

Monroe County Community College

Proposed Budget FOR THE FISCAL YEAR 2020-2021



Proposed to the
Monroe County Community College
Board of Trustees

JUNE 22, 2020



**MONROE COUNTY
COMMUNITY COLLEGE**

enriching lives

1555 South Raisinville Road
Monroe, MI 48161-9746

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CHAPTER 1

INTRODUCTION

Monroe County Community College is a public, non-profit, higher education institution established for the residents of Monroe County. Its mission is to enrich 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 3,900 credit and non-credit students attending the College during the fall and winter semesters. Classes are also offered during the summer, but attendance is considerably less during the summer semester.

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

A locally elected, seven-member Board of Trustees, governs the College. A policy-making body, its responsibilities include deciding on property matters, selecting the president, approving wage schedules, determining tuition rates, establishing a variety of operational policies, and adopting the annual operating budgets. This publication is the administration's formal proposal to the Board for the adoption of next year's budget.

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

and staff as needed. The result of all this planning and preparation is a proposed General Fund budget which is balanced with projected expenses less than or equal to projected revenues.

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

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

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

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

Suzanne M. Wetzel

Vice President of Administration and Treasurer

AJ Fischer

Director of Financial Services

2020-2021
Budget Preparation
CHRONOLOGY

- 12-01-19:** Departments/Divisions begin work on 2020-2021 budget requests
- 01-15-20:** Instructions and Calendar sent to all Administrators
- 02-13-19:** Financial Update Meeting – Review of Annual Financial Report (June 30, 2019)
- 02-24-20:** Policy 3.05, Tuition and Fees, preliminary recommendation and discussion with Board of Trustees
- 03-02-20:** Copies of the Project Request Forms Due to Director of Campus Planning and Facilities
- 03-09-20:** Budget Requests Due to Administration Office
- 03-27-20:** Grant Budgets Due to Administration Office
- 03-23-20:** Board Meeting: Tuition Rates for 2020-2021 Approved
- 06-01-20:** Board Meeting – Discussion of Proposed 2020-2021 Budget
- 06-22-20:** Public Hearing on 2020-2021 Budget
- 06-22-20:** Board Meeting – Recommended Resolution to Adopt 2020-2021 Budget on Agenda
- 06-25-20:** Financial Update Meeting – Presentation of 2020-2021 Budget to College
- 07-01-20:** 2020-2021 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 2029-2030 fiscal year.
- President:** Kojo A. Quartey, Ph.D. Dr. Quartey began at the College on August 1, 2013 and is the College's fifth president.
- Board:** The College has a seven member board, all elected by voters of the College District
(Monroe County, Michigan). Current members are:
Lynette M. Dowler, Chair
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 eight major buildings on its 208-acre Main Campus at 1555 South Raisinville Road and one major building at its 25-acre Whitman Center at 7777 Lewis Avenue in Bedford Township.
- Fiscal Year:** July 1 through June 30
- Funding Sources:** The College is supported by property tax monies from Monroe County, annual appropriations from the State of Michigan, and revenue received from student tuition and fees. The mix is approximately 50.44 percent, 16.69 percent, and 27.01 percent, respectively.
- The original voted millage rate for operations was 1.25 mils. In August 1980, the Monroe County electorate increased this to 2.25 mils; however, tax revenue from the voter-approved 2.25 mils of taxes for operations are limited to 2.1794 mils by the Headlee calculations. Taxes are also limited due to numerous tax increment financing

plans and abatements approved by the cities and townships, Board of Review adjustments, and Michigan Tax Tribunal judgments. In November 2016, the Monroe County electorate voted to approve a 5-year maintenance and replacement millage of .85 mils. The funds generated via this property tax levy are being used to address critical maintenance and renovation projects. The College has no bonded indebtedness; however, the College now has a long-term debt obligation for the HVAC project completed in 2018.

Enrollment Comparison- Credit

	Head Count			Credit Hours			Billable Contact Hours		
	2019-20 Headcount	2018-19 Headcount	2017-18 Headcount	2019-20 Credit Hours	2018-19 Credit Hours	2017-18 Credit Hours	2019-20 Billable Contact Hours	2018-19 Billable Contact Hours	2017-18 Billable Contact Hours
Summer	513	831	298	2,366	3,829	1,058	2,471	4,537	1,170
Fall	2,630	2,943	3,122	21,853	23,942	25,404	25,368	27,715	29,033
Winter	2,474	2,868	2,953	19,526	22,642	23,022	22,869	26,631	26,837
Spring	See Note	See Note	859	See Note	See Note	3,593	See Note	See Note	4,104
Totals:	5,617	6,642	7,232	43,745	50,413	53,077	50,708	58,883	61,144

Note: Spring and Summer semesters were combined into one semester beginning with Summer 2019.

Table 1.1

2019-2020 Enrollment - Non-Credit

(As of 6/19/2020)

	Fall 2019			Winter 2020			Summer 2020			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	916.0	x	15,136.4	387.0	x	11,233.7	0.0	x	0.0	1,303.0	x	26,370.1
LL Learning: Whitman	0.0	x	0.0	0.0	x	0.0	0.0	x	0.0	0.0	x	0.0
LL Learning: Online	24.0	x	2,898.6	18.0	x	1,609.8	27.0	x	465.0	69.0	x	4,973.4
LL Learning: Off Campus	19.0	x	273.6	27.0	x	388.8	0.0	x	0.0	46.0	x	662.4
Contracted Training	135.0	x	2,645.4	184.0	x	3,288.0	0.0	x	0.0	319.0	x	5,933.4
B&I Training	198.0	x	3,811.8	163.0	x	3,308.4	0.0	x	0.0	361.0	x	7,120.2
Totals	1,292.0	853.0	24,765.8	779.0	564.0	19,828.7	27.0	24.0	465.0	2,098.0	24.0	45,059.5

*Summer enrollments incomplete. Enrollment continues through August 2020.

Table 1.2

Staffing Levels

	2017-2018 Budgeted Staffing Levels ₁	2018-2019 Budgeted Staffing Levels ₁	2019-2020 Budgeted Staffing Levels ₁	2020-2021 Budgeted Staffing Levels ₁
Full-time Faculty	62	62	61	58
Full-time Support Staff	47	46	47	47
Full-time Professional Staff	11	12	13	11
Full time Administrators ₂	24	24	24	24
Full-time Maintenance	20	20	21	21
Total Full-time Positions	164	164	166	161
Adjunct Faculty	171 ₃	149 ₃	131 ₃	TBD
Part-time Professional Staff	0	1	1	1
Part-time Support Staff	29	32	31	28
Student Assistants	107 ₃	116 ₃	129 ₃	TBD

₁Includes grant funded positions

₂Does not include President; Includes Upward Bound Director

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

Table 1.3

Mission Documents

Mission:

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

MCCC accomplishes its mission through:

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

Vision:

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

Core Values:

These core values form our attitudes and guide our behavior:

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

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

Strategic Plan 2020-2023

GOAL 1: STUDENT ACCESS AND SUCCESS

Implement targeted and systemic student support initiatives to empower student goal achievement.

Objective 1.1 – Improve Academic Advising

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

Objective 1.2 – Student Driven Scheduling

- Conduct class schedule efficiency reporting to determine the best class scheduling times by division, program, etc.
- Expand class delivery options by promoting the blended class modality to current faculty.
- Develop a new class option entitled “student choice” where students can choose to complete a course completely online or choose to attend scheduled on-campus meetings with the instructor for more personalized instruction.
- Explore offering more “late start” courses which start after the normal add period of the semester.
- Develop structured online program pathways.

Objective 1.3 – Improve Academic and Non-academic Support Services

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

GOAL 2: RELEVANT AND INNOVATIVE EDUCATION

Ensure that educational opportunities are attentive to the needs of those we serve.

Objective 2.1 – Relevant Programming

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

Objective 2.2 – Experiential Learning

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

Objective 2.3 – Collaboration and Civility

- Increase employee satisfaction as it relates to campus-wide collaboration and establish a culture of civility which promotes an atmosphere of equity embedded within all college interactions
- Develop a Campus Collaboration Committee charged with organizing a regular calendar of events/activities aimed at promoting employee collaboration and cohesiveness.
- Explore the use of a consultant to conduct a civility/incivility assessment and provide recommendations based on findings.
- Complete a comprehensive review and revision of applicable college policies that guide employee interaction and behavior.
- Engage the campus in civility and team-building training.

Objective 2.4 – Shared Governance

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

Objective 2.5 – Portability of Courses

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

Objective 2.6 – Coordinated Partnerships

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

GOAL 3: CREATE A STUDENT-FOCUSED ENVIRONMENT

Create a culture of collaboration and respect that is committed to improving processes that support the MCCC Mission and Vision.

Objective 3.1 – Comprehensively assess the campus from a student-focused perspective

- Process map the student experience to identify key services, processes and physical environments to ensure that they are student-focused.
- Collect data and devise an intervention plan that supports a more student-focused environment.

Objective 3.2 – Align Organizational Structure

- Evaluate human resources.
- Analyze existing skills and determine organizational needs.
- Build a plan to align human resources with the college's strategic direction.

- Transition people to meet the current and future needs of MCCC students.

Objective 3.3 – Develop New Training and Professional Development Practices

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

Objective 3.4 – Adapt the Physical Environment

- Alter the physical environment to support student-focused learning.
- Provide dedicated spaces throughout campus that foster inclusion, equity and celebrate cultural diversity.
- Redesign spaces to optimize human resource capital and processes to better support student needs and preferences.

Adopted by the Board of Trustees, February 24, 2020

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.

2020-2021 PROPOSED BUDGET

	General Fund	Retirement Designated Fund	Designated Fund	Auxiliary Fund	Restricted Fund	Loan Fund
Revenue						
Tuition and fees	\$ 6,734,195		\$ 1,151,352		\$ (1,709,552)	
Property taxes	\$ 13,822,434					
State appropriations	\$ 4,161,051	\$ 1,400,000				
State capital appropriations						
Federal grants					\$ 3,906,484	
State grants					\$ 225,861	
Auxiliary sales and services	\$ (10,000)			\$ 1,172,700	\$ (256,000)	
Gifts - Capital Campaign						
Other	\$ 213,820				\$ 555,959	\$ 2,299
Total Revenue	\$ 24,921,500	\$ 1,400,000	\$ 1,151,352	\$ 1,172,700	\$ 2,722,752	\$ 2,299
Expenses						
Instruction	\$ 11,084,931	\$ 489,650	\$ 70,236		\$ 261,363	
Information Technology	\$ 1,331,825	\$ 56,080	\$ 925,031		\$ -	
Public Service	\$ 171,478	\$ 7,030	\$ 3,506	\$ 50,000	\$ 63,147	
Instructional Support	\$ 3,278,915	\$ 134,850	\$ 112,970		\$ 227,950	
Student Services	\$ 2,696,511	\$ 104,940	\$ 96,245	\$ 1,095,750	\$ 1,748,455	\$ 2,539
Administration	\$ 3,461,732	\$ 110,970	\$ 44,112		\$ 425,000	
Physical Plant	\$ 3,601,273	\$ 96,480	\$ 68,745		\$ -	
Depreciation						
Total Expenses	\$ 25,626,665	\$ 1,000,000	\$ 1,320,845	\$ 1,145,750	\$ 2,725,915	\$ 2,539
Revenue over/(under) expenses	\$ (705,165)	\$ 400,000	\$ (169,493)	\$ 26,950	\$ (3,163)	\$ (240)
Transfers						
Transfer In	\$ 705,165				\$ 2,500	
Transfer Out	\$ 1,000,000		\$ 100,000	\$ 32,950		
Net Transfers	\$ (294,835)	\$ -	\$ (100,000)	\$ (32,950)	\$ 2,500	\$ -
Net Increase/(Decrease)	\$ (1,000,000)	\$ 400,000	\$ (269,493)	\$ (6,000)	\$ (663)	\$ (240)
Net Position 6/30/20	\$ 9,492,367	\$ (41,669,718)	\$ 831,933	\$ 1,432,952	\$ 113,605	\$ 18,497
Projected Net Position 6/30/21	\$ 8,492,367	\$ (41,269,718)	\$ 562,440	\$ 1,426,952	\$ 112,942	\$ 18,257

2020-2021 PROPOSED BUDGET

Endowment Fund	Unexpended Plant Fund	DTMB Project Fund	Maintenance & Replacement Fund	Millage M&R Fund	Physical Properties	Total
						\$ 6,175,995
				\$ 5,475,000		\$ 19,297,434
						\$ 5,561,051
		\$ 500,000				\$ 500,000
						\$ 3,906,484
						\$ 225,861
						\$ 906,700
			\$ 7,000			\$ 7,000
\$ 21,100				\$ 5,000		\$ 798,178
\$ 21,100	\$ -	\$ 500,000	\$ 7,000	\$ 5,480,000	\$ -	\$ 37,378,703
					\$ (115,700)	\$ 11,790,480
					\$ (285,000)	\$ 2,027,936
					\$ (36,347)	\$ 258,814
					\$ (40,000)	\$ 3,714,685
					\$ (78,820)	\$ 5,665,620
\$ 3,350				\$ 12,500	\$ -	\$ 4,057,664
	\$ 443,016	\$ 500,000	\$ 215,150	\$ 7,870,007	\$ (8,433,463)	\$ 4,361,208
					\$ 2,700,000	\$ 2,700,000
\$ 3,350	\$ 443,016	\$ 500,000	\$ 215,150	\$ 7,882,507	\$ (6,289,330)	\$ 34,576,407
\$ 17,750	\$ (443,016)	\$ -	\$ (208,150)	\$ (2,402,507)	\$ 6,289,330	\$ 2,802,296
	\$ 1,000,000	\$ 500,000	\$ 14,750	\$ 500,000		\$ 2,722,415
\$ 114,755		\$ 500,000	\$ 474,710	\$ 500,000		\$ 2,722,415
\$ (114,755)	\$ 1,000,000	\$ -	\$ (459,960)	\$ -	\$ -	\$ -
\$ (97,005)	\$ 556,984	\$ -	\$ (668,110)	\$ (2,402,507)	\$ 6,289,330	\$ 2,802,296
\$ 519,083	\$ (11,995,732)	\$ -	\$ 1,810,841	\$ 6,631,346	\$ 57,416,518	\$ 24,601,692
\$ 422,078	\$ (11,438,747)	\$ -	\$ 1,142,731	\$ 4,228,839	\$ 63,705,848	\$ 27,403,989

Table 2.1

CHAPTER 3

GENERAL FUND

General Comments

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

The COVID-19 pandemic has had a profound economic impact on the College's 2020-2021 projected revenues resulting in an 8.73 percent decrease in General Fund revenues for next year when compared to the 2019-2020 budgeted revenues. However, when comparing 2019-2020 projected revenues to 2020-2021 budgeted revenues, it results in a 4.66 percent decrease in General Fund revenues for next year.

	Audited 2018-2019	2019-2020 Budget	2019-2020 Projected	Projected vs. Budget	2020-2021 Budget	2020-2021 Budget vs. Projected
Tuition and Fees	7,883,339	7,982,865	7,022,831	(960,034)	6,734,195	(288,636)
Property Taxes	12,988,218	13,703,927	13,551,569	(152,358)	13,822,434	270,865
State Appropriations	5,565,844	5,110,471	5,173,421	62,950	4,161,051	(1,012,370)
Other	418,809	309,966	344,498	34,532	213,820	(130,678)
TOTAL REVENUE	26,856,210	27,107,229	26,092,319	(1,014,910)	24,931,500	(1,160,819)

Table 3.1

Tuition and fee revenue is budgeted to decrease 4.29 percent (as compared to 2019-2020 projected revenue) due to a projected 4 percent decline in billable contact hours coupled with a 2 percent increase in tuition rates. Property tax values in Monroe County are projected to remain somewhat flat and as a result, property tax revenues are budgeted to increase slightly by 1.96 percent and state appropriations are expected to decrease by 24.33 percent (\$1,012,370), as compared to 2019-2020 budgeted revenue due to the state of Michigan's anticipated shortfall of \$3.2 billion in its current budget. Even when adjusted for the Personal Property Tax (PPT) reimbursements year over year, there remains a sizable reduction anticipated in state appropriations fueled in large part by discussion of a negative supplemental in FY2020 and FY2021.

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 4.76 percent decrease over the current year's budgeted expenses.

The proposed budget includes inactivating five full-time positions and one part-time support staff position that were budgeted in 2019-2020. They include the following: Dean of Humanities/Social Sciences, Professor of Mathematics, Assistant Professor of English, Professor of Computer Information Systems, Administrative Assistant – Whitman Center, and Technical Operations Assistant (part-time position). The proposed budget also includes partial year funding for the following full-time positions which were funded in the 2019-2020 budget: Vice President of Enrollment Management and Student Services (budgeted for $\frac{3}{4}$ year), Assistant Professor of Electronics and Electrical Technology (budgeted for $\frac{1}{2}$ year), Professor of Construction Management Technology (budgeted for $\frac{1}{2}$ year), Maker Space Technician (budgeted for $\frac{1}{2}$ year), and General Maintenance Worker (budgeted for $\frac{1}{2}$ year). The following positions have been restructured and/or hours reduced in the proposed budget: Auto Service Coordinator (position eliminated) partial funding used for Auto Lab Technician position, Science Lab Coordinator (full-time position) restructured to two part-time positions, Technical Director (Meyer Theater) hours reduced, Fitness Center Coordinator reassigned to Student Success Coach (summer and fall semester), Events, Alumni and Student Activities Coordinator reassigned hours to Student Success Coach (summer and fall semester), and reduced funding for Student Assistants (reduced from \$249,897 to \$110,000).

Table 3.2
General Fund Revenues Percentage of Total

FY	T & F	Taxes	State	Other	Total
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	29.3%	48.4%	20.7%	1.6%	100.0%
19-20*	29.5%	50.6%	18.8%	1.1%	100.0%
20-21*	27.0%	55.4%	16.7%	0.9%	100.0%

*Budgeted

Two positions are assuming expanded responsibilities and the proposed budget recommends increased funding for these positions. The recommendation includes upgrading the Coordinator of Research, Evaluation and Assessment from a professional staff position to an administrative position and the ASET Technician and Perkins Specialist position would be restructured from an 11-month assignment to a 12-month assignment.

The proposed 2020-2021 budget includes, per an anticipated Agreement with the MCCC Maintenance Association, a 0 percent increase in the maintenance employees' compensation. Wage increases for the full-time faculty per the faculty contract include a 1 percent increase and step advances. A 0 percent increase is being proposed for the president and to the salary schedules for administrators, professional staff, support staff, part-time support staff, and adjunct faculty. Full-time administrators, professional staff, and support staff who are eligible would receive step advances. Student assistant wages are budgeted at minimum wage (\$9.65) and will increase to \$9.87 in January 2021 (unless otherwise determined by the U.S. Bureau of Labor Statistics).

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%		
2020-2021	X			X

Professional Staff

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2011-2012				New
2012-2013				X
2013-2014	X	1%		
2014-2015				X
2015-2016	X		1%**	X
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		
2019-2020	X	1%		
2020-2021	X			X

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

Table 3.3

Support Staff

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

Part-time Support Staff

FY	Percentage	Off-Schedule	Salary Schedule Freeze
2007-2008	3%		
2008-2009	3%		
2009-2010			X
2010-2011		\$250/\$125	X
2011-2012		\$250/\$125	X
2012-2013		\$250/\$125	X
2013-2014	1%		
2014-2015			X
2015-2016	1%		
2016-2017	1%		
2017-2018	1.5%		
2018-2019	1.5%		
2019-2020	1%		
2020-2021			X

* \$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 3.4

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%		
2020-2021	NA			X

Student Assistants

FY	Wage	Wage Freeze
2006-2007	\$6.95	
2007-2008	\$7.15	
2008-2009	\$7.40	
2009-2010	\$7.40	X
2010-2011	\$7.40	X
2011-2012	\$7.40	X
2012-2013	\$7.40	X
2013-2014	\$7.40	X
2014-2015	\$8.15	
2015-2016	\$8.50	
2016-2017	\$8.90	
2017-2018	\$9.25	
2018-2019	\$9.45	
2019-2020	\$9.65	
2020-2021	\$9.87	

Table 3.5

Full-time Faculty

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

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

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

X-Contr. Rate Teaching	EC Rate after max of 6 contact hrs.	X-Contr. Rate Stu. & Info. Serv.	EC Rate after max of 180 hours	Spr/Sum X-Contr. Rate Teaching	EC Rate after max of 6 contact hrs.	Spr/Sum X-Contr. Rate Stu. & Info. Serv.	EC Rate after max of 180 hours	Indep Study - lecture	Indep Study - lecture /lab	Drama (per semester)	Agora (per semester)	Literary Arts Mag.	Club Advisors
\$60.63		\$34.80		\$60.63		\$34.80				\$1,067.00	\$618.00	\$898.00	\$1,010.00
\$62.45		\$35.84		\$62.45		\$35.84				\$1,099.00	\$637.00	\$925.00	\$1,041.00
\$64.32		\$36.92		\$64.32		\$36.92				\$1,132.00	\$656.00	\$953.00	\$1,072.00
\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
\$66.25		\$38.03		\$66.25		\$38.03				\$1,166.00	\$675.00	\$982.00	\$1,104.00
\$66.91		\$38.41		\$66.91		\$38.41				\$1,178.00	\$682.00	\$992.00	\$1,115.00
\$67.58		\$38.79		\$67.58		\$38.79				\$1,189.00	\$689.00	\$1,002.00	\$1,126.00
\$68.26		\$39.18		\$68.26		\$39.18				\$1,201.00	\$695.00	\$1,012.00	\$1,137.00
\$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
\$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
\$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
\$70.33	\$52.04	\$40.37	\$27.49	\$70.33	\$45.47	\$40.37	\$24.03	\$300.00	\$350.00	\$1,263.00	\$730.00	\$1,064.00	\$1,195.00
\$71.03	\$52.56	\$40.77	\$27.76	\$71.03	\$45.92	\$40.77	\$24.27	\$303.00	\$354.00	\$1,276.00	\$737.00	\$1,075.00	\$1,207.00

Table 3.6

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				
	MPERS Defined Contribution	MPERS Defined Benefit	ORP Employed on or before: August 23, 2014	ORP Employed After: August 23, 2014
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%
2020-2021	29.96%	26.25% - 30.16%	26.25% - 30.16%	12%

Table 3.7

As has been the practice over the past few years, during FY20 the organization was analyzed and changes were made in how the college is organized and staffed. Organizational lines of reporting were updated to move the Library and the Whitman Center under the Instructional Area, move the Marketing and Communications Department under Enrollment Management and Student Services, and move Information Systems, Data Processing, Security Services, and the Fitness Center under Administration.

In balancing the budget, numerous additions, cuts and adjustments were made throughout the various cost centers and activities. Despite the fact that the FY21 budget contains new initiatives and, in some cases additional funding, balancing the budget proved to be extremely difficult due to the economic impact of the coronavirus pandemic and the resulting uncertainty of state appropriations and enrollment. While economists speculate that the U.S. economy will be in recovery by the third quarter of this year and that the labor market will recover quicker than previously expected, higher education leaders continue to contemplate the short and long-term effects of the pandemic and the possibility of a “second wave” of cases in the fall or winter. This

uncertainty has limited the college's ability to address all of the needs that currently exist including the ability to add new programs and services.

The budget includes recommended transfers to the General Fund from the Technology Fund (\$100,000), Food Service Fund (\$30,450), the Endowment Fund (\$100,005), and the Maintenance and Replacement Fund (\$474,710). The transfer from the Technology Fund will be used to offset cost that directly support student use of technology. The transfer from the Food Service Fund will be used to offset the cost of institutional scholarships. The Endowment Fund transfer will fund capital outlay purchases and the transfer from the Maintenance and Replacement Fund will be made should the college realize more than a 10 percent cut in State Allocations.

The proposed budget also includes a transfer from the General Fund to the Unexpended Plant Fund of \$1,000,000 to be used to retire the long-term debt associated with the HVAC project. This transfer is made possible due by a projected increase to unrestricted net position resulting from 2019-2020 revenues being greater than expenses. If approved, the transfers will be made following the completion of the 2019-2020 audit.

The College's long-term debt obligation for the HVAC project has an outstanding balance at the close of FY20 of \$12,966,909.95. Interest and principal payments in FY 2020-2021 will total \$1,436,118.51 (See Table 8.2 for the complete payment schedule).

The General Fund does not reflect all of the College's expenditure needs. The Technology Fund and the Maintenance and Replacement Fund must always be considered within this analysis, as should the Millage Maintenance and 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 one more year from Monroe County property taxes. If approved by the Board, the college will ask the Monroe County electorate for a renewal of this 5-year millage (2021-2025) on the November 3, 2020 general election ballot.

Following is a summary of next year's proposed General Fund budget. It is recommended that any additions to the College's unrestricted net position following the 2019-2020 audit be transferred to the Unexpended Plant Fund to be used for payments on the HVAC project loan.

GENERAL FUND REVENUES AND EXPENSES

Table 3.8

			2019-2020 to 2020-2021	
	Budget	Budget	Difference	
Revenue:	2019-2020	2020-2021	\$	%
Tuition & Fees	\$ 7,982,865	\$ 6,734,195	\$ (1,248,670)	-15.64%
Property Taxes	13,703,927	13,822,434	118,507	0.86%
State Appropriation*	5,110,471	4,161,051	(949,420)	-18.58%
Investment Income	90,135	21,000	(69,135)	-76.70%
Other	219,831	182,820	(37,011)	-16.84%
Total	\$ 27,107,229	\$ 24,921,500	\$ (2,185,729)	-8.06%
Expenses:				
Full-time Faculty	\$ 5,208,485	\$ 4,991,364	\$ (217,121)	-4.17%
Extra-contractual Faculty	803,853	834,509	30,656	3.81%
Adjunct Faculty	1,798,922	1,619,451	(179,471)	-9.98%
Faculty Wages	\$ 7,811,260	\$ 7,445,324	\$ (365,936)	-4.68%
Administration	2,629,243	2,576,314	(52,929)	-2.01%
Professional Staff	780,615	745,219	(35,396)	-4.53%
Support Staff	2,552,991	2,484,040	(68,951)	-2.70%
Maintenance	1,002,375	998,864	(3,511)	-0.35%
Student Assistants	249,897	53,816	(196,081)	-78.46%
Opt Out	32,250	27,750	(4,500)	-14.0%
Total Wages	\$ 15,058,631	\$ 14,331,327	\$ (727,304)	-4.83%
Fringe Benefits	7,457,061	7,064,987	(392,074)	-5.26%
Total Wages & Fringes	\$ 22,515,692	\$ 21,396,314	\$ (1,119,378)	-4.97%
Services	1,183,232	1,128,942	(54,290)	-4.59%
Supplies	963,652	896,640	(67,012)	-6.95%
Rent/Utilities/Insurance	1,101,348	1,096,057	(5,291)	-0.48%
Other	917,516	871,200	(46,316)	-5.05%
Capital Outlay	175,789	100,005	(75,784)	-43.11%
Contingency	50,000	137,507	87,507	175.0%
Total Expenses	\$ 26,907,229	\$ 25,626,665	\$ (1,280,564)	-4.76%
Transfers In	-	(705,165)	(705,165)	
Transfers Out	1,200,000	1,000,000	(200,000)	
Total Expenses & Transfers	\$ 28,107,229	\$ 25,921,500	\$ (2,185,729)	-7.78%
Revenue Greater / (Less) Than Expenses & Transfers	\$ (1,000,000)	\$ (1,000,000)		

* 2019-20 and 2020-21 State Appropriations excludes UAAL of \$1,600,000 and \$1,400,000 respectively

REVENUES AND EXPENSES – TOTAL OPERATIONS

(Does Not Include Transfers)

FY	G/F	TECH	M&R	TOTAL
09-10				
Revenues	25,993,591	611,642	45,170	26,650,403
Expenses	24,731,430	564,528	1,200,238	26,496,196
R>E	1,262,161	47,114	(1,155,068)	154,207
10-11				
Revenues	25,747,947	592,123	25,044	26,365,114
Expenses	25,389,072	955,975	669,474	27,014,521
R>E	358,875	(363,852)	(644,430)	(649,407)
11-12				
Revenues	25,499,175	540,941	3,911	26,044,027
Expenses	25,564,224	464,107	299,413	26,327,744
R>E	(65,049)	76,834	(295,502)	(283,717)
12-13				
Revenues	25,842,937	841,486	100,000	26,784,423
Expenses	25,530,584	796,009	292,024	26,618,617
R>E	312,353	45,477	(192,024)	165,806
13-14				
Revenues	26,678,371	930,576	300,000	27,908,947
Expenses	26,138,834	928,593	409,928	27,477,355
R>E	539,537	1,983	(109,928)	431,592
14-15				
Revenues	26,469,039	842,090	600,000	27,911,129
Expenses	25,330,435	806,668	441,903	26,579,006
R>E	1,138,604	35,423	158,097	1,332,123
15-16				
Revenues	25,545,212	1,275,259	504,889	27,325,360
Expenses	24,219,483	1,259,874	894,371	26,373,728
R>E	1,325,729	15,385	(389,482)	951,632
16-17				
Revenues	26,381,098	1,274,172	101,000	27,756,270
Expenses	23,300,934	1,145,259	29,083	24,475,276
R>E	3,080,164	128,913	71,917	3,280,994
17-18				
Revenues	26,818,804	1,220,316	450,000	28,489,120
Expenses	23,807,859	1,152,345	174,230	25,134,434
R>E	3,010,945	67,971	275,770	3,354,686
18-19				
Revenues	26,856,209	1,206,835	150,000	28,213,044
Expenses	24,278,892	821,810	98,716	25,199,418
R>E	2,577,317	385,025	51,284	3,013,626
19-20*				
Revenues	27,107,229	1,176,899	125,000	28,409,128
Expenses	26,907,229	1,556,719	124,485	28,588,433
R>E	200,000	(379,820)	515	(179,305)
20-21*				
Revenues	24,921,500	1,151,352	7,000	26,079,852
Expenses	25,626,665	1,320,845	215,150	27,162,660
R>E	(705,165)	(169,493)	(208,150)	(1,082,808)

*Note: FY 2019-20 and FY 2020-21 are budget amounts

Table 3.9

GENERAL FUND REVENUES BY SOURCE

Revenues	2018-19 Actual	2019-20 Budget	2020-21 Proposed	Increase / (Decrease)	% Change
Tuition & Fees	\$ 7,883,339	\$ 7,982,865	\$ 6,734,195	\$ (1,248,670)	-15.64%
Property Taxes	12,988,218	13,703,927	13,822,434	118,507	0.86%
State Appropriations	5,565,844	5,110,471	4,161,051	(949,420)	-18.58%
Other	418,809	309,966	213,820	(96,146)	-31.02%
Totals:	\$ 26,856,210	\$ 27,107,229	\$ 24,931,500	\$ (2,175,729)	-8.03%

Table 3.10

REVENUE SOURCE BY PERCENTAGE OF TOTAL

Revenues	2018-19 Actual	2019-20 Budget	2020-21 Proposed
Tuition & Fees	29.35%	29.45%	27.01%
Property Taxes	48.36%	50.55%	55.44%
State Appropriations	20.72%	18.85%	16.69%
Other	1.56%	1.14%	0.86%
	100.00%	100.00%	100.00%

Table 3.11

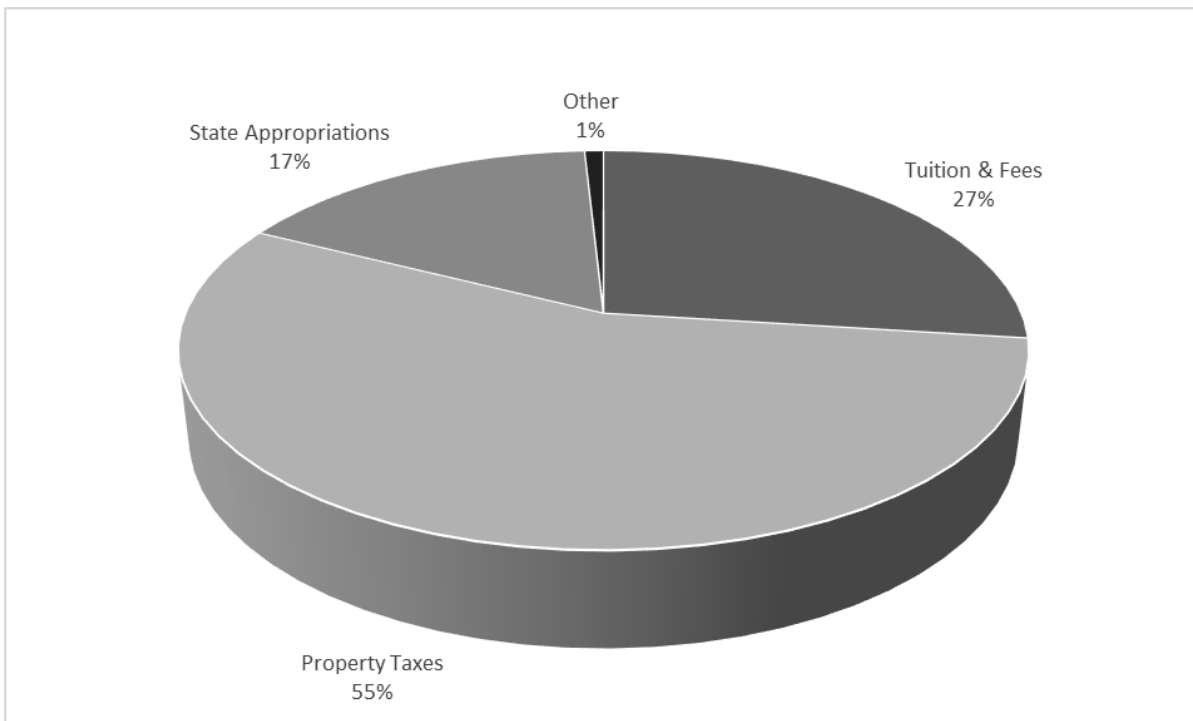


Figure 3.1

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

GENERAL FUND REVENUE HISTORY

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
2018-19	7,883,339	12,988,218	5,565,844	418,809	26,856,210
2017-18	8,224,631	12,581,734	5,660,614	351,824	26,818,804
2016-17	8,577,606	12,356,491	5,199,535	247,466	26,381,098
2015-16	8,414,300	12,317,196	4,609,457	204,260	25,545,212
2014-15*	8,767,177	11,968,333	5,533,326	200,203	26,469,039
2013-14	9,408,614	12,025,044	4,970,813	273,900	26,678,371
2012-13	9,402,222	11,672,059	4,525,314	243,342	25,842,937
2011-12	9,015,089	12,134,618	4,094,000	255,468	25,499,175
2010-11	8,866,987	12,474,876	4,143,881	262,203	25,747,947
2009-10	8,388,824	13,234,336	4,143,868	226,562	25,993,590
2008-09	7,060,488	13,698,173	4,143,880	347,651	25,250,192
2007-08	6,445,359	13,468,676	4,418,900	621,854	24,954,789
2006-07	5,895,887	12,864,794	3,313,500	731,191	22,805,372
2005-06	5,415,485	12,259,020	3,922,100	561,923	22,158,528
2004-05	5,063,807	11,684,119	4,049,700	375,498	21,173,124
2003-04	4,582,859	11,244,481	3,855,100	234,846	19,917,286
2002-03	4,113,045	10,939,319	4,305,891	320,728	19,678,983
2001-02	3,959,052	10,518,389	4,462,223	365,696	19,305,360
2000-01	3,537,634	10,037,409	4,378,640	524,321	18,478,004
1999-00	3,482,756	9,838,512	4,008,744	690,032	18,020,044
1998-99	3,330,164	9,390,077	3,664,952	512,131	16,897,324
1997-98	3,166,654	8,970,521	3,534,573	528,791	16,200,539
1996-97	3,058,341	8,588,273	3,279,142	482,700	15,408,456
1995-96	2,942,789	8,337,066	3,015,192	402,986	14,698,033
1994-95	2,791,235	7,767,911	2,731,000	351,262	13,641,408
1993-94	2,698,031	7,830,308	2,644,900	270,001	13,443,240
1992-93	2,510,835	7,520,854	2,587,259	311,086	12,930,034
1991-92	2,145,950	7,387,254	2,736,148	311,018	12,580,370
1990-91	1,753,745	6,981,544	2,270,675	357,039	11,363,003
1989-90	1,591,282	6,542,416	2,225,700	382,311	10,741,709
1988-89	1,369,865	6,256,248	2,019,175	340,416	9,985,704
1987-88	1,347,578	5,992,466	1,953,975	323,377	9,617,396
1986-87	1,183,986	5,598,548	1,836,250	320,093	8,938,877
1985-86	1,117,012	5,041,087	1,705,050	291,367	8,154,516
1984-85	1,163,861	4,803,871	1,556,300	333,636	7,857,668
1983-84	1,144,236	4,562,125	1,429,808	295,697	7,431,866

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
1982-83	1,121,179	4,362,457	1,276,986	253,276	7,013,898
1981-82	999,211	4,079,066	1,275,459	169,912	6,523,648
1980-81	904,561	3,525,398	1,310,328	168,712	5,908,999
1979-80	719,369	1,765,876	1,409,572	215,004	4,109,821
1978-79	665,305	1,562,838	1,284,003	256,334	3,768,480
1977-78	681,461	1,390,090	1,155,665	292,595	3,519,811
1976-77	687,093	1,345,478	1,051,277	221,011	3,304,859
1975-76	621,828	1,235,818	949,375	219,897	3,026,918
1974-75	500,506	1,114,439	912,957	255,300	2,783,202
1973-74	469,913	950,770	788,909	172,428	2,382,020
1972-73	496,357	838,848	727,846	113,479	2,176,530
1971-72	507,539	676,094	732,664	209,763	2,126,060
1970-71	496,315	594,877	672,752	91,445	1,855,389
1969-70	469,577	535,224	750,670	100,547	1,856,018
1968-69	401,282	506,647	420,199	91,922	1,420,050
1967-68	222,192	482,652	269,865	51,320	1,026,029
1966-67	78,547	468,322	108,160	53,267	708,296
1965-66	- 0 -	467,040	- 0 -	17,319	484,359
1964-65	- 0 -	421,410	- 0 -	- 0 -	421,410

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

Table 3.12

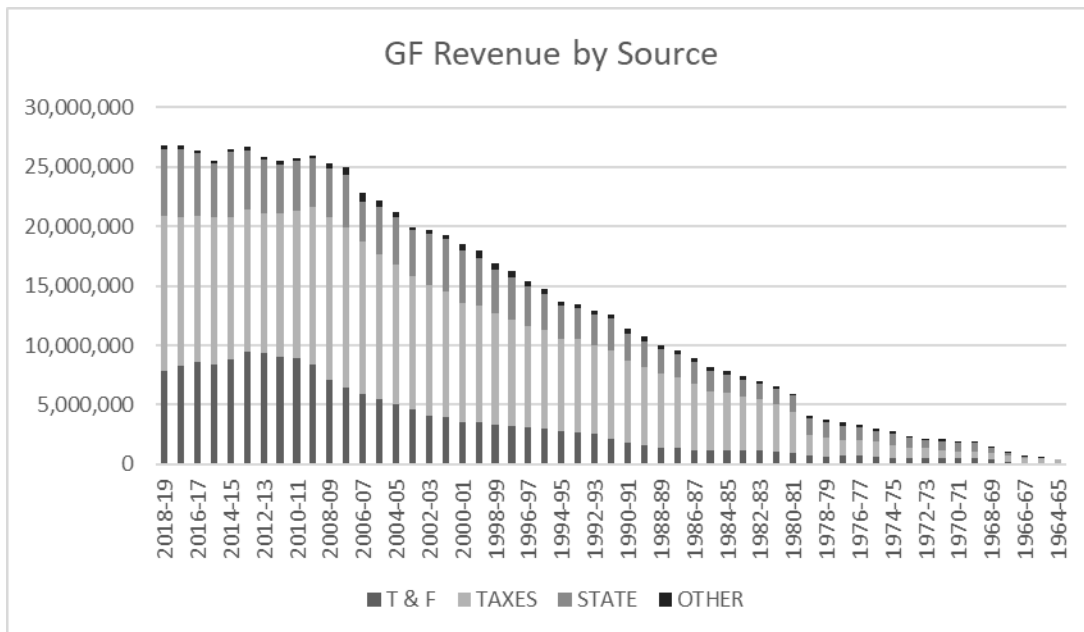


Figure 3.2

GENERAL FUND REVENUES

Tuition and Fees

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

The three academic semesters in the College's next fiscal year are Fall 2020, Winter 2021, and Summer 2021.

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 23, 2020, the Board voted unanimously to increase Monroe County resident tuition by 2.00 percent per billable contact hour and increase out-of-county tuition by 2.00 percent and out-of-state tuition by 2.00 percent.

A tuition and fee revenue amount of \$6,734,195 is being projected for next year's budget. This represents a decrease of \$1,248,670 or -15.64 percent as compared to the current year's budget. When compared to 2019-2020 projected tuition and fee revenue, this is a \$288,636 decrease that equates to a -4.29 percent decrease over the current year. The business office is projecting a 4 percent decrease in billable contact hours in 2020-2021.

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 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%)
Fall 2020	\$114.50 (+\$2.25 = 2.0%)	\$203.49 (+\$3.99 = 2.0%)	\$226.44 (+\$4.44 = 2.0%)

*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 2020-2021 budget, state appropriations represent 16.69 percent of total General Fund revenues, down from FY 2019-2020 (2.16 percent). While MCCC may never see a return to the level reached in FY 2000-2001, the FY 2020-2021 anticipated decrease in state appropriations dramatically affects the general fund budget (total decrease of \$949,420) and may signal an ever-increasing threat to the state's ability and commitment to fund higher education.

At the time of preparing this proposed budget, State funding for community colleges has not been finalized. The Consensus Revenue Estimating Conference held in May reported that the state's General Fund will see a \$2 billion drop in tax revenue while the School Aid Fund will experience a nearly \$1.2 billion decrease in revenue from the 2019 budget (Detroit News, May 15, 2020). The shortfall is requiring the Governor and Senate to make budget cuts before the end of September (end of the state's fiscal year). While the precise cuts to education have not been announced, it has been hypothesized that community colleges will see a 10 percent negative supplemental this year and that the FY 2020-2021 budget will be built using the reduced FY 2019-2020 appropriation adding an additional 10 percent reduction. The proposed budget includes the outlined assumption in the calculations for college's 2020-2021 State Appropriations.

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

The UAAL Rate Stabilization funds were removed from the General Fund in 2016-2017 and are now recorded in the Retirement Designated Fund. The anticipated UAAL revenues and expenditures allocation for 2020-2021 is \$1.4 million. The UAAL Rate Stabilization Rates for the College were \$589,099 in 2013-2014, \$997,337 in 2014-2015, \$1,360,249 in 2015-2016, \$1,450,164 in 2016-2017, \$1,618,975 in 2017-2018, \$1,437,376 in 2018-2019, and projected to be \$1.45 million in 2019-2020 and \$1.4 million in 2020-2021.

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 exceeds the rate of inflation. The current millage rate for the College is 2.1794 mills (since 2005), and the 2.25 millage rate can only be reinstated by a vote of the Monroe County electorate.

In 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 2020-2021 fiscal year, a slight increase in property tax revenues is projected. The budget includes a .86 percent increase (\$118,507) for property tax revenues. The projected 2020-2021 property tax revenue includes the city of Monroe/DTE Monroe Power Plant adjustment as well as the tax adjustment for Republic Services in Erie Township (FY 2019-2020 refund totaling \$111,367.64 operating millage and \$43,435.12 maintenance and improvement millage) but does not include an adjustment for the Frenchtown Township/DTE Fermi II appeal as that has not yet been settled.

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 was seeking a \$283 million reduction in its Monroe Power Plant property taxes. Following negotiations, the city of Monroe and DTE signed a Consent Agreement regarding the Monroe Power Plant tax appeal in May 2020. The terms of that agreement and the resulting effect on MCCC property tax revenues is illustrated in the following table:

YEAR	ROLL TAXABLE VALUE	Consent Agreement Taxable Value	YR-Over-YR Percent Change	Total Percent Change	GENERAL FUND MILLAGE RATE	ROLL TAX	Consent Agreement Roll Tax	REFUND
2018	503,876,075				2.1794	1,098,148		-
2019	516,637,332	482,100,000	-4.32%	-4.32%	2.1794	1,125,959	1,050,689	(75,271.78)
2020		461,121,331	-10.75%	-8.49%	2.1794		1,004,968	
2021		433,138,415	-6.07%	-14.04%	2.1794		943,982	
2022		421,138,412	-2.77%	-16.42%	2.1794		917,829	
2023		385,138,405	-8.55%	-23.56%	2.1794		839,371	
2024		361,138,399	-6.23%	-28.33%	2.1794		787,065	
2025		361,138,399	0.00%	-28.33%	2.1794		787,065	

Table 3.14

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. Frenchtown Township and DTE are currently in negotiations regarding the tax appeal. The potential impact to the general fund of a taxable value adjustment for the Fermi II plant is highlighted in the following table:

YEAR	ROLL TAXABLE VALUE	Reduction Percent Change	OFFER FOR FRENCHTOWN TAXABLE VALUE	TAXABLE VALUE DIFFERENCE	GENERAL FUND MILLAGE RATE	ROLL TAX	POSSIBLE REFUND
2018	404,344,600				2.1794%	881,229	
2018	404,344,600	5.00%	384,127,370	(20,217,230)	2.1794%	837,167	(44,061)
2018	404,344,600	10.00%	363,910,140	(40,434,460)	2.1794%	793,106	(88,123)
2018	404,344,600	55.00%	181,955,070	(222,389,530)	2.1794%	396,553	(484,676)
2019	409,793,600				2.1794%	893,104	
2019	409,793,600	5.00%	389,303,920	(20,489,680)	2.1794%	848,449	(44,655)
2019	409,793,600	10.00%	368,814,240	(40,979,360)	2.1794%	803,794	(89,310)
2019	409,793,600	55.00%	184,407,120	(225,386,480)	2.1794%	401,897	(491,207)
2020	389,303,920	5.00%	369,838,724			806,027	
2020	368,814,240	10.00%	331,932,816			723,414	
2020	184,407,120						

Table 3.15

Other Revenue

The 2020-2021 budget includes a 34.24 percent decrease (\$106,146) in Other Revenue. As can be seen below, the decrease is due primarily to an anticipated decline in investment income and rent of facilities and land. The anticipated decrease in rent is a result of facility usage restrictions caused by the pandemic and continuing construction on campus.

Other Revenue represents revenue generated by the following activities:

Other Revenue:	2019-20	2020-21	Variance
Grant Reimbursements	-	-	-
Investment Income	90,135	21,000	(69,135)
Indirect Cost Recoveries	28,000	28,000	-
Culinary Sales	13,000	7,000	(6,000)
Non-Tuition Fees and Fines	28,800	28,800	-
Rent of Facilities and Land	139,320	109,320	(30,000)
Alumni Dues and Events	6,500	6,000	(500)
Other Events and Workshops	3,600	3,100	(500)
Bookstore Scholarship	(10,000)	(10,000)	-
Miscellaneous	10,611	10,600	(11)
	309,966	203,820	(106,146)

Table 3.16

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

Other Revenue	History			
	2018-2019 Actuals	2017-2018 Actuals	2016-2017 Actuals	2015-2016 Actuals
Indirect Cost Recovery	23,467	38,044	19,728	35,144
Interest	186,244	94,557	11,115	3,615
Culinary Sales	11,818	13,638	13,019	22,610
Fines, Fees & Charges	37,860	28,899	6,846	4,144
Rent	137,319	150,605	178,092	110,393
Alumni Dues & Events	9,251	7,258	9,740	8,375
Student Government & Events	3,978	7,412	8,188	6,662
Miscellaneous Revenue	17,657	23,079	8,467	21,417
TOTAL	427,593	363,492	255,195	212,360

Table 3.17

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 2017-18	Actual 2018-19	Budget 2019-20	Proposed 2020-21	19-20 to 20-21 \$	Difference %
Expenses						
Instruction	\$ 10,393,030	\$ 10,516,107	\$ 11,769,408	\$ 11,084,931	\$ (684,477)	-5.82%
Information Technology	1,003,673	1,179,534	1,293,764	1,331,825	38,061	2.94%
Public Service	191,836	210,083	210,006	171,478	(38,528)	-18.35%
Instructional Support	3,353,671	3,591,387	3,570,561	3,278,915	(291,646)	-8.17%
Student Services	2,639,613	2,700,669	2,961,543	2,696,511	(265,032)	-8.95%
Institutional Administration	3,118,286	3,031,952	3,460,309	3,461,732	1,423	0.04%
Physical Plant Operations	3,107,751	3,049,160	3,641,638	3,601,273	(40,365)	-1.11%
Total Expenses	\$ 23,807,859	\$ 24,278,892	\$ 26,907,229	\$ 25,626,665	\$ (1,280,564)	-4.76%
Transfer from Endowment Fund	\$ -	\$ -	\$ -	\$ (100,005)	\$ (100,005)	
Transfer from Technology Fund	\$ -	\$ -	\$ -	\$ (100,000)	\$ (100,000)	
Transfer from Auxiliary Fund	\$ -	\$ -	\$ -	\$ (30,450)	\$ (30,450)	
Transfer from M&R Fund	\$ -	\$ -	\$ (75,272)	\$ (474,710)	\$ (399,438)	
Transfer to Unexpended Fund	1,624,000	861,945	1,690,000	1,000,000	(690,000)	
Transfers to Retirement Fund	-	225,000	-	-	-	
Transfers to M&R Fund	-	500,000	500,000	-	(500,000)	
Total Transfers to and (from) funds	\$ 1,624,000	\$ 1,586,945	\$ 2,114,728	\$ 294,835	\$ (1,819,893)	
Total Expenses and Transfers	\$ 25,431,859	\$ 25,865,837	\$ 29,021,957	\$ 25,921,500	\$ (3,100,457)	-10.68%

Table 3.18

PERCENTAGE OF TOTAL EXPENSES

	Actual	Budget	Proposed
	2018-19	2019-20	2020-21
Instruction	43.31%	43.74%	43.26%
Information Technology	4.86%	4.81%	5.20%
Public Service	0.87%	0.78%	0.67%
Instructional Support	14.79%	13.27%	12.79%
Student Services	11.12%	11.01%	10.52%
Institutional Administration	12.49%	12.86%	13.51%
Physical Plant Operations	12.56%	13.53%	14.05%
Total	100.00%	100.00%	100.00%

Table 3.19

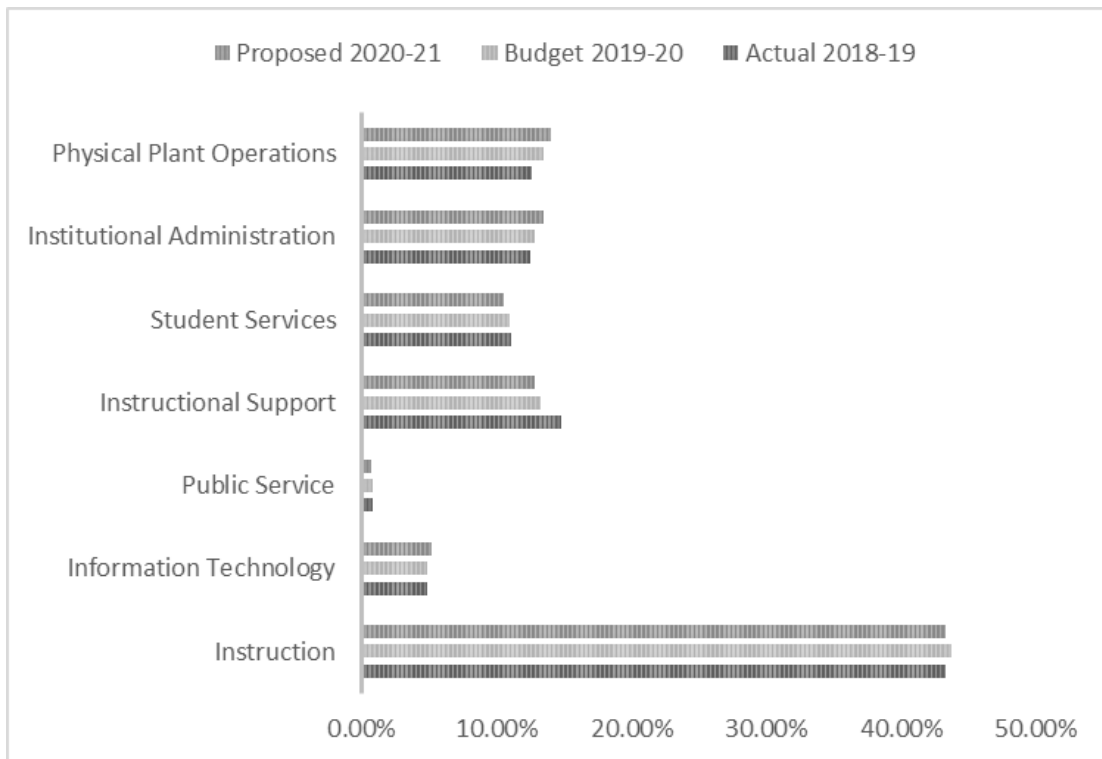


Figure 3.3

**GENERAL FUND
EXPENSES BY CATEGORY**

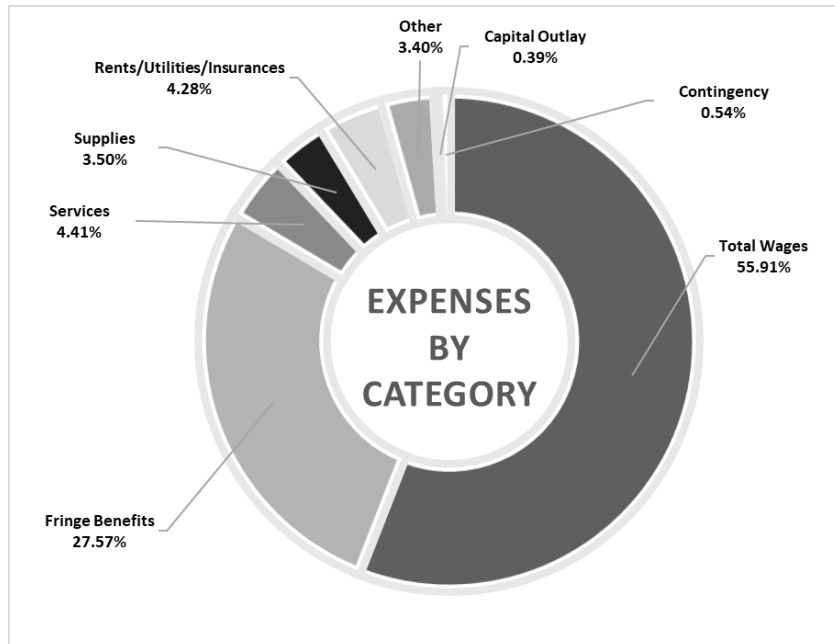
Expenses	Actual 2018-19	Budget 2019-20	Budget 2020-21	19-20 to 20-21 Difference	
				\$	%
Full-time Faculty	\$ 4,849,908	\$ 5,208,485	\$ 4,991,364	\$ (217,121)	-4.17%
Extra-contractual Faculty	773,333	803,853	834,509	30,656	3.81%
Adjunct Faculty	1,478,246	1,798,922	1,619,451	(179,471)	-9.98%
Faculty Wages	\$ 7,101,487	\$ 7,811,260	\$ 7,445,324	\$ (365,936)	-4.68%
Administration	2,622,132	2,629,243	2,576,314	(52,929)	-2.01%
Professional	710,116	780,615	745,219	(35,396)	-4.53%
Support Staff	2,356,390	2,552,991	2,484,040	(68,951)	-2.70%
Maintenance	922,794	1,002,375	998,864	(3,511)	-0.35%
Student Assistants	237,588	249,897	53,816	(196,081)	-78.46%
Opt Out	33,839	32,250	27,750	(4,500)	-13.95%
Total Wages	\$ 13,984,346	\$ 15,058,631	\$ 14,331,327	\$ (727,304)	-4.83%
Fringe Benefits	6,778,776	7,457,061	7,064,987	(392,074)	-5.26%
Total Wages & Fringes	\$ 20,763,122	\$ 22,515,692	\$ 21,396,314	\$ (1,119,378)	-4.97%
Services	1,033,137	1,183,232	1,128,942	(54,290)	-4.59%
Supplies	808,252	963,652	896,640	(67,012)	-6.95%
Rents/Utilities/Insurances	796,577	1,101,348	1,096,057	(5,291)	-0.48%
Other	692,852	917,516	871,200	(46,316)	-5.05%
Capital Outlay	184,952	175,789	100,005	(75,784)	-43.11%
Contingency	-	50,000	137,507	87,507	175.01%
Total Expenses	\$ 24,278,892	\$ 26,907,229	\$ 25,626,665	\$ (1,280,564)	-4.76%
Net Transfers	1,586,945	2,114,728	294,835	(1,819,893)	
Total Expenses and Transfers	\$ 25,865,837	\$ 29,021,957	\$ 25,921,500	\$ (3,100,457)	-10.68%

Table 3.20

EXPENSES BY CATEGORY – PERCENTAGE OF TOTAL

	Actual	Budget	Budget
	2018-19	2019-20	2020-21
Full-time Faculty	19.98%	19.36%	19.48%
Extra-contractual Faculty	3.19%	2.99%	3.26%
Adjunct Faculty	6.09%	6.69%	6.32%
Total Faculty	29.25%	29.03%	29.05%
Administration	10.80%	9.77%	10.05%
Professional	2.92%	2.90%	2.91%
Support Staff	9.71%	9.49%	9.69%
Maintenance	3.80%	3.73%	3.90%
Student Assistants	0.98%	0.93%	0.21%
Opt Out	0.14%	0.12%	0.11%
Total Wages	57.60%	55.97%	55.92%
Fringe Benefits	27.92%	27.71%	27.57%
Total Wages & Fringes	85.52%	83.68%	83.49%
Services	4.26%	4.40%	4.41%
Supplies	3.33%	3.58%	3.50%
Rents/Utilities/Insurances	3.28%	4.09%	4.28%
Other	2.85%	3.41%	3.40%
Capital Outlay	0.76%	0.65%	0.39%
Contingency	0.00%	0.19%	0.54%
Total Expenses	100.00%	100.00%	100.00%

Table 3.21 (above); Figure 3.4 (below)



TRANSFERS FROM THE GENERAL FUND

TRANSFERS FROM THE GENERAL FUND TO/(FROM):								
FY	Retirement Fund	Designated Fund	Auxiliary Fund	Restricted Fund	Endowment Fund	M & R Fund	Unexpended Plant Fund	Total Transfers
96-97		\$ 100,000		\$ 74,291		\$ 500,000		\$ 674,291
97-98		445,000		20,765		800,000		1,265,765
98-99				17,399	500,000	1,500,000		2,017,399
99-00				19,698		2,111,000		2,130,698
00-01				15,967		1,000,000		1,015,967
01-02		1,000,000		18,091				1,018,091
02-03				19,950		1,000,000	1,000,000	2,019,950
03-04				17,560		3,700,000		3,717,560
04-05				21,954				21,954
05-06				25,000		1,000,000		1,025,000
06-07				25,134				25,134
07-08		1,000,000		19,667				1,019,667
08-09				(17,002)		1,000,000		982,998
09-10				1,114				1,114
10-11				686				686
11-12				15,778	(45,000)			(29,222)
12-13			(215,000)	1,234			4,371,685	4,157,919
13-14				547				547
14-15			(20,286)	644				(19,642)
15-16				\$ 694		\$ 441,488	\$ 858,245	\$ 1,300,427
16-17					(24,000)		1,480,000	\$ 1,456,000
17-18							1,624,000	\$ 1,624,000
18-19	225,000					500,000	861,945	\$ 1,586,945
Total	\$ 225,000	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 431,000	\$13,552,488	\$10,195,875	\$ 27,013,247
BUDGETED/APPROVED TRANSFERS FROM THE GENERAL FUND TO/(FROM):								
19-20						424,728	1,690,000	2,114,728
20-21		(100,000)	(30,450)		(100,005)	(474,710)	1,000,000	294,835
Total	\$ 225,000	\$ 2,445,000	\$ (265,736)	\$ 299,170	\$ 330,995	\$13,502,506	\$12,885,875	\$ 29,422,811

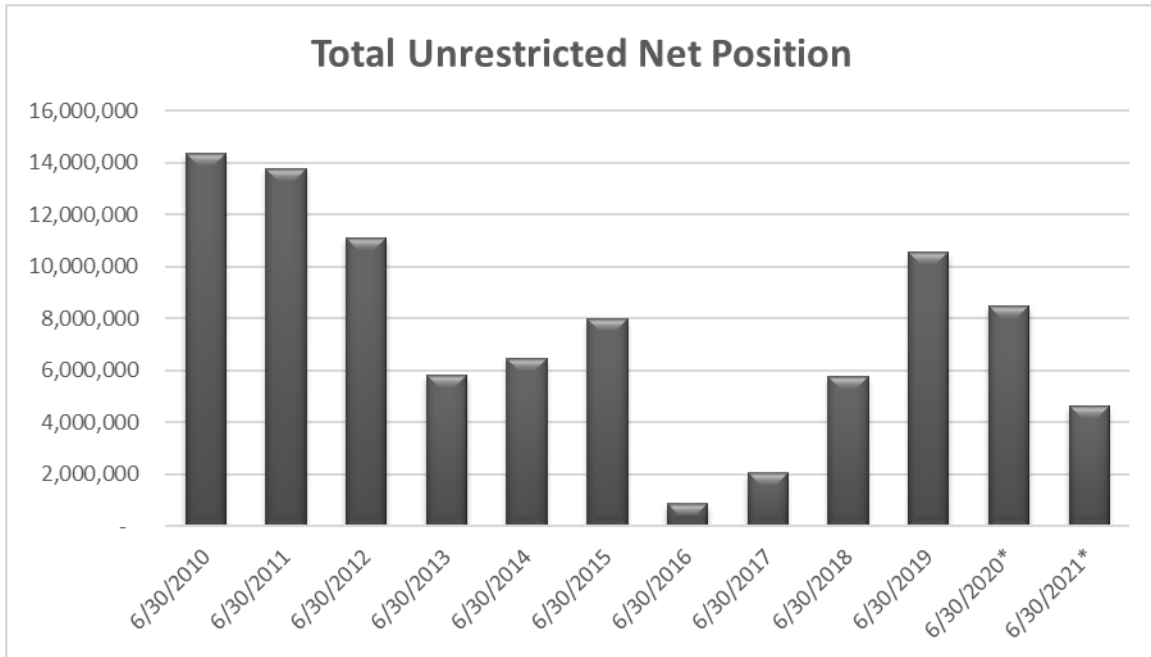
Table 3.22

UNRESTRICTED NET POSITION

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

UNRESTRICTED NET POSITION	6/30/2016 Actual	6/30/2017 Actual	6/30/2018 Actual	6/30/2019 Actual	6/30/2020 Projected	6/30/2021 Projected
Designations for Unrestricted Net Position:						
Working Capital	6,184,234	5,050,000	5,050,000	5,050,000	5,050,000	5,050,000
Contingencies	-	2,758,398	4,145,343	5,135,715	4,442,367	3,442,367
Technology Equipment	250,024	378,936	446,907	831,933	831,933	562,440
Auxiliary Activities	1,264,204	1,381,123	1,473,081	1,530,452	1,432,952	1,426,952
Student Loans	19,173	18,177	18,217	18,237	18,237	18,257
Quasi-Endowment	9,667	273,352	275,462	278,809	282,444	185,439
HVAC (Long-term Debt)	(7,299,580)	(13,036,407)	(13,628,873)	(13,277,385)	(11,995,732)	(11,438,747)
Major Maintenance and Renovation	446,097	531,392	820,507	1,385,841	1,810,569	1,142,459
Millage Maintenance and Renovation	-	4,683,844	7,156,653	9,594,179	6,631,346	4,228,839
Undesignated	-	-	-	-	-	-
Unrestricted Net Position without Pension Liability	873,818	2,038,815	5,757,298	10,547,781	8,504,116	4,618,006
MPSERS Net Pension Liability (Retirement)	(29,343,944)	(29,915,337)	(29,761,286)	(30,651,495)	(30,651,495)	(30,451,495)
MPSERS Net OPEB Liability (Health-Care Ret)	-	-	(11,458,191)	(11,018,223)	(11,018,223)	(10,818,223)
Total Unrestricted Net Position	(28,470,126)	(27,876,522)	(35,462,179)	(31,121,937)	(33,165,602)	(36,651,712)

Table 3.23



*Projected

Figure 3.5

COMPOSITE FINANCIAL INDICATOR SCORE (CFI)

The CFI methodology is used by the Higher Learning Commission (HLC) as a gauge of member institution's financial health. The score is calculated using four key financial ratios, assigning a strength factor to each based on a common scale and assigning a weight factor that allows weaknesses in some ratios to be quantitatively offset by strengths in others. The CFI measures all financial resources of the institution; therefore, The Foundation at MCCC and the Millage Maintenance and 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
Primary Reserve Ratio	0.422	3.174	0.35	1.11
Net Operating Revenue Ratio	0.104	8.040	0.10	0.80
Return on Net Assets Ratio	0.067	3.350	0.20	0.67
Viability Ratio	1.136	2.724	0.35	0.95
CFI Score	1.730	17.29	1.00	3.53

Table 3.24

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				
	2019	2018	2019	2018	2017	2016	2015
Primary Reserve Ratio	0.42	0.21	1.11	0.79	0.49	0.34	0.93
Net Operating Revenue Ratio	0.70	0.10	0.80	1.00	1.00	(0.06)	(0.06)
Return on Net Assets Ratio	0.36	0.17	0.67	1.28	1.10	(0.08)	0.02
Viability Ratio	0.33	0.15	0.95	0.58	0.34	0.23	3.50
CFI	1.81	0.63	3.53	3.65	2.93	0.43	4.39

Table 3.25

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.

THREE-YEAR FORECAST

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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Approved	Proposed	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Revenues					
Tuition & Fees	\$ 7,982,865	\$ 6,734,195	\$ 6,699,514	\$ 6,665,011	\$ 6,630,687
Property Tax	13,703,927	13,822,434	13,960,658	14,100,265	14,241,268
State Appropriation	5,110,471	4,161,051	4,587,409	5,060,666	5,096,483
Other	309,966	203,820	222,102	206,014	206,476
Total Revenues	27,107,229	24,921,500	25,469,683	26,031,956	26,174,914
Expenses					
Salaries	15,058,631	14,331,327	14,381,779	14,382,322	14,382,871
Fringe Benefits	7,457,061	7,064,987	7,149,553	7,210,298	7,272,318
Services	1,183,232	1,128,942	1,151,521	1,151,521	1,151,521
Supplies	963,652	896,640	914,573	914,573	914,573
Rents/Utilities/Insurances	1,101,348	1,096,057	1,150,860	1,173,877	1,197,355
Other	917,516	871,200	888,624	888,624	888,624
Capital Outlay	175,789	100,005	50,003	50,003	50,003
Contingency	50,000	137,507	50,190	50,190	50,190
Total Expenses	26,907,229	25,626,665	25,737,102	25,821,408	25,907,454
Revenues over/(under) Expenses	200,000	(705,165)	(267,419)	210,548	267,460
Transfers					
Transfer to/from Technology (20) Fund	0	(100,000)	(100,000)	(100,000)	(100,000)
Transfer to/from Auxiliary (33) Fund	0	(30,450)	(30,450)	(30,450)	(30,450)
Transfer to/from Endowment (61) Fund	0	(100,005)	0	0	0
Transfer to/from Unexpended (71) Fund	1,690,000	1,000,000	1,236,075	1,236,075	1,236,075
Transfer to/from M&R (80) Fund	424,728	(474,710)	0	0	0
Total Transfers	2,114,728	294,835	1,105,625	1,105,625	1,105,625
Net Increase/(Decrease)	(1,914,728)	(1,000,000)	(1,373,044)	(895,077)	(838,165)
Beginning Fund Balance	10,185,716	9,492,367	9,242,367	8,619,324	8,474,247
Previous Year Revenues over Expenses	1,221,379	750,000	750,000	750,000	750,000
Ending Fund Balance	9,492,367	9,242,367	8,619,324	8,474,247	8,386,082

Table 3.26

The forecast as presented is built upon the following assumptions:

- Billable Contact Hours (as calculated based upon actual tuition revenue) – 1.5 percent decrease projected each year (2021-22, 2022-23, 2023-24)
- Tuition Increase – 2 percent increase projected each year (2021-22, 2022-23, 2023-24)
- Property Tax Increase – 1 percent increase projected each year (2021-22, 2022-23, 2023-24)
- State Aid Increase – 11 percent increase projected in 2021-22 and 2022-23; .75 percent increase projected in 2023-24
- Average Salary Increase – 0 percent increase projected each year (2021-22, 2022-23, 2023-24)
- Health Care Hard Cap Rate – 3.3 percent increase projected in 2021-22; 2.5 percent increase projected in 2022-23, 2023-24
- Actual Revenues over Expenses as Compared to Budget - \$750,00 each year (2021-22, 2022-23, 2023-24)

RENOVATION PROJECTS

The 2020-2021 General Fund budget includes funding for the following renovation projects:

Fund	Cost Center	Number	Description	2020-2021 Budget Request
01	7200	5379000	2 CLRC Classrooms	54,600.00
TOTAL GENERAL FUND RENOVATION				54,600.00

Table 3.27

REQUESTED CAPITAL OUTLAY

The 2020-2021 General Fund budget includes funding for capital outlay purchases as listed below.

Fund	Cost Center	Number	Description	2020-2021 Budget Request
01	1150	5810000	Leica ICC50W microscope camera from Ward Scientific (Biology)	\$ 2,350
01	1150	5810000	Millikan Oil Drop Apparatus from Pasco (Physics)	\$ 12,360
01	1150	5810000	Vacuum pump for Rotavapor (Chemistry)	\$ 1,600
01	1260	5810000	Alto-Sham Combi-Oven (Culinary)	\$ 25,000
01	1300	5810000	Bridge Crane for T-171 (CTC Receiving Area)	\$ 25,000
TOTAL INSTRUCTION				\$ 66,310
1	7500	5870000	2020 Ford Interceptor – Base Utility SUV (Security)	\$ 33,695
TOTAL SECURITY				\$ 33,695
GRAND TOTAL CAPITAL OUTLAY				\$ 100,005

Table 3.28

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, 2018, the MPSERS (Non-University Plan) net pension liability was over \$28.55 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, 2018, the MPSERS net OPEB liability was over \$7.66 billion.

BACK-UP INFORMATION
2020-2021 BUDGET
RETIREMENT DESIGNATED FUND

	ACTUAL 2018-2019	PROJECTED 2019-2020	BUDGET 2020-2021
Revenue:			
UAAL Rate Stabilization	\$ 1,437,376	\$ 1,450,000	\$ 1,400,000
	\$ 1,437,376	\$ 1,450,000	\$ 1,400,000
Instruction	945,777	700,000	489,650
Information Technology	91,193	100,000	56,080
Public Services	17,054	20,000	7,030
Instructional Support	256,528	150,000	134,850
Student Services	201,019	180,000	104,940
Institutional Administration	350,555	200,000	110,970
Physical Plant	181,506	100,000	96,480
Expense	\$ 2,043,631	\$ 1,450,000	\$ 1,000,000
Revenue Greater / (Less) Than Expenses	\$ (606,255)	\$ -	\$ 400,000
Transfer from General Fund	225,000	-	-
Transfer to Unexpended Fund	-	(68,986)	-
Total Transfers In/(Out)	\$ 225,000	\$ (68,986)	\$ -
Revenue Greater / (Less) Than Expenses & Transfers	\$ (381,255)	\$ (68,986)	\$ 400,000
Beginning Net Position	(41,219,477)	(41,600,732)	(41,669,718)
Ending Net Position	\$ (41,600,732)	\$ (41,669,718)	\$ (41,269,718)

Table 4.1

CHAPTER 5

DESIGNATED FUND

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

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

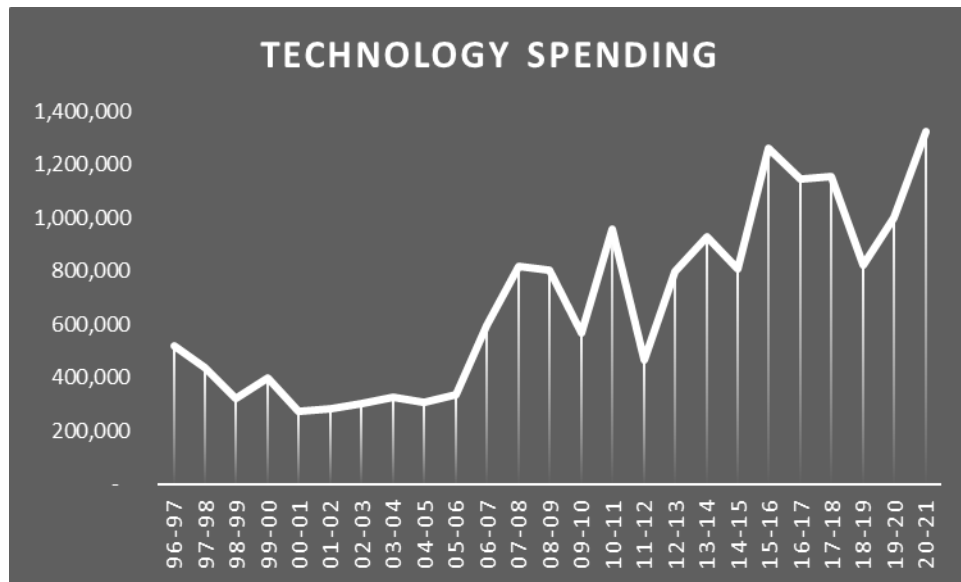


Figure 5.1

**Designated Fund
FINANCIAL HISTORY**

	FY	Revenues	Expenses	Over (Under)	Transfers	Over (Under)	Cumulative Balance (Fund Balance)
1	96-97	203,668	519,336	(315,668)	700,000	384,332	384,332
2	97-98	208,996	436,535	(227,539)	445,000	217,461	601,793
3	98-99	198,549	322,999	(124,450)	-	(124,450)	477,343
4	99-00	188,181	396,728	(208,547)	-	(208,547)	268,796
5	00-01	178,777	274,180	(95,403)	-	(95,403)	173,393
6	01-02	271,436	282,594	(11,158)	1,000,000	988,842	1,162,235
7	02-03	300,468	301,479	(1,011)	-	(1,011)	1,161,224
8	03-04	294,345	325,147	(30,802)	-	(30,802)	1,130,422
9	04-05	317,418	305,447	11,971	-	11,971	1,142,393
10	05-06	337,424	333,817	3,607	-	3,607	1,146,000
11	06-07	346,129	593,874	(247,745)	-	(247,745)	898,255
12	07-08	527,025	817,942	(290,917)	1,000,000	709,083	1,607,338
13	08-09	524,590	802,268	(277,678)	(138,000)	(415,678)	1,191,660
14	09-10	611,642	564,528	47,114	-	47,114	1,238,774
15	10-11	592,123	955,975	(363,852)	-	(363,852)	874,921
16	11-12	540,940	464,107	76,833	(155,000)	(78,167)	796,755
17	12-13	841,486	796,009	45,477	(645,000)	(599,523)	197,232
18	13-14	930,576	928,593	1,983	-	1,983	199,215
19	14-15	842,090	806,667	35,423	-	35,423	234,638
20	15-16	1,275,259	1,259,874	15,385	-	15,385	250,024
21	16-17	1,274,172	1,145,259	128,913	-	128,913	378,936
22	17-18	1,220,316	1,152,345	67,971	-	67,971	446,907
23	18-19	1,206,835	821,810	385,025	-	385,025	831,933
Projected	19-20	1,000,000	1,000,000	-	-	-	831,933
Proposed	20-21	1,151,352	1,320,845	(169,493)	(100,000)	(269,493)	562,440

Note: \$3.00/credit hour fee for first 5 years
 \$4.00/credit hour fee beginning fall 2001
 \$6.00/credit hour fee beginning fall 2007
 \$6.00/billable contact hour beginning fall 2009
 \$10.00/billable contact hour beginning fall 2012
 \$12.00/billable contact hour beginning fall 2013
 \$20.00/billable contact hour beginning fall 2015
 \$25.00/billable contact hour beginning fall 2020

Table 5.1

BACK-UP INFORMATION
2020-2021 BUDGET

DESIGNATED FUND
Institutional Technology Fund Budget

	ACTUAL	PROJECTED	BUDGET
	2018-2019	2019-2020	2020-2021
Revenue:			
Student Fees	\$ 1,171,287	\$ 1,000,000	\$ 1,151,352
Insurance Proceeds	<u>35,549</u>	<u>-</u>	<u>-</u>
	\$ 1,206,835	\$ 1,000,000	\$ 1,151,352
Instruction	135,855	155,000	70,236
Information Technology	477,894	650,000	925,031
Public Services	600	3,000	3,506
Instructional Support	133,741	100,000	112,970
Student Services	25,404	24,000	96,245
Institutional Administration	31,098	43,000	44,112
Physical Plant	<u>17,218</u>	<u>25,000</u>	<u>68,745</u>
Expense	\$ 821,810	\$ 1,000,000	\$ 1,320,845
Revenue Greater (Less Than) Expense	\$ 385,025	\$ -	\$ (169,493)
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>100,000</u>
Revenue Greater / (Less) Than Expenses & Transfers	\$ 385,025	\$ -	\$ (269,493)
Beginning Net Assets	<u>446,907</u>	<u>831,933</u>	<u>831,933</u>
Ending Net Assets	<u>\$ 831,933</u>	<u>\$ 831,933</u>	<u>\$ 562,440</u>

Table 5.2

PROPOSED EXPENSES
Software and Hardware

Fund	Cost Center	Number	Description	2020-2021 Budget Request
20	1110	5275000	TutorTrac Support Renewal	\$ 925
20	1150	5810000	Microsoft Surface	\$ 1,000
20	1210	5563000	MSDN-Azure Developer Tools/Dreamspark Membership, VM Ware Academic Partnership, MS-Academy Membership	\$ 2,000
20	1210	5563000	AppleCare Service Contract for MAC Computer Lab	\$ 4,000
20	1210	5810000	Microsoft Surface	\$ 1,000
20	1300	5275000	RSMears Online Complete Library (Student Version)	\$ 2,200
20	1300	5275000	SketchUp Pro 2018	\$ 300
20	1300	5275000	Allen-Bradley Rockwell Automation Software	\$ 2,140
20	1300	5275000	CATIA V5-6R2019	\$ 3,100
20	1300	5275000	FANUC RoboGuide Simulation Software	\$ 1,000
20	1300	5275000	ALLDATA Repair (Education & Library Edition)	\$ 975
20	1300	5275000	CarSim	\$ 500
20	1300	5275000	C.A.S. Scan Tool Software	\$ 2,000
20	1300	5275000	Mitchell Online	\$ 1,099
20	1300	5275000	LabVIEW 2020	\$ 1,650
20	1300	5275000	Multisim 14.1	\$ 1,320
20	1300	5275000	SolidWorks	\$ 3,000
20	1300	5275000	Mastercam	\$ 1,560
20	1300	5275000	LanSchool	\$ 375
20	1300	5275000	AWS Digital Library	\$ 2,400
20	1410	5275000	ParScore Software	\$ 475
20	1410	5275000	IN4ES, Dual Scanner Onsite Maintenance Agreement	\$ 1,063
20	1410	5275000	Lexicomp	\$ 3,600
20	1410	5275000	ExamSoft Support Package	\$ 1,500
20	1410	5275000	EvaluationKit	\$ 2,704
20	1410	5275000	Enhanced ExamSoft for Remote Testing	\$ 15,000
20	1410	5810000	Microsoft Surface	\$ 1,000
20	1420	5275000	Lexicomp	\$ 600
20	1440	5275000	Lexicomp	\$ 1,250
20	1440	5275000	Updated Clinical Simulation Software	\$ 9,500
20	1440	5810000	Microsoft Surface	\$ 1,000
INSTRUCTION				\$ 70,236

Designated Fund Proposed Expenses continued on next page.

Fund	Cost Center	Number	Description	2020-2021 Budget Request
20	2510	5218000	Consulting from RMI Group to Upgrade ImageNow Imaging Server	\$ 2,500
20	2510	5275000	Colleague Software Support	\$ 261,226
20	2510	5275000	PayPal Volume Fees	\$ 1,000
20	2510	5275000	Entrinsik Informer Support	\$ 3,442
20	2510	5275000	Perfectforms Support	\$ 780
20	2510	5275000	Perceptive Content (aka ImageNow) Support	\$ 9,998
20	2510	5275000	Application Processing Software - VZApply	\$ 15,000
20	2510	5519000	Ellucian On-Demand Subscription Library	\$ 1,000
20	2520	5231000	Monitors and Printers	\$ 6,000
20	2520	5231000	Sound Systems, Classroom Equipment, Media Players	\$ 20,000
20	2520	5231000	Network Switch Annual Maintenance Agreement	\$ 7,000
20	2520	5231000	Backup Application Software Renewal and Support	\$ 13,800
20	2520	5231000	UPS Service and Supprt Contract	\$ 4,830
20	2520	5231000	Email Spam and Security	\$ 13,000
20	2520	5275000	Computer and Network Security Software Support	\$ 22,000
20	2520	5275000	Wireless Management Software Support	\$ 8,740
20	2520	5275000	Microsoft Campus Agreement	\$ 66,235
20	2520	5275000	Vmware Vsphere Enterprise Plus and View Software Support	\$ 59,000
20	2520	5275000	GlobalSign Certificate Software Support	\$ 2,500
20	2520	5275000	SchoolDude IT	\$ 3,200
20	2520	5275000	Print Management Software Support	\$ 3,000
20	2520	5275000	Miscellaneous	\$ 2,000
20	2520	5275000	Adobe Creative Clous Suite	\$ 18,700
20	2520	5275000	Stratodesk Renewal	\$ 1,200
20	2520	5350000	Computer Supplies, Parts, and Misc Replacement Items	\$ 15,000
20	2520	5353000	Cleaner, Lamps, Batteries, Cords, Tape, and Other Consumable Items	\$ 11,500
20	2520	5519000	Computer-related Technical Training	\$ 7,500
20	2520	5541000	Main Campus Internet	\$ 18,080
20	2520	5541000	Whitman Center Point to Point	\$ 16,800
20	2520	5541000	2nd Internet Connection 1GB to Main Campus	\$ 18,000
20	2520	5541000	Network Change and IP Addressing Fees	\$ 7,000
20	2520	5820000	VDI Servers, Licensing, and End Point Devices	\$ 131,500
20	2520	5820000	Network and System Security	\$ 10,000
20	2520	5820000	Backup Solution for MS 365	\$ 57,000
20	2520	5820000	Firewall Update (2) with Support	\$ 81,500
20	2520	5820000	VDI End Point Devices	\$ 5,000
INFORMATION TECHNOLOGY				\$ 925,031
20	3240	5275000	EMS Professional - Annual Service Agreement	\$ 3,506
PUBLIC SERVICE				\$ 3,506

Designated Fund Proposed Expenses continued on next page.

Fund	Cost Center	Number	Description	2020-2021 Budget Request
20	4100	5275000	ILS OCLC World Share + Hosted Content DM	\$ 43,108
20	4100	5275000	OCLC Hosted Ezproxy	\$ 3,212
20	4100	5275000	Springshare LibGuides	\$ 2,886
20	4100	5275000	WebDewey Cataloguers Desktop	\$ 337
20	4100	5275000	Sears Subject Headings	\$ 188
20	4100	5275000	Red Link COUNTER data	\$ 3,780
20	4100	5275000	SnagIt (installed on 3 new work stations and 5 existing upgrades)	\$ 300
20	4100	5275000	Springshare LibAnswers	\$ 2,199
20	4100	5275000	Cataloguers Desktop	\$ 685
20	4100	5275000	Classification Web New Software	\$ 525
20	4100	5840000	Microsoft Surface	\$ 1,000
20	4310	5275000	CMS license	\$ 41,000
20	4310	5275000	Responsdus Lockdown Browser	\$ 3,500
20	4310	5275000	Plagiarism Detection	\$ 3,500
20	4310	5275000	Watermark (was Evaluation Kit)	\$ 2,800
20	4310	5275000	Zoom licenses	\$ 2,000
20	4310	5275000	Kahoot/Poll Anywhere	\$ 300
20	4310	5275000	SPSS	\$ 350
20	4310	5275000	Survey Monkey	\$ 300
20	4450	5840000	Microsoft Surface	\$ 1,000
INSTRUCTIONAL SUPPORT				\$ 112,970
20	5410	5275000	FA-LINK	\$ 8,700
20	5410	5275000	AcademicWorks Scholarship Software	\$ 5,025
20	5410	5850000	Microsoft Surface	\$ 1,000
20	5420	5275000	Central College Network	\$ 1,700
20	5720	5850000	Ellucian Recruiter Implementation	\$ 60,000
20	5720	5850000	Mongoose Cadence	\$ 17,820
20	5720	5850000	Microsoft Surface	\$ 1,000
20	5730	5850000	Microsoft Surface	\$ 1,000
STUDENT SERVICES				\$ 96,245
20	6200	5860000	Microsoft Surface	\$ 1,000
20	6240	5275000	NeoGov applicant tracking system maintenance fee	\$ 8,000
20	6250	5860000	Microsoft Surface	\$ 1,200
20	6300	5860000	Microsoft Surface	\$ 1,000
20	6300	5860000	Digital Signage - Campus Video Kiosks/Software	\$ 3,000
20	6330	5275000	Colleague Core Activities and Events Module	\$ 8,585
20	6330	5275000	Colleague Fundraising Module	\$ 12,302
20	6330	5275000	AcademicWorks Scholarship Software	\$ 5,025
20	6330	5275000	Stelter Web Planned Giving Module	\$ 4,000
INSTITUTIONAL ADMINISTRATION				\$ 44,112
20	7100	5275000	SchoolDude - Maintenance Direct	\$ 5,120
20	7100	5275000	SchoolDude - Prev. Maintenance Direct	\$ 1,700
20	7100	5275000	SchoolDude - Inventory Direct	\$ 2,425
20	7100	5870000	Microsoft Surface	\$ 1,000
20	7100	5870000	Two Desktop Computers	\$ 2,000
20	7400	5870000	Server to house HVAC Front End Controls and Software Licensing	\$ 56,500
PHYSICAL PLANT				\$ 68,745
2020-2021 DESIGNATED FUND GRAND TOTAL				\$ 1,320,845

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	2020-2021 Budget Request
31	5520	5275000	Booklog Maintenance	\$ 7,400
31	5520	5275000	Timber	\$ 2,100
BOOKSTORE - TECHNOLOGY SOFTWARE TOTAL				\$ 9,500

Table 6.1

BACK-UP INFORMATION
2020-2021 BUDGET
AUXILIARY ACTIVITIES FUND

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 PROJECTED	2020-2021 PROPOSED
BOOKSTORE				
Revenue	1,330,702	1,100,312	1,000,000	1,109,700
Expense	1,214,270	1,045,212	1,040,000	1,095,700
Profit - Loss	\$ 116,432	\$ 55,100	\$ (40,000)	\$ 14,000
Transfers In / (Out)	-	-	-	-
Beginning Fund Balance	1,162,803	1,279,235	1,334,335	1,294,335
Ending Fund Balance	\$ 1,279,235	\$ 1,334,335	\$ 1,294,335	\$ 1,308,335
FOOD SERVICE				
Revenue	35,032	32,117	30,000	33,000
Expense	42,431	15,756	70,000	50
Profit - Loss	\$ (7,400)	\$ 16,361	\$ (40,000)	\$ 32,950
Transfers In / (Out)	(2,500)	(2,500)	(2,500)	(32,950)
Beginning Fund Balance	144,876	134,976	148,837	106,337
Ending Fund Balance	\$ 134,976	\$ 148,837	\$ 106,337	\$ 106,337
CAMPUS & COMMUNITY EVENTS				
Revenue	115,660	111,914	84,000	30,000
Expense	130,234	123,504	99,000	50,000
Profit - Loss	\$ (14,574)	\$ (11,590)	\$ (15,000)	\$ (20,000)
Transfers In / (Out)	-	-	-	-
Beginning Fund Balance	73,444	58,870	47,280	32,280
Ending Fund Balance	\$ 58,870	\$ 47,280	\$ 32,280	\$ 12,280
COMBINED AUXILIARY ACTIVITIES				
Revenue	1,481,394	1,244,342	1,114,000	1,172,700
Expense	1,386,935	1,184,472	1,209,000	1,145,750
Profit - Loss	\$ 94,458	\$ 59,871	\$ (95,000)	\$ 26,950
Transfers In / (Out)	(2,500)	(2,500)	(2,500)	(32,950)
Beginning Fund Balance	1,381,123	1,473,081	1,530,452	1,432,952
Ending Fund Balance	\$ 1,473,081	\$ 1,530,452	\$ 1,432,952	\$ 1,426,952

Table 6.2

CHAPTER 7

RESTRICTED FUND

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

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

GRANT DESCRIPTIONS

Federal:

- **PELL, SEOG, CWS, 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*
- **CARES Act – Institutional Portion** - *To provide higher education emergency relief in response to the COVID-19 pandemic*

State:

- **MI Higher Education Nursing Scholarship** - *To provide financial assistance to qualified students*
- **Motorcycle Safety** - *To provide instruction for motorcycle safety*
- **Native American Heritage** - *To provide community education on the proud history the Native Nations of Southeast Michigan prior to the War of 1812*
- **Training Grants** - *To provide grants for area businesses*
 - ✓ **MNJTP Grant – Roush Industries** - *To provide instruction for job training*
 - ✓ **MNJTP Grant – TTG** - *To provide instruction for job training*
 - ✓ **MNJTP Grant – Shunli Steel** - *To provide instruction for job training*

Other:

- **Region 2 Bedford Adult Education Boot Camp** - *To provide basic skills awareness and training to adult learners including the underserved and/or underemployed*
- **Foundation Scholarships** - *Distribution from the Foundation for student scholarships*
- **Private Grants and Gifts** – *Foundation grants or gifts given to support programs other than students scholarships*

BACK-UP INFORMATION

2020-2021 BUDGET

RESTRICTED FUND

Three-Year Comparison Summary

	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGETED	PROPOSED
Revenues:			
Tuition and Fees Net Allow	\$ (2,120,420)	\$ (2,196,591)	\$ (1,709,552)
Federal Grants	4,321,481	4,180,010	3,906,484
State Grants	71,794	303,864	357,461
Bookstore Allowance	(282,620)	(306,250)	(256,000)
Private Gifts and Indirect Costs	290,437	420,929	424,359
Total	\$ 2,280,672	\$ 2,401,962	\$ 2,722,752
Expenses:			
Instruction	\$ 236,316	\$ 268,582	\$ 261,363
Information Technology	-	1,000	-
Public Service	54,293	126,800	63,147
Instructional Support	183,652	173,125	227,950
Student Services	1,805,622	1,850,291	1,748,455
Institutional Administration	-	25,750	425,000
Physical Plant	-	2,000	-
Total	\$ 2,279,884	\$ 2,447,548	\$ 2,725,915
Transfers In:			
General Fund	\$ -	\$ -	\$ -
Auxiliary Activities Fund	2,500	2,500	2,500
Total	\$ 2,500	\$ 2,500	\$ 2,500
Increase (Decrease)	\$ 3,288	\$ (43,086)	\$ (663)

Table 7.1

RESTRICTED FUND Revenue Sources

	2018-2019	2019-2020	2020-2021
	ACTUAL	BUDGET	BUDGET
Federal:			
PELL	\$ 3,073,607	\$ 2,856,000	\$ 2,255,000
SEOG	75,132	75,500	48,552
CWS	57,992	46,470	56,184
Vocational Education	226,705	225,000	192,000
Upward Bound	803,662	854,235	854,235
Other	84,384	122,805	500,513
	<u>\$ 4,321,481</u>	<u>\$ 4,180,010</u>	<u>\$ 3,906,484</u>
State:			
MI Higher Ed Nursing Scholarship	\$ 8,450	\$ 12,121	\$ 10,000
Motorcycle	3,786	8,000	8,000
Training Grants	11,397	58,593	85,244
Other	37,641	215,150	254,217
	<u>\$ 61,274</u>	<u>\$ 293,864</u>	<u>\$ 357,461</u>
Tuition & Fees:			
Scholarship Allowance	\$ (2,120,420)	\$ (2,196,591)	\$ (1,709,552)
Tuition and fees	-	-	-
	<u>\$ (2,120,420)</u>	<u>\$ (2,196,591)</u>	<u>\$ (1,709,552)</u>
Auxiliary Activities:			
Bookstore Allowances	\$ (282,620)	\$ (306,250)	\$ (256,000)
Other:			
Private Grants	\$ 10,520	\$ 10,000	\$ -
Private Gifts	145,673	196,609	196,609
Private Scholarships	160,593	243,383	243,383
Indirect Cost Recovery	(15,830)	(19,063)	(15,633)
Other:	-	-	-
	<u>\$ 300,956</u>	<u>\$ 430,929</u>	<u>\$ 424,359</u>
Total Revenue	<u>\$ 2,280,672</u>	<u>\$ 2,401,962</u>	<u>\$ 2,722,752</u>
Transfer In - GF	\$ -	\$ -	\$ -
Transfer In - Auxiliary Activities	2,500	2,500	2,500
	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Total Revenue and Transfers	<u>\$ 2,283,172</u>	<u>\$ 2,404,462</u>	<u>\$ 2,725,252</u>

Table 7.2

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, 2020, the College has set-aside \$1,086,278.40 to use toward the annual payments.

UNEXPENDED PLANT FUND - HVAC

Table 8.1

Project:	HVAC		HVAC	
	Actual	Projected	Budget	
	2018-2019	2019-2020	2020-2021	
Funding:				
Earnings	5	-	-	
Gifts	-	-	-	
Total Funding	\$ 5	\$ -	\$ -	
Expenses:				
Interest Expense	510,463	477,332	443,016	
Construction	-	-	-	
Consulting/Engineering	-	-	-	
Capital Outlay	-	-	-	
Total Expenses	\$ 510,463	\$ 477,332	\$ 443,016	
Revenues-Expenses	\$ (510,457)	\$ (477,332)	\$ (443,016)	
Transfer from General Fund	861,945	1,758,986	1,000,000	
Transfer to 80 Fund	-	-	-	
Net Increase/(Decrease)	\$ 351,488	\$ 1,281,654	\$ 556,984	
Beginning Net Position	\$ (13,628,873)	\$ (13,277,385)	\$ (11,995,732)	
Ending Net Position	\$ (13,277,385)	\$ (11,995,732)	\$ (11,438,747)	

HVAC (Heating, Ventilation, and Air Conditioning) PROJECT

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

Payment Schedule

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

Table 8.2

CHAPTER 9

DTMB PROJECT FUND

RENOVATION AND ADDITION TO EAST AND WEST TECHNOLOGY BUILDINGS

The DTMB (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.

The updated project schedule is as follows:

Construction	April 2019 – June 2020
Occupancy	June 2020
Owner Move-In	June-August 2020

Table 9.1

BACK-UP INFORMATION

2020-2021 BUDGET

DTMB Project Fund

Project:	East & West	Founders	Founders
	Technology Bldg	Hall	Hall
	Actual	Projected	Budget
	2018-2019	2019-2020	2020-2021
Funding:			
State of Michigan	\$ -	\$ 3,250,000	\$ 500,000
Total Funding	\$ -	\$ 3,250,000	\$ 500,000
Expenses:			
Architectual Services	\$ 224,948	\$ 108,765	\$ 30,000
Construction	\$ 1,333,139	\$ 6,062,470	\$ 40,000
Consulting/Engineering	\$ 56,363	\$ 80,056	\$ -
DTMB Services	\$ -	\$ 92,209	\$ -
Capital Outlay	\$ 68	\$ 290,250	\$ 430,000
Contingency	\$ -	\$ -	\$ -
Non-allowable Charges	\$ -	\$ -	\$ -
Total Expenses	\$ 1,614,519	\$ 6,633,750	\$ 500,000
Revenues-Expenses	\$ (1,614,519)	\$ (3,383,750)	\$ -
Transfer to 81 Fund	\$ -	\$ (3,250,000)	\$ (500,000)
Transfer from 81 Fund	\$ 1,614,519	\$ 6,633,750	\$ 500,000
Net Increase/(Decrease)	\$ -	\$ -	\$ -
Beginning Net Position	\$ -	\$ -	\$ -
Ending Net Position	\$ -	\$ -	\$ -

Table 9.2

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 2020-2021 budget includes funding for sidewalk repairs on Main Campus and at the Whitman Center, replacing the hot water tank in Geo Room 300, power washing the exterior of Founders Hall, upgrading the HVAC system controllers in the Welch Health Education Building and installing a server in the Physical Plant for the web-based front-end controls for the campus-wide HVAC system, as well as contingency funding for emergencies that may arise for a total budget of \$215,150. The table below lists the projects planned for FY 2020-2021. In addition, the proposed budget recommends a transfer to the general fund of \$474,710 from the money previously set-aside for potential reimbursement to the DTE Electric Company's Tax Tribunal filings. The city of Monroe negotiated a settlement with DTE in FY20 resulting in a reimbursement of \$75,271.78. Approval of this transfer will leave \$450,290 for a potential reimbursement to DTE following the resolution of the Fermi II appeal. If the Michigan Tax Tribunal rules to decrease the taxable value of Fermi II, 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.

2020-2021 Projects

BUILDING	REPAIR	COST
Main Campus & Whitman Center	Sidewalk Repairs	\$40,000
Geo Room 300	Hot Water Tank	\$20,000
Founders Hall	Power Wash	\$12,500
Physical Plant	HVAC System Controllers	\$62,650
	Contingency	\$80,000
	TOTAL	\$215,150

Table 10.1

BACK-UP INFORMATION
2020-2021 BUDGET**MAINTENANCE AND REPLACEMENT FUND**

	Actual 2018-2019	Projected 2019-2020	Budget 2020-2021
Revenue			
Interest	\$ -	\$ -	\$ -
CTC Pledge Payments/Donations	150,000	125,000	7,000
Insurance Proceeds	-	-	-
Total Revenue	\$ 150,000	\$ 125,000	\$ 7,000
Expenses	\$ 98,716	\$ 139,750	\$ 215,150
Revenues over/(under) expense	\$ 51,284	\$ (14,750)	\$ (208,150)
Transfer from General Fund	500,000	500,000	
Transfer from Technology Fund			
Transfer from Auxiliary Fund			
Transfer from Endowment Fund	14,050	14,750	14,750
Transfer from 71 Fund			
Transfer to General Fund		(75,272)	(474,710)
Total Transfers In/(Out)	\$ 514,050	\$ 439,478	\$ (459,960)
Net Increase / (Decrease)	\$ 565,333	\$ 424,728	\$ (668,110)
Beginning Net Position	\$ 820,507	\$ 1,385,841	\$ 1,810,569
Ending Net Position	\$ 1,385,841	\$ 1,810,569	\$ 1,142,459
Note: 2019-2020 - \$925,000 of \$1,810,569 restricted for potential reimbursement of DTE tax revenue.			
2020-2021 - \$450,290 of \$1,142,459 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 and net position may be adversely affected by the DTE Electric Company's Fermi II Michigan Tax Tribunal filing.

The projects proposed for FY 2020-2021 are listed below for a total cost of \$6,631,346 in addition to the East and West Technology Buildings project.

BACK-UP INFORMATION 2020-2021 BUDGET

MILLAGE MAINTENANCE AND REPLACEMENT FUND

	Actual 2018-2019	Projected 2019-2020	Budget 2020-2021
Revenue			
Property Tax Revenue	5,065,024	5,275,000	5,475,000
Earnings	-	31,540	5,000
Total Revenue	\$ 5,065,024	\$ 5,306,540	\$ 5,480,000
Expenses			
Allowance	\$ 3,581	\$ 1,000	\$ 2,500
Legal Services		\$ 20,000	\$ 10,000
Life Science Building			
Façade Improvements	\$ 133,522	\$ 12,031	
Single-user Restrooms	\$ 9,387	\$ 132,340	
Classroom Renovations		\$ 100,000	\$ 2,200,000
Domestic Water Pipe Lining			\$ 393,740

Continued on next page.

	Actual 2018-2019	Projected 2019-2020	Budget 2020-2021
Administration Building			
Roof Restoration	\$ 398,753		
Single-user Restrooms		\$ 4,969	\$ 116,667
Diversity Center		\$ 5,000	\$ 345,000
Campus Technology & Security			
Campus Technology Consultant	\$ 40,432	\$ 5,068	\$ 5,000
Campus Phones Consulting		\$ 13,125	
Phone System Hardware			\$ 80,000
Campus Two-Way Radio System		\$ 8,598	
Network Electronics	\$ 228,323	\$ 32,463	\$ 5,614
Cellular DAS Solution			\$ 533,000
Campus Air Blown Fiber Installation		\$ 270,472	\$ 273,555
Wireless Network Infrastructure Upgrades			\$ 350,000
Campus IT Support Rooms Architect/Engineering	\$ 78,899	\$ 49,283	
Campus IT Support Rooms Construction	\$ 45,693	\$ 652,906	
Emergency Generators Engineering Services	\$ 54,250	\$ 13,250	
Emergency Generators Construction		\$ 1,126,470	
Campus Security & Access Control		\$ 488,675	\$ 977,351
Campus-Wide Lockset			\$ 100,000
Parking Lots			
Parking Lots 1 & 2	\$ 9,395	\$ 727,746	
Parking Lots 4 - 6		\$ 29,920	\$ 623,239
Maintenance Garage/Salt Storage		\$ 49,280	\$ 6,720
Butler Building & Garage Demolition			\$ 9,650
Campbell Learning Resources Center			
Little Theater Architectural/Engineering Services	\$ 6,050	\$ 61,731	
Little Theater Construction		\$ 365,341	
Single-user Restrooms	\$ 4,693	\$ 66,170	
Building Renovation			\$ 1,450,000
La-Z-Boy Center			
Masonry & Sealant Work		\$ 104,739	
Single-user Restrooms		\$ 4,969	\$ 116,667
Health Education Building			
Sound System		\$ 13,908	
Founders Hall Building			
Domestic Water Pipe Lining		\$ 517,800	

Continued on next page.

	Actual 2018-2019	Projected 2019-2020	Budget 2020-2021
Whitman Center			
Roof Restoration			\$ 161,770
Single-user Restrooms		\$ 4,969	\$ 116,667
Paint Entrance Canopy and Tower			\$ 5,369
Garage Roof		\$ 3,400	
Total Expenses	\$ 1,012,979	\$ 4,885,623	\$ 7,882,507
Revenues over/(under) expense	4,052,045	420,917	(2,402,507)
Transfer to 72 Fund	(1,614,519)	(6,633,750)	(500,000)
Transfer from 72 Fund	-	3,250,000	500,000
Net Increase / (Decrease)	\$ 2,437,526	\$ (2,962,833)	\$ (2,402,507)
Beginning Net Position	7,156,653	9,594,179	6,631,346
Ending Net Position	\$ 9,594,179	\$ 6,631,346	\$ 4,228,839
Note: \$432,697 of \$4,228,839 in 2021 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.

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 2018-2019	Projected 2019-2020	Proposed 2020-2021
Bad Debt Recovery	\$ 217	\$ 260	\$ 2,299
Collection Fees	\$ (685)	\$ (197)	\$ (2,539)
Allowance Adjustment	\$ -	\$ 458	\$ -
Student Aid Write Offs	\$ -	\$ (458)	\$ -
Net Increase / (Decrease) for Year	\$ (468)	\$ 63	\$ (240)
Fund Balance Beginning of Year	\$ 18,902	\$ 18,434	\$ 18,497
Fund Balance End of Year	\$ 18,434	\$ 18,497	\$ 18,257

Table 12.1

Endowment Fund

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

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

The College manages only one true endowment, the Leo Boudinet Endowment. All other endowment gifts are managed by the College's Foundation. Revenue earned from the Leo Boudinet Endowment is used to fund special projects in the General Fund. The Site Improvement quasi-endowment, which includes contributions from the Ewing and Heuple estates, is used for campus improvements. All revenue in this endowment that is principal-related (i.e. sale of property, payments received from note principal, stock transfer, etc.) is added to the principal. All revenue that is income related (i.e. interest, dividends, rent, etc.) is distributed to the Maintenance and Replacement Fund for site improvements.

The Hurd Road property sold on July 22, 2016 with net proceeds of \$286,720.75. The Board authorized a transfer of \$24,000 on March 27, 2017 for the purchase of a Dynamometer. The proposed budget requests a transfer of \$100,005 for FY21 capital outlay purchases.

THREE-YEAR SUMMARY

Table 12.2

	Actual 2018-2019	Projected 2019-2020	Proposed 2020-2021
Revenue:			
Net Investments - M & R	\$ 17,227	\$ 18,100	\$ 18,100
Net Investments - Boudinet	3,347	3,550	3,000
Total	\$ 20,574	\$ 21,650	\$ 21,100
Expense - M & R	\$ 3,178	\$ 3,265	\$ 3,350
Transfer to:			
Maintenance & Replacement	\$ (14,050)	\$ (14,750)	\$ (14,750)
General Fund			(100,005)
Net Increase / (Decrease)	\$ 3,347	\$ 3,635	\$ (97,005)
Beginning Net Position	\$ 512,101	\$ 515,448	\$ 519,083
Ending Net Position	\$ 515,448	\$ 519,083	\$ 422,078
Note: 2020-2021 - \$162,715.75 of \$422,078 remaining balance from Hurd Road sale.			

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 2018-2019	Projected 2019-2020	Proposed 2020-2021
Expenses			
Reversal of capital outlay expenses:			
Instruction	\$ (129,823)	\$ (357,372)	\$ (115,700)
Technology	(111,755)	(428,191)	(285,000)
Public Service	-	-	(36,347)
Instructional Support	(15,283)	-	(40,000)
Student Services	-	-	(78,820)
Institutional Administration	-	-	-
Operation and Maintenance of Plant	(94,593)	(94,783)	(90,195)
Major Construction Projects	(1,614,450)	(9,500,000)	(8,343,268)
Total reversal of capital outlay expense	\$ (1,965,905)	\$ (10,380,346)	\$ (8,989,330)
Depreciation expense	2,256,108	2,500,000	2,700,000
Total Expenses	\$ 290,203	\$ (7,880,346)	\$ (6,289,330)
Beginning Net Position	\$ 49,826,375	\$ 49,536,172	\$ 57,416,518
Ending Net Position	49,536,172	57,416,518	63,705,848

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

Table 12.3

Chapter 13

Appendix

Appendix A Activity Classifications

Appendix B Budget Report by Cost Center

Appendix A – Activity Classifications

1000 Instruction

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

2000 Technology

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

3000 Public Service

- 3230 – Community Events
- 3240 – Rental/Business Services

4000 Instructional Support

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

5000 Student Services

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

5000 Student Services

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

6000 Institutional Administration

- 6110 – Board of Trustees
- 6120 – President's Office
- 6130 – Audit/Legal
- 6200 – Business Office
- 6210 – General Institution
- 6220 – Purchasing
- 6240 – Human Resources
- 6250 – Staff Development
- 6260 – HLC/Planning
- 6300 – Institutional Advancement
- 6310 – Graphic Arts
- 6315 – Copy Center
- 6320 – Alumni Relations
- 6330 – Foundation

7000 Physical Plant

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

8000 Transfers

- 8940 – Transfers

Appendix B – General Fund Budget Report by Cost Center

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

Budget Report by Cost Center - Revenues

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>0000 General</i>					
01-0000-4000000	State Support	-4,161,051	-5,110,471	949,420	-18.58%
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	-2,423,700	-2,632,200	208,500	-7.92%
01-0000-4201200	Non-Resident Tuition - Fall	-539,700	-669,000	129,300	-19.33%
01-0000-4201300	Out of State Tuition - Fall	-86,300	-117,400	31,100	-26.49%
01-0000-4201400	Lifelong Learning - Fall	-75,000	-75,000	0	0%
01-0000-4202100	Resident Tuition - Winter	-2,179,000	-2,539,000	360,000	-14.18%
01-0000-4202200	Non-Resident Tuition - Winter	-514,100	-646,500	132,400	-20.48%
01-0000-4202300	Out of State Tuition - Winter	-87,100	-102,100	15,000	-14.69%
01-0000-4202400	Lifelong Learning - Winter	-70,000	-65,000	-5,000	7.69%
01-0000-4203100	Resident Tuition - Spring	0	-380,100	380,100	-100%
01-0000-4203200	Non-Resident Tuition - Spring	0	-122,300	122,300	-100%
01-0000-4203300	Out of State Tuition - Spring	0	-20,000	20,000	-100%
01-0000-4203400	Lifelong Learning - Spring	0	-20,000	20,000	-100%
01-0000-4204100	Resident Tuition - Summer	-275,000	0	-275,000	0%
01-0000-4204200	Non-Resident Tuition - Summer	-87,000	0	-87,000	0%
01-0000-4204300	Out of State Tuition - Summer	-23,000	0	-23,000	0%
01-0000-4204400	Lifelong Learning - Summer	-30,000	0	-30,000	0%
01-0000-4207000	Contracted Services	-150,000	-180,000	30,000	-16.67%
01-0000-4209998	Sch Allowance - Tuition	656,955	698,985	-42,030	-6.01%
01-0000-4251000	Lab Fees	-450,000	-665,000	215,000	-32.33%
01-0000-4251500	Lab Fees - Lifelong Learning	-100,000	-100,000	0	0%
01-0000-4251550	Camp Fees	-35,000	-35,000	0	0%
01-0000-4253000	Graduation Fees	0	0	0	0%
01-0000-4254000	Credit by Exam/Exam fees	-6,000	-8,000	2,000	-25%
01-0000-4256000	Transcripts	-10,000	-15,000	5,000	-33.33%
01-0000-4257000	Registration Fees	-250,000	-290,000	40,000	-13.79%
01-0000-4259000	MCCVLC Fees	-250	-250	0	0%
01-0000-4300000	Property Taxes - Current	-14,152,434	-13,996,250	-156,184	1.12%
01-0000-4301000	Industrial Facilities	91,000	78,323	12,677	16.19%
01-0000-4302000	TIFA	160,000	140,000	20,000	14.29%
01-0000-4303000	Local Tax Adjustment	80,000	75,000	5,000	6.67%
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	-8,000	0	0%
01-0000-4470000	Indirect Cost Recovery	-20,000	-20,000	0	0%
01-0000-4510001	Interest - CD's	-10,000	0	-10,000	0%
01-0000-4510002	Interest - Checking	-10,000	-90,000	80,000	-88.89%
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	-1,000	-135	-865	640.74%
01-0000-4600000	Culinary Sales	-7,000	-13,000	6,000	-46.15%
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	-25,000	0	0%
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	-90,000	-120,000	30,000	-25%
01-0000-4630003	Rent - Land	-19,320	-19,320	0	0%
01-0000-4630100	Rent - Food/Beverage Fee	0	0	0	0%
01-0000-4640000	Campus Comm Events - Tips	0	0	0	0%
01-0000-4640001	Concessions	0	0	0	0%
01-0000-4640002	Sponsorships	0	0	0	0%
01-0000-4640010	Event # 10	0	0	0	0%
01-0000-4640011	Event # 11	0	0	0	0%
01-0000-4640012	Event # 12	0	0	0	0%
01-0000-4640013	Event # 13	0	0	0	0%
01-0000-4640014	Event #14	0	0	0	0%
01-0000-4640015	Event #15	0	0	0	0%
01-0000-4640016	Event # 16	0	0	0	0%
01-0000-4640020	Event # 20	0	0	0	0%
01-0000-4640021	Event # 21	0	0	0	0%
01-0000-4640022	Event # 22	0	0	0	0%
01-0000-4640023	Event # 23	0	0	0	0%
01-0000-4640024	Event # 24	0	0	0	0%
01-0000-4640030	Event # 30	0	0	0	0%
01-0000-4640031	Event # 31	0	0	0	0%
01-0000-4640032	Event # 32	0	0	0	0%
01-0000-4640040	The Spotlight	0	0	0	0%
01-0000-4640041	Antique Show	0	0	0	0%
01-0000-4640042	The Foundation	0	0	0	0%
01-0000-4640043	The Harmony	0	0	0	0%
01-0000-4640044	The Platinum	0	0	0	0%
01-0000-4650000	Alumni Dues	0	-500	500	-100%
01-0000-4650001	Alumni Event # 1	-18,500	-18,500	0	0%
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	12,500	0	0%

Budget Report by Cost Center - Revenues

01 FUND

<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
01-0000-4660001	Family Fun Night	-600	-600	0	0%
01-0000-4660002	Misc. Student Council	-2,000	-2,000	0	0%
01-0000-4660003	Youth for Understanding	0	0	0	0%
01-0000-4660004	Agora	-500	-1,000	500	-50%
01-0000-4660005	Student Govt. Sweetheart Ball	0	0	0	0%
01-0000-4660100	Business Lunch	0	0	0	0%
01-0000-4660101	Corporate Sponsor	0	0	0	0%
01-0000-4660150	Diversity Com. Event	0	0	0	0%
01-0000-4660200	College Sponsor Events	0	0	0	0%
01-0000-4660600	Career/ Safety Expo	0	0	0	0%
01-0000-4670000	Misc. Revenue	-10,000	-10,011	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	-100	0	0%
01-0000-4670100	Insurance Proceeds	0	0	0	0%
01-0000-4671445	Whitman Security Reimbursement	0	0	0	0%
01-0000-4999999	Close out summary	0	0	0	0%
Subtotal		-24,921,500	-27,107,229	2,185,729	-8.06%
01 Fund Totals		-24,921,500	-27,107,229	2,185,729	-8.06%
*** Report Totals ***		-24,921,500	-27,107,229	2,185,729	-8.06%

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	203,286	198,633	4,653	2.34%
01-1100-5002000	Salary - Extra Contractual	39,165	40,822	-1,657	-4.06%
01-1100-5003000	Salary - PT Faculty	34,565	39,412	-4,847	-12.3%
01-1100-5060000	Opt Out	1,500	1,500	0	0%
01-1100-5100000	State Retirement	75,764	76,270	-506	-0.66%
01-1100-5101000	ORP	0	0	0	0%
01-1100-5102000	FICA	21,192	21,333	-141	-0.66%
01-1100-5110000	Medical Insurance	25,771	25,266	505	2%
01-1100-5110010	HSA Contribution	0	0	0	0%
01-1100-5111000	Dental Insurance	1,877	1,877	0	0%
01-1100-5112000	Vision Insurance	387	387	0	0%
01-1100-5120000	Life Insurance	300	300	0	0%
01-1100-5121000	LTD Insurance	958	958	0	0%
01-1100-5122000	Unemployment Insurance	87	200	-113	-56.5%
01-1100-5123000	Workmens' Compensation	452	677	-225	-33.23%
01-1100-5124000	Tuition Remission	0	0	0	0%
01-1100-5310000	Instructional Materials	0	0	0	0%
01-1100-5352000	Office Supplies	200	250	-50	-20%
01-1100-5355000	Duplicating/Printing	200	250	-50	-20%
01-1100-5516000	Allowance for Vehicles	0	0	0	0%
01-1100-5518000	Conference & Travel	0	0	0	0%
01-1100-5563000	Licenses & Permits	0	0	0	0%
01-1100-5568000	Miscellaneous	0	0	0	0%
01-1100-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		405,704	408,135	-2,431	-0.60%
<i>1110 Human. - Humanities</i>					
01-1110-5001000	Salary - FT Faculty	569,269	639,589	-70,320	-10.99%
01-1110-5002000	Salary - Extra Contractual	49,642	60,600	-10,958	-18.08%
01-1110-5003000	Salary - PT Faculty	286,500	343,400	-56,900	-16.57%
01-1110-5040000	Salary - Support Staff	0	0	0	0%
01-1110-5060000	Opt Out	0	1,500	-1,500	-100%
01-1110-5100000	State Retirement	202,380	266,115	-63,735	-23.95%
01-1110-5101000	ORP	19,854	8,471	11,383	134.38%
01-1110-5102000	FICA	69,264	79,835	-10,571	-13.24%
01-1110-5110000	Medical Insurance	103,718	101,684	2,034	2%
01-1110-5110010	HSA Contribution	0	0	0	0%
01-1110-5111000	Dental Insurance	7,451	8,962	-1,511	-16.86%
01-1110-5112000	Vision Insurance	1,562	1,858	-296	-15.93%
01-1110-5120000	Life Insurance	1,050	1,182	-132	-11.17%
01-1110-5121000	LTD Insurance	3,354	3,833	-479	-12.5%
01-1110-5122000	Unemployment Insurance	495	1,000	-505	-50.5%
01-1110-5123000	Workmens' Compensation	2,497	2,971	-474	-15.95%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1110-5124000	Tuition Remission	7,073	2,000	5,073	253.65%
01-1110-5218000	Contracted Services	0	0	0	0%
01-1110-5230000	M&R Instructional	1,500	1,200	300	25%
01-1110-5310000	Instructional Materials	7,150	19,825	-12,675	-63.93%
01-1110-5352000	Office Supplies	200	810	-610	-75.31%
01-1110-5355000	Duplicating/Printing	5,000	5,000	0	0%
01-1110-5411000	Rent of Space	0	0	0	0%
01-1110-5516000	Allowance for Vehicles	500	2,500	-2,000	-80%
01-1110-5518000	Conference & Travel	0	680	-680	-100%
01-1110-5520000	Plays	1,350	900	450	50%
01-1110-5525600	Round Table	0	0	0	0%
01-1110-5543000	Postage	500	500	0	0%
01-1110-5563000	Licenses & Permits	1,000	2,250	-1,250	-55.56%
01-1110-5564500	Information Service	0	0	0	0%
01-1110-5568000	Miscellaneous	0	0	0	0%
01-1110-5810000	Capital Outlay - Instructional	0	15,175	-15,175	-100%
Subtotal		1,341,309	1,571,840	-230,531	-14.67%

1120 Early Childhood Education

01-1120-5001000	Salary - FT Faculty	161,420	158,056	3,364	2.13%
01-1120-5002000	Salary - Extra Contractual	19,178	19,670	-492	-2.5%
01-1120-5003000	Salary - PT Faculty	1,848	6,159	-4,311	-70%
01-1120-5060000	Opt Out	1,500	1,500	0	0%
01-1120-5100000	State Retirement	49,899	50,293	-394	-0.78%
01-1120-5101000	ORP	0	0	0	0%
01-1120-5102000	FICA	13,957	14,067	-110	-0.78%
01-1120-5110000	Medical Insurance	0	0	0	0%
01-1120-5111000	Dental Insurance	3,023	3,023	0	0%
01-1120-5112000	Vision Insurance	591	591	0	0%
01-1120-5120000	Life Insurance	264	264	0	0%
01-1120-5121000	LTD Insurance	958	958	0	0%
01-1120-5122000	Unemployment Insurance	13	25	-12	-48%
01-1120-5123000	Workmens' Compensation	117	139	-22	-15.83%
01-1120-5124000	Tuition Remission	0	300	-300	-100%
01-1120-5310000	Instructional Materials	500	320	180	56.25%
01-1120-5355000	Duplicating/Printing	200	400	-200	-50%
01-1120-5516000	Allowance for Vehicles	750	2,600	-1,850	-71.15%
01-1120-5518000	Conference & Travel	0	160	-160	-100%
01-1120-5518200	Conf & Trav - Accreditation	3,000	2,000	1,000	50%
01-1120-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		257,218	260,525	-3,307	-1.27%

1130 Soc Sci - Social Science

01-1130-5001000	Salary - FT Faculty	419,611	403,706	15,905	3.94%
01-1130-5002000	Salary - Extra Contractual	61,138	40,675	20,463	50.31%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1130-5003000	Salary - PT Faculty	55,654	116,150	-60,496	-52.08%
01-1130-5060000	Opt Out	0	0	0	0%
01-1130-5100000	State Retirement	78,298	93,761	-15,463	-16.49%
01-1130-5101000	ORP	30,014	26,125	3,889	14.89%
01-1130-5102000	FICA	41,035	42,881	-1,846	-4.3%
01-1130-5110000	Medical Insurance	77,946	72,107	5,839	8.1%
01-1130-5111000	Dental Insurance	5,574	4,904	670	13.66%
01-1130-5112000	Vision Insurance	1,175	1,076	99	9.2%
01-1130-5120000	Life Insurance	750	750	0	0%
01-1130-5121000	LTD Insurance	2,396	2,396	0	0%
01-1130-5122000	Unemployment Insurance	198	400	-202	-50.5%
01-1130-5123000	Workmens' Compensation	798	950	-152	-16%
01-1130-5124000	Tuition Remission	3,368	0	3,368	0%
01-1130-5230000	M&R Instructional	0	350	-350	-100%
01-1130-5310000	Instructional Materials	1,500	2,225	-725	-32.58%
01-1130-5352000	Office Supplies	200	165	35	21.21%
01-1130-5355000	Duplicating/Printing	1,000	1,250	-250	-20%
01-1130-5516000	Allowance for Vehicles	250	220	30	13.64%
01-1130-5518000	Conference & Travel	0	425	-425	-100%
01-1130-5563000	Licenses & Permits	0	0	0	0%
01-1130-5564500	Information Service	0	0	0	0%
01-1130-5568000	Miscellaneous	0	0	0	0%
01-1130-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		780,905	810,516	-29,611	-3.65%

1140 Math - Mathematics

01-1140-5001000	Salary - FT Faculty	304,929	376,570	-71,641	-19.02%
01-1140-5002000	Salary - Extra Contractual	83,794	77,860	5,934	7.62%
01-1140-5003000	Salary - PT Faculty	93,019	87,146	5,873	6.74%
01-1140-5060000	Opt Out	0	1,500	-1,500	-100%
01-1140-5070000	Salary - Students	0	0	0	0%
01-1140-5079000	Salary - CWS	0	0	0	0%
01-1140-5100000	State Retirement	101,189	118,014	-16,825	-14.26%
01-1140-5101000	ORP	31,529	27,454	4,075	14.84%
01-1140-5102000	FICA	36,853	41,431	-4,578	-11.05%
01-1140-5110000	Medical Insurance	52,175	51,152	1,023	2%
01-1140-5111000	Dental Insurance	3,696	5,208	-1,512	-29.03%
01-1140-5112000	Vision Insurance	788	1,083	-295	-27.24%
01-1140-5120000	Life Insurance	450	582	-132	-22.68%
01-1140-5121000	LTD Insurance	1,437	1,917	-480	-25.04%
01-1140-5122000	Unemployment Insurance	198	400	-202	-50.5%
01-1140-5123000	Workmens' Compensation	1,014	1,207	-193	-15.99%
01-1140-5124000	Tuition Remission	4,788	6,645	-1,857	-27.95%
01-1140-5218000	Contracted Services	0	0	0	0%
01-1140-5310000	Instructional Materials	77,900	108,755	-30,855	-28.37%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1140-5352000	Office Supplies	500	600	-100	-16.67%
01-1140-5355000	Duplicating/Printing	700	700	0	0%
01-1140-5516000	Allowance for Vehicles	0	200	-200	-100%
01-1140-5518000	Conference & Travel	0	340	-340	-100%
01-1140-5563000	Licenses & Permits	0	0	0	0%
01-1140-5564500	Information Service	0	0	0	0%
01-1140-5568000	Miscellaneous	0	0	0	0%
01-1140-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		794,959	908,764	-113,805	-12.52%

1150 Science

01-1150-5001000	Salary - FT Faculty	670,685	666,156	4,529	0.68%
01-1150-5002000	Salary - Extra Contractual	88,644	97,869	-9,225	-9.43%
01-1150-5003000	Salary - PT Faculty	52,294	56,932	-4,638	-8.15%
01-1150-5040000	Salary - Support Staff	42,045	77,014	-34,969	-45.41%
01-1150-5060000	Opt Out	0	1,500	-1,500	-100%
01-1150-5100000	State Retirement	201,851	217,483	-15,632	-7.19%
01-1150-5101000	ORP	32,622	25,635	6,987	27.26%
01-1150-5102000	FICA	65,306	68,695	-3,389	-4.93%
01-1150-5110000	Medical Insurance	87,378	89,395	-2,017	-2.26%
01-1150-5110010	HSA Contribution	0	487	-487	-100%
01-1150-5111000	Dental Insurance	5,747	7,154	-1,407	-19.67%
01-1150-5112000	Vision Insurance	1,259	1,500	-241	-16.07%
01-1150-5113000	Prescription Drugs	0	0	0	0%
01-1150-5120000	Life Insurance	1,050	1,086	-36	-3.31%
01-1150-5121000	LTD Insurance	3,354	3,521	-167	-4.74%
01-1150-5122000	Unemployment Insurance	297	600	-303	-50.5%
01-1150-5123000	Workmens' Compensation	1,393	1,658	-265	-15.98%
01-1150-5124000	Tuition Remission	0	0	0	0%
01-1150-5218000	Contracted Services	4,400	6,500	-2,100	-32.31%
01-1150-5230000	M&R Instructional	1,500	1,500	0	0%
01-1150-5310000	Instructional Materials	30,000	55,000	-25,000	-45.45%
01-1150-5352000	Office Supplies	750	1,500	-750	-50%
01-1150-5355000	Duplicating/Printing	7,000	9,000	-2,000	-22.22%
01-1150-5413000	Rent - Copy Machine	3,460	3,460	0	0%
01-1150-5516000	Allowance for Vehicles	0	30	-30	-100%
01-1150-5518000	Conference & Travel	0	595	-595	-100%
01-1150-5543000	Postage	50	50	0	0%
01-1150-5564500	Information Service	0	0	0	0%
01-1150-5568000	Miscellaneous	0	200	-200	-100%
01-1150-5810000	Capital Outlay - Instructional	16,310	14,155	2,155	15.22%
Subtotal		1,317,395	1,408,675	-91,280	-6.48%

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	51,372	26,372	25,000	94.8%
01-1160-5003000	Salary - PT Faculty	8,908	8,908	0	0%
01-1160-5100000	State Retirement	16,487	9,649	6,838	70.87%
01-1160-5101000	ORP	0	0	0	0%
01-1160-5102000	FICA	4,611	2,699	1,912	70.84%
01-1160-5110000	Medical Insurance	0	0	0	0%
01-1160-5111000	Dental Insurance	0	0	0	0%
01-1160-5112000	Vision Insurance	0	0	0	0%
01-1160-5120000	Life Insurance	0	0	0	0%
01-1160-5121000	LTD Insurance	0	0	0	0%
01-1160-5122000	Unemployment Insurance	50	100	-50	-50%
01-1160-5123000	Workmens' Compensation	75	89	-14	-15.73%
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	3,000	3,560	-560	-15.73%
01-1160-5352000	Office Supplies	0	0	0	0%
01-1160-5355000	Duplicating/Printing	500	200	300	150%
01-1160-5411000	Rent of Space	0	0	0	0%
01-1160-5516000	Allowance for Vehicles	0	0	0	0%
01-1160-5518000	Conference & Travel	0	0	0	0%
01-1160-5568000	Miscellaneous	0	0	0	0%
01-1160-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		85,253	51,827	33,426	64.50%

1210 Business

01-1210-5001000	Salary - FT Faculty	645,882	702,752	-56,870	-8.09%
01-1210-5002000	Salary - Extra Contractual	135,000	144,430	-9,430	-6.53%
01-1210-5003000	Salary - PT Faculty	80,000	118,170	-38,170	-32.3%
01-1210-5040000	Salary - Support Staff	105,086	105,018	68	0.06%
01-1210-5060000	Opt Out	0	0	0	0%
01-1210-5100000	State Retirement	164,961	200,558	-35,597	-17.75%
01-1210-5101000	ORP	100,708	83,125	17,583	21.15%
01-1210-5102000	FICA	73,897	81,883	-7,986	-9.75%
01-1210-5110000	Medical Insurance	92,458	116,692	-24,234	-20.77%
01-1210-5110010	HSA Contribution	634	460	174	37.83%
01-1210-5111000	Dental Insurance	6,559	8,379	-1,820	-21.72%
01-1210-5112000	Vision Insurance	1,301	1,702	-401	-23.56%
01-1210-5113000	Prescription Drugs	0	0	0	0%
01-1210-5120000	Life Insurance	1,120	1,270	-150	-11.81%
01-1210-5121000	LTD Insurance	3,494	3,974	-480	-12.08%
01-1210-5122000	Unemployment Insurance	495	1,000	-505	-50.5%
01-1210-5123000	Workmens' Compensation	2,227	2,650	-423	-15.96%
01-1210-5124000	Tuition Remission	2,300	9,000	-6,700	-74.44%
01-1210-5230000	M&R Instructional	0	500	-500	-100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1210-5310000	Instructional Materials	4,000	10,000	-6,000	-60%
01-1210-5352000	Office Supplies	400	800	-400	-50%
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	500	1,000	-500	-50%
01-1210-5518000	Conference & Travel	0	765	-765	-100%
01-1210-5518200	Conf & Trav - Accreditation	0	6,000	-6,000	-100%
01-1210-5543000	Postage	400	400	0	0%
01-1210-5563000	Licenses & Permits	0	0	0	0%
01-1210-5564000	D.P. Service	0	0	0	0%
01-1210-5564500	Information Service	0	0	0	0%
01-1210-5568000	Miscellaneous	0	0	0	0%
01-1210-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		1,426,822	1,605,928	-179,106	-11.15%

1260 Culinary Skills & Management

01-1260-5001000	Salary - FT Faculty	87,916	87,916	0	0%
01-1260-5002000	Salary - Extra Contractual	0	2,525	-2,525	-100%
01-1260-5003000	Salary - PT Faculty	8,000	4,614	3,386	73.39%
01-1260-5040000	Salary - Support Staff	37,552	37,552	0	0%
01-1260-5100000	State Retirement	36,503	36,268	235	0.65%
01-1260-5102000	FICA	10,210	10,144	66	0.65%
01-1260-5110000	Medical Insurance	20,046	27,308	-7,262	-26.59%
01-1260-5110010	HSA Contribution	1,128	849	279	32.86%
01-1260-5111000	Dental Insurance	1,195	1,558	-363	-23.3%
01-1260-5112000	Vision Insurance	166	271	-105	-38.75%
01-1260-5113000	Prescription Drugs	0	0	0	0%
01-1260-5120000	Life Insurance	204	204	0	0%
01-1260-5121000	LTD Insurance	545	545	0	0%
01-1260-5122000	Unemployment Insurance	50	100	-50	-50%
01-1260-5123000	Workmens' Compensation	213	253	-40	-15.81%
01-1260-5124000	Tuition Remission	0	1,000	-1,000	-100%
01-1260-5218000	Contracted Services	1,700	1,700	0	0%
01-1260-5230000	M&R Instructional	7,000	2,000	5,000	250%
01-1260-5310000	Instructional Materials	9,000	9,000	0	0%
01-1260-5352000	Office Supplies	400	400	0	0%
01-1260-5353000	General Supplies	1,000	0	1,000	0%
01-1260-5355000	Duplicating/Printing	700	700	0	0%
01-1260-5357000	Food & Beverages	10,000	35,000	-25,000	-71.43%
01-1260-5516000	Allowance for Vehicles	500	1,000	-500	-50%
01-1260-5518000	Conference & Travel	0	85	-85	-100%
01-1260-5568000	Miscellaneous	0	0	0	0%
01-1260-5810000	Capital Outlay - Instructional	25,000	0	25,000	0%
Subtotal		259,028	260,992	-1,964	-0.75%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>1300 ASET Applied Science Eng Tec</i>					
01-1300-5001000	Salary - FT Faculty	401,595	468,461	-66,866	-14.27%
01-1300-5002000	Salary - Extra Contractual	50,500	50,500	0	0%
01-1300-5003000	Salary - PT Faculty	80,800	80,800	0	0%
01-1300-5040000	Salary - Support Staff	103,639	68,655	34,984	50.96%
01-1300-5060000	Opt Out	1,500	3,000	-1,500	-50%
01-1300-5100000	State Retirement	131,100	163,785	-32,685	-19.96%
01-1300-5101000	ORP	18,863	8,348	10,515	125.96%
01-1300-5102000	FICA	48,695	51,134	-2,439	-4.77%
01-1300-5110000	Medical Insurance	82,979	79,517	3,462	4.35%
01-1300-5110010	HSA Contribution	798	243	555	228.4%
01-1300-5111000	Dental Insurance	5,488	6,538	-1,050	-16.06%
01-1300-5112000	Vision Insurance	1,132	1,390	-258	-18.56%
01-1300-5113000	Prescription Drugs	0	0	0	0%
01-1300-5120000	Life Insurance	863	941	-78	-8.29%
01-1300-5121000	LTD Insurance	2,557	2,937	-380	-12.94%
01-1300-5122000	Unemployment Insurance	247	498	-251	-50.4%
01-1300-5123000	Workmens' Compensation	1,350	1,606	-256	-15.94%
01-1300-5124000	Tuition Remission	2,500	1,000	1,500	150%
01-1300-5218000	Contracted Services	5,000	4,000	1,000	25%
01-1300-5230000	M&R Instructional	9,000	7,000	2,000	28.57%
01-1300-5310000	Instructional Materials	8,000	35,000	-27,000	-77.14%
01-1300-5352000	Office Supplies	3,000	3,000	0	0%
01-1300-5355000	Duplicating/Printing	1,200	1,200	0	0%
01-1300-5413000	Rent - Copy Machine	1,500	1,500	0	0%
01-1300-5516000	Allowance for Vehicles	1,200	1,200	0	0%
01-1300-5518000	Conference & Travel	0	1,000	-1,000	-100%
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	25,000	44,600	-19,600	-43.95%
Subtotal		989,006	1,088,353	-99,347	-9.13%
<i>1330 Auto Service</i>					
01-1330-5001000	Salary - FT Faculty	63,688	66,866	-3,178	-4.75%
01-1330-5002000	Salary - Extra Contractual	15,000	12,120	2,880	23.76%
01-1330-5003000	Salary - PT Faculty	20,200	20,200	0	0%
01-1330-5030000	Salary - Professional Staff	0	0	0	0%
01-1330-5060000	Opt Out	0	0	0	0%
01-1330-5100000	State Retirement	27,046	27,127	-81	-0.3%
01-1330-5101000	ORP	0	0	0	0%
01-1330-5102000	FICA	7,565	7,588	-23	-0.3%
01-1330-5110000	Medical Insurance	18,857	18,488	369	2%
01-1330-5110010	HSA Contribution	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1330-5111000	Dental Insurance	1,455	1,455	0	0%
01-1330-5112000	Vision Insurance	296	296	0	0%
01-1330-5113000	Prescription Drugs	0	0	0	0%
01-1330-5120000	Life Insurance	150	150	0	0%
01-1330-5121000	LTD Insurance	479	479	0	0%
01-1330-5122000	Unemployment Insurance	50	101	-51	-50.5%
01-1330-5123000	Workmens' Compensation	113	134	-21	-15.67%
01-1330-5124000	Tuition Remission	0	0	0	0%
01-1330-5218000	Contracted Services	4,000	2,500	1,500	60%
01-1330-5230000	M&R Instructional	4,000	2,000	2,000	100%
01-1330-5310000	Instructional Materials	5,000	12,000	-7,000	-58.33%
01-1330-5352000	Office Supplies	250	250	0	0%
01-1330-5355000	Duplicating/Printing	500	500	0	0%
01-1330-5516000	Allowance for Vehicles	500	300	200	66.67%
01-1330-5518000	Conference & Travel	0	500	-500	-100%
01-1330-5543000	Postage	300	300	0	0%
01-1330-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		169,449	173,354	-3,905	-2.25%

1360 Welding

01-1360-5001000	Salary - FT Faculty	76,961	73,504	3,457	4.7%
01-1360-5002000	Salary - Extra Contractual	35,000	30,300	4,700	15.51%
01-1360-5003000	Salary - PT Faculty	35,000	30,300	4,700	15.51%
01-1360-5060000	Opt Out	0	0	0	0%
01-1360-5100000	State Retirement	40,194	36,677	3,517	9.59%
01-1360-5101000	ORP	0	0	0	0%
01-1360-5102000	FICA	11,243	10,259	984	9.59%
01-1360-5110000	Medical Insurance	18,857	18,488	369	2%
01-1360-5111000	Dental Insurance	1,455	1,455	0	0%
01-1360-5112000	Vision Insurance	296	296	0	0%
01-1360-5113000	Prescription Drugs	0	0	0	0%
01-1360-5120000	Life Insurance	150	150	0	0%
01-1360-5121000	LTD Insurance	479	479	0	0%
01-1360-5122000	Unemployment Insurance	50	101	-51	-50.5%
01-1360-5123000	Workmens' Compensation	113	134	-21	-15.67%
01-1360-5124000	Tuition Remission	0	0	0	0%
01-1360-5218000	Contracted Services	1,000	1,000	0	0%
01-1360-5230000	M&R Instructional	4,500	4,500	0	0%
01-1360-5310000	Instructional Materials	90,000	80,000	10,000	12.5%
01-1360-5352000	Office Supplies	250	250	0	0%
01-1360-5355000	Duplicating/Printing	500	500	0	0%
01-1360-5516000	Allowance for Vehicles	400	400	0	0%
01-1360-5518000	Conference & Travel	0	500	-500	-100%
01-1360-5543000	Postage	100	100	0	0%
01-1360-5810000	Capital Outlay - Instructional	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		316,548	289,393	27,155	9.38%
<i>1410 Nursing</i>					
01-1410-5001000	Salary - FT Faculty	473,379	473,379	0	0%
01-1410-5002000	Salary - Extra Contractual	48,318	48,318	0	0%
01-1410-5003000	Salary - PT Faculty	420,887	420,887	0	0%
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	197,186	202,764	-5,578	-2.75%
01-1410-5101000	ORP	60,470	49,549	10,921	22.04%
01-1410-5102000	FICA	72,108	72,108	0	0%
01-1410-5110000	Medical Insurance	44,629	43,754	875	2%
01-1410-5110010	HSA Contribution	0	0	0	0%
01-1410-5111000	Dental Insurance	6,356	6,356	0	0%
01-1410-5112000	Vision Insurance	1,274	1,274	0	0%
01-1410-5120000	Life Insurance	714	714	0	0%
01-1410-5121000	LTD Insurance	2,396	2,396	0	0%
01-1410-5122000	Unemployment Insurance	198	400	-202	-50.5%
01-1410-5123000	Workmens' Compensation	1,153	1,372	-219	-15.96%
01-1410-5124000	Tuition Remission	2,550	0	2,550	0%
01-1410-5218000	Contracted Services	5,000	6,550	-1,550	-23.66%
01-1410-5230000	M&R Instructional	0	430	-430	-100%
01-1410-5310000	Instructional Materials	103,076	96,184	6,892	7.17%
01-1410-5352000	Office Supplies	3,000	4,285	-1,285	-29.99%
01-1410-5355000	Duplicating/Printing	6,750	7,000	-250	-3.57%
01-1410-5412000	Rent of Equipment	0	0	0	0%
01-1410-5413000	Rent - Copy Machine	2,000	1,800	200	11.11%
01-1410-5516000	Allowance for Vehicles	1,500	1,800	-300	-16.67%
01-1410-5518000	Conference & Travel	0	698	-698	-100%
01-1410-5518200	Conf & Trav - Accreditation	4,000	4,000	0	0%
01-1410-5519000	Training	0	0	0	0%
01-1410-5543000	Postage	500	1,000	-500	-50%
01-1410-5564500	Information Service	0	0	0	0%
01-1410-5568000	Miscellaneous	0	0	0	0%
01-1410-5810000	Capital Outlay - Instructional	0	5,631	-5,631	-100%
Subtotal		1,460,444	1,455,649	4,795	0.33%
<i>1420 LPN</i>					
01-1420-5001000	Salary - FT Faculty	185,868	181,716	4,152	2.28%
01-1420-5002000	Salary - Extra Contractual	36,686	36,686	0	0%
01-1420-5003000	Salary - PT Faculty	43,950	43,950	0	0%
01-1420-5060000	Opt Out	1,500	1,500	0	0%
01-1420-5100000	State Retirement	72,889	71,753	1,136	1.58%
01-1420-5101000	ORP	0	0	0	0%
01-1420-5102000	FICA	20,388	20,070	318	1.58%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1420-5110000	Medical Insurance	18,857	18,488	369	2%
01-1420-5110010	HSA Contribution	0	0	0	0%
01-1420-5111000	Dental Insurance	2,225	2,225	0	0%
01-1420-5112000	Vision Insurance	492	492	0	0%
01-1420-5120000	Life Insurance	282	282	0	0%
01-1420-5121000	LTD Insurance	958	958	0	0%
01-1420-5123000	Workmens' Compensation	345	410	-65	-15.85%
01-1420-5124000	Tuition Remission	4,240	10,588	-6,348	-59.95%
01-1420-5218000	Contracted Services	0	0	0	0%
01-1420-5310000	Instructional Materials	25,212	25,212	0	0%
01-1420-5352000	Office Supplies	0	0	0	0%
01-1420-5355000	Duplicating/Printing	2,200	1,750	450	25.71%
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	0	2,170	-2,170	-100%
01-1420-5518200	Conf & Trav - Accreditation	2,000	0	2,000	0%
01-1420-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		418,692	418,850	-158	-0.04%

1440 ResThrpy Respiratory Therapy

01-1440-5001000	Salary - FT Faculty	137,006	130,554	6,452	4.94%
01-1440-5002000	Salary - Extra Contractual	38,747	35,466	3,281	9.25%
01-1440-5003000	Salary - PT Faculty	104,295	100,144	4,151	4.15%
01-1440-5023000	Salary - Director	51,879	49,687	2,192	4.41%
01-1440-5060000	Opt Out	1,500	1,500	0	0%
01-1440-5100000	State Retirement	33,086	37,208	-4,122	-11.08%
01-1440-5101000	ORP	25,315	21,577	3,738	17.32%
01-1440-5102000	FICA	25,392	24,163	1,229	5.09%
01-1440-5110000	Medical Insurance	23,046	22,762	284	1.25%
01-1440-5110010	HSA Contribution	713	531	182	34.27%
01-1440-5111000	Dental Insurance	2,971	2,971	0	0%
01-1440-5112000	Vision Insurance	554	554	0	0%
01-1440-5113000	Prescription Drugs	0	0	0	0%
01-1440-5120000	Life Insurance	372	372	0	0%
01-1440-5121000	LTD Insurance	1,018	1,012	6	0.59%
01-1440-5122000	Unemployment Insurance	50	100	-50	-50%
01-1440-5123000	Workmens' Compensation	360	428	-68	-15.89%
01-1440-5124000	Tuition Remission	1,400	1,350	50	3.7%
01-1440-5218000	Contracted Services	64,731	75,355	-10,624	-14.1%
01-1440-5230000	M&R Instructional	1,500	1,500	0	0%
01-1440-5310000	Instructional Materials	16,860	15,895	965	6.07%
01-1440-5352000	Office Supplies	0	0	0	0%
01-1440-5355000	Duplicating/Printing	2,300	2,600	-300	-11.54%
01-1440-5412000	Rent of Equipment	2,300	2,140	160	7.48%
01-1440-5516000	Allowance for Vehicles	1,750	1,750	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1440-5518000	Conference & Travel	0	7,236	-7,236	-100%
01-1440-5518200	Conf & Trav - Accreditation	3,000	0	3,000	0%
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%
Subtotal		540,145	536,855	3,290	0.61%

1450 Other Health

01-1450-5002000	Salary - Extra Contractual	33,756	33,756	0	0%
01-1450-5003000	Salary - PT Faculty	96,228	96,228	0	0%
01-1450-5100000	State Retirement	35,551	35,551	0	0%
01-1450-5101000	ORP	0	0	0	0%
01-1450-5102000	FICA	9,944	9,944	0	0%
01-1450-5110000	Medical Insurance	0	0	0	0%
01-1450-5111000	Dental Insurance	0	0	0	0%
01-1450-5112000	Vision Insurance	0	0	0	0%
01-1450-5120000	Life Insurance	0	0	0	0%
01-1450-5121000	LTD Insurance	0	0	0	0%
01-1450-5122000	Unemployment Insurance	0	0	0	0%
01-1450-5123000	Workmens' Compensation	250	297	-47	-15.82%
01-1450-5124000	Tuition Remission	0	0	0	0%
01-1450-5218000	Contracted Services	0	0	0	0%
01-1450-5230000	M&R Instructional	0	250	-250	-100%
01-1450-5310000	Instructional Materials	5,500	6,000	-500	-8.33%
01-1450-5352000	Office Supplies	0	0	0	0%
01-1450-5355000	Duplicating/Printing	3,300	3,300	0	0%
01-1450-5412000	Rent of Equipment	0	0	0	0%
01-1450-5516000	Allowance for Vehicles	0	0	0	0%
01-1450-5568000	Miscellaneous	0	0	0	0%
01-1450-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		184,529	185,326	-797	-0.43%

1600 CCS Corporate Community

01-1600-5003000	Salary - PT Faculty	82,424	82,424	0	0%
01-1600-5040000	Salary - Support Staff	0	0	0	0%
01-1600-5100000	State Retirement	22,543	22,543	0	0%
01-1600-5101000	ORP	0	0	0	0%
01-1600-5102000	FICA	6,305	6,305	0	0%
01-1600-5110000	Medical Insurance	0	0	0	0%
01-1600-5110010	HSA Contribution	0	0	0	0%
01-1600-5111000	Dental Insurance	0	0	0	0%
01-1600-5112000	Vision Insurance	0	0	0	0%
01-1600-5120000	Life Insurance	0	0	0	0%
01-1600-5121000	LTD Insurance	0	0	0	0%
01-1600-5122000	Unemployment Insurance	50	100	-50	-50%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1600-5123000	Workmens' Compensation	150	179	-29	-16.2%
01-1600-5218000	Contracted Services	180,000	180,000	0	0%
01-1600-5230000	M&R Instructional	0	0	0	0%
01-1600-5310000	Instructional Materials	35,000	30,000	5,000	16.67%
01-1600-5352000	Office Supplies	1,500	1,500	0	0%
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	300	800	-500	-62.5%
01-1600-5518000	Conference & Travel	0	3,000	-3,000	-100%
01-1600-5523000	Bus & Indus Lunch	2,000	2,000	0	0%
01-1600-5524000	Career / Safety Expo Event	2,000	0	2,000	0%
01-1600-5543000	Postage	1,500	1,500	0	0%
01-1600-5562000	Articulation	250	575	-325	-56.52%
01-1600-5563000	Licenses & Permits	0	0	0	0%
01-1600-5564500	Information Service	0	0	0	0%
01-1600-5568000	Miscellaneous	0	0	0	0%
01-1600-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		337,522	334,426	3,096	0.93%

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%
Subtotal		0	0	0	0.00%

2510 Data Processing

01-2510-5023000	Salary - Director	108,193	103,757	4,436	4.28%
01-2510-5040000	Salary - Support Staff	131,589	143,149	-11,560	-8.08%
01-2510-5100000	State Retirement	65,580	67,529	-1,949	-2.89%
01-2510-5102000	FICA	18,343	18,888	-545	-2.89%
01-2510-5110000	Medical Insurance	47,474	36,502	10,972	30.06%
01-2510-5110010	HSA Contribution	3,980	2,397	1,583	66.04%
01-2510-5111000	Dental Insurance	3,470	2,511	959	38.19%
01-2510-5112000	Vision Insurance	322	236	86	36.44%
01-2510-5113000	Prescription Drugs	0	0	0	0%
01-2510-5120000	Life Insurance	288	288	0	0%
01-2510-5121000	LTD Insurance	551	529	22	4.16%
01-2510-5122000	Unemployment Insurance	99	200	-101	-50.5%
01-2510-5123000	Workmens' Compensation	370	440	-70	-15.91%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-2510-5124000	Tuition Remission	400	6,145	-5,745	-93.49%
01-2510-5218000	Contracted Services	0	0	0	0%
01-2510-5231000	M&R Other	0	4,500	-4,500	-100%
01-2510-5275000	Software Support	0	0	0	0%
01-2510-5351000	Forms & Supplies	500	500	0	0%
01-2510-5352000	Office Supplies	100	100	0	0%
01-2510-5355000	Duplicating/Printing	50	50	0	0%
01-2510-5518000	Conference & Travel	0	125	-125	-100%
01-2510-5519000	Training	4,550	4,550	0	0%
01-2510-5563000	Licenses & Permits	0	0	0	0%
01-2510-5564000	D.P. Service	0	0	0	0%
01-2510-5568000	Miscellaneous	0	0	0	0%
01-2510-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		385,859	392,396	-6,537	-1.67%

2520 Information Services

01-2520-5023000	Salary - Director	121,852	121,852	0	0%
01-2520-5030000	Salary - Professional Staff	222,109	188,256	33,853	17.98%
01-2520-5040000	Salary - Support Staff	188,002	200,733	-12,731	-6.34%
01-2520-5060000	Opt Out	0	0	0	0%
01-2520-5070000	Salary - Students	0	7,354	-7,354	-100%
01-2520-5079000	Salary - CWS	0	-1,000	1,000	-100%
01-2520-5100000	State Retirement	91,374	87,618	3,756	4.29%
01-2520-5101000	ORP	43,694	38,469	5,225	13.58%
01-2520-5102000	FICA	40,695	39,079	1,616	4.14%
01-2520-5110000	Medical Insurance	97,240	99,495	-2,255	-2.27%
01-2520-5110010	HSA Contribution	8,151	6,261	1,890	30.19%
01-2520-5111000	Dental Insurance	6,753	7,038	-285	-4.05%
01-2520-5112000	Vision Insurance	632	657	-25	-3.81%
01-2520-5113000	Prescription Drugs	0	0	0	0%
01-2520-5120000	Life Insurance	882	792	90	11.36%
01-2520-5121000	LTD Insurance	1,174	1,125	49	4.36%
01-2520-5122000	Unemployment Insurance	149	300	-151	-50.33%
01-2520-5123000	Workmens' Compensation	703	837	-134	-16.01%
01-2520-5124000	Tuition Remission	10,000	6,400	3,600	56.25%
01-2520-5352000	Office Supplies	150	250	-100	-40%
01-2520-5355000	Duplicating/Printing	0	25	-25	-100%
01-2520-5515000	Dues & Memberships	200	200	0	0%
01-2520-5516000	Allowance for Vehicles	200	200	0	0%
01-2520-5518000	Conference & Travel	500	1,500	-1,000	-66.67%
01-2520-5564500	Information Service	0	0	0	0%
01-2520-5568000	Miscellaneous	0	0	0	0%
01-2520-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		834,460	807,441	27,019	3.35%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>2620 Telecommunications</i>					
01-2620-5541000	Telecommunications	58,116	43,370	14,746	34%
01-2620-5541010	Telecommunication s Hurd Road	2,629	1,000	1,629	162.9%
01-2620-5820000	Capital Outlay Technology	0	0	0	0%
Subtotal		60,745	44,370	16,375	36.91%
<i>2630 Website</i>					
01-2630-5040000	Salary - Support Staff	33,641	32,626	1,015	3.11%
01-2630-5100000	State Retirement	9,201	8,923	278	3.12%
01-2630-5102000	FICA	2,574	2,496	78	3.12%
01-2630-5110000	Medical Insurance	4,433	4,433	0	0%
01-2630-5110010	HSA Contribution	342	248	94	37.9%
01-2630-5111000	Dental Insurance	273	273	0	0%
01-2630-5112000	Vision Insurance	26	26	0	0%
01-2630-5120000	Life Insurance	38	38	0	0%
01-2630-5121000	LTD Insurance	54	53	1	1.89%
01-2630-5122000	Unemployment Insurance	25	50	-25	-50%
01-2630-5123000	Workmens' Compensation	55	66	-11	-16.67%
01-2630-5124000	Tuition Remission	100	325	-225	-69.23%
Subtotal		50,762	49,557	1,205	2.43%
<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%
Subtotal		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	54,537	82,624	-28,087	-33.99%
01-3230-5070000	Salary - Students	0	0	0	0%
01-3230-5079000	Salary - CWS	0	0	0	0%
01-3230-5100000	State Retirement	14,916	22,598	-7,682	-33.99%
01-3230-5101000	ORP	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-3230-5102000	FICA	4,172	6,321	-2,149	-34%
01-3230-5110000	Medical Insurance	7,730	7,730	0	0%
01-3230-5110010	HSA Contribution	642	478	164	34.31%
01-3230-5111000	Dental Insurance	607	607	0	0%
01-3230-5112000	Vision Insurance	56	56	0	0%
01-3230-5113000	Prescription Drugs	0	0	0	0%
01-3230-5120000	Life Insurance	24	24	0	0%
01-3230-5121000	LTD Insurance	18	36	-18	-50%
01-3230-5122000	Unemployment Insurance	0	0	0	0%
01-3230-5123000	Workmens' Compensation	136	162	-26	-16.05%
01-3230-5124000	Tuition Remission	0	0	0	0%
01-3230-5218000	Contracted Services	0	0	0	0%
01-3230-5230000	M&R Instructional	3,500	3,500	0	0%
01-3230-5275000	Software Support	0	0	0	0%
01-3230-5352000	Office Supplies	150	300	-150	-50%
01-3230-5353000	General Supplies	2,000	3,115	-1,115	-35.79%
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%
Subtotal		88,538	127,601	-39,063	-30.61%

3240 Rental - Business Services

01-3240-5023000	Salary - Director	0	0	0	0%
01-3240-5040000	Salary - Support Staff	46,333	45,127	1,206	2.67%
01-3240-5060000	Opt Out	0	0	0	0%
01-3240-5070000	Salary - Students	0	0	0	0%
01-3240-5100000	State Retirement	12,672	12,342	330	2.67%
01-3240-5101000	ORP	0	0	0	0%
01-3240-5102000	FICA	3,544	3,452	92	2.67%
01-3240-5110000	Medical Insurance	17,171	17,171	0	0%
01-3240-5110010	HSA Contribution	1,426	1,061	365	34.4%
01-3240-5111000	Dental Insurance	1,348	1,348	0	0%
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	107	104	3	2.88%
01-3240-5122000	Unemployment Insurance	0	0	0	0%
01-3240-5123000	Workmens' Compensation	61	72	-11	-15.28%
01-3240-5124000	Tuition Remission	0	900	-900	-100%
01-3240-5218000	Contracted Services	0	0	0	0%
01-3240-5231000	M&R Other	0	0	0	0%
01-3240-5310000	Instructional Materials	0	0	0	0%
01-3240-5352000	Office Supplies	50	200	-150	-75%
01-3240-5355000	Duplicating/Printing	50	50	0	0%
01-3240-5516000	Allowance for Vehicles	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-3240-5518000	Conference & Travel	0	400	-400	-100%
01-3240-5830000	Capital Outlay - Public Serv.	0	0	0	0%
Subtotal		82,940	82,405	535	0.65%
<i>3300 MCCC Radio Station</i>					
01-3300-5040000	Salary - Support Staff	0	0	0	0%
01-3300-5100000	State Retirement	0	0	0	0%
01-3300-5102000	FICA	0	0	0	0%
01-3300-5123000	Workmens' Compensation	0	0	0	0%
01-3300-5218000	Contracted Services	0	0	0	0%
01-3300-5231000	M&R Other	0	0	0	0%
01-3300-5275000	Software Support	0	0	0	0%
01-3300-5541000	Telecommunications	0	0	0	0%
01-3300-5563000	Licenses & Permits	0	0	0	0%
01-3300-5830000	Capital Outlay - Public Serv.	0	0	0	0%
Subtotal		0	0	0	0.00%
<i>4100 Library Services</i>					
01-4100-5013000	Salary - Librarians	157,572	151,604	5,968	3.94%
01-4100-5014000	Salary - Extra Contractual	7,634	7,634	0	0%
01-4100-5015000	Salary - PT Librarians	0	29,694	-29,694	-100%
01-4100-5023000	Salary - Director	90,779	86,567	4,212	4.87%
01-4100-5040000	Salary - Support Staff	124,132	122,741	1,391	1.13%
01-4100-5060000	Opt Out	1,500	1,500	0	0%
01-4100-5070000	Salary - Students	0	18,833	-18,833	-100%
01-4100-5079000	Salary - CWS	0	-3,000	3,000	-100%
01-4100-5100000	State Retirement	84,720	108,919	-24,199	-22.22%
01-4100-5101000	ORP	8,442	0	8,442	0%
01-4100-5102000	FICA	29,079	30,465	-1,386	-4.55%
01-4100-5110000	Medical Insurance	32,822	55,099	-22,277	-40.43%
01-4100-5110010	HSA Contribution	1,464	1,770	-306	-17.29%
01-4100-5111000	Dental Insurance	3,360	5,353	-1,993	-37.23%
01-4100-5112000	Vision Insurance	419	709	-290	-40.9%
01-4100-5113000	Prescription Drugs	0	0	0	0%
01-4100-5120000	Life Insurance	642	642	0	0%
01-4100-5121000	LTD Insurance	1,453	1,419	34	2.4%
01-4100-5122000	Unemployment Insurance	149	300	-151	-50.33%
01-4100-5123000	Workmens' Compensation	795	946	-151	-15.96%
01-4100-5124000	Tuition Remission	0	594	-594	-100%
01-4100-5217000	Collection Fees	0	0	0	0%
01-4100-5218000	Contracted Services	0	0	0	0%
01-4100-5231000	M&R Other	2,161	4,000	-1,839	-45.98%
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%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4100-5321000	Binding & Rebinding	100	100	0	0%
01-4100-5322000	Electronic Resources	174,597	137,921	36,676	26.59%
01-4100-5325000	Print Resources	30,000	59,380	-29,380	-49.48%
01-4100-5352000	Office Supplies	200	200	0	0%
01-4100-5353000	General Supplies	7,000	8,500	-1,500	-17.65%
01-4100-5355000	Duplicating/Printing	675	300	375	125%
01-4100-5413000	Rent - Copy Machine	1,133	1,133	0	0%
01-4100-5515000	Dues & Memberships	1,154	1,384	-230	-16.62%
01-4100-5516000	Allowance for Vehicles	150	500	-350	-70%
01-4100-5518000	Conference & Travel	0	1,500	-1,500	-100%
01-4100-5543000	Postage	100	450	-350	-77.78%
01-4100-5563000	Licenses & Permits	0	0	0	0%
01-4100-5564000	D.P. Service	0	0	0	0%
01-4100-5564500	Information Service	0	0	0	0%
01-4100-5568000	Miscellaneous	0	0	0	0%
01-4100-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		769,232	844,157	-74,925	-8.88%

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%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		0	0	0	0.00%
<i>4310 Instructional Support</i>					
01-4310-5002000	Salary - Extra Contractual	0	0	0	0%
01-4310-5019000	Salary - Coordinator	101,643	101,643	0	0%
01-4310-5019500	Salary - Extra-Contractual	4,485	4,397	88	2%
01-4310-5030000	Salary - Professional Staff	80,338	74,245	6,093	8.21%
01-4310-5040000	Salary - Support Staff	0	0	0	0%
01-4310-5070000	Salary - Students	0	0	0	0%
01-4310-5100000	State Retirement	-3,615	-864	-2,751	318.4%
01-4310-5101000	ORP	43,567	36,238	7,329	20.22%
01-4310-5102000	FICA	14,265	13,792	473	3.43%
01-4310-5110000	Medical Insurance	36,028	35,659	369	1.03%
01-4310-5110010	HSA Contribution	1,426	1,061	365	34.4%
01-4310-5111000	Dental Insurance	2,804	2,804	0	0%
01-4310-5112000	Vision Insurance	419	419	0	0%
01-4310-5113000	Prescription Drugs	0	0	0	0%
01-4310-5120000	Life Insurance	330	330	0	0%
01-4310-5121000	LTD Insurance	664	650	14	2.15%
01-4310-5122000	Unemployment Insurance	50	100	-50	-50%
01-4310-5123000	Workmens' Compensation	330	393	-63	-16.03%
01-4310-5124000	Tuition Remission	0	6,300	-6,300	-100%
01-4310-5218000	Contracted Services	0	0	0	0%
01-4310-5230000	M&R Instructional	0	0	0	0%
01-4310-5310000	Instructional Materials	0	0	0	0%
01-4310-5352000	Office Supplies	1,000	1,500	-500	-33.33%
01-4310-5355000	Duplicating/Printing	300	300	0	0%
01-4310-5515000	Dues & Memberships	2,000	2,000	0	0%
01-4310-5518000	Conference & Travel	0	4,000	-4,000	-100%
01-4310-5543000	Postage	500	500	0	0%
01-4310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		286,534	285,467	1,067	0.37%
<i>4350 LearnLab Learning Lab</i>					
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	45,000	43,525	1,475	3.39%
01-4350-5018000	Salary - PT LAL Specialist	0	0	0	0%
01-4350-5040000	Salary - Support Staff	15,524	0	15,524	0%
01-4350-5070000	Salary - Students	21,472	17,180	4,292	24.98%
01-4350-5070001	Salary - Students	0	0	0	0%
01-4350-5079000	Salary - CWS	-10,000	-5,000	-5,000	100%
01-4350-5100000	State Retirement	16,553	11,904	4,649	39.05%
01-4350-5102000	FICA	4,630	3,330	1,300	39.04%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4350-5110000	Medical Insurance	0	0	0	0%
01-4350-5111000	Dental Insurance	0	0	0	0%
01-4350-5112000	Vision Insurance	0	0	0	0%
01-4350-5113000	Prescription Drugs	0	0	0	0%
01-4350-5120000	Life Insurance	0	0	0	0%
01-4350-5121000	LTD Insurance	0	0	0	0%
01-4350-5122000	Unemployment Insurance	0	0	0	0%
01-4350-5123000	Workmens' Compensation	87	104	-17	-16.35%
01-4350-5124000	Tuition Remission	0	0	0	0%
01-4350-5218000	Contracted Services	0	3,000	-3,000	-100%
01-4350-5231000	M&R Other	0	0	0	0%
01-4350-5310000	Instructional Materials	800	800	0	0%
01-4350-5312000	Instructional Materials/504	0	0	0	0%
01-4350-5352000	Office Supplies	400	400	0	0%
01-4350-5355000	Duplicating/Printing	400	500	-100	-20%
01-4350-5413000	Rent - Copy Machine	1,350	1,200	150	12.5%
01-4350-5515000	Dues & Memberships	0	50	-50	-100%
01-4350-5516000	Allowance for Vehicles	0	0	0	0%
01-4350-5518000	Conference & Travel	0	0	0	0%
01-4350-5564000	D.P. Service	0	0	0	0%
01-4350-5564500	Information Service	0	0	0	0%
01-4350-5568000	Miscellaneous	0	0	0	0%
01-4350-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		96,216	76,993	19,223	24.97%

4400 Ed. Adm. Educational Admin

01-4400-5001000	Salary - FT Faculty	0	0	0	0%
01-4400-5021000	Salary - Vice President	141,816	141,816	0	0%
01-4400-5021100	Expense Allowance	0	0	0	0%
01-4400-5022000	Salary - Deans	509,823	522,399	-12,576	-2.41%
01-4400-5022100	Moving Allowance	0	0	0	0%
01-4400-5023000	Salary - Director	204,756	200,347	4,409	2.2%
01-4400-5024000	Salary - Saturday Admin.	0	0	0	0%
01-4400-5030130	Salary - Professional Staff	0	85,948	-85,948	-100%
01-4400-5030141	Salary - Professional Staff	94,758	94,758	0	0%
01-4400-5040000	Salary - Support Staff	55,061	53,846	1,215	2.26%
01-4400-5040111	Salary - Support Staff	46,040	44,766	1,274	2.85%
01-4400-5040115	Salary - Support Staff	49,005	49,193	-188	-0.38%
01-4400-5040121	Salary - Support Staff	42,198	41,040	1,158	2.82%
01-4400-5040130	Salary - Support Staff	47,732	46,510	1,222	2.63%
01-4400-5040141	Salary - Support Staff	44,955	43,681	1,274	2.92%
01-4400-5040160	Salary - Support Staff	73,508	73,790	-282	-0.38%
01-4400-5060000	Opt Out	0	0	0	0%
01-4400-5070000	Salary - Students	0	0	0	0%
01-4400-5070111	Salary - Students	0	10,839	-10,839	-100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4400-5070115	Salary - Students	31,432	26,608	4,824	18.13%
01-4400-5070121	Salary - Students	0	769	-769	-100%
01-4400-5070130	Salary - Students	0	3,438	-3,438	-100%
01-4400-5070141	Salary - Students	0	4,584	-4,584	-100%
01-4400-5070144	Salary - Students	0	0	0	0%
01-4400-5070160	Salary - Students	0	11,460	-11,460	-100%
01-4400-5079000	Salary - CWS	-15,000	-6,500	-8,500	130.77%
01-4400-5100000	State Retirement	164,122	194,591	-30,469	-15.66%
01-4400-5101000	ORP	173,296	151,088	22,208	14.7%
01-4400-5102000	FICA	100,188	106,954	-6,766	-6.33%
01-4400-5110000	Medical Insurance	201,214	239,596	-38,382	-16.02%
01-4400-5110010	HSA Contribution	16,691	14,753	1,938	13.14%
01-4400-5111000	Dental Insurance	14,282	17,554	-3,272	-18.64%
01-4400-5112000	Vision Insurance	1,332	1,629	-297	-18.23%
01-4400-5113000	Prescription Drugs	0	0	0	0%
01-4400-5120000	Life Insurance	1,845	2,205	-360	-16.33%
01-4400-5121000	LTD Insurance	2,786	3,068	-282	-9.19%
01-4400-5122000	Unemployment Insurance	446	900	-454	-50.44%
01-4400-5123000	Workmens' Compensation	2,376	2,827	-451	-15.95%
01-4400-5124000	Tuition Remission	1,000	1,000	0	0%
01-4400-5218000	Contracted Services	40,750	40,750	0	0%
01-4400-5231000	M&R Other	0	0	0	0%
01-4400-5310000	Instructional Materials	0	0	0	0%
01-4400-5352000	Office Supplies	1,000	1,000	0	0%
01-4400-5352100	Office Supp - Global Studies	500	0	500	0%
01-4400-5355000	Duplicating/Printing	600	1,000	-400	-40%
01-4400-5355100	Dup/Print - Global Studies	200	0	200	0%
01-4400-5355200	Dup/Print - Honors	300	500	-200	-40%
01-4400-5514000	Field Trips	2,500	5,000	-2,500	-50%
01-4400-5515000	Dues & Memberships	24,500	24,500	0	0%
01-4400-5515200	Dues & Memberships - Honors	600	600	0	0%
01-4400-5516000	Allowance for Vehicles	300	750	-450	-60%
01-4400-5518000	Conference & Travel	6,000	10,000	-4,000	-40%
01-4400-5518100	Conf & Trav - Global Studies	1,500	1,500	0	0%
01-4400-5519000	Training	6,500	2,000	4,500	225%
01-4400-5524500	MichMATYC	0	0	0	0%
01-4400-5525000	Staff Recognition	750	750	0	0%
01-4400-5527000	Research Projects	0	0	0	0%
01-4400-5543000	Postage	50	50	0	0%
01-4400-5562000	Articulation	4,000	7,000	-3,000	-42.86%
01-4400-5564000	D.P. Service	0	0	0	0%
01-4400-5564500	Information Service	0	0	0	0%
01-4400-5568000	Miscellaneous	0	0	0	0%
01-4400-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		2,095,712	2,280,857	-185,145	-8.12%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>4450 Ext.Cent</i>	<i>Extension Center</i>				
01-4450-5023000	Salary - Director	0	0	0	0%
01-4450-5040000	Salary - Support Staff	0	46,541	-46,541	-100%
01-4450-5060000	Opt Out	0	0	0	0%
01-4450-5070000	Salary - Students	0	4,584	-4,584	-100%
01-4450-5079000	Salary - CWS	0	0	0	0%
01-4450-5100000	State Retirement	0	12,729	-12,729	-100%
01-4450-5101000	ORP	0	0	0	0%
01-4450-5102000	FICA	0	3,560	-3,560	-100%
01-4450-5110000	Medical Insurance	0	6,331	-6,331	-100%
01-4450-5110010	HSA Contribution	0	354	-354	-100%
01-4450-5111000	Dental Insurance	0	389	-389	-100%
01-4450-5112000	Vision Insurance	0	37	-37	-100%
01-4450-5113000	Prescription Drugs	0	0	0	0%
01-4450-5120000	Life Insurance	0	54	-54	-100%
01-4450-5121000	LTD Insurance	0	102	-102	-100%
01-4450-5122000	Unemployment Insurance	25	50	-25	-50%
01-4450-5123000	Workmens' Compensation	60	71	-11	-15.49%
01-4450-5124000	Tuition Remission	0	0	0	0%
01-4450-5214000	Security Services	1,700	2,000	-300	-15%
01-4450-5231000	M&R Other	1,000	750	250	33.33%
01-4450-5352000	Office Supplies	350	500	-150	-30%
01-4450-5355000	Duplicating/Printing	50	50	0	0%
01-4450-5413000	Rent - Copy Machine	1,625	1,635	-10	-0.61%
01-4450-5515000	Dues & Memberships	0	150	-150	-100%
01-4450-5516000	Allowance for Vehicles	500	200	300	150%
01-4450-5518000	Conference & Travel	0	0	0	0%
01-4450-5564000	D.P. Service	0	0	0	0%
01-4450-5564500	Information Service	0	0	0	0%
01-4450-5568000	Miscellaneous	0	0	0	0%
01-4450-5840000	Capital Outlay - Inst. Support	0	3,000	-3,000	-100%
Subtotal		5,310	83,087	-77,777	-93.61%
<i>5100 StudtAdm</i>	<i>Student Services Adm</i>				
01-5100-5021000	Salary - Vice President	86,348	141,816	-55,468	-39.11%
01-5100-5021100	Expense Allowance	0	0	0	0%
01-5100-5040000	Salary - Support Staff	56,627	56,844	-217	-0.38%
01-5100-5100000	State Retirement	39,104	54,333	-15,229	-28.03%
01-5100-5101000	ORP	0	0	0	0%
01-5100-5102000	FICA	10,938	15,197	-4,259	-28.03%
01-5100-5110000	Medical Insurance	30,049	34,342	-4,293	-12.5%
01-5100-5110010	HSA Contribution	2,495	2,123	372	17.52%
01-5100-5111000	Dental Insurance	2,360	2,697	-337	-12.5%
01-5100-5112000	Vision Insurance	217	247	-30	-12.15%
01-5100-5113000	Prescription Drugs	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5100-5120000	Life Insurance	189	234	-45	-19.23%
01-5100-5121000	LTD Insurance	279	457	-178	-38.95%
01-5100-5122000	Unemployment Insurance	50	100	-50	-50%
01-5100-5123000	Workmens' Compensation	317	377	-60	-15.92%
01-5100-5124000	Tuition Remission	1,000	500	500	100%
01-5100-5218000	Contracted Services	0	1,000	-1,000	-100%
01-5100-5231000	M&R Other	0	500	-500	-100%
01-5100-5352000	Office Supplies	500	700	-200	-28.57%
01-5100-5355000	Duplicating/Printing	300	300	0	0%
01-5100-5515000	Dues & Memberships	200	1,300	-1,100	-84.62%
01-5100-5516000	Allowance for Vehicles	1,000	1,200	-200	-16.67%
01-5100-5518000	Conference & Travel	1,500	4,000	-2,500	-62.5%
01-5100-5519000	Training	500	1,800	-1,300	-72.22%
01-5100-5527000	Research Projects	0	0	0	0%
01-5100-5543000	Postage	250	500	-250	-50%
01-5100-5562000	Articulation	1,000	1,500	-500	-33.33%
01-5100-5564000	D.P. Service	0	0	0	0%
01-5100-5568000	Miscellaneous	0	0	0	0%
01-5100-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		235,223	322,067	-86,844	-26.96%
<i>5210 StuGovt Student Government</i>					
01-5210-5355000	Duplicating/Printing	100	50	50	100%
01-5210-5522000	Student Activities	2,000	4,000	-2,000	-50%
Subtotal		2,100	4,050	-1,950	-48.15%
<i>5220 StuPub Student Publications</i>					
01-5220-5522000	Student Activities	4,000	5,500	-1,500	-27.27%
Subtotal		4,000	5,500	-1,500	-27.27%
<i>5230 StuActvy Student Activity</i>					
01-5230-5016000	Salary - Club Advisors	21,935	21,935	0	0%
01-5230-5040000	Salary - Support Staff	31,045	31,157	-112	-0.36%
01-5230-5070000	Salary - Students	0	2,105	-2,105	-100%
01-5230-5100000	State Retirement	14,490	14,521	-31	-0.21%
01-5230-5101000	ORP	0	0	0	0%
01-5230-5102000	FICA	4,053	4,062	-9	-0.22%
01-5230-5110000	Medical Insurance	6,867	6,867	0	0%
01-5230-5110010	HSA Contribution	570	424	146	34.43%
01-5230-5111000	Dental Insurance	539	539	0	0%
01-5230-5112000	Vision Insurance	49	49	0	0%
01-5230-5113000	Prescription Drugs	0	0	0	0%
01-5230-5120000	Life Insurance	22	22	0	0%
01-5230-5121000	LTD Insurance	29	29	0	0%
01-5230-5123000	Workmens' Compensation	87	104	-17	-16.35%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5230-5218000	Contracted Services	0	0	0	0%
01-5230-5352000	Office Supplies	0	100	-100	-100%
01-5230-5353000	General Supplies	0	1,000	-1,000	-100%
01-5230-5355000	Duplicating/Printing	200	250	-50	-20%
01-5230-5522000	Student Activities	7,500	15,000	-7,500	-50%
01-5230-5522500	Youth for Understanding	0	0	0	0%
Subtotal		87,386	98,164	-10,778	-10.98%

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%
Subtotal		0	0	0	0.00%

5240 Cellar

01-5240-5070000	Salary - Students	0	3,935	-3,935	-100%
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%
Subtotal		50	3,985	-3,935	-98.75%

5250 FitCtr Fitness Center

01-5250-5040000	Salary - Support Staff	5,205	11,153	-5,948	-53.33%
01-5250-5070000	Salary - Students	0	16,856	-16,856	-100%
01-5250-5079000	Salary - CWS	0	-250	250	-100%
01-5250-5100000	State Retirement	1,423	3,050	-1,627	-53.34%
01-5250-5102000	FICA	398	853	-455	-53.34%
01-5250-5110000	Medical Insurance	0	0	0	0%
01-5250-5111000	Dental Insurance	0	0	0	0%
01-5250-5112000	Vision Insurance	0	0	0	0%
01-5250-5113000	Prescription Drugs	0	0	0	0%
01-5250-5120000	Life Insurance	0	0	0	0%
01-5250-5121000	LTD Insurance	0	0	0	0%
01-5250-5122000	Unemployment Insurance	0	0	0	0%
01-5250-5123000	Workmens' Compensation	41	49	-8	-16.33%
01-5250-5124000	Tuition Remission	0	0	0	0%
01-5250-5218000	Contracted Services	0	0	0	0%
01-5250-5231000	M&R Other	2,500	3,000	-500	-16.67%
01-5250-5352000	Office Supplies	100	250	-150	-60%
01-5250-5353000	General Supplies	500	750	-250	-33.33%
01-5250-5355000	Duplicating/Printing	50	100	-50	-50%
01-5250-5543000	Postage	150	250	-100	-40%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5250-5568000	Miscellaneous	0	0	0	0%
01-5250-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		10,367	36,061	-25,694	-71.25%

5300 Counsl. Counseling/Guidance

01-5300-5010000	Salary - Counselors	264,717	261,443	3,274	1.25%
01-5300-5011000	Salary - Extra Contractual	13,000	10,403	2,597	24.96%
01-5300-5012000	Salary - PT Counselors	22,220	22,220	0	0%
01-5300-5040000	Salary - Support Staff	49,428	49,616	-188	-0.38%
01-5300-5060000	Opt Out	3,000	3,000	0	0%
01-5300-5070000	Salary - Students	0	9,063	-9,063	-100%
01-5300-5079000	Salary - CWS	0	-3,000	3,000	-100%
01-5300-5100000	State Retirement	69,880	68,602	1,278	1.86%
01-5300-5101000	ORP	26,479	23,158	3,321	14.34%
01-5300-5102000	FICA	26,726	26,292	434	1.65%
01-5300-5110000	Medical Insurance	33,317	32,664	653	2%
01-5300-5110010	HSA Contribution	0	0	0	0%
01-5300-5111000	Dental Insurance	4,142	4,142	0	0%
01-5300-5112000	Vision Insurance	825	825	0	0%
01-5300-5113000	Prescription Drugs	0	0	0	0%
01-5300-5120000	Life Insurance	486	486	0	0%
01-5300-5121000	LTD Insurance	1,550	1,551	-1	-0.06%
01-5300-5122000	Unemployment Insurance	149	300	-151	-50.33%
01-5300-5123000	Workmens' Compensation	740	880	-140	-15.91%
01-5300-5124000	Tuition Remission	500	1,000	-500	-50%
01-5300-5231000	M&R Other	100	500	-400	-80%
01-5300-5310000	Instructional Materials	12,500	16,000	-3,500	-21.88%
01-5300-5352000	Office Supplies	1,500	1,500	0	0%
01-5300-5355000	Duplicating/Printing	3,000	3,500	-500	-14.29%
01-5300-5413000	Rent - Copy Machine	1,300	500	800	160%
01-5300-5515000	Dues & Memberships	0	100	-100	-100%
01-5300-5516000	Allowance for Vehicles	1,000	0	1,000	0%
01-5300-5518000	Conference & Travel	500	340	160	47.06%
01-5300-5521500	Payback for Education	0	0	0	0%
01-5300-5564500	Information Service	0	0	0	0%
01-5300-5568000	Miscellaneous	0	0	0	0%
01-5300-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		537,059	535,085	1,974	0.37%

5310 Disadvantaged Student Services

01-5310-5010000	Salary - Counselors	65,937	65,937	0	0%
01-5310-5011000	Salary - Extra Contractual	1,515	1,515	0	0%
01-5310-5018000	Salary - PT LAL Specialist	47,659	47,659	0	0%
01-5310-5040000	Salary - Support Staff	49,005	49,193	-188	-0.38%
01-5310-5060000	Opt Out	1,500	1,500	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5310-5070000	Salary - Students	57,096	0	57,096	0%
01-5310-5070001	Salary - Students	0	53,480	-53,480	-100%
01-5310-5079000	Salary - CWS	-31,184	-10,720	-20,464	190.9%
01-5310-5100000	State Retirement	44,886	44,937	-51	-0.11%
01-5310-5102000	FICA	12,555	12,569	-14	-0.11%
01-5310-5110000	Medical Insurance	6,331	6,331	0	0%
01-5310-5110010	HSA Contribution	488	354	134	37.85%
01-5310-5111000	Dental Insurance	1,901	1,901	0	0%
01-5310-5112000	Vision Insurance	333	333	0	0%
01-5310-5113000	Prescription Drugs	0	0	0	0%
01-5310-5120000	Life Insurance	186	186	0	0%
01-5310-5121000	LTD Insurance	472	473	-1	-0.21%
01-5310-5122000	Unemployment Insurance	0	0	0	0%
01-5310-5123000	Workmens' Compensation	240	286	-46	-16.08%
01-5310-5124000	Tuition Remission	0	0	0	0%
01-5310-5218000	Contracted Services	40,000	44,000	-4,000	-9.09%
01-5310-5231000	M&R Other	350	500	-150	-30%
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%
Subtotal		302,780	323,944	-21,164	-6.53%

5410 Fin Aid Financial Aid

01-5410-5023000	Salary - Director	107,257	99,374	7,883	7.93%
01-5410-5030000	Salary - Professional Staff	74,060	70,534	3,526	5%
01-5410-5040000	Salary - Support Staff	61,529	60,445	1,084	1.79%
01-5410-5060000	Opt Out	1,500	1,500	0	0%
01-5410-5070000	Salary - Students	0	10,008	-10,008	-100%
01-5410-5079000	Salary - CWS	0	-2,000	2,000	-100%
01-5410-5100000	State Retirement	37,757	36,092	1,665	4.61%
01-5410-5101000	ORP	27,509	23,919	3,590	15.01%
01-5410-5102000	FICA	18,578	17,622	956	5.43%
01-5410-5110000	Medical Insurance	19,463	19,463	0	0%
01-5410-5110010	HSA Contribution	1,616	1,203	413	34.33%
01-5410-5111000	Dental Insurance	1,935	1,935	0	0%
01-5410-5112000	Vision Insurance	186	186	0	0%
01-5410-5113000	Prescription Drugs	0	0	0	0%
01-5410-5120000	Life Insurance	414	414	0	0%
01-5410-5121000	LTD Insurance	506	485	21	4.33%
01-5410-5122000	Unemployment Insurance	99	200	-101	-50.5%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5410-5123000	Workmens' Compensation	374	445	-71	-15.96%
01-5410-5124000	Tuition Remission	4,000	300	3,700	1233.33%
01-5410-5218000	Contracted Services	0	0	0	0%
01-5410-5231000	M&R Other	0	0	0	0%
01-5410-5352000	Office Supplies	1,000	1,500	-500	-33.33%
01-5410-5355000	Duplicating/Printing	850	1,100	-250	-22.73%
01-5410-5413000	Rent - Copy Machine	1,500	1,500	0	0%
01-5410-5515000	Dues & Memberships	1,509	1,300	209	16.08%
01-5410-5516000	Allowance for Vehicles	257	260	-3	-1.15%
01-5410-5518000	Conference & Travel	250	3,000	-2,750	-91.67%
01-5410-5543000	Postage	5,000	6,500	-1,500	-23.08%
01-5410-5562000	Articulation	0	0	0	0%
01-5410-5564000	D.P. Service	0	0	0	0%
01-5410-5564500	Information Service	0	0	0	0%
01-5410-5568000	Miscellaneous	0	0	0	0%
01-5410-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		367,149	357,285	9,864	2.76%

5420 EmplServ Employment Services

01-5420-5023000	Salary - Director	54,097	51,879	2,218	4.28%
01-5420-5040000	Salary - Support Staff	24,503	24,597	-94	-0.38%
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	6,554	6,868	-314	-4.57%
01-5420-5101000	ORP	15,413	12,810	2,603	20.32%
01-5420-5102000	FICA	6,013	5,850	163	2.79%
01-5420-5110000	Medical Insurance	11,751	11,751	0	0%
01-5420-5110010	HSA Contribution	957	708	249	35.17%
01-5420-5111000	Dental Insurance	869	869	0	0%
01-5420-5112000	Vision Insurance	81	81	0	0%
01-5420-5113000	Prescription Drugs	0	0	0	0%
01-5420-5120000	Life Insurance	117	117	0	0%
01-5420-5121000	LTD Insurance	90	88	2	2.27%
01-5420-5122000	Unemployment Insurance	50	100	-50	-50%
01-5420-5123000	Workmens' Compensation	136	162	-26	-16.05%
01-5420-5124000	Tuition Remission	0	6,500	-6,500	-100%
01-5420-5231000	M&R Other	0	0	0	0%
01-5420-5352000	Office Supplies	250	250	0	0%
01-5420-5355000	Duplicating/Printing	200	200	0	0%
01-5420-5515000	Dues & Memberships	0	0	0	0%
01-5420-5516000	Allowance for Vehicles	1,200	1,200	0	0%
01-5420-5518000	Conference & Travel	0	1,500	-1,500	-100%
01-5420-5521400	Events	0	0	0	0%
01-5420-5562000	Articulation	0	200	-200	-100%

Budget Report by Cost Center - Expenses

01 FUND

<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
01-5420-5568000	Miscellaneous	0	0	0	0%
01-5420-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		122,281	125,730	-3,449	-2.74%
<i>5430 StuAid Student Aid</i>					
01-5430-5574000	Student Aid Write offs	200,750	258,300	-57,550	-22.28%
01-5430-5584001	Dist - Bd of Trustees Schol.	0	0	0	0%
01-5430-5584002	Dist - Presidential Schol.	95,580	95,325	255	0.27%
01-5430-5584003	Dist - Instructional Schol.	0	0	0	0%
01-5430-5584004	Dist - Music Schol.	109,100	77,260	31,840	41.21%
01-5430-5584005	Dist - Senior Citizen Schol.	26,500	25,200	1,300	5.16%
01-5430-5584007	Dist - Employer Residency	3,675	2,500	1,175	47%
01-5430-5584008	Dist - Reciprocity	2,100	4,200	-2,100	-50%
01-5430-5584009	Dist - Other Residency	100,000	135,000	-35,000	-25.93%
01-5430-5584010	Dist - Trustee Merit Schol.	273,000	304,500	-31,500	-10.34%
01-5430-5584012	Dist - Instruct Merit Shol.	5,000	5,000	0	0%
01-5430-5584081	Dist - Pageant Schol.	2,000	2,000	0	0%
01-5430-5584082	Dist - McClure Schol.	2,000	2,000	0	0%
01-5430-5584083	Dist - WAC Students Schol.	42,000	40,000	2,000	5%
01-5430-5584084	Indian Tuition Waiver	4,000	4,000	0	0%
01-5430-5584085	Dist - Business Pitch	2,000	2,000	0	0%
01-5430-5584752	Dist - Indian Tuition	0	0	0	0%
01-5430-5584999	Dist - Deferred Aid Summary	0	0	0	0%
01-5430-5589998	Sch Allowance - Tuition	-656,955	-698,985	42,030	-6.01%
01-5430-5589999	Sch. Allowance - Bookstore	-10,000	-10,000	0	0%
Subtotal		200,750	248,300	-47,550	-19.15%
<i>5520 Bookstore</i>					
01-5520-5070000	Salary - Students	0	0	0	0%
01-5520-5079000	Salary - CWS	0	0	0	0%
Subtotal		0	0	0	0.00%
<i>5720 Admis Admissions</i>					
01-5720-5023000	Salary - Director	85,182	98,469	-13,287	-13.49%
01-5720-5040000	Salary - Support Staff	39,952	38,705	1,247	3.22%
01-5720-5060000	Opt Out	0	0	0	0%
01-5720-5070000	Salary - Students	0	6,198	-6,198	-100%
01-5720-5079000	Salary - CWS	0	-500	500	-100%
01-5720-5100000	State Retirement	10,694	37,517	-26,823	-71.5%
01-5720-5101000	ORP	10,324	0	10,324	0%
01-5720-5102000	FICA	9,573	10,494	-921	-8.78%
01-5720-5110000	Medical Insurance	34,342	34,342	0	0%
01-5720-5110010	HSA Contribution	2,852	2,123	729	34.34%
01-5720-5111000	Dental Insurance	2,697	2,697	0	0%
01-5720-5112000	Vision Insurance	247	247	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5720-5113000	Prescription Drugs	0	0	0	0%
01-5720-5120000	Life Insurance	234	234	0	0%
01-5720-5121000	LTD Insurance	287	315	-28	-8.89%
01-5720-5122000	Unemployment Insurance	50	100	-50	-50%
01-5720-5123000	Workmens' Compensation	284	338	-54	-15.98%
01-5720-5124000	Tuition Remission	500	1,000	-500	-50%
01-5720-5231000	M&R Other	0	0	0	0%
01-5720-5352000	Office Supplies	900	900	0	0%
01-5720-5355000	Duplicating/Printing	500	1,000	-500	-50%
01-5720-5515000	Dues & Memberships	150	100	50	50%
01-5720-5516000	Allowance for Vehicles	1,500	2,400	-900	-37.5%
01-5720-5518000	Conference & Travel	2,000	2,000	0	0%
01-5720-5526100	C.O.R.E.	5,000	5,000	0	0%
01-5720-5543000	Postage	6,000	4,500	1,500	33.33%
01-5720-5562000	Articulation	3,000	5,500	-2,500	-45.45%
01-5720-5564000	D.P. Service	0	0	0	0%
01-5720-5564500	Information Service	0	0	0	0%
01-5720-5568000	Miscellaneous	0	0	0	0%
01-5720-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		216,268	253,679	-37,411	-14.75%

5730 Regist Registrar/Records

01-5730-5023000	Salary - Director	121,852	121,852	0	0%
01-5730-5040000	Salary - Support Staff	112,348	111,480	868	0.78%
01-5730-5041000	Salary - Registration	0	0	0	0%
01-5730-5060000	Opt Out	0	0	0	0%
01-5730-5070000	Salary - Students	0	13,485	-13,485	-100%
01-5730-5079000	Salary - CWS	0	-500	500	-100%
01-5730-5100000	State Retirement	64,054	63,816	238	0.37%
01-5730-5102000	FICA	17,916	17,850	66	0.37%
01-5730-5110000	Medical Insurance	40,673	36,315	4,358	12%
01-5730-5110010	HSA Contribution	3,340	2,583	757	29.31%
01-5730-5111000	Dental Insurance	3,086	2,511	575	22.9%
01-5730-5112000	Vision Insurance	285	236	49	20.76%
01-5730-5113000	Prescription Drugs	0	0	0	0%
01-5730-5120000	Life Insurance	288	288	0	0%
01-5730-5121000	LTD Insurance	489	487	2	0.41%
01-5730-5122000	Unemployment Insurance	99	200	-101	-50.5%
01-5730-5123000	Workmens' Compensation	384	457	-73	-15.97%
01-5730-5124000	Tuition Remission	500	2,000	-1,500	-75%
01-5730-5218000	Contracted Services	6,600	6,600	0	0%
01-5730-5231000	M&R Other	0	0	0	0%
01-5730-5351000	Forms & Supplies	0	0	0	0%
01-5730-5352000	Office Supplies	1,300	1,500	-200	-13.33%
01-5730-5355000	Duplicating/Printing	2,200	3,000	-800	-26.67%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5730-5515000	Dues & Memberships	1,000	1,000	0	0%
01-5730-5516000	Allowance for Vehicles	0	500	-500	-100%
01-5730-5518000	Conference & Travel	1,000	3,000	-2,000	-66.67%
01-5730-5526000	Commencement/Assemblies	6,550	6,550	0	0%
01-5730-5543000	Postage	3,000	3,700	-700	-18.92%
01-5730-5562000	Articulation	0	0	0	0%
01-5730-5564000	D.P. Service	0	0	0	0%
01-5730-5564500	Information Service	0	0	0	0%
01-5730-5568000	Miscellaneous	0	0	0	0%
01-5730-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		386,964	398,910	-11,946	-2.99%
<i>5740 Advert. Advertising</i>					
01-5740-5273100	Outside Printing - Students	67,400	78,450	-11,050	-14.09%
01-5740-5355000	Duplicating/Printing	1,000	1,000	0	0%
01-5740-5530100	Adv./Pub. - Student Pub.	181,650	169,333	12,317	7.27%
Subtotal		250,050	248,783	1,267	0.51%
<i>6110 Trustees Board of Trustees</i>					
01-6110-5218000	Contracted Services	5,000	5,000	0	0%
01-6110-5352000	Office Supplies	0	0	0	0%
01-6110-5355000	Duplicating/Printing	0	0	0	0%
01-6110-5518000	Conference & Travel	15,000	11,000	4,000	36.36%
01-6110-5530000	Advertising/Publicity	0	0	0	0%
Subtotal		20,000	16,000	4,000	25.00%
<i>6120 Pres. President's Office</i>					
01-6120-5020000	Salary - President	177,500	177,500	0	0%
01-6120-5020100	Expense Allowance	0	0	0	0%
01-6120-5020200	Other Allowances	21,200	37,200	-16,000	-43.01%
01-6120-5030000	Salary - Professional Staff	35,267	35,267	0	0%
01-6120-5040000	Salary - Support Staff	72,078	69,692	2,386	3.42%
01-6120-5060000	Opt Out	0	0	0	0%
01-6120-5070000	Salary - Students	0	5,396	-5,396	-100%
01-6120-5079000	Salary - CWS	0	-250	250	-100%
01-6120-5100000	State Retirement	35,157	38,880	-3,723	-9.58%
01-6120-5101000	ORP	48,617	42,760	5,857	13.7%
01-6120-5102000	FICA	23,412	24,454	-1,042	-4.26%
01-6120-5110000	Medical Insurance	19,144	19,144	0	0%
01-6120-5110010	HSA Contribution	1,935	1,522	413	27.14%
01-6120-5111000	Dental Insurance	1,162	1,162	0	0%
01-6120-5112000	Vision Insurance	112	112	0	0%
01-6120-5113000	Prescription Drugs	0	0	0	0%
01-6120-5120000	Life Insurance	234	234	0	0%
01-6120-5121000	LTD Insurance	574	569	5	0.88%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6120-5122000	Unemployment Insurance	99	200	-101	-50.5%
01-6120-5123000	Workmens' Compensation	550	655	-105	-16.03%
01-6120-5124000	Tuition Remission	4,250	300	3,950	1316.67%
01-6120-5218000	Contracted Services	1,000	1,000	0	0%
01-6120-5231000	M&R Other	0	0	0	0%
01-6120-5352000	Office Supplies	1,000	1,500	-500	-33.33%
01-6120-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-6120-5515000	Dues & Memberships	59,500	59,500	0	0%
01-6120-5516000	Allowance for Vehicles	3,000	3,500	-500	-14.29%
01-6120-5518000	Conference & Travel	8,000	11,500	-3,500	-30.43%
01-6120-5519000	Training	2,500	4,000	-1,500	-37.5%
01-6120-5543000	Postage	500	1,300	-800	-61.54%
01-6120-5562000	Articulation	9,000	9,000	0	0%
01-6120-5564000	D.P. Service	0	0	0	0%
01-6120-5568000	Miscellaneous	0	0	0	0%
01-6120-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		527,291	547,597	-20,306	-3.71%

6130 Audt/Legl Audit/Legal

01-6130-5211000	Audit Services	63,000	58,000	5,000	8.62%
01-6130-5213000	Legal Services	60,000	80,000	-20,000	-25%
01-6130-5215000	Health Broker	55,500	55,500	0	0%
Subtotal		178,500	193,500	-15,000	-7.75%

6200 Bus Off Business Office

01-6200-5021000	Salary - Vice President	141,816	141,816	0	0%
01-6200-5021100	Expense Allowance	0	0	0	0%
01-6200-5023000	Salary - Director	103,011	98,469	4,542	4.61%
01-6200-5030000	Salary - Professional Staff	160,730	157,362	3,368	2.14%
01-6200-5040000	Salary - Support Staff	188,233	171,736	16,497	9.61%
01-6200-5070000	Salary - Students	0	0	0	0%
01-6200-5100000	State Retirement	162,402	155,727	6,675	4.29%
01-6200-5102000	FICA	45,425	43,558	1,867	4.29%
01-6200-5110000	Medical Insurance	115,289	97,719	17,570	17.98%
01-6200-5110010	HSA Contribution	9,930	6,813	3,117	45.75%
01-6200-5111000	Dental Insurance	8,869	7,520	1,349	17.94%
01-6200-5112000	Vision Insurance	817	693	124	17.89%
01-6200-5113000	Prescription Drugs	0	0	0	0%
01-6200-5120000	Life Insurance	936	882	54	6.12%
01-6200-5121000	LTD Insurance	1,366	1,256	110	8.76%
01-6200-5122000	Unemployment Insurance	198	400	-202	-50.5%
01-6200-5123000	Workmens' Compensation	808	961	-153	-15.92%
01-6200-5124000	Tuition Remission	500	3,000	-2,500	-83.33%
01-6200-5218000	Contracted Services	0	0	0	0%
01-6200-5231000	M&R Other	150	250	-100	-40%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6200-5352000	Office Supplies	5,000	6,000	-1,000	-16.67%
01-6200-5355000	Duplicating/Printing	1,250	1,500	-250	-16.67%
01-6200-5413000	Rent - Copy Machine	220	220	0	0%
01-6200-5515000	Dues & Memberships	3,625	3,390	235	6.93%
01-6200-5516000	Allowance for Vehicles	500	600	-100	-16.67%
01-6200-5518000	Conference & Travel	7,175	11,250	-4,075	-36.22%
01-6200-5519000	Training	440	2,000	-1,560	-78%
01-6200-5543000	Postage	6,000	6,500	-500	-7.69%
01-6200-5562000	Articulation	1,000	1,600	-600	-37.5%
01-6200-5564000	D.P. Service	0	0	0	0%
01-6200-5564500	Information Service	0	0	0	0%
01-6200-5568000	Miscellaneous	0	0	0	0%
01-6200-5860000	Capital Outlay - Admin.	0	1,400	-1,400	-100%
Subtotal		965,690	922,622	43,068	4.67%

6210 GenInstn General Institution

01-6210-5110000	Medical Insurance	0	100,000	-100,000	-100%
01-6210-5123000	Workmens' Compensation	0	0	0	0%
01-6210-5128000	Parking Tax	0	0	0	0%
01-6210-5217000	Collection Fees	35,000	38,000	-3,000	-7.89%
01-6210-5218000	Contracted Services	0	0	0	0%
01-6210-5231000	M&R Other	0	0	0	0%
01-6210-5471000	General Insurance	159,745	158,770	975	0.61%
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	100	150	-50	-33.33%
01-6210-5568000	Miscellaneous	0	0	0	0%
01-6210-5570000	Interest Expense	0	0	0	0%
01-6210-5571000	Credit Card Expense	35,000	35,000	0	0%
01-6210-5571100	Application Fee	0	0	0	0%
01-6210-5571500	IRS & Bank Fees	19,000	10,000	9,000	90%
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.	-69,500	-135,000	65,500	-48.52%
01-6210-5575100	Uncollectible Tax	9,200	7,450	1,750	23.49%
01-6210-5575200	Allowance adjustment	7,500	8,900	-1,400	-15.73%
01-6210-5576000	Cash Short	200	200	0	0%
01-6210-5700000	Contingencies	137,507	50,000	87,507	175.01%
01-6210-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		363,752	303,470	60,282	19.86%

6220 Purch Purchasing/Communic.

01-6220-5023000	Salary - Director	40,169	38,391	1,778	4.63%
01-6220-5040000	Salary - Support Staff	106,842	122,998	-16,156	-13.14%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6220-5060000	Opt Out	750	750	0	0%
01-6220-5100000	State Retirement	29,112	33,744	-4,632	-13.73%
01-6220-5101000	ORP	4,868	0	4,868	0%
01-6220-5102000	FICA	11,246	12,346	-1,100	-8.91%
01-6220-5110000	Medical Insurance	27,916	27,916	0	0%
01-6220-5110010	HSA Contribution	2,462	1,866	596	31.94%
01-6220-5111000	Dental Insurance	1,836	1,836	0	0%
01-6220-5112000	Vision Insurance	174	174	0	0%
01-6220-5113000	Prescription Drugs	0	0	0	0%
01-6220-5120000	Life Insurance	225	225	0	0%
01-6220-5121000	LTD Insurance	266	258	8	3.1%
01-6220-5122000	Unemployment Insurance	50	100	-50	-50%
01-6220-5123000	Workmens' Compensation	292	348	-56	-16.09%
01-6220-5124000	Tuition Remission	0	2,700	-2,700	-100%
01-6220-5218000	Contracted Services	0	3,000	-3,000	-100%
01-6220-5231000	M&R Other	1,510	1,500	10	0.67%
01-6220-5352000	Office Supplies	945	1,000	-55	-5.5%
01-6220-5355000	Duplicating/Printing	200	50	150	300%
01-6220-5413000	Rent - Copy Machine	1,475	650	825	126.92%
01-6220-5541000	Telecommunications	0	0	0	0%
01-6220-5543000	Postage	1,430	1,430	0	0%
01-6220-5564000	D.P. Service	0	0	0	0%
01-6220-5564500	Information Service	0	0	0	0%
01-6220-5572500	Vendor Discounts	0	0	0	0%
01-6220-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		231,768	251,282	-19,514	-7.77%

6240 HumRes Human Resources

01-6240-5023000	Salary - Director	103,011	98,469	4,542	4.61%
01-6240-5030000	Salary - Professional Staff	77,957	74,245	3,712	5%
01-6240-5040000	Salary - Support Staff	17,028	17,093	-65	-0.38%
01-6240-5070000	Salary - Students	0	1,461	-1,461	-100%
01-6240-5100000	State Retirement	32,617	31,807	810	2.55%
01-6240-5101000	ORP	9,448	8,821	627	7.11%
01-6240-5102000	FICA	15,147	14,520	627	4.32%
01-6240-5103000	403(b)	0	0	0	0%
01-6240-5110000	Medical Insurance	30,303	34,342	-4,039	-11.76%
01-6240-5110010	HSA Contribution	2,554	2,123	431	20.3%
01-6240-5110020	MI Claims Tax Assessment	500	500	0	0%
01-6240-5110100	Advocacy Services	0	0	0	0%
01-6240-5111000	Dental Insurance	2,121	2,697	-576	-21.36%
01-6240-5112000	Vision Insurance	198	247	-49	-19.84%
01-6240-5113000	Prescription Drugs	0	0	0	0%
01-6240-5120000	Life Insurance	360	360	0	0%
01-6240-5121000	LTD Insurance	416	397	19	4.79%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6240-5122000	Unemployment Insurance	50	100	-50	-50%
01-6240-5123000	Workmens' Compensation	258	307	-49	-15.96%
01-6240-5124000	Tuition Remission	500	3,500	-3,000	-85.71%
01-6240-5125000	Vacation	15,000	15,000	0	0%
01-6240-5126000	Section 125 - Cafeteria Plan	2,000	2,000	0	0%
01-6240-5127000	Employee Assistance Plan	2,000	1,500	500	33.33%
01-6240-5218000	Contracted Services	8,000	8,000	0	0%
01-6240-5231000	M&R Other	0	0	0	0%
01-6240-5352000	Office Supplies	2,500	1,600	900	56.25%
01-6240-5355000	Duplicating/Printing	750	300	450	150%
01-6240-5413000	Rent - Copy Machine	225	216	9	4.17%
01-6240-5515000	Dues & Memberships	830	608	222	36.51%
01-6240-5517000	Recruitment	1,000	1,000	0	0%
01-6240-5517500	Moving Allowance	0	0	0	0%
01-6240-5518000	Conference & Travel	1,250	2,000	-750	-37.5%
01-6240-5519000	Training	7,715	600	7,115	1185.83%
01-6240-5519500	Professional Development	10,000	20,000	-10,000	-50%
01-6240-5521450	Diversity	2,000	2,000	0	0%
01-6240-5525000	Staff Recognition	6,000	6,100	-100	-1.64%
01-6240-5530000	Advertising/Publicity	24,000	0	24,000	0%
01-6240-5543000	Postage	300	300	0	0%
01-6240-5562000	Articulation	1,250	50	1,200	2400%
01-6240-5564000	D.P. Service	0	0	0	0%
01-6240-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		377,288	352,263	25,025	7.10%

6250 StaffDev Staff Development

01-6250-5218000	Contracted Services	0	0	0	0%
01-6250-5352000	Office Supplies	0	0	0	0%
01-6250-5355000	Duplicating/Printing	0	0	0	0%
01-6250-5518000	Conference & Travel	0	0	0	0%
01-6250-5519000	Training	0	655	-655	-100%
01-6250-5562000	Articulation	3,000	3,560	-560	-15.73%
01-6250-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		3,000	4,215	-1,215	-28.83%

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%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6260-5113000	Prescription Drugs	0	0	0	0%
01-6260-5120000	Life Insurance	0	0	0	0%
01-6260-5121000	LTD Insurance	0	0	0	0%
01-6260-5122000	Unemployment Insurance	0	0	0	0%
01-6260-5123000	Workmens' Compensation	0	0	0	0%
01-6260-5124000	Tuition Remission	0	0	0	0%
01-6260-5218000	Contracted Services	23,500	38,000	-14,500	-38.16%
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%
Subtotal		23,500	38,000	-14,500	-38.16%

6300 InstAdv Institutional Advanc

01-6300-5023000	Salary - Director	98,781	98,781	0	0%
01-6300-5040000	Salary - Support Staff	22,477	21,840	637	2.92%
01-6300-5060000	Opt Out	750	750	0	0%
01-6300-5070000	Salary - Students	0	7,258	-7,258	-100%
01-6300-5079000	Salary - CWS	0	-500	500	-100%
01-6300-5100000	State Retirement	5,877	6,241	-364	-5.83%
01-6300-5101000	ORP	28,145	24,392	3,753	15.39%
01-6300-5102000	FICA	9,276	9,228	48	0.52%
01-6300-5110000	Medical Insurance	16,772	19,346	-2,574	-13.31%
01-6300-5110010	HSA Contribution	1,825	1,619	206	12.72%
01-6300-5111000	Dental Insurance	2,022	2,225	-203	-9.12%
01-6300-5112000	Vision Insurance	186	204	-18	-8.82%
01-6300-5113000	Prescription Drugs	0	0	0	0%
01-6300-5120000	Life Insurance	207	215	-8	-3.72%
01-6300-5121000	LTD Insurance	253	252	1	0.4%
01-6300-5122000	Unemployment Insurance	50	100	-50	-50%
01-6300-5123000	Workmens' Compensation	255	304	-49	-16.12%
01-6300-5124000	Tuition Remission	100	325	-225	-69.23%
01-6300-5218000	Contracted Services	107,650	100,900	6,750	6.69%
01-6300-5231000	M&R Other	0	0	0	0%
01-6300-5273000	Outside Printing	2,000	4,000	-2,000	-50%
01-6300-5352000	Office Supplies	1,500	1,000	500	50%
01-6300-5355000	Duplicating/Printing	2,000	2,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6300-5471000	General Insurance	0	0	0	0%
01-6300-5515000	Dues & Memberships	750	500	250	50%
01-6300-5516000	Allowance for Vehicles	300	300	0	0%
01-6300-5518000	Conference & Travel	300	1,500	-1,200	-80%
01-6300-5519000	Training	0	0	0	0%
01-6300-5530000	Advertising/Publicity	10,000	42,000	-32,000	-76.19%
01-6300-5543000	Postage	37,000	27,900	9,100	32.62%
01-6300-5562000	Articulation	400	800	-400	-50%
01-6300-5564000	D.P. Service	0	0	0	0%
01-6300-5568000	Miscellaneous	0	0	0	0%
01-6300-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		348,876	373,480	-24,604	-6.59%

6310 GraphArt Graphic Arts

01-6310-5040000	Salary - Support Staff	73,059	71,096	1,963	2.76%
01-6310-5060000	Opt Out	1,500	1,500	0	0%
01-6310-5070000	Salary - Students	0	10,371	-10,371	-100%
01-6310-5079000	Salary - CWS	0	0	0	0%
01-6310-5100000	State Retirement	19,982	19,445	537	2.76%
01-6310-5102000	FICA	5,589	5,439	150	2.76%
01-6310-5110000	Medical Insurance	8,586	8,586	0	0%
01-6310-5110010	HSA Contribution	713	531	182	34.27%
01-6310-5111000	Dental Insurance	2,022	2,022	0	0%
01-6310-5112000	Vision Insurance	186	186	0	0%
01-6310-5113000	Prescription Drugs	0	0	0	0%
01-6310-5120000	Life Insurance	81	81	0	0%
01-6310-5121000	LTD Insurance	144	140	4	2.86%
01-6310-5122000	Unemployment Insurance	50	100	-50	-50%
01-6310-5123000	Workmens' Compensation	111	132	-21	-15.91%
01-6310-5124000	Tuition Remission	100	350	-250	-71.43%
01-6310-5218000	Contracted Services	7,500	10,000	-2,500	-25%
01-6310-5231000	M&R Other	0	500	-500	-100%
01-6310-5352000	Office Supplies	2,000	1,000	1,000	100%
01-6310-5353000	General Supplies	0	0	0	0%
01-6310-5354000	Printing Supplies	2,500	2,500	0	0%
01-6310-5355000	Duplicating/Printing	0	0	0	0%
01-6310-5413000	Rent - Copy Machine	0	0	0	0%
01-6310-5515000	Dues & Memberships	0	0	0	0%
01-6310-5516000	Allowance for Vehicles	100	100	0	0%
01-6310-5519000	Training	0	250	-250	-100%
01-6310-5564000	D.P. Service	0	0	0	0%
01-6310-5564500	Information Service	0	0	0	0%
01-6310-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		124,223	134,329	-10,106	-7.52%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>6315 Copy Center</i>					
01-6315-5218000	Contracted Services	48,000	48,000	0	0%
01-6315-5231000	M&R Other	0	0	0	0%
01-6315-5352000	Office Supplies	250	750	-500	-66.67%
01-6315-5353000	General Supplies	6,000	6,000	0	0%
01-6315-5354000	Printing Supplies	0	1,500	-1,500	-100%
01-6315-5355000	Duplicating/Printing	-69,725	-69,725	0	0%
01-6315-5413000	Rent - Copy Machine	19,000	19,000	0	0%
Subtotal		3,525	5,525	-2,000	-36.20%
<i>6320 Alumni Relations</i>					
01-6320-5040000	Salary - Support Staff	11,637	11,712	-75	-0.64%
01-6320-5060000	Opt Out	0	0	0	0%
01-6320-5100000	State Retirement	3,183	3,203	-20	-0.62%
01-6320-5102000	FICA	890	896	-6	-0.67%
01-6320-5110000	Medical Insurance	2,574	2,574	0	0%
01-6320-5110010	HSA Contribution	214	159	55	34.59%
01-6320-5111000	Dental Insurance	202	202	0	0%
01-6320-5112000	Vision Insurance	19	19	0	0%
01-6320-5113000	Prescription Drugs	0	0	0	0%
01-6320-5120000	Life Insurance	8	8	0	0%
01-6320-5121000	LTD Insurance	4	4	0	0%
01-6320-5123000	Workmens' Compensation	8	9	-1	-11.11%
01-6320-5124000	Tuition Remission	0	0	0	0%
01-6320-5218000	Contracted Services	0	0	0	0%
01-6320-5352000	Office Supplies	200	200	0	0%
01-6320-5355000	Duplicating/Printing	250	250	0	0%
01-6320-5515000	Dues & Memberships	0	0	0	0%
01-6320-5516000	Allowance for Vehicles	0	0	0	0%
01-6320-5518000	Conference & Travel	500	2,500	-2,000	-80%
01-6320-5521100	Alumni Events	3,750	10,000	-6,250	-62.5%
01-6320-5543000	Postage	300	300	0	0%
01-6320-5562000	Articulation	350	470	-120	-25.53%
01-6320-5564000	D.P. Service	0	0	0	0%
01-6320-5568000	Miscellaneous	0	0	0	0%
01-6320-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		24,089	32,506	-8,417	-25.89%
<i>6330 Foundn Foundation</i>					
01-6330-5023000	Salary - Director	99,384	95,791	3,593	3.75%
01-6330-5040000	Salary - Support Staff	43,357	42,067	1,290	3.07%
01-6330-5060000	Opt Out	750	750	0	0%
01-6330-5070000	Salary - Students	0	0	0	0%
01-6330-5079000	Salary - CWS	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6330-5100000	State Retirement	39,040	37,704	1,336	3.54%
01-6330-5102000	FICA	10,920	10,546	374	3.55%
01-6330-5110000	Medical Insurance	25,757	25,757	0	0%
01-6330-5110010	HSA Contribution	2,139	1,592	547	34.36%
01-6330-5111000	Dental Insurance	2,697	2,697	0	0%
01-6330-5112000	Vision Insurance	247	247	0	0%
01-6330-5113000	Prescription Drugs	0	0	0	0%
01-6330-5120000	Life Insurance	234	234	0	0%
01-6330-5121000	LTD Insurance	248	238	10	4.2%
01-6330-5122000	Unemployment Insurance	50	100	-50	-50%
01-6330-5123000	Workmens' Compensation	157	187	-30	-16.04%
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	5,000	6,500	-1,500	-23.08%
01-6330-5273000	Outside Printing	15,050	14,050	1,000	7.12%
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	1,100	1,400	-300	-21.43%
01-6330-5516000	Allowance for Vehicles	200	200	0	0%
01-6330-5518000	Conference & Travel	0	2,500	-2,500	-100%
01-6330-5518500	Foundation Board Conference	0	2,000	-2,000	-100%
01-6330-5519000	Training	250	250	0	0%
01-6330-5521200	Foundation Events	0	14,800	-14,800	-100%
01-6330-5521300	Foundation Board Expenses	0	560	-560	-100%
01-6330-5525100	Donor Recognition	2,500	2,500	0	0%
01-6330-5543000	Postage	3,800	3,500	300	8.57%
01-6330-5562000	Articulation	1,000	3,000	-2,000	-66.67%
01-6330-5568000	Miscellaneous	0	0	0	0%
01-6330-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		270,230	285,520	-15,290	-5.36%

7100 PlanAdm Plant Administration

01-7100-5022100	Moving Allowance	0	0	0	0%
01-7100-5023000	Salary - Director	107,608	103,011	4,597	4.46%
01-7100-5040000	Salary - Support Staff	176,394	174,240	2,154	1.24%
01-7100-5060000	Opt Out	1,500	1,500	0	0%
01-7100-5100000	State Retirement	77,675	75,828	1,847	2.44%
01-7100-5102000	FICA	21,726	21,210	516	2.43%
01-7100-5110000	Medical Insurance	47,474	47,474	0	0%
01-7100-5110010	HSA Contribution	3,980	2,971	1,009	33.96%
01-7100-5111000	Dental Insurance	4,818	4,818	0	0%
01-7100-5112000	Vision Insurance	446	446	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7100-5113000	Prescription Drugs	0	0	0	0%
01-7100-5120000	Life Insurance	342	342	0	0%
01-7100-5121000	LTD Insurance	653	638	15	2.35%
01-7100-5122000	Unemployment Insurance	99	200	-101	-50.5%
01-7100-5123000	Workmens' Compensation	447	532	-85	-15.98%
01-7100-5124000	Tuition Remission	3,435	5,336	-1,901	-35.63%
01-7100-5231000	M&R Other	300	500	-200	-40%
01-7100-5352000	Office Supplies	750	1,000	-250	-25%
01-7100-5355000	Duplicating/Printing	500	500	0	0%
01-7100-5413000	Rent - Copy Machine	924	924	0	0%
01-7100-5515000	Dues & Memberships	1,000	1,042	-42	-4.03%
01-7100-5518000	Conference & Travel	1,000	1,500	-500	-33.33%
01-7100-5519000	Training	10,410	4,600	5,810	126.3%
01-7100-5564000	D.P. Service	0	0	0	0%
01-7100-5564500	Information Service	0	0	0	0%
01-7100-5568000	Miscellaneous	0	0	0	0%
01-7100-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		461,481	448,612	12,869	2.87%

7200 BldgGrnd Bldg & Grounds

01-7200-5051000	Salary - Maintenance	257,259	258,162	-903	-0.35%
01-7200-5060000	Opt Out	0	0	0	0%
01-7200-5070000	Salary - Students	0	39,852	-39,852	-100%
01-7200-5079000	Salary - CWS	0	-2,000	2,000	-100%
01-7200-5100000	State Retirement	70,360	70,607	-247	-0.35%
01-7200-5102000	FICA	19,680	19,749	-69	-0.35%
01-7200-5110000	Medical Insurance	69,779	69,779	0	0%
01-7200-5110010	HSA Contribution	7,091	5,584	1,507	26.99%
01-7200-5111000	Dental Insurance	5,207	5,207	0	0%
01-7200-5112000	Vision Insurance	483	483	0	0%
01-7200-5113000	Prescription Drugs	0	0	0	0%
01-7200-5120000	Life Insurance	270	270	0	0%
01-7200-5121000	LTD Insurance	542	544	-2	-0.37%
01-7200-5122000	Unemployment Insurance	99	200	-101	-50.5%
01-7200-5123000	Workmens' Compensation	5,203	6,191	-988	-15.96%
01-7200-5124000	Tuition Remission	0	0	0	0%
01-7200-5218000	Contracted Services	600	600	0	0%
01-7200-5231000	M&R Other	1,200	2,500	-1,300	-52%
01-7200-5231100	M&R Underground Storage Tank	3,000	0	3,000	0%
01-7200-5241000	M&R Boilers	8,300	8,300	0	0%
01-7200-5242000	M&R Air Conditioning	65,000	50,000	15,000	30%
01-7200-5242445	M&R Whitman/Air	1,000	1,000	0	0%
01-7200-5243000	M&R Plumbing	8,000	6,000	2,000	33.33%
01-7200-5244000	M&R Electrical	5,000	5,000	0	0%
01-7200-5245000	M&R Heating	4,000	4,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7200-5245445	M&R Heating - Whitman	0	0	0	0%
01-7200-5246000	M&R Structural	13,000	13,300	-300	-2.26%
01-7200-5246010	M&R - Hurd	2,500	5,600	-3,100	-55.36%
01-7200-5246500	M&R Elevators	12,890	12,890	0	0%
01-7200-5247000	M&R Energy Management	15,000	15,000	0	0%
01-7200-5248000	M&R Grounds	1,000	1,000	0	0%
01-7200-5249000	M&R Vehicles	7,000	7,000	0	0%
01-7200-5249100	Landscaping Service	6,000	7,300	-1,300	-17.81%
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	10,000	15,000	-5,000	-33.33%
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	54,600	0	54,600	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	0	90,255	-90,255	-100%
Subtotal		723,063	788,373	-65,310	-8.28%

7300 Custod. Custodial Services

01-7300-5050000	Salary - Custodial	474,175	475,872	-1,697	-0.36%
01-7300-5060000	Opt Out	3,000	1,500	1,500	100%
01-7300-5100000	State Retirement	129,687	130,151	-464	-0.36%
01-7300-5102000	FICA	36,274	36,404	-130	-0.36%
01-7300-5110000	Medical Insurance	111,506	121,863	-10,357	-8.5%
01-7300-5110010	HSA Contribution	10,003	8,200	1,803	21.99%
01-7300-5111000	Dental Insurance	8,595	9,171	-576	-6.28%
01-7300-5112000	Vision Insurance	806	855	-49	-5.73%
01-7300-5113000	Prescription Drugs	0	0	0	0%
01-7300-5120000	Life Insurance	567	567	0	0%
01-7300-5121000	LTD Insurance	995	1,023	-28	-2.74%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7300-5122000	Unemployment Insurance	149	300	-151	-50.33%
01-7300-5123000	Workmens' Compensation	8,911	10,603	-1,692	-15.96%
01-7300-5124000	Tuition Remission	3,300	3,268	32	0.98%
01-7300-5218000	Contracted Services	250	352	-102	-28.98%
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	6,200	0	0%
01-7300-5240210	Pest Control - Hurd	0	0	0	0%
01-7300-5240300	Trash Removal	13,200	11,247	1,953	17.36%
01-7300-5240310	Trash Removal - Hurd	0	0	0	0%
01-7300-5240445	Pest Control - Whitman	600	600	0	0%
01-7300-5240446	Trash Removal - Whitman	900	828	72	8.7%
01-7300-5249110	Landscaping/Custodial - Hurd	5,000	4,680	320	6.84%
01-7300-5340000	Supplies - Custodial	50,000	46,000	4,000	8.7%
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	0	1,573	-1,573	-100%
Subtotal		876,418	883,557	-7,139	-0.81%

7400 Energy Services

01-7400-5052000	Salary - Boiler Operator	267,430	268,341	-911	-0.34%
01-7400-5060000	Opt Out	1,500	1,500	0	0%
01-7400-5100000	State Retirement	73,142	73,391	-249	-0.34%
01-7400-5102000	FICA	20,458	20,528	-70	-0.34%
01-7400-5110000	Medical Insurance	56,248	56,248	0	0%
01-7400-5110010	HSA Contribution	5,130	3,927	1,203	30.63%
01-7400-5111000	Dental Insurance	3,667	3,667	0	0%
01-7400-5112000	Vision Insurance	347	347	0	0%
01-7400-5113000	Prescription Drugs	0	0	0	0%
01-7400-5120000	Life Insurance	270	270	0	0%
01-7400-5121000	LTD Insurance	615	617	-2	-0.32%
01-7400-5122000	Unemployment Insurance	99	200	-101	-50.5%
01-7400-5123000	Workmens' Compensation	5,351	6,367	-1,016	-15.96%
01-7400-5124000	Tuition Remission	0	0	0	0%
01-7400-5218000	Contracted Services	10,000	10,000	0	0%
01-7400-5451000	Natural Gas & Oil	100,000	100,000	0	0%
01-7400-5451010	Natural Gas & Oil - Hurd	3,500	3,500	0	0%
01-7400-5451445	Natural Gas & Oil	9,500	8,500	1,000	11.76%
01-7400-5451900	HVAC Set Aside	190,000	190,000	0	0%
01-7400-5453000	Electric	500,000	520,000	-20,000	-3.85%
01-7400-5453010	Electric - Hurd	5,500	5,500	0	0%
01-7400-5453445	Electric - Whitman	26,650	26,650	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7400-5456000	Water & Sewage	55,000	55,000	0	0%
01-7400-5456010	Water & Sewage - Hurd	150	150	0	0%
01-7400-5456445	Water & Sewage - Whitman	3,200	2,600	600	23.08%
01-7400-5459000	Utility Charges	-5,000	-15,000	10,000	-66.67%
01-7400-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		1,332,757	1,342,303	-9,546	-0.71%

7500 Campus Security

01-7500-5040000	Salary - Support Staff	102,714	102,721	-7	-0.01%
01-7500-5100000	State Retirement	28,092	28,094	-2	-0.01%
01-7500-5102000	FICA	7,858	7,858	0	0%
01-7500-5123000	Workmens' Compensation	1,992	2,370	-378	-15.95%
01-7500-5214000	Security Services	0	0	0	0%
01-7500-5214010	Secutiry Services - Hurd	0	0	0	0%
01-7500-5218000	Contracted Services	2,500	7,000	-4,500	-64.29%
01-7500-5231000	M&R Other	500	1,000	-500	-50%
01-7500-5240200	Pest Control	0	0	0	0%
01-7500-5240300	Trash Removal	0	0	0	0%
01-7500-5240445	Pest Control - Whitman	0	0	0	0%
01-7500-5240446	Trash Removal - Whitman	0	0	0	0%
01-7500-5340100	Uniforms	1,000	1,000	0	0%
01-7500-5353000	General Supplies	2,000	3,000	-1,000	-33.33%
01-7500-5353001	General Supplies - ADA	0	0	0	0%
01-7500-5516000	Allowance for Vehicles	0	0	0	0%
01-7500-5519000	Training	1,000	1,750	-750	-42.86%
01-7500-5541000	Telecommunications	0	0	0	0%
01-7500-5870000	Capital Outlay - Plant	33,695	0	33,695	0%
Subtotal		181,351	154,793	26,558	17.16%

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	5,200	3,000	2,200	73.33%
Subtotal		26,200	24,000	2,200	9.17%

8940 Transfers

01-8940-5900002	Transfer - Retirement	0	0	0	0%
01-8940-5900020	Transfer - Technology	-100,000	0	-100,000	0%
01-8940-5900031	Transfer - Bookstore	0	0	0	0%
01-8940-5900033	Transfer - Food Service	-30,450	0	-30,450	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%

Budget Report by Cost Center - Expenses

01 FUND

<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
01-8940-5900062	Transfer - General Endowment	-100,005	0	-100,005	0%
01-8940-5900071	Transfer - Unexpended	1,000,000	700,000	300,000	42.86%
01-8940-5900080	Transfer - M & R	-474,710	500,000	-974,710	-194.94%
Subtotal		294,835	1,200,000	-905,165	-75.43%
01 Fund Totals		25,921,500	28,107,229	-2,185,729	-7.78%
*** Report Totals ***		25,921,500	28,107,229	-2,185,729	-7.78%