0	0%
01-2510-5563000	Licenses & Permits	0	0	0	0%
01-2510-5564000	D.P. Service	0	0	0	0%
01-2510-5568000	Miscellaneous	0	0	0	0%
01-2510-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		392,396	373,615	18,781	5.03%

## 2520 Information Services

01-2520-5023000	Salary - Director	121,852	120,646	1,206	1%
01-2520-5030000	Salary - Professional Staff	188,256	147,352	40,904	27.76%
01-2520-5040000	Salary - Support Staff	200,733	184,359	16,374	8.88%
01-2520-5060000	Opt Out	0	0	0	0%
01-2520-5070000	Salary - Students	7,354	7,123	231	3.24%
01-2520-5079000	Salary - CWS	-1,000	-2,000	1,000	-50%
01-2520-5100000	State Retirement	87,618	74,142	13,476	18.18%
01-2520-5101000	ORP	38,469	37,133	1,336	3.6%
01-2520-5102000	FICA	39,079	34,605	4,474	12.93%
01-2520-5110000	Medical Insurance	99,495	70,406	29,089	41.32%
01-2520-5110010	HSA Contribution	6,261	17,272	-11,011	-63.75%
01-2520-5111000	Dental Insurance	7,038	5,946	1,092	18.37%
01-2520-5112000	Vision Insurance	657	558	99	17.74%
01-2520-5113000	Prescription Drugs	0	0	0	0%
01-2520-5120000	Life Insurance	792	702	90	12.82%
01-2520-5121000	LTD Insurance	1,125	991	134	13.52%
01-2520-5122000	Unemployment Insurance	300	300	0	0%
01-2520-5123000	Workmens' Compensation	837	837	0	0%
01-2520-5124000	Tuition Remission	6,400	7,800	-1,400	-17.95%
01-2520-5352000	Office Supplies	250	250	0	0%
01-2520-5355000	Duplicating/Printing	25	25	0	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	1,500	0	0%
01-2520-5564500	Information Service	0	0	0	0%
01-2520-5568000	Miscellaneous	0	0	0	0%
01-2520-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		807,441	710,347	97,094	13.67%

## 2620 Telecommunications

01-2620-5541000	Telecommunications	43,370	52,360	-8,990	-17.17%
01-2620-5541010	Telecommunication s Hurd Road	1,000	1,200	-200	-16.67%
01-2620-5820000	Capital Outlay Technology	0	0	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<b>Subtotal</b>		44,370	53,560	-9,190	-17.16%
<i>2630 Website</i>					
01-2630-5040000	Salary - Support Staff	32,626	30,954	1,672	5.4%
01-2630-5100000	State Retirement	8,923	8,466	457	5.4%
01-2630-5102000	FICA	2,496	2,368	128	5.41%
01-2630-5110000	Medical Insurance	4,433	3,776	657	17.4%
01-2630-5110010	HSA Contribution	248	817	-569	-69.65%
01-2630-5111000	Dental Insurance	273	269	4	1.49%
01-2630-5112000	Vision Insurance	26	26	0	0%
01-2630-5120000	Life Insurance	38	38	0	0%
01-2630-5121000	LTD Insurance	53	50	3	6%
01-2630-5122000	Unemployment Insurance	50	50	0	0%
01-2630-5123000	Workmens' Compensation	66	66	0	0%
01-2630-5124000	Tuition Remission	325	300	25	8.33%
<b>Subtotal</b>		49,557	47,180	2,377	5.04%
<i>3220 CCE Campus Comm. Events</i>					
01-3220-5218000	Contracted Services	0	0	0	0%
01-3220-5273000	Outside Printing	0	0	0	0%
01-3220-5353000	General Supplies	0	0	0	0%
01-3220-5355000	Duplicating/Printing	0	0	0	0%
01-3220-5357000	Food & Beverages	0	0	0	0%
01-3220-5411000	Rent of Space	0	0	0	0%
01-3220-5412000	Rent of Equipment	0	0	0	0%
01-3220-5530000	Advertising/Publicity	0	0	0	0%
01-3220-5543000	Postage	0	0	0	0%
01-3220-5562000	Articulation	0	0	0	0%
01-3220-5565000	Travel - Contr. Service	0	0	0	0%
01-3220-5568000	Miscellaneous	0	0	0	0%
01-3220-5830000	Capital Outlay - Public Serv.	0	0	0	0%
<b>Subtotal</b>		0	0	0	0.00%
<i>3230 Community Events</i>					
01-3230-5003000	Salary - PT Faculty	0	0	0	0%
01-3230-5040000	Salary - Support Staff	82,624	81,536	1,088	1.33%
01-3230-5070000	Salary - Students	0	2,340	-2,340	-100%
01-3230-5079000	Salary - CWS	0	-1,000	1,000	-100%
01-3230-5100000	State Retirement	22,598	22,300	298	1.34%
01-3230-5101000	ORP	0	0	0	0%
01-3230-5102000	FICA	6,321	6,238	83	1.33%
01-3230-5110000	Medical Insurance	7,730	6,479	1,251	19.31%
01-3230-5110010	HSA Contribution	478	1,576	-1,098	-69.67%
01-3230-5111000	Dental Insurance	607	604	3	0.5%
01-3230-5112000	Vision Insurance	56	56	0	0%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-3230-5113000	Prescription Drugs	0	0	0	0%
01-3230-5120000	Life Insurance	24	24	0	0%
01-3230-5121000	LTD Insurance	36	36	0	0%
01-3230-5122000	Unemployment Insurance	0	0	0	0%
01-3230-5123000	Workmens' Compensation	162	162	0	0%
01-3230-5124000	Tuition Remission	0	2,181	-2,181	-100%
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	300	300	0	0%
01-3230-5353000	General Supplies	3,115	3,115	0	0%
01-3230-5413000	Rent - Copy Machine	50	50	0	0%
01-3230-5518000	Conference & Travel	0	0	0	0%
01-3230-5830000	Capital Outlay - Public Serv.	0	0	0	0%
<b>Subtotal</b>		127,601	129,497	-1,896	-1.46%

### 3240 Rental - Business Services

01-3240-5023000	Salary - Director	0	0	0	0%
01-3240-5040000	Salary - Support Staff	45,127	42,910	2,217	5.17%
01-3240-5060000	Opt Out	0	0	0	0%
01-3240-5070000	Salary - Students	0	0	0	0%
01-3240-5100000	State Retirement	12,342	11,736	606	5.16%
01-3240-5101000	ORP	0	0	0	0%
01-3240-5102000	FICA	3,452	3,283	169	5.15%
01-3240-5110000	Medical Insurance	17,171	14,391	2,780	19.32%
01-3240-5110010	HSA Contribution	1,061	3,501	-2,440	-69.69%
01-3240-5111000	Dental Insurance	1,348	1,343	5	0.37%
01-3240-5112000	Vision Insurance	124	124	0	0%
01-3240-5113000	Prescription Drugs	0	0	0	0%
01-3240-5120000	Life Insurance	54	54	0	0%
01-3240-5121000	LTD Insurance	104	99	5	5.05%
01-3240-5122000	Unemployment Insurance	0	0	0	0%
01-3240-5123000	Workmens' Compensation	72	72	0	0%
01-3240-5124000	Tuition Remission	900	1,900	-1,000	-52.63%
01-3240-5218000	Contracted Services	0	0	0	0%
01-3240-5231000	M&R Other	0	0	0	0%
01-3240-5310000	Instructional Materials	0	0	0	0%
01-3240-5352000	Office Supplies	200	200	0	0%
01-3240-5355000	Duplicating/Printing	50	50	0	0%
01-3240-5516000	Allowance for Vehicles	0	0	0	0%
01-3240-5518000	Conference & Travel	400	0	400	0%
01-3240-5830000	Capital Outlay - Public Serv.	0	0	0	0%
<b>Subtotal</b>		82,405	79,663	2,742	3.44%

### 3300 MCCC Radio Station

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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%
<b>Subtotal</b>		0	0	0	0.00%

## 4100 Library Services

01-4100-5013000	Salary - Librarians	151,604	187,683	-36,079	-19.22%
01-4100-5014000	Salary - Extra Contractual	7,634	7,558	76	1.01%
01-4100-5015000	Salary - PT Librarians	29,694	45,675	-15,981	-34.99%
01-4100-5023000	Salary - Director	86,567	81,586	4,981	6.11%
01-4100-5040000	Salary - Support Staff	122,741	116,340	6,401	5.5%
01-4100-5060000	Opt Out	1,500	1,500	0	0%
01-4100-5070000	Salary - Students	18,833	18,241	592	3.25%
01-4100-5079000	Salary - CWS	-3,000	-5,000	2,000	-40%
01-4100-5100000	State Retirement	108,919	120,044	-11,125	-9.27%
01-4100-5101000	ORP	0	0	0	0%
01-4100-5102000	FICA	30,465	33,577	-3,112	-9.27%
01-4100-5110000	Medical Insurance	55,099	42,332	12,767	30.16%
01-4100-5110010	HSA Contribution	1,770	5,135	-3,365	-65.53%
01-4100-5111000	Dental Insurance	5,353	4,114	1,239	30.12%
01-4100-5112000	Vision Insurance	709	537	172	32.03%
01-4100-5113000	Prescription Drugs	0	0	0	0%
01-4100-5120000	Life Insurance	642	702	-60	-8.55%
01-4100-5121000	LTD Insurance	1,419	1,393	26	1.87%
01-4100-5122000	Unemployment Insurance	300	300	0	0%
01-4100-5123000	Workmens' Compensation	946	946	0	0%
01-4100-5124000	Tuition Remission	594	1,612	-1,018	-63.15%
01-4100-5217000	Collection Fees	0	250	-250	-100%
01-4100-5218000	Contracted Services	0	10,920	-10,920	-100%
01-4100-5231000	M&R Other	4,000	4,000	0	0%
01-4100-5275000	Software Support	0	0	0	0%
01-4100-5315000	Audio Aids	0	0	0	0%
01-4100-5316000	Visual Aids	7,000	7,000	0	0%
01-4100-5321000	Binding & Rebinding	100	194	-94	-48.45%
01-4100-5322000	Periodical Subscription	137,921	131,354	6,567	5%
01-4100-5325000	Books	59,380	59,380	0	0%
01-4100-5352000	Office Supplies	200	200	0	0%
01-4100-5353000	General Supplies	8,500	8,500	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4100-5355000	Duplicating/Printing	300	300	0	0%
01-4100-5413000	Rent - Copy Machine	1,133	1,120	13	1.16%
01-4100-5515000	Dues & Memberships	1,384	1,524	-140	-9.19%
01-4100-5516000	Allowance for Vehicles	500	500	0	0%
01-4100-5518000	Conference & Travel	1,500	1,500	0	0%
01-4100-5543000	Postage	450	450	0	0%
01-4100-5563000	Licenses & Permits	0	0	0	0%
01-4100-5564000	D.P. Service	0	0	0	0%
01-4100-5564500	Information Service	0	0	0	0%
01-4100-5568000	Miscellaneous	0	0	0	0%
01-4100-5840000	Capital Outlay - Inst. Support	0	990	-990	-100%
<b>Subtotal</b>		844,157	892,457	-48,300	-5.41%

## 4300 Media Ed. Media Services

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

## 4310 Instructional Support

01-4310-5002000	Salary - Extra Contractual	0	0	0	0%
01-4310-5019000	Salary - Coordinator	101,643	100,637	1,006	1%
01-4310-5019500	Salary - Extra-Contractual	4,397	5,596	-1,199	-21.43%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4310-5030000	Salary - Professional Staff	74,245	70,010	4,235	6.05%
01-4310-5040000	Salary - Support Staff	0	0	0	0%
01-4310-5070000	Salary - Students	0	0	0	0%
01-4310-5100000	State Retirement	-864	740	-1,604	-216.76%
01-4310-5101000	ORP	36,238	34,361	1,877	5.46%
01-4310-5102000	FICA	13,792	13,354	438	3.28%
01-4310-5110000	Medical Insurance	35,659	32,588	3,071	9.42%
01-4310-5110010	HSA Contribution	1,061	3,501	-2,440	-69.69%
01-4310-5111000	Dental Insurance	2,804	2,807	-3	-0.11%
01-4310-5112000	Vision Insurance	419	394	25	6.35%
01-4310-5113000	Prescription Drugs	0	0	0	0%
01-4310-5120000	Life Insurance	330	360	-30	-8.33%
01-4310-5121000	LTD Insurance	650	640	10	1.56%
01-4310-5122000	Unemployment Insurance	100	100	0	0%
01-4310-5123000	Workmens' Compensation	393	393	0	0%
01-4310-5124000	Tuition Remission	6,300	280	6,020	2150%
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	1,500	2,100	-600	-28.57%
01-4310-5355000	Duplicating/Printing	300	300	0	0%
01-4310-5515000	Dues & Memberships	2,000	0	2,000	0%
01-4310-5518000	Conference & Travel	4,000	6,000	-2,000	-33.33%
01-4310-5543000	Postage	500	580	-80	-13.79%
01-4310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
<b>Subtotal</b>		<b>285,467</b>	<b>274,741</b>	<b>10,726</b>	<b>3.90%</b>

## 4350 LearnLab Learning Lab

01-4350-5010000	Salary - Counselors	0	0	0	0%
01-4350-5011000	Salary - Extra Contractual	0	0	0	0%
01-4350-5012000	Salary - PT Counselors	0	0	0	0%
01-4350-5017000	Salary - PT Faculty Tutors	43,525	43,094	431	1%
01-4350-5018000	Salary - PT LAL Specialist	0	0	0	0%
01-4350-5040000	Salary - Support Staff	0	0	0	0%
01-4350-5070000	Salary - Students	17,180	16,641	539	3.24%
01-4350-5070001	Salary - Students	0	0	0	0%
01-4350-5079000	Salary - CWS	-5,000	-7,000	2,000	-28.57%
01-4350-5100000	State Retirement	11,904	11,786	118	1%
01-4350-5102000	FICA	3,330	3,297	33	1%
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%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4350-5122000	Unemployment Insurance	0	0	0	0%
01-4350-5123000	Workmens' Compensation	104	104	0	0%
01-4350-5124000	Tuition Remission	0	0	0	0%
01-4350-5218000	Contracted Services	3,000	3,000	0	0%
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	500	500	0	0%
01-4350-5413000	Rent - Copy Machine	1,200	1,206	-6	-0.5%
01-4350-5515000	Dues & Memberships	50	50	0	0%
01-4350-5516000	Allowance for Vehicles	0	0	0	0%
01-4350-5518000	Conference & Travel	0	0	0	0%
01-4350-5564000	D.P. Service	0	0	0	0%
01-4350-5564500	Information Service	0	0	0	0%
01-4350-5568000	Miscellaneous	0	0	0	0%
01-4350-5840000	Capital Outlay - Inst. Support	0	0	0	0%
<b>Subtotal</b>		76,993	73,878	3,115	4.22%

## 4400 Ed. Adm. Educational Admin

01-4400-5001000	Salary - FT Faculty	0	0	0	0%
01-4400-5021000	Salary - Vice President	141,816	140,412	1,404	1%
01-4400-5021100	Expense Allowance	0	0	0	0%
01-4400-5022000	Salary - Deans	522,399	584,575	-62,176	-10.64%
01-4400-5022100	Moving Allowance	0	0	0	0%
01-4400-5023000	Salary - Director	200,347	193,759	6,588	3.4%
01-4400-5024000	Salary - Saturday Admin.	0	0	0	0%
01-4400-5030130	Salary - Professional Staff	85,948	81,045	4,903	6.05%
01-4400-5030141	Salary - Professional Staff	94,758	93,820	938	1%
01-4400-5040000	Salary - Support Staff	53,846	51,459	2,387	4.64%
01-4400-5040111	Salary - Support Staff	44,766	42,695	2,071	4.85%
01-4400-5040115	Salary - Support Staff	49,193	48,339	854	1.77%
01-4400-5040121	Salary - Support Staff	41,040	38,979	2,061	5.29%
01-4400-5040130	Salary - Support Staff	46,510	44,346	2,164	4.88%
01-4400-5040141	Salary - Support Staff	43,681	41,621	2,060	4.95%
01-4400-5040160	Salary - Support Staff	73,790	71,240	2,550	3.58%
01-4400-5060000	Opt Out	0	1,500	-1,500	-100%
01-4400-5070000	Salary - Students	0	0	0	0%
01-4400-5070111	Salary - Students	10,839	10,499	340	3.24%
01-4400-5070115	Salary - Students	26,608	25,772	836	3.24%
01-4400-5070121	Salary - Students	769	745	24	3.22%
01-4400-5070130	Salary - Students	3,438	3,330	108	3.24%
01-4400-5070141	Salary - Students	4,584	4,440	144	3.24%
01-4400-5070144	Salary - Students	0	0	0	0%
01-4400-5070160	Salary - Students	11,460	11,100	360	3.24%



# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4400-5079000	Salary - CWS	-6,500	-8,500	2,000	-23.53%
01-4400-5100000	State Retirement	194,591	179,756	14,835	8.25%
01-4400-5101000	ORP	151,088	174,419	-23,331	-13.38%
01-4400-5102000	FICA	106,954	109,570	-2,616	-2.39%
01-4400-5110000	Medical Insurance	239,596	195,354	44,242	22.65%
01-4400-5110010	HSA Contribution	14,753	47,984	-33,231	-69.25%
01-4400-5111000	Dental Insurance	17,554	17,837	-283	-1.59%
01-4400-5112000	Vision Insurance	1,629	1,659	-30	-1.81%
01-4400-5113000	Prescription Drugs	0	0	0	0%
01-4400-5120000	Life Insurance	2,205	2,232	-27	-1.21%
01-4400-5121000	LTD Insurance	3,068	3,181	-113	-3.55%
01-4400-5122000	Unemployment Insurance	900	900	0	0%
01-4400-5123000	Workmens' Compensation	2,827	2,827	0	0%
01-4400-5124000	Tuition Remission	1,000	7,500	-6,500	-86.67%
01-4400-5218000	Contracted Services	40,750	40,750	0	0%
01-4400-5231000	M&R Other	0	0	0	0%
01-4400-5310000	Instructional Materials	0	0	0	0%
01-4400-5352000	Office Supplies	1,000	1,000	0	0%
01-4400-5352100	Office Supp - Global Studies	0	0	0	0%
01-4400-5355000	Duplicating/Printing	1,000	1,000	0	0%
01-4400-5355100	Dup/Print - Global Studies	0	0	0	0%
01-4400-5355200	Dup/Print - Honors	500	0	500	0%
01-4400-5514000	Field Trips	5,000	5,000	0	0%
01-4400-5515000	Dues & Memberships	24,500	24,500	0	0%
01-4400-5515200	Dues & Memberships - Honors	600	0	600	0%
01-4400-5516000	Allowance for Vehicles	750	750	0	0%
01-4400-5518000	Conference & Travel	10,000	12,000	-2,000	-16.67%
01-4400-5518100	Conf & Trav - Global Studies	1,500	1,500	0	0%
01-4400-5519000	Training	2,000	2,500	-500	-20%
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	7,000	4,430	2,570	58.01%
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%
<b>Subtotal</b>		<b>2,280,857</b>	<b>2,318,625</b>	<b>-37,768</b>	<b>-1.63%</b>

## 4450 Ext.Cent Extension Center

01-4450-5023000	Salary - Director	0	0	0	0%
01-4450-5040000	Salary - Support Staff	46,541	46,085	456	0.99%
01-4450-5060000	Opt Out	0	0	0	0%
01-4450-5070000	Salary - Students	4,584	4,440	144	3.24%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4450-5079000	Salary - CWS	0	0	0	0%
01-4450-5100000	State Retirement	12,729	12,604	125	0.99%
01-4450-5101000	ORP	0	0	0	0%
01-4450-5102000	FICA	3,560	3,525	35	0.99%
01-4450-5110000	Medical Insurance	6,331	5,394	937	17.37%
01-4450-5110010	HSA Contribution	354	1,167	-813	-69.67%
01-4450-5111000	Dental Insurance	389	384	5	1.3%
01-4450-5112000	Vision Insurance	37	37	0	0%
01-4450-5113000	Prescription Drugs	0	0	0	0%
01-4450-5120000	Life Insurance	54	54	0	0%
01-4450-5121000	LTD Insurance	102	101	1	0.99%
01-4450-5122000	Unemployment Insurance	50	50	0	0%
01-4450-5123000	Workmens' Compensation	71	71	0	0%
01-4450-5124000	Tuition Remission	0	0	0	0%
01-4450-5214000	Security Services	2,000	2,000	0	0%
01-4450-5231000	M&R Other	750	750	0	0%
01-4450-5352000	Office Supplies	500	600	-100	-16.67%
01-4450-5355000	Duplicating/Printing	50	50	0	0%
01-4450-5413000	Rent - Copy Machine	1,635	1,635	0	0%
01-4450-5515000	Dues & Memberships	150	150	0	0%
01-4450-5516000	Allowance for Vehicles	200	400	-200	-50%
01-4450-5518000	Conference & Travel	0	0	0	0%
01-4450-5564000	D.P. Service	0	0	0	0%
01-4450-5564500	Information Service	0	0	0	0%
01-4450-5568000	Miscellaneous	0	0	0	0%
01-4450-5840000	Capital Outlay - Inst. Support	3,000	3,300	-300	-9.09%
<b>Subtotal</b>		<b>83,087</b>	<b>82,797</b>	<b>290</b>	<b>0.35%</b>

## 5100 StudtAdm Student Services Adm

01-5100-5021000	Salary - Vice President	141,816	140,412	1,404	1%
01-5100-5021100	Expense Allowance	0	0	0	0%
01-5100-5040000	Salary - Support Staff	56,844	54,309	2,535	4.67%
01-5100-5100000	State Retirement	54,333	53,256	1,077	2.02%
01-5100-5101000	ORP	0	0	0	0%
01-5100-5102000	FICA	15,197	14,896	301	2.02%
01-5100-5110000	Medical Insurance	34,342	28,782	5,560	19.32%
01-5100-5110010	HSA Contribution	2,123	7,002	-4,879	-69.68%
01-5100-5111000	Dental Insurance	2,697	2,685	12	0.45%
01-5100-5112000	Vision Insurance	247	247	0	0%
01-5100-5113000	Prescription Drugs	0	0	0	0%
01-5100-5120000	Life Insurance	234	234	0	0%
01-5100-5121000	LTD Insurance	457	448	9	2.01%
01-5100-5122000	Unemployment Insurance	100	100	0	0%
01-5100-5123000	Workmens' Compensation	377	377	0	0%
01-5100-5124000	Tuition Remission	500	500	0	0%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5100-5218000	Contracted Services	1,000	1,000	0	0%
01-5100-5231000	M&R Other	500	500	0	0%
01-5100-5352000	Office Supplies	700	700	0	0%
01-5100-5355000	Duplicating/Printing	300	300	0	0%
01-5100-5515000	Dues & Memberships	1,300	1,300	0	0%
01-5100-5516000	Allowance for Vehicles	1,200	1,250	-50	-4%
01-5100-5518000	Conference & Travel	4,000	4,000	0	0%
01-5100-5519000	Training	1,800	1,800	0	0%
01-5100-5527000	Research Projects	0	0	0	0%
01-5100-5543000	Postage	500	500	0	0%
01-5100-5562000	Articulation	1,500	1,500	0	0%
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%
<b>Subtotal</b>		322,067	316,098	5,969	1.89%

### 5210 StuGovt Student Government

01-5210-5355000	Duplicating/Printing	50	50	0	0%
01-5210-5522000	Student Activities	4,000	4,000	0	0%
<b>Subtotal</b>		4,050	4,050	0	0.00%

### 5220 StuPub Student Publications

01-5220-5522000	Student Activities	5,500	5,500	0	0%
<b>Subtotal</b>		5,500	5,500	0	0.00%

### 5230 StuActvy Student Activity

01-5230-5016000	Salary - Club Advisors	21,935	21,718	217	1%
01-5230-5040000	Salary - Support Staff	31,157	30,626	531	1.73%
01-5230-5070000	Salary - Students	2,105	2,039	66	3.24%
01-5230-5100000	State Retirement	14,521	14,316	205	1.43%
01-5230-5101000	ORP	0	0	0	0%
01-5230-5102000	FICA	4,062	4,004	58	1.45%
01-5230-5110000	Medical Insurance	6,867	5,755	1,112	19.32%
01-5230-5110010	HSA Contribution	424	1,400	-976	-69.71%
01-5230-5111000	Dental Insurance	539	537	2	0.37%
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	28	1	3.57%
01-5230-5123000	Workmens' Compensation	104	104	0	0%
01-5230-5218000	Contracted Services	0	0	0	0%
01-5230-5352000	Office Supplies	100	100	0	0%
01-5230-5353000	General Supplies	1,000	1,000	0	0%
01-5230-5355000	Duplicating/Printing	250	250	0	0%
01-5230-5522000	Student Activities	15,000	15,000	0	0%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5230-5522500	Youth for Understanding	0	0	0	0%
<b>Subtotal</b>		98,164	96,948	1,216	1.25%

### 5235 Upward Bound - Monroe 2017-22

01-5235-5017000	Salary - PT Faculty Tutors	0	0	0	0%
01-5235-5019000	Salary - Coordinator	0	0	0	0%
<b>Subtotal</b>		0	0	0	0.00%

### 5240 Cellar

01-5240-5070000	Salary - Students	3,935	3,811	124	3.25%
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	50	50	0	0%
01-5240-5522000	Student Activities	0	0	0	0%
01-5240-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		3,985	3,861	124	3.21%

### 5250 FitCtr Fitness Center

01-5250-5040000	Salary - Support Staff	11,153	11,040	113	1.02%
01-5250-5070000	Salary - Students	16,856	16,326	530	3.25%
01-5250-5079000	Salary - CWS	-250	-500	250	-50%
01-5250-5100000	State Retirement	3,050	3,019	31	1.03%
01-5250-5102000	FICA	853	844	9	1.07%
01-5250-5110000	Medical Insurance	0	0	0	0%
01-5250-5111000	Dental Insurance	0	0	0	0%
01-5250-5112000	Vision Insurance	0	0	0	0%
01-5250-5113000	Prescription Drugs	0	0	0	0%
01-5250-5120000	Life Insurance	0	0	0	0%
01-5250-5121000	LTD Insurance	0	0	0	0%
01-5250-5122000	Unemployment Insurance	0	0	0	0%
01-5250-5123000	Workmens' Compensation	49	49	0	0%
01-5250-5124000	Tuition Remission	0	0	0	0%
01-5250-5218000	Contracted Services	0	0	0	0%
01-5250-5231000	M&R Other	3,000	3,000	0	0%
01-5250-5352000	Office Supplies	250	250	0	0%
01-5250-5353000	General Supplies	750	750	0	0%
01-5250-5355000	Duplicating/Printing	100	100	0	0%
01-5250-5543000	Postage	250	250	0	0%
01-5250-5568000	Miscellaneous	0	0	0	0%
01-5250-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		36,061	35,128	933	2.66%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>5300 Counsl. Counseling/Guidance</i>					
01-5300-5010000	Salary - Counselors	261,443	255,708	5,735	2.24%
01-5300-5011000	Salary - Extra Contractual	10,403	10,283	120	1.17%
01-5300-5012000	Salary - PT Counselors	22,220	24,493	-2,273	-9.28%
01-5300-5040000	Salary - Support Staff	49,616	48,758	858	1.76%
01-5300-5060000	Opt Out	3,000	1,500	1,500	100%
01-5300-5070000	Salary - Students	9,063	8,778	285	3.25%
01-5300-5079000	Salary - CWS	-3,000	-5,000	2,000	-40%
01-5300-5100000	State Retirement	68,602	67,880	722	1.06%
01-5300-5101000	ORP	23,158	22,708	450	1.98%
01-5300-5102000	FICA	26,292	25,952	340	1.31%
01-5300-5110000	Medical Insurance	32,664	50,346	-17,682	-35.12%
01-5300-5110010	HSA Contribution	0	0	0	0%
01-5300-5111000	Dental Insurance	4,142	4,130	12	0.29%
01-5300-5112000	Vision Insurance	825	759	66	8.7%
01-5300-5113000	Prescription Drugs	0	0	0	0%
01-5300-5120000	Life Insurance	486	594	-108	-18.18%
01-5300-5121000	LTD Insurance	1,551	1,549	2	0.13%
01-5300-5122000	Unemployment Insurance	300	300	0	0%
01-5300-5123000	Workmens' Compensation	880	880	0	0%
01-5300-5124000	Tuition Remission	1,000	1,000	0	0%
01-5300-5231000	M&R Other	500	500	0	0%
01-5300-5310000	Instructional Materials	16,000	16,000	0	0%
01-5300-5352000	Office Supplies	1,500	1,500	0	0%
01-5300-5355000	Duplicating/Printing	3,500	3,500	0	0%
01-5300-5413000	Rent - Copy Machine	500	500	0	0%
01-5300-5515000	Dues & Memberships	100	100	0	0%
01-5300-5516000	Allowance for Vehicles	0	0	0	0%
01-5300-5518000	Conference & Travel	340	340	0	0%
01-5300-5521500	Payback for Education	0	0	0	0%
01-5300-5564500	Information Service	0	0	0	0%
01-5300-5568000	Miscellaneous	0	0	0	0%
01-5300-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		<b>535,085</b>	<b>543,058</b>	<b>-7,973</b>	<b>-1.47%</b>
<i>5310 Disadvantaged Student Services</i>					
01-5310-5010000	Salary - Counselors	65,937	62,501	3,436	5.5%
01-5310-5011000	Salary - Extra Contractual	1,515	1,500	15	1%
01-5310-5018000	Salary - PT LAL Specialist	47,659	47,187	472	1%
01-5310-5040000	Salary - Support Staff	49,193	48,339	854	1.77%
01-5310-5060000	Opt Out	1,500	1,500	0	0%
01-5310-5070000	Salary - Students	0	0	0	0%
01-5310-5070001	Salary - Students	53,480	51,800	1,680	3.24%
01-5310-5079000	Salary - CWS	-10,720	-14,000	3,280	-23.43%
01-5310-5100000	State Retirement	44,937	43,704	1,233	2.82%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5310-5102000	FICA	12,569	12,224	345	2.82%
01-5310-5110000	Medical Insurance	6,331	5,393	938	17.39%
01-5310-5110010	HSA Contribution	354	1,167	-813	-69.67%
01-5310-5111000	Dental Insurance	1,901	2,050	-149	-7.27%
01-5310-5112000	Vision Insurance	333	308	25	8.12%
01-5310-5113000	Prescription Drugs	0	0	0	0%
01-5310-5120000	Life Insurance	186	216	-30	-13.89%
01-5310-5121000	LTD Insurance	473	471	2	0.42%
01-5310-5122000	Unemployment Insurance	0	0	0	0%
01-5310-5123000	Workmens' Compensation	286	286	0	0%
01-5310-5124000	Tuition Remission	0	0	0	0%
01-5310-5218000	Contracted Services	44,000	44,000	0	0%
01-5310-5231000	M&R Other	500	500	0	0%
01-5310-5310000	Instructional Materials	0	0	0	0%
01-5310-5312000	Instructional Materials/504	1,000	1,000	0	0%
01-5310-5352000	Office Supplies	950	950	0	0%
01-5310-5355000	Duplicating/Printing	800	800	0	0%
01-5310-5515000	Dues & Memberships	0	0	0	0%
01-5310-5516000	Allowance for Vehicles	200	200	0	0%
01-5310-5518000	Conference & Travel	560	560	0	0%
01-5310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
<b>Subtotal</b>		<b>323,944</b>	<b>312,656</b>	<b>11,288</b>	<b>3.61%</b>

## 5410 Fin Aid Financial Aid

01-5410-5023000	Salary - Director	99,374	94,108	5,266	5.6%
01-5410-5030000	Salary - Professional Staff	70,534	66,509	4,025	6.05%
01-5410-5040000	Salary - Support Staff	60,445	54,347	6,098	11.22%
01-5410-5060000	Opt Out	1,500	1,500	0	0%
01-5410-5070000	Salary - Students	10,008	13,875	-3,867	-27.87%
01-5410-5079000	Salary - CWS	-2,000	-3,000	1,000	-33.33%
01-5410-5100000	State Retirement	36,092	34,574	1,518	4.39%
01-5410-5101000	ORP	23,919	21,527	2,392	11.11%
01-5410-5102000	FICA	17,622	16,445	1,177	7.16%
01-5410-5110000	Medical Insurance	19,463	16,313	3,150	19.31%
01-5410-5110010	HSA Contribution	1,203	3,968	-2,765	-69.68%
01-5410-5111000	Dental Insurance	1,935	2,493	-558	-22.38%
01-5410-5112000	Vision Insurance	186	236	-50	-21.19%
01-5410-5113000	Prescription Drugs	0	0	0	0%
01-5410-5120000	Life Insurance	414	414	0	0%
01-5410-5121000	LTD Insurance	485	459	26	5.66%
01-5410-5122000	Unemployment Insurance	200	200	0	0%
01-5410-5123000	Workmens' Compensation	445	445	0	0%
01-5410-5124000	Tuition Remission	300	300	0	0%
01-5410-5218000	Contracted Services	0	0	0	0%
01-5410-5231000	M&R Other	0	0	0	0%

## Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5410-5352000	Office Supplies	1,500	1,500	0	0%
01-5410-5355000	Duplicating/Printing	1,100	1,100	0	0%
01-5410-5413000	Rent - Copy Machine	1,500	1,200	300	25%
01-5410-5515000	Dues & Memberships	1,300	1,300	0	0%
01-5410-5516000	Allowance for Vehicles	260	260	0	0%
01-5410-5518000	Conference & Travel	3,000	3,000	0	0%
01-5410-5543000	Postage	6,500	6,500	0	0%
01-5410-5562000	Articulation	0	0	0	0%
01-5410-5564000	D.P. Service	0	0	0	0%
01-5410-5564500	Information Service	0	0	0	0%
01-5410-5568000	Miscellaneous	0	0	0	0%
01-5410-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		357,285	339,573	17,712	5.22%

### 5420 EmplServ Employment Services

01-5420-5023000	Salary - Director	51,879	48,901	2,978	6.09%
01-5420-5040000	Salary - Support Staff	24,597	24,170	427	1.77%
01-5420-5060000	Opt Out	0	0	0	0%
01-5420-5070000	Salary - Students	0	0	0	0%
01-5420-5079000	Salary - CWS	0	0	0	0%
01-5420-5100000	State Retirement	6,868	6,808	60	0.88%
01-5420-5101000	ORP	12,810	12,016	794	6.61%
01-5420-5102000	FICA	5,850	5,590	260	4.65%
01-5420-5110000	Medical Insurance	11,751	7,196	4,555	63.3%
01-5420-5110010	HSA Contribution	708	1,751	-1,043	-59.57%
01-5420-5111000	Dental Insurance	869	671	198	29.51%
01-5420-5112000	Vision Insurance	81	62	19	30.65%
01-5420-5113000	Prescription Drugs	0	0	0	0%
01-5420-5120000	Life Insurance	117	90	27	30%
01-5420-5121000	LTD Insurance	88	56	32	57.14%
01-5420-5122000	Unemployment Insurance	100	100	0	0%
01-5420-5123000	Workmens' Compensation	162	162	0	0%
01-5420-5124000	Tuition Remission	6,500	5,000	1,500	30%
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	1,500	-300	-20%
01-5420-5518000	Conference & Travel	1,500	1,500	0	0%
01-5420-5521400	Events	0	0	0	0%
01-5420-5562000	Articulation	200	200	0	0%
01-5420-5568000	Miscellaneous	0	0	0	0%
01-5420-5850000	Capital Outlay - Student Serv.	0	0	0	0%
<b>Subtotal</b>		125,730	116,223	9,507	8.18%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>5430</i>	<i>StuAid Student Aid</i>				
01-5430-5574000	Student Aid Write offs	258,300	231,100	27,200	11.77%
01-5430-5584001	Dist - Bd of Trustees Schol.	0	4,000	-4,000	-100%
01-5430-5584002	Dist - Presidential Schol.	95,325	94,180	1,145	1.22%
01-5430-5584003	Dist - Instructional Schol.	0	0	0	0%
01-5430-5584004	Dist - Music Schol.	77,260	102,360	-25,100	-24.52%
01-5430-5584005	Dist - Senior Citizen Schol.	25,200	24,000	1,200	5%
01-5430-5584007	Dist - Employer Residency	2,500	2,500	0	0%
01-5430-5584008	Dist - Reciprocity	4,200	4,700	-500	-10.64%
01-5430-5584009	Dist - Other Residency	135,000	135,000	0	0%
01-5430-5584010	Dist - Trustee Merit Schol.	304,500	259,500	45,000	17.34%
01-5430-5584012	Dist - Instruct Merit Schol.	5,000	5,000	0	0%
01-5430-5584081	Dist - Pageant Schol.	2,000	2,000	0	0%
01-5430-5584082	Dist - McClure Schol.	2,000	2,000	0	0%
01-5430-5584083	Dist - WAC Students Schol.	40,000	42,000	-2,000	-4.76%
01-5430-5584084	Indian Tuition Waiver	4,000	7,500	-3,500	-46.67%
01-5430-5584085	Dist - Business Pitch	2,000	2,000	0	0%
01-5430-5584752	Dist - Indian Tuition	0	0	0	0%
01-5430-5584999	Dist - Deferred Aid Summary	0	0	0	0%
01-5430-5589998	Sch Allowance - Tuition	-698,985	-676,400	-22,585	3.34%
01-5430-5589999	Sch. Allowance - Bookstore	-10,000	-10,000	0	0%
<b>Subtotal</b>		248,300	231,440	16,860	7.28%
<i>5520</i>	<i>Bookstore</i>				
01-5520-5070000	Salary - Students	0	0	0	0%
01-5520-5079000	Salary - CWS	0	0	0	0%
<b>Subtotal</b>		0	0	0	0.00%
<i>5720</i>	<i>Admis Admissions</i>				
01-5720-5023000	Salary - Director	98,469	120,646	-22,177	-18.38%
01-5720-5040000	Salary - Support Staff	38,705	36,562	2,143	5.86%
01-5720-5060000	Opt Out	0	0	0	0%
01-5720-5070000	Salary - Students	6,198	6,003	195	3.25%
01-5720-5079000	Salary - CWS	-500	-1,000	500	-50%
01-5720-5100000	State Retirement	37,517	42,996	-5,479	-12.74%
01-5720-5101000	ORP	0	0	0	0%
01-5720-5102000	FICA	10,494	12,026	-1,532	-12.74%
01-5720-5110000	Medical Insurance	34,342	28,782	5,560	19.32%
01-5720-5110010	HSA Contribution	2,123	7,002	-4,879	-69.68%
01-5720-5111000	Dental Insurance	2,697	2,685	12	0.45%
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	315	361	-46	-12.74%



# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5720-5122000	Unemployment Insurance	100	100	0	0%
01-5720-5123000	Workmens' Compensation	338	338	0	0%
01-5720-5124000	Tuition Remission	1,000	1,000	0	0%
01-5720-5231000	M&R Other	0	0	0	0%
01-5720-5352000	Office Supplies	900	900	0	0%
01-5720-5355000	Duplicating/Printing	1,000	1,000	0	0%
01-5720-5515000	Dues & Memberships	100	100	0	0%
01-5720-5516000	Allowance for Vehicles	2,400	2,400	0	0%
01-5720-5518000	Conference & Travel	2,000	1,500	500	33.33%
01-5720-5526100	C.O.R.E.	5,000	5,000	0	0%
01-5720-5543000	Postage	4,500	4,500	0	0%
01-5720-5562000	Articulation	5,500	5,900	-400	-6.78%
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%
<b>Subtotal</b>		253,679	279,282	-25,603	-9.17%

## 5730 Regist Registrar/Records

01-5730-5023000	Salary - Director	121,852	120,646	1,206	1%
01-5730-5040000	Salary - Support Staff	111,480	110,888	592	0.53%
01-5730-5041000	Salary - Registration	0	0	0	0%
01-5730-5060000	Opt Out	0	0	0	0%
01-5730-5070000	Salary - Students	13,485	13,061	424	3.25%
01-5730-5079000	Salary - CWS	-500	-1,000	500	-50%
01-5730-5100000	State Retirement	63,816	63,325	491	0.78%
01-5730-5102000	FICA	17,850	17,712	138	0.78%
01-5730-5110000	Medical Insurance	36,315	34,176	2,139	6.26%
01-5730-5110010	HSA Contribution	2,583	8,169	-5,586	-68.38%
01-5730-5111000	Dental Insurance	2,511	3,069	-558	-18.18%
01-5730-5112000	Vision Insurance	236	285	-49	-17.19%
01-5730-5113000	Prescription Drugs	0	0	0	0%
01-5730-5120000	Life Insurance	288	288	0	0%
01-5730-5121000	LTD Insurance	487	483	4	0.83%
01-5730-5122000	Unemployment Insurance	200	200	0	0%
01-5730-5123000	Workmens' Compensation	457	457	0	0%
01-5730-5124000	Tuition Remission	2,000	0	2,000	0%
01-5730-5218000	Contracted Services	6,600	0	6,600	0%
01-5730-5231000	M&R Other	0	0	0	0%
01-5730-5351000	Forms & Supplies	0	2,000	-2,000	-100%
01-5730-5352000	Office Supplies	1,500	1,500	0	0%
01-5730-5355000	Duplicating/Printing	3,000	2,500	500	20%
01-5730-5515000	Dues & Memberships	1,000	1,000	0	0%
01-5730-5516000	Allowance for Vehicles	500	500	0	0%
01-5730-5518000	Conference & Travel	3,000	3,000	0	0%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5730-5526000	Commencement/Assemblies	6,550	8,000	-1,450	-18.12%
01-5730-5543000	Postage	3,700	5,000	-1,300	-26%
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%
<b>Subtotal</b>		398,910	395,259	3,651	0.92%

### 5740 Advert. Advertising

01-5740-5273100	Outside Printing - Students	78,450	70,550	7,900	11.2%
01-5740-5355000	Duplicating/Printing	1,000	0	1,000	0%
01-5740-5530100	Adv./Pub. - Student Pub.	169,333	149,700	19,633	13.11%
<b>Subtotal</b>		248,783	220,250	28,533	12.95%

### 6110 Trustees Board of Trustees

01-6110-5218000	Contracted Services	5,000	5,000	0	0%
01-6110-5352000	Office Supplies	0	0	0	0%
01-6110-5355000	Duplicating/Printing	0	0	0	0%
01-6110-5518000	Conference & Travel	11,000	11,000	0	0%
01-6110-5530000	Advertising/Publicity	0	0	0	0%
<b>Subtotal</b>		16,000	16,000	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	37,200	21,200	16,000	75.47%
01-6120-5030000	Salary - Professional Staff	35,267	0	35,267	0%
01-6120-5040000	Salary - Support Staff	69,692	94,517	-24,825	-26.27%
01-6120-5060000	Opt Out	0	0	0	0%
01-6120-5070000	Salary - Students	5,396	5,226	170	3.25%
01-6120-5079000	Salary - CWS	-250	-500	250	-50%
01-6120-5100000	State Retirement	38,880	31,649	7,231	22.85%
01-6120-5101000	ORP	42,760	42,778	-18	-0.04%
01-6120-5102000	FICA	24,454	22,431	2,023	9.02%
01-6120-5110000	Medical Insurance	19,144	10,508	8,636	82.19%
01-6120-5110010	HSA Contribution	1,522	2,613	-1,091	-41.75%
01-6120-5111000	Dental Insurance	1,162	767	395	51.5%
01-6120-5112000	Vision Insurance	112	75	37	49.33%
01-6120-5113000	Prescription Drugs	0	0	0	0%
01-6120-5120000	Life Insurance	234	234	0	0%
01-6120-5121000	LTD Insurance	569	560	9	1.61%
01-6120-5122000	Unemployment Insurance	200	200	0	0%
01-6120-5123000	Workmens' Compensation	655	655	0	0%
01-6120-5124000	Tuition Remission	300	300	0	0%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6120-5218000	Contracted Services	1,000	1,000	0	0%
01-6120-5231000	M&R Other	0	0	0	0%
01-6120-5352000	Office Supplies	1,500	1,500	0	0%
01-6120-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-6120-5515000	Dues & Memberships	59,500	54,000	5,500	10.19%
01-6120-5516000	Allowance for Vehicles	3,500	3,500	0	0%
01-6120-5518000	Conference & Travel	11,500	11,500	0	0%
01-6120-5519000	Training	4,000	1,500	2,500	166.67%
01-6120-5543000	Postage	1,300	1,300	0	0%
01-6120-5562000	Articulation	9,000	6,000	3,000	50%
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%
<b>Subtotal</b>		<b>547,597</b>	<b>492,513</b>	<b>55,084</b>	<b>11.18%</b>

### 6130 Audt/Legl Audit/Legal

01-6130-5211000	Audit Services	58,000	58,000	0	0%
01-6130-5213000	Legal Services	80,000	100,900	-20,900	-20.71%
01-6130-5215000	Health Broker	55,500	54,000	1,500	2.78%
<b>Subtotal</b>		<b>193,500</b>	<b>212,900</b>	<b>-19,400</b>	<b>-9.11%</b>

### 6200 Bus Off Business Office

01-6200-5021000	Salary - Vice President	141,816	140,412	1,404	1%
01-6200-5021100	Expense Allowance	0	0	0	0%
01-6200-5023000	Salary - Director	98,469	100,666	-2,197	-2.18%
01-6200-5030000	Salary - Professional Staff	157,362	148,385	8,977	6.05%
01-6200-5040000	Salary - Support Staff	171,736	176,277	-4,541	-2.58%
01-6200-5070000	Salary - Students	0	0	0	0%
01-6200-5100000	State Retirement	155,727	154,730	997	0.64%
01-6200-5102000	FICA	43,558	43,279	279	0.64%
01-6200-5110000	Medical Insurance	97,719	81,071	16,648	20.54%
01-6200-5110010	HSA Contribution	6,813	21,512	-14,699	-68.33%
01-6200-5111000	Dental Insurance	7,520	7,480	40	0.53%
01-6200-5112000	Vision Insurance	693	693	0	0%
01-6200-5113000	Prescription Drugs	0	0	0	0%
01-6200-5120000	Life Insurance	882	882	0	0%
01-6200-5121000	LTD Insurance	1,256	1,233	23	1.87%
01-6200-5122000	Unemployment Insurance	400	400	0	0%
01-6200-5123000	Workmens' Compensation	961	961	0	0%
01-6200-5124000	Tuition Remission	3,000	3,000	0	0%
01-6200-5218000	Contracted Services	0	0	0	0%
01-6200-5231000	M&R Other	250	250	0	0%
01-6200-5352000	Office Supplies	6,000	7,000	-1,000	-14.29%
01-6200-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-6200-5413000	Rent - Copy Machine	220	220	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6200-5515000	Dues & Memberships	3,390	3,644	-254	-6.97%
01-6200-5516000	Allowance for Vehicles	600	600	0	0%
01-6200-5518000	Conference & Travel	11,250	10,300	950	9.22%
01-6200-5519000	Training	2,000	2,000	0	0%
01-6200-5543000	Postage	6,500	7,000	-500	-7.14%
01-6200-5562000	Articulation	1,600	1,511	89	5.89%
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.	1,400	0	1,400	0%
<b>Subtotal</b>		922,622	915,006	7,616	0.83%

## 6210 GenInstn General Institution

01-6210-5110000	Medical Insurance	100,000	100,000	0	0%
01-6210-5123000	Workmens' Compensation	0	0	0	0%
01-6210-5217000	Collection Fees	38,000	38,000	0	0%
01-6210-5218000	Contracted Services	0	0	0	0%
01-6210-5231000	M&R Other	0	0	0	0%
01-6210-5471000	General Insurance	158,770	145,738	13,032	8.94%
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	150	0	0%
01-6210-5568000	Miscellaneous	0	0	0	0%
01-6210-5570000	Interest Expense	0	6,000	-6,000	-100%
01-6210-5571000	Credit Card Expense	35,000	45,000	-10,000	-22.22%
01-6210-5571100	Application Fee	0	0	0	0%
01-6210-5571500	IRS & Bank Fees	10,000	10,000	0	0%
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.	-135,000	-130,000	-5,000	3.85%
01-6210-5575100	Uncollectible Tax	7,450	8,200	-750	-9.15%
01-6210-5575200	Allowance adjustment	8,900	5,600	3,300	58.93%
01-6210-5576000	Cash Short	200	200	0	0%
01-6210-5700000	Contingencies	50,000	50,000	0	0%
01-6210-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		303,470	308,888	-5,418	-1.75%

## 6220 Purch Purchasing/Communic.

01-6220-5023000	Salary - Director	38,391	36,272	2,119	5.84%
01-6220-5040000	Salary - Support Staff	122,998	120,277	2,721	2.26%
01-6220-5060000	Opt Out	750	750	0	0%
01-6220-5100000	State Retirement	33,744	33,504	240	0.72%
01-6220-5101000	ORP	0	0	0	0%
01-6220-5102000	FICA	12,346	11,976	370	3.09%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6220-5110000	Medical Insurance	27,916	23,230	4,686	20.17%
01-6220-5110010	HSA Contribution	1,866	5,997	-4,131	-68.88%
01-6220-5111000	Dental Insurance	1,836	2,493	-657	-26.35%
01-6220-5112000	Vision Insurance	174	236	-62	-26.27%
01-6220-5113000	Prescription Drugs	0	0	0	0%
01-6220-5120000	Life Insurance	225	225	0	0%
01-6220-5121000	LTD Insurance	258	244	14	5.74%
01-6220-5122000	Unemployment Insurance	100	100	0	0%
01-6220-5123000	Workmens' Compensation	348	348	0	0%
01-6220-5124000	Tuition Remission	2,700	2,600	100	3.85%
01-6220-5218000	Contracted Services	3,000	0	3,000	0%
01-6220-5231000	M&R Other	1,500	1,500	0	0%
01-6220-5352000	Office Supplies	1,000	1,000	0	0%
01-6220-5355000	Duplicating/Printing	50	50	0	0%
01-6220-5413000	Rent - Copy Machine	650	668	-18	-2.69%
01-6220-5541000	Telecommunications	0	0	0	0%
01-6220-5543000	Postage	1,430	1,400	30	2.14%
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	500	-500	-100%
<b>Subtotal</b>		251,282	243,370	7,912	3.25%

## 6240 HumRes Human Resources

01-6240-5023000	Salary - Director	98,469	120,646	-22,177	-18.38%
01-6240-5030000	Salary - Professional Staff	74,245	70,010	4,235	6.05%
01-6240-5040000	Salary - Support Staff	17,093	19,001	-1,908	-10.04%
01-6240-5070000	Salary - Students	1,461	1,415	46	3.25%
01-6240-5100000	State Retirement	31,807	6,866	24,941	363.25%
01-6240-5101000	ORP	8,821	37,527	-28,706	-76.49%
01-6240-5102000	FICA	14,520	16,039	-1,519	-9.47%
01-6240-5103000	403(b)	0	0	0	0%
01-6240-5110000	Medical Insurance	34,342	25,311	9,031	35.68%
01-6240-5110010	HSA Contribution	2,123	6,302	-4,179	-66.31%
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	2,697	2,110	587	27.82%
01-6240-5112000	Vision Insurance	247	198	49	24.75%
01-6240-5113000	Prescription Drugs	0	0	0	0%
01-6240-5120000	Life Insurance	360	360	0	0%
01-6240-5121000	LTD Insurance	397	439	-42	-9.57%
01-6240-5122000	Unemployment Insurance	100	100	0	0%
01-6240-5123000	Workmens' Compensation	307	307	0	0%
01-6240-5124000	Tuition Remission	3,500	3,500	0	0%
01-6240-5125000	Vacation	15,000	15,000	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6240-5126000	Section 125 - Cafeteria Plan	2,000	2,000	0	0%
01-6240-5127000	Employee Assistance Plan	1,500	1,500	0	0%
01-6240-5218000	Contracted Services	8,000	4,000	4,000	100%
01-6240-5231000	M&R Other	0	0	0	0%
01-6240-5352000	Office Supplies	1,600	1,600	0	0%
01-6240-5355000	Duplicating/Printing	300	300	0	0%
01-6240-5413000	Rent - Copy Machine	216	216	0	0%
01-6240-5515000	Dues & Memberships	608	608	0	0%
01-6240-5517000	Recruitment	1,000	1,000	0	0%
01-6240-5517500	Moving Allowance	0	0	0	0%
01-6240-5518000	Conference & Travel	2,000	2,000	0	0%
01-6240-5519000	Training	600	600	0	0%
01-6240-5519500	Professional Development	20,000	20,000	0	0%
01-6240-5521450	Diversity	2,000	2,000	0	0%
01-6240-5525000	Staff Recognition	6,100	6,100	0	0%
01-6240-5543000	Postage	300	300	0	0%
01-6240-5562000	Articulation	50	50	0	0%
01-6240-5564000	D.P. Service	0	0	0	0%
01-6240-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		352,263	367,905	-15,642	-4.25%

## 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	5	-5	-100%
01-6250-5518000	Conference & Travel	0	0	0	0%
01-6250-5519000	Training	655	655	0	0%
01-6250-5562000	Articulation	3,560	3,060	500	16.34%
01-6250-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		4,215	3,720	495	13.31%

## 6260 HLC / Planning

01-6260-5023000	Salary - Director	0	0	0	0%
01-6260-5070000	Salary - Students	0	0	0	0%
01-6260-5100000	State Retirement	0	0	0	0%
01-6260-5101000	ORP	0	0	0	0%
01-6260-5102000	FICA	0	0	0	0%
01-6260-5110000	Medical Insurance	0	0	0	0%
01-6260-5111000	Dental Insurance	0	0	0	0%
01-6260-5112000	Vision Insurance	0	0	0	0%
01-6260-5113000	Prescription Drugs	0	0	0	0%
01-6260-5120000	Life Insurance	0	0	0	0%
01-6260-5121000	LTD Insurance	0	0	0	0%
01-6260-5122000	Unemployment Insurance	0	0	0	0%
01-6260-5123000	Workmens' Compensation	0	0	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6260-5124000	Tuition Remission	0	0	0	0%
01-6260-5218000	Contracted Services	38,000	15,000	23,000	153.33%
01-6260-5231000	M&R Other	0	0	0	0%
01-6260-5352000	Office Supplies	0	0	0	0%
01-6260-5353000	General Supplies	0	0	0	0%
01-6260-5355000	Duplicating/Printing	0	0	0	0%
01-6260-5357000	Food & Beverages	0	0	0	0%
01-6260-5515000	Dues & Memberships	0	0	0	0%
01-6260-5518000	Conference & Travel	0	0	0	0%
01-6260-5527000	Research Projects	0	0	0	0%
01-6260-5543000	Postage	0	0	0	0%
01-6260-5562000	Articulation	0	0	0	0%
01-6260-5568000	Miscellaneous	0	0	0	0%
01-6260-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		<b>38,000</b>	<b>15,000</b>	<b>23,000</b>	<b>153.33%</b>

## 6300 InstAdv Institutional Advanc

01-6300-5023000	Salary - Director	98,781	97,803	978	1%
01-6300-5040000	Salary - Support Staff	21,840	32,295	-10,455	-32.37%
01-6300-5060000	Opt Out	750	750	0	0%
01-6300-5070000	Salary - Students	7,258	2,340	4,918	210.17%
01-6300-5079000	Salary - CWS	-500	-1,000	500	-50%
01-6300-5100000	State Retirement	6,241	8,735	-2,494	-28.55%
01-6300-5101000	ORP	24,392	24,481	-89	-0.36%
01-6300-5102000	FICA	9,228	9,953	-725	-7.28%
01-6300-5110000	Medical Insurance	19,346	15,712	3,634	23.13%
01-6300-5110010	HSA Contribution	1,619	4,862	-3,243	-66.7%
01-6300-5111000	Dental Insurance	2,225	2,215	10	0.45%
01-6300-5112000	Vision Insurance	204	204	0	0%
01-6300-5113000	Prescription Drugs	0	0	0	0%
01-6300-5120000	Life Insurance	215	215	0	0%
01-6300-5121000	LTD Insurance	252	253	-1	-0.4%
01-6300-5122000	Unemployment Insurance	100	100	0	0%
01-6300-5123000	Workmens' Compensation	304	304	0	0%
01-6300-5124000	Tuition Remission	325	325	0	0%
01-6300-5218000	Contracted Services	100,900	94,775	6,125	6.46%
01-6300-5231000	M&R Other	0	0	0	0%
01-6300-5273000	Outside Printing	4,000	6,330	-2,330	-36.81%
01-6300-5352000	Office Supplies	1,000	1,000	0	0%
01-6300-5355000	Duplicating/Printing	2,000	2,000	0	0%
01-6300-5471000	General Insurance	0	0	0	0%
01-6300-5515000	Dues & Memberships	500	500	0	0%
01-6300-5516000	Allowance for Vehicles	300	300	0	0%
01-6300-5518000	Conference & Travel	1,500	1,100	400	36.36%
01-6300-5519000	Training	0	0	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6300-5530000	Advertising/Publicity	42,000	40,000	2,000	5%
01-6300-5543000	Postage	27,900	33,334	-5,434	-16.3%
01-6300-5562000	Articulation	800	800	0	0%
01-6300-5564000	D.P. Service	0	0	0	0%
01-6300-5568000	Miscellaneous	0	0	0	0%
01-6300-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		373,480	379,686	-6,206	-1.63%

## 6310 GraphArt Graphic Arts

01-6310-5040000	Salary - Support Staff	71,096	67,870	3,226	4.75%
01-6310-5060000	Opt Out	1,500	1,500	0	0%
01-6310-5070000	Salary - Students	10,371	10,046	325	3.24%
01-6310-5079000	Salary - CWS	0	0	0	0%
01-6310-5100000	State Retirement	19,445	18,563	882	4.75%
01-6310-5102000	FICA	5,439	5,192	247	4.76%
01-6310-5110000	Medical Insurance	8,586	2,557	6,029	235.78%
01-6310-5110010	HSA Contribution	531	723	-192	-26.56%
01-6310-5111000	Dental Insurance	2,022	1,534	488	31.81%
01-6310-5112000	Vision Insurance	186	142	44	30.99%
01-6310-5113000	Prescription Drugs	0	0	0	0%
01-6310-5120000	Life Insurance	81	81	0	0%
01-6310-5121000	LTD Insurance	140	134	6	4.48%
01-6310-5122000	Unemployment Insurance	100	100	0	0%
01-6310-5123000	Workmens' Compensation	132	132	0	0%
01-6310-5124000	Tuition Remission	350	300	50	16.67%
01-6310-5218000	Contracted Services	10,000	58,000	-48,000	-82.76%
01-6310-5231000	M&R Other	500	1,000	-500	-50%
01-6310-5352000	Office Supplies	1,000	2,000	-1,000	-50%
01-6310-5353000	General Supplies	0	7,500	-7,500	-100%
01-6310-5354000	Printing Supplies	2,500	4,000	-1,500	-37.5%
01-6310-5355000	Duplicating/Printing	0	-69,725	69,725	-100%
01-6310-5413000	Rent - Copy Machine	0	18,000	-18,000	-100%
01-6310-5515000	Dues & Memberships	0	0	0	0%
01-6310-5516000	Allowance for Vehicles	100	100	0	0%
01-6310-5519000	Training	250	250	0	0%
01-6310-5564000	D.P. Service	0	0	0	0%
01-6310-5564500	Information Service	0	0	0	0%
01-6310-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		134,329	129,999	4,330	3.33%

## 6315 Copy Center

01-6315-5218000	Contracted Services	48,000	0	48,000	0%
01-6315-5352000	Office Supplies	750	0	750	0%
01-6315-5353000	General Supplies	6,000	0	6,000	0%
01-6315-5354000	Printing Supplies	1,500	0	1,500	0%



# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6315-5355000	Duplicating/Printing	-69,725	0	-69,725	0%
01-6315-5413000	Rent - Copy Machine	19,000	0	19,000	0%
<b>Subtotal</b>		5,525	0	5,525	0.00%

## 6320 Alumni Relations

01-6320-5040000	Salary - Support Staff	11,712	9,745	1,967	20.18%
01-6320-5060000	Opt Out	0	0	0	0%
01-6320-5100000	State Retirement	3,203	2,665	538	20.19%
01-6320-5102000	FICA	896	745	151	20.27%
01-6320-5110000	Medical Insurance	2,574	1,279	1,295	101.25%
01-6320-5110010	HSA Contribution	159	361	-202	-55.96%
01-6320-5111000	Dental Insurance	202	96	106	110.42%
01-6320-5112000	Vision Insurance	19	9	10	111.11%
01-6320-5113000	Prescription Drugs	0	0	0	0%
01-6320-5120000	Life Insurance	8	14	-6	-42.86%
01-6320-5121000	LTD Insurance	4	6	-2	-33.33%
01-6320-5123000	Workmens' Compensation	9	9	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	2,500	2,500	0	0%
01-6320-5521100	Alumni Events	10,000	10,000	0	0%
01-6320-5543000	Postage	300	300	0	0%
01-6320-5562000	Articulation	470	470	0	0%
01-6320-5564000	D.P. Service	0	0	0	0%
01-6320-5568000	Miscellaneous	0	0	0	0%
01-6320-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		32,506	28,649	3,857	13.46%

## 6330 Foundtn Foundation

01-6330-5023000	Salary - Director	95,791	91,246	4,545	4.98%
01-6330-5040000	Salary - Support Staff	42,067	30,555	11,512	37.68%
01-6330-5060000	Opt Out	750	750	0	0%
01-6330-5070000	Salary - Students	0	2,350	-2,350	-100%
01-6330-5079000	Salary - CWS	0	0	0	0%
01-6330-5100000	State Retirement	37,704	33,313	4,391	13.18%
01-6330-5102000	FICA	10,546	9,318	1,228	13.18%
01-6330-5110000	Medical Insurance	25,757	15,670	10,087	64.37%
01-6330-5110010	HSA Contribution	1,592	3,863	-2,271	-58.79%
01-6330-5111000	Dental Insurance	2,697	2,110	587	27.82%
01-6330-5112000	Vision Insurance	247	195	52	26.67%
01-6330-5113000	Prescription Drugs	0	0	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6330-5120000	Life Insurance	234	221	13	5.88%
01-6330-5121000	LTD Insurance	238	212	26	12.26%
01-6330-5122000	Unemployment Insurance	100	100	0	0%
01-6330-5123000	Workmens' Compensation	187	187	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	6,500	6,750	-250	-3.7%
01-6330-5273000	Outside Printing	14,050	14,160	-110	-0.78%
01-6330-5275000	Software Support	0	0	0	0%
01-6330-5352000	Office Supplies	1,000	1,000	0	0%
01-6330-5355000	Duplicating/Printing	800	800	0	0%
01-6330-5471000	General Insurance	2,550	2,550	0	0%
01-6330-5515000	Dues & Memberships	1,400	1,400	0	0%
01-6330-5516000	Allowance for Vehicles	200	200	0	0%
01-6330-5518000	Conference & Travel	2,500	2,500	0	0%
01-6330-5518500	Foundation Board Conference	2,000	2,000	0	0%
01-6330-5519000	Training	250	250	0	0%
01-6330-5521200	Foundation Events	14,800	18,800	-4,000	-21.28%
01-6330-5521300	Foundation Board Expenses	560	560	0	0%
01-6330-5525100	Donor Recognition	2,500	2,500	0	0%
01-6330-5543000	Postage	3,500	1,000	2,500	250%
01-6330-5562000	Articulation	3,000	3,000	0	0%
01-6330-5568000	Miscellaneous	0	0	0	0%
01-6330-5860000	Capital Outlay - Admin.	0	0	0	0%
<b>Subtotal</b>		<b>285,520</b>	<b>259,560</b>	<b>25,960</b>	<b>10.00%</b>

## 7100 PlanAdm Plant Administration

01-7100-5022100	Moving Allowance	0	0	0	0%
01-7100-5023000	Salary - Director	103,011	97,494	5,517	5.66%
01-7100-5040000	Salary - Support Staff	174,240	168,418	5,822	3.46%
01-7100-5060000	Opt Out	1,500	1,500	0	0%
01-7100-5100000	State Retirement	75,828	72,727	3,101	4.26%
01-7100-5102000	FICA	21,210	20,342	868	4.27%
01-7100-5110000	Medical Insurance	47,474	39,702	7,772	19.58%
01-7100-5110010	HSA Contribution	2,971	9,803	-6,832	-69.69%
01-7100-5111000	Dental Insurance	4,818	4,795	23	0.48%
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	638	612	26	4.25%
01-7100-5122000	Unemployment Insurance	200	200	0	0%
01-7100-5123000	Workmens' Compensation	532	532	0	0%
01-7100-5124000	Tuition Remission	5,336	6,500	-1,164	-17.91%
01-7100-5231000	M&R Other	500	500	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7100-5352000	Office Supplies	1,000	1,000	0	0%
01-7100-5355000	Duplicating/Printing	500	250	250	100%
01-7100-5413000	Rent - Copy Machine	924	924	0	0%
01-7100-5515000	Dues & Memberships	1,042	1,042	0	0%
01-7100-5518000	Conference & Travel	1,500	1,500	0	0%
01-7100-5519000	Training	4,600	3,000	1,600	53.33%
01-7100-5564000	D.P. Service	0	0	0	0%
01-7100-5564500	Information Service	0	0	0	0%
01-7100-5568000	Miscellaneous	0	0	0	0%
01-7100-5870000	Capital Outlay - Plant	0	0	0	0%
<b>Subtotal</b>		448,612	431,629	16,983	3.93%

## 7200 BldgGrnd Bldg & Grounds

01-7200-5051000	Salary - Maintenance	258,162	251,155	7,007	2.79%
01-7200-5060000	Opt Out	0	0	0	0%
01-7200-5070000	Salary - Students	39,852	36,260	3,592	9.91%
01-7200-5079000	Salary - CWS	-2,000	-3,000	1,000	-33.33%
01-7200-5100000	State Retirement	70,607	68,691	1,916	2.79%
01-7200-5102000	FICA	19,749	19,213	536	2.79%
01-7200-5110000	Medical Insurance	69,779	56,978	12,801	22.47%
01-7200-5110010	HSA Contribution	5,584	16,980	-11,396	-67.11%
01-7200-5111000	Dental Insurance	5,207	5,178	29	0.56%
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	544	530	14	2.64%
01-7200-5122000	Unemployment Insurance	200	200	0	0%
01-7200-5123000	Workmens' Compensation	6,191	6,191	0	0%
01-7200-5124000	Tuition Remission	0	4,500	-4,500	-100%
01-7200-5218000	Contracted Services	600	600	0	0%
01-7200-5231000	M&R Other	2,500	2,500	0	0%
01-7200-5241000	M&R Boilers	8,300	8,300	0	0%
01-7200-5242000	M&R Air Conditioning	50,000	35,696	14,304	40.07%
01-7200-5242445	M&R Whitman/Air	1,000	1,000	0	0%
01-7200-5243000	M&R Plumbing	6,000	6,000	0	0%
01-7200-5244000	M&R Electrical	5,000	5,000	0	0%
01-7200-5245000	M&R Heating	4,000	4,000	0	0%
01-7200-5245445	M&R Heating - Whitman	0	0	0	0%
01-7200-5246000	M&R Structural	13,300	13,300	0	0%
01-7200-5246010	M&R - Hurd	5,600	5,600	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	7,300	4,800	2,500	52.08%

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
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	4,000	4,000	0	0%
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	15,000	15,000	0	0%
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	0	0	0	0%
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	90,255	41,300	48,955	118.54%
<b>Subtotal</b>		<b>788,373</b>	<b>711,615</b>	<b>76,758</b>	<b>10.79%</b>

### 7300 Custod. Custodial Services

01-7300-5050000	Salary - Custodial	475,872	434,523	41,349	9.52%
01-7300-5060000	Opt Out	1,500	1,500	0	0%
01-7300-5100000	State Retirement	130,151	118,842	11,309	9.52%
01-7300-5102000	FICA	36,404	33,241	3,163	9.52%
01-7300-5110000	Medical Insurance	121,863	90,718	31,145	34.33%
01-7300-5110010	HSA Contribution	8,200	23,800	-15,600	-65.55%
01-7300-5111000	Dental Insurance	9,171	7,864	1,307	16.62%
01-7300-5112000	Vision Insurance	855	744	111	14.92%
01-7300-5113000	Prescription Drugs	0	0	0	0%
01-7300-5120000	Life Insurance	567	540	27	5%
01-7300-5121000	LTD Insurance	1,023	929	94	10.12%
01-7300-5122000	Unemployment Insurance	300	300	0	0%
01-7300-5123000	Workmens' Compensation	10,603	10,603	0	0%
01-7300-5124000	Tuition Remission	3,268	8,500	-5,232	-61.55%
01-7300-5218000	Contracted Services	352	352	0	0%
01-7300-5231000	M&R Other	500	500	0	0%
01-7300-5240000	M&R Custodial	2,000	2,000	0	0%
01-7300-5240200	Pest Control	6,200	4,800	1,400	29.17%
01-7300-5240210	Pest Control - Hurd	0	0	0	0%

# Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7300-5240300	Trash Removal	11,247	13,500	-2,253	-16.69%
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	828	1,150	-322	-28%
01-7300-5249110	Landscaping/Custodial - Hurd	4,680	4,500	180	4%
01-7300-5340000	Supplies - Custodial	46,000	46,000	0	0%
01-7300-5340010	Supplies- Custodial - Hurd	0	0	0	0%
01-7300-5340100	Uniforms	6,300	6,300	0	0%
01-7300-5340445	Supplies - Custodial - Whitman	500	500	0	0%
01-7300-5353000	General Supplies	2,500	2,500	0	0%
01-7300-5353001	General Supplies - ADA	500	500	0	0%
01-7300-5870000	Capital Outlay - Plant	1,573	0	1,573	0%
<b>Subtotal</b>		<b>883,557</b>	<b>815,306</b>	<b>68,251</b>	<b>8.37%</b>

## 7400 Energy Services

01-7400-5052000	Salary - Boiler Operator	268,341	270,015	-1,674	-0.62%
01-7400-5060000	Opt Out	1,500	1,500	0	0%
01-7400-5100000	State Retirement	73,391	73,849	-458	-0.62%
01-7400-5102000	FICA	20,528	20,656	-128	-0.62%
01-7400-5110000	Medical Insurance	56,248	43,008	13,240	30.78%
01-7400-5110010	HSA Contribution	3,927	11,872	-7,945	-66.92%
01-7400-5111000	Dental Insurance	3,667	3,452	215	6.23%
01-7400-5112000	Vision Insurance	347	335	12	3.58%
01-7400-5113000	Prescription Drugs	0	0	0	0%
01-7400-5120000	Life Insurance	270	270	0	0%
01-7400-5121000	LTD Insurance	617	621	-4	-0.64%
01-7400-5122000	Unemployment Insurance	200	200	0	0%
01-7400-5123000	Workmens' Compensation	6,367	6,367	0	0%
01-7400-5124000	Tuition Remission	0	3,000	-3,000	-100%
01-7400-5218000	Contracted Services	10,000	0	10,000	0%
01-7400-5451000	Natural Gas & Oil	100,000	320,000	-220,000	-68.75%
01-7400-5451010	Natural Gas & Oil - Hurd	3,500	3,500	0	0%
01-7400-5451445	Natural Gas & Oil	8,500	8,500	0	0%
01-7400-5451900	HVAC Set Aside	190,000	0	190,000	0%
01-7400-5453000	Electric	520,000	500,000	20,000	4%
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	58,000	-3,000	-5.17%
01-7400-5456010	Water & Sewage - Hurd	150	150	0	0%
01-7400-5456445	Water & Sewage - Whitman	2,600	2,600	0	0%
01-7400-5459000	Utility Charges	-15,000	0	-15,000	0%
01-7400-5870000	Capital Outlay - Plant	0	0	0	0%
<b>Subtotal</b>		<b>1,342,303</b>	<b>1,360,045</b>	<b>-17,742</b>	<b>-1.30%</b>

## 7500 Campus Security

# Budget Report by Cost Center - Expenses

## 01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7500-5040000	Salary - Support Staff	102,721	101,684	1,037	1.02%
01-7500-5100000	State Retirement	28,094	27,811	283	1.02%
01-7500-5102000	FICA	7,858	7,779	79	1.02%
01-7500-5123000	Workmens' Compensation	2,370	2,370	0	0%
01-7500-5214000	Security Services	0	0	0	0%
01-7500-5214010	Secutiry Services - Hurd	0	0	0	0%
01-7500-5218000	Contracted Services	7,000	7,000	0	0%
01-7500-5231000	M&R Other	1,000	1,000	0	0%
01-7500-5240200	Pest Control	0	0	0	0%
01-7500-5240300	Trash Removal	0	0	0	0%
01-7500-5240445	Pest Control - Whitman	0	0	0	0%
01-7500-5240446	Trash Removal - Whitman	0	0	0	0%
01-7500-5340100	Uniforms	1,000	1,000	0	0%
01-7500-5353000	General Supplies	3,000	3,000	0	0%
01-7500-5353001	General Supplies - ADA	0	0	0	0%
01-7500-5516000	Allowance for Vehicles	0	0	0	0%
01-7500-5519000	Training	1,750	1,750	0	0%
01-7500-5541000	Telecommunications	0	0	0	0%
01-7500-5870000	Capital Outlay - Plant	0	0	0	0%
<b>Subtotal</b>		154,793	153,394	1,399	0.91%

### 7550 Fire Protection

01-7550-5218000	Contracted Services	16,000	16,000	0	0%
01-7550-5218010	Contracted Services - Hurd	0	0	0	0%
01-7550-5231000	M&R Other	5,000	5,000	0	0%
01-7550-5353000	General Supplies	3,000	3,000	0	0%
<b>Subtotal</b>		24,000	24,000	0	0.00%

### 8940 Transfers

01-8940-5900002	Transfer - Retirement	0	0	0	0%
01-8940-5900020	Transfer - Technology	0	0	0	0%
01-8940-5900031	Transfer - Bookstore	0	0	0	0%
01-8940-5900042	Transfer - SEOG	0	0	0	0%
01-8940-5900043	Transfer - CWS	0	0	0	0%
01-8940-5900044	Transfer - State Scholarships	0	0	0	0%
01-8940-5900047	Transfer - Grants	0	0	0	0%
01-8940-5900062	Transfer - General Endowment	0	0	0	0%
01-8940-5900071	Transfer - Unexpended	700,000	700,000	0	0%
01-8940-5900080	Transfer - M & R	500,000	500,000	0	0%
<b>Subtotal</b>		1,200,000	1,200,000	0	0.00%

<b>01 Fund Totals</b>	28,107,229	27,544,529	562,700	2.04%
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## ***Budget Report by Cost Center - Expenses***

***01 FUND***

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<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
<b><i>*** Report Totals ***</i></b>		28,107,229	27,544,529	562,700	2.04%







