



# *Operating Budget*

**Fiscal Year Ending  
August 31, 2014**

**GRAYSON COLLEGE  
DISCUSSION OF OPERATING BUDGET FOR 2013-2014 FISCAL YEAR**

**SUMMARY – UNRESTRICTED FUND**

Excellence and expansion are the dual themes of the 2013-2014 budget for the unrestricted fund. The unrestricted fund is the primary operating fund for the college.

The budget makes major strides toward excellence in student success. Primarily, this is reflected in the proposal to become an Achieving the Dream school, in the proposal to strengthen the Learning Frameworks initiative, and in the proposal to add a data coordinator and computer professionals. The quest for excellence is also seen in the proposal to create an in-house web designer position and the proposals to add personnel in the registrar’s office, the business office, and the human resources office.

Staffing the new South Tech Center is the principal driver of expansion in the budget. This new facility will necessitate hiring an instructor for the electrician program, an instructor for the occupational safety program, a janitor, a financial aid specialist, and a librarian. The budget also contains a proposal for a health coordinator in the Center for Workplace Learning to expand the services to the health care profession.

**UNRESTRICTED FUND REVENUE**

Revenue in the 2013-2014 budget for the unrestricted fund is \$26,443,478. That represents an increase of \$1,365,666, or 5.4%, from the approved 2012-2103 budget.

The three major sources of revenue for the unrestricted fund are local property taxes, tuition and fees, and funding from the State of Texas. There are also several minor sources of revenue.

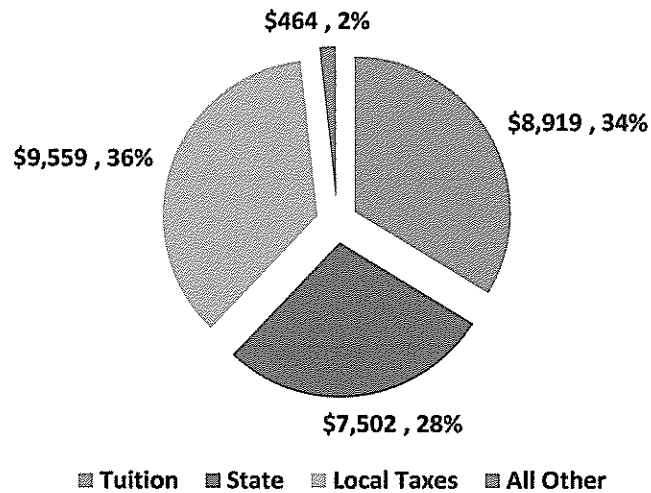
Local property taxes are the single largest source of revenue in the budget for the unrestricted fund, bringing in 36.1% of the total. That is followed by revenue from tuition and fees at 33.7% and then by funding from the State of Texas at 28.4%. In contrast, ten years ago in the 2003-2004 budget the largest revenue source was funding from the State of Texas at 39.4%, then local property taxes at 34.1%, and then tuition and fees at 22.5%

Information on the unrestricted fund revenues for 2013-2014 and the approved budget 2012-2013 budget are presented in graphic format below. There is little change between the two budgets. On a percentage basis, tuition and fees grew slightly, while state funding and property taxes fell slightly.

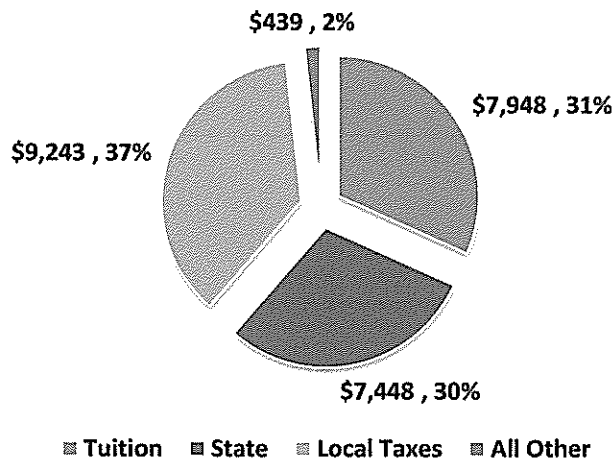
	<u>2012-2013 Budget</u>		<u>2013-2014 Budget</u>	
Tuition	\$7,948	31.7%	\$8,919	33.7%
State	\$7,448	29.7%	\$7,502	28.4%
Local Taxes	\$9,243	36.8%	\$9,559	36.1%
All Other	\$439	1.8%	\$463	1.8%
	<u>\$25,078</u>	<u>100.0%</u>	<u>\$26,443</u>	<u>100.0%</u>

Dollars are rounded to thousands

## 2014 Unrestricted Revenue (\$000)



## 2013 Unrestricted Revenue (\$000)



**Tuition and Fees:** Revenue from this category is projected to increase \$970,666, or 12.2% as compared to the 2012-2013 budget.

There are two major sources of tuition and fees. The largest is credit enrollment in academic and workforce courses. However, a significant portion of tuition revenue comes from the Center for Workplace Learning (CWL) in the form of continuing education and grant funded instruction to support local employers. The increase in tuition and fee revenue in the budget is almost exclusively from credit enrollment, as opposed to the CWL.

The 2013-2014 budget assumes that enrollment in credit courses will remain flat from 2012-2013 levels. However, tuition from this source will increase due to the increase in tuition rates that the Board of Trustees approved at their February meeting. Rates for in-district and non-resident students increased by \$4 per credit hour, while rates for out-of-district students increased by \$7 per credit hour. The increases in these rates will yield approximately \$465,000 in revenue. Additionally, excluding CWL revenue, actual performance in fiscal year 2012-2013 will exceed the budget by approximately \$390,000 in this category. Also, new programs in Learning Frameworks, Occupational Safety, and Electrician will generate an additional \$140,000 in tuition revenue.

Tuition from the Center for Workplace Learning will be essentially flat, comparing the budget with the 2012-2013 approved budget.

**State Appropriations:** Support from the State of Texas based on the college providing instruction is reported in this revenue category. The State of Texas also provides funding for employee benefits. That funding will be discussed in the expenditure section of this report.

For the 2013-2014 budget, funding for instruction was based on a multi-faceted formula to reward community colleges for success as well as activity. The success funding contains various components such as completion of developmental courses, the accumulation of credit hours, or the completion of a certificate or degree. The activity funding is based on the number of contact hours that the college provides to its students. Additionally, each Texas community college receives \$500,000 per fiscal year in base funding. Funding for instruction is essentially flat from the prior budget year in Grayson's case.

Grayson College's viticulture program was recently successful in receiving a \$50,000 special appropriation to be used in its outreach program. This amount is included in the 2013-2014 budget but was not included in the approved 2012-2103 budget.

**Local Taxes:** Revenue from local property taxes will increase in the 2013-2014 budget, and the actual tax rate will decrease. This is due to the increase in property values in Grayson County. Revenue from property taxes will increase approximately \$240,000, or 2.6%, to \$9,479,406. The over-all tax rate will drop from \$.1818 per \$100 valuation to \$.18161 per \$100 valuation.

Additionally, the local tax assessor-collect also administers a Federal flood control program that benefits the college. Each year the college has booked between \$70,000 and \$90,000 from this program in a separate property tax account. The 2013-2014 budget includes \$80,000 for this source, although prior budgets have only included small amounts.

**Other Revenue:** Actual performance in the 2012-2013 fiscal year will exceed the budget. The 2013-2014 budget has been adjusted to reflect these results, increasing revenue in this category by approximately \$24,000.

### **UNRESTRICTED FUND EXPENDITURES**

Expenditures in the 2013-2014 budget for the unrestricted fund are \$26,443,479. That represents an increase of \$1,365,667, or 5.4%, from the approved 2012-2103 budget.

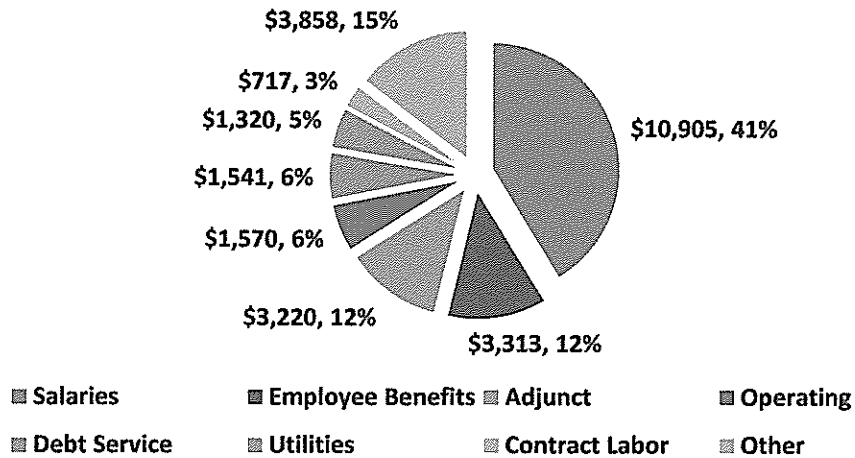
The following table shows the relative size of each category of expenditures in the approved 2012-2013 budget and the 2013-2014 budget. Expenditures related to personnel represent approximately two-thirds of the expenditures of the unrestricted fund. This reflects the labor-intensive nature of instruction. Salaries for full-time, permanent employees in the 2013-2014 budget are \$10,905,056 or 41.2% of total expenditures. Adding salaries for adjunct employees and benefits for all employees raises this percentage to 65.9%.

Dollars in Thousands

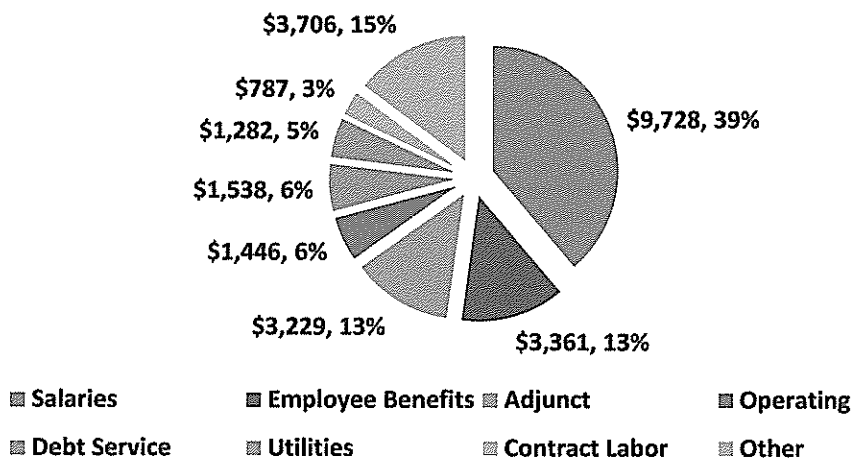
	<u>2012-2013 Budget</u>		<u>2013-2014 Budget</u>	
Salaries - Nonadjunct	\$ 9,728	38.8%	\$ 10,905	41.2%
Employee Benefits	3,361	13.4%	3,313	12.5%
Salaries - Adjunct	3,229	12.9%	3,220	12.2%
Sub-Total - Personnel Related	16,318	65.1%	17,460	65.9%
Departmental Operating Expense	1,446	5.8%	1,569	5.9%
Debt Service	1,538	6.1%	1,541	5.8%
Utilities	1,282	5.1%	1,320	5.0%
Professional Fees/Contract Labor	787	3.1%	717	2.7%
Building Repairs and Maintenance	564	2.2%	603	2.3%
Institutional Financial Aid	486	1.9%	511	1.9%
Communications and Advertising	518	2.1%	516	2.0%
Service Contracts	520	2.1%	508	1.9%
Travel and Staff Development	387	1.5%	460	1.7%
Tax Assessing Expense	380	1.5%	357	1.4%
Insurance	298	1.2%	263	1.0%
Bad Debt Expense	200	0.8%	230	0.9%
Property, Plant, and Equipment	135	0.5%	176	0.7%
Miscellaneous	155	0.6%	175	0.7%
Vehicle Repairs and Maintenance	64	0.3%	59	0.2%
Total Expenditures	\$ 25,078	100.0%	\$ 26,443	100.0%

Information on the unrestricted fund expenditures for 2013-2014 budget and the 2012-2013 budget are presented in graphic format below, with the dollar amounts rounded to thousands.

## 2014 Unrestricted Expenditures



## 2013 Unrestricted Expenditures



**Salaries – Non-Adjunct:** The 2013-2014 budget increases salaries for full-time, permanent employees by \$1,176,856 or 12.1% as compared with the 2012-2013 budget. The primary cause of the increase is the creation of twenty new positions, as listed below:

<u>Department</u>	<u>Job Title</u>	<u>Salary</u>
Foundation	Director of Fund Raising	\$ 105,841
Teaching and Learning	Director of Teaching and Learning	68,000
Public Information	Web Designer	55,000
Human Resources	HR Director	55,000
Education	Learning Frameworks Instructor	50,000
Admissions and Records	Assistant Registrar	48,000
Administrative Computing	Programmer	48,000
Occupational Safety	Safety Instructor	46,858
Electrician Program	Electrician Instructor	46,858
Accounting & Business Management	Accounting/Business Instructor	46,858
Institutional Effectiveness	Data Coordinator	43,000
Business Services	Assistant Director	40,000
Academic Computing	Network Manager	40,000
Library	Additional Librarian	40,000
Center for Workplace Learning	Health Coordinator	40,000
Guidance and Counseling	Counselor	38,775
Financial Aid	Specialist for South Campus	27,000
Janitorial Services	Janitor for South Campus	22,026
Baseball	Assistant Coach	20,000
Softball	Assistant Coach	20,000
		<u>\$ 901,216</u>

Contributing to the increase in salary expenses, the 2013-2014 budget includes the full cost of salaries in the Culinary Arts program. In the prior budget the majority of this cost was paid by a grant, and in earlier budgets the entire cost was grant-funded. This adds \$81,368 to salary expenses in the unrestricted fund budget.

Additionally, the 2013-2014 budget includes an across-the-board wage increase with a cost of approximately \$193,000. The average wage increase is 2.0%.

Faculty, clerical staff, janitorial and maintenance, and lab employees are included in salary scales. Each employee included on a salary scale will move one step on the appropriate scale, and each scale will be adjusted so that those employees will receive a 2.0% raise on average. Individual employees may receive a higher or lower percentage increase, depending where they fall on a particular salary scale.

Administrators and professional employees are not included on a salary scale. Each of those employees will receive a 2.0% wage increase.

Also, the 2013-2014 budget returns to the prior budgeting practice for salaries. Each position is budgeted as if it were to be filled for the entire fiscal year. The approved 2012-2013 budget included each salary at 98% on the rationale that some positions would be vacant for a portion

of the fiscal year. This practice accounts for approximately \$255,000 of the increase in the salary category from the approved 2012-2013 budget to the 2013-2014 budget.

**Employee Benefits:** Despite the addition of employees and the across-the-board wage increase, employee benefit costs are essentially flat from the 2012-2013 budget to the 2013-2014 budget. The approved 2012-2013 budget had additional funding in this category due to the uncertainty of state funding for employee benefits. The 2013-2014 budget is based on the provision of the bill passed by the Texas Legislature. Going forward, we will be able to count on the State of Texas funding one-half of the health insurance and pension costs for eligible employees.

**Departmental Operating Expenses:** The budget includes an increase of \$123,520, or 8.5% for this category. Expansion is the primary reason for this increase. The largest increase comes from Biological Sciences in the amount of \$32,344. That is primarily due to the creation of an additional biology lab in the space to be vacated when the Medical Lab Technician program moves to the South Campus. Expanding operations also accounts for the increases from Personnel Services, the Occupational Safety program, the Electrician program, and the Welding program.

**Utilities:** The college was able to lock in rates for electricity beginning in December 2013 that are approximately seventy percent of our current rates. On that basis we have conservatively lowered our budget for electricity on the Main Campus by \$50,000.

With the college's connection to the City of Denison's sewer system, we will begin paying for sewer treatment. That expense is budgeted at \$90,000.

The 2012-2013 budget for utilities at the South Campus is higher than is needed. With that consideration and with the lower rates for electricity, the college should be able to absorb the addition of the South Tech Center without raising the utility budget for the South Campus.

**Property, Plant and Equipment:** This category will increase \$40,888, or 30.3%, compared to the 2012-2013 budget. The majority of the increase in equipment cost, \$37,206, is to provide the necessary tools for various new positions created in the 2013-2014 budget.

**For Existing Operations:**

Academic Computer	Servers, Switches & Other Tech Equipment	\$ 40,000
Library	Library Books	35,000
Administrative Computer	JICS Web and Database Server Upgrades	22,000
Building Maintenance	2 Additional Utility Carts	18,000
Continuing Education	Replace 20 PC's and 3 laptops	15,250
Business & Management	2 PC's, 2 printers, 1 tablet	2,897
Building Maintenance	Rental of specialized equipment	2,000
Accounting	PC, printer and tablet	1,538
Office Occupations	PC and printer	1,100
Nursing - Associates Degree	Projector and screen for conference room	800
Sub-Total		138,585



**For New Positions Created in Budget:**

Custodial Services	Janitorial Equipment for South Tech Center	19,200
Personnel Services	Furniture/Equipment for Director	7,281
South Grayson Center	Furniture/Equipment for 2 additional offices	6,000
Business Services	Furniture/Equipment for Asst. Director	2,000
Financial Aid	Furniture/Equipment for South Tech Center	1,025
Public Information/Marketing	Furniture/Equipment for Web Designer	1,000
Education	Furniture/Equipment for Learning Frameworks	<u>700</u>
Sub-Total		<u>37,206</u>
<b>Total Equipment Request for Unrestricted Fund</b>		<u><u>\$ 175,791</u></u>

**Conclusion:** The 2013-2014 budget is balanced, meaning that anticipated revenues equal proposed expenditures. The dual goals of excellence and expansion are funded primarily through the tuition increase that was approved in February. Additionally, the State of Texas will provide a higher level of funding for benefit costs, although its appropriations for instruction are flat for Grayson College. Also, the value of property in Grayson County has increased, allowing the college to increase revenue from property taxes while lowering the property tax rate in the 2013-2014 budget.

## **SUMMARY – AUXILIARY FUND**

The goal of the auxiliary fund is to provide resources to the college through related business-like operations.

The bookstore continues to be the most successful auxiliary operation in terms of providing resources to the college. The housing operation is profitable, primarily because of the expense savings from closing Jensen Dorm and maximizing the occupancy of Viking Dorm. The food service also provides a positive cash flow through the contract with Great Western Dining and vending sales.

The golf course continues to lose money. Expenses are as low as possible. A higher volume of golfers is necessary to bring this operation into a positive cash flow position.

**GRAYSON COLLEGE  
OPERATING REVENUES AND EXPENDITURES BY NATURAL CATEGORIES  
2013-2014 BUDGET**

	2012	2013		2014	2014 Budget vs. 2013 Budget	
	Actual	Budget	Projection	Budget	\$	%
<b>Revenues</b>						
Tuition and Fees	\$ 8,585,936	\$ 7,948,295	\$ 7,953,176	\$ 8,918,961	\$ 970,666	12.2%
State Appropriations	7,575,517	7,447,777	7,447,777	7,501,692	53,915	0.7%
Local Taxes	9,445,550	9,242,500	9,242,500	9,559,406	316,906	3.4%
Sales of Educational Depts.	49,346	45,000	50,000	45,000	-	0.0%
Other Revenue	540,080	384,240	480,000	408,419	24,179	6.3%
Transfers - In	10,000	10,000	10,000	10,000	-	0.0%
<b>Total Revenues</b>	<b>26,206,429</b>	<b>25,077,812</b>	<b>25,183,453</b>	<b>26,443,478</b>	<b>1,365,666</b>	<b>5.4%</b>
<b>Expenditures</b>						
Salaries - Nonadjunct	9,451,266	9,728,200	9,700,000	10,905,056	1,176,856	12.1%
Salaries - Adjunct	3,025,523	3,228,963	3,100,000	3,220,176	(8,787)	-0.3%
Employee Benefits	2,449,555	3,361,023	3,150,000	3,312,623	(48,400)	-1.4%
Departmental Operating Expense	1,410,031	1,446,074	1,400,000	1,569,594	123,520	8.5%
Communications and Advertising	432,477	518,269	475,000	516,049	(2,220)	-0.4%
Professional Fees/Contract Labor	895,274	786,875	475,000	716,730	(70,145)	-8.9%
Service Contracts	436,663	519,991	485,000	507,942	(12,049)	-2.3%
Insurance	199,313	298,430	250,000	263,430	(35,000)	-11.7%
Tax Assessing Expense	323,663	379,500	350,000	357,000	(22,500)	-5.9%
Building Repairs and Maintenance	580,621	564,480	584,000	603,480	39,000	6.9%
Utilities	1,202,459	1,282,000	1,200,000	1,320,000	38,000	3.0%
Vehicle Repairs and Maintenance	47,878	64,000	45,000	59,000	(5,000)	-7.8%
Travel and Staff Development	281,185	386,621	350,000	459,859	73,238	18.9%
Property, Plant, and Equipment	87,012	134,903	130,903	175,791	40,888	30.3%
Institutional Financial Aid	423,822	485,950	480,100	511,100	25,150	5.2%
Debt Service	1,534,362	1,538,100	1,538,100	1,541,200	3,100	0.2%
Bad Debt Expense	229,561	200,000	230,000	230,000	30,000	15.0%
Miscellaneous	220,152	154,433	155,000	174,449	20,016	13.0%
<b>Total Expenditures</b>	<b>23,230,815</b>	<b>25,077,812</b>	<b>24,098,103</b>	<b>26,443,479</b>	<b>1,365,667</b>	<b>5.4%</b>
<b>Net Excess/(Deficit)</b>	<b>\$ 2,975,614</b>	<b>\$ -</b>	<b>\$ 1,085,350</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	

**GRAYSON COLLEGE  
UNRESTRICTED FUND REVENUE**

Account	Description	2012	2013	2014	2014 Budget vs. 2013 Budget	
		Actual	Budget	Budget	\$	%
1-0100-40101	Tuition-Semester Hour Fall	\$ 2,842,802	\$ 2,690,503	\$ 2,965,369	\$ 274,866	10.22%
1-0100-40102	Tuition-Semester Hour Spring	2,490,381	2,362,569	2,841,915	479,346	20.29%
1-0100-40103	Tuition-Semester Hour Summer	559,357	412,181	643,141	230,960	56.03%
1-0104-40105	Tuition-Adult Vocational AD Tuition	306,652	286,002	217,825	(68,177)	-23.84%
1-0104-40106	Tuition-Adult Vocational AD Tuition-Pharm Tech	11,500	35,250	10,000	(25,250)	-71.63%
1-0104-40107	Tuition-Adult Vocational AD Tuition-Trucking School	36,010	28,200	21,500	(6,700)	-23.76%
1-0104-40108	Tuition-Adult Vocational AD Tuition-GC	622,613	275,000	411,250	136,250	49.55%
1-0104-40135	Tuition-Adult Vocational AD Tuition-Medical Asst	253,390	352,500	367,550	15,050	4.27%
1-0106-40110	Tuition Exem-Sem Hour Hazelwood	(111,376)	(90,000)	(234,926)	(144,926)	161.03%
1-0106-40111	Tuition Exem-Sem Hour Valedictorian	(4,263)	(7,050)	(4,608)	2,442	-34.63%
1-0106-40112	Tuition Exem-Sem Hour Blind/Deaf	(13,072)	(17,202)	(14,131)	3,071	-17.85%
1-0106-40113	Tuition Exem-Sem Hour AFDC	-	(282)	(305)	(23)	8.10%
1-0106-40116	Tuition Exem-Sem Hour Full-Time Employee Exemption	(9,256)	(16,920)	(10,810)	6,110	-36.11%
1-0106-40117	Tuition Exem-Sem Hour EARLY HS GRADUATE	(5,847)	(11,280)	(10,810)	470	-4.17%
1-0106-40118	Tuition Exem-Sem Hour Child Protect Serv Exemp	(22,430)	(31,020)	(30,268)	752	-2.42%
1-0106-40119	Tuition Exem-Sem Hour Other Exemptions	(28,601)	(38,775)	(32,430)	6,345	-16.36%
1-0107-40110	Tuition Exem-Adult Voc. Hazelwood	(4,974)	(9,165)	(9,907)	(742)	8.10%
1-0107-40112	Tuition Exem-Adult Voc. Blind/Deaf	(50)	(141)	(152)	(11)	8.10%
1-0107-40119	Tuition Exem-Adult Voc. Other Exemptions	(634)	-	-	-	undefined
1-0108-65400	Tuition Transfer-TPEG Transfer to Sch Fund	(412,197)	(360,000)	(415,000)	(55,000)	15.28%
1-0120-40101	Student Service Fees Fall	108,788	350,719	341,308	(9,411)	-2.68%
1-0120-40102	Student Service Fees Spring	341,803	306,924	321,650	14,726	4.80%
1-0120-40103	Student Service Fees Summer	78,294	62,913	74,379	11,466	18.23%
1-0122-40101	Matriculation Fees Fall	55,760	50,238	52,270	2,032	4.04%
1-0122-40102	Matriculation Fees Spring	51,970	46,422	48,970	2,548	5.49%
1-0122-40103	Matriculation Fees Summer	18,250	16,800	17,338	538	3.20%
1-0123-40101	General Use Fees Fall	435,120	391,798	389,961	(1,837)	-0.47%
1-0123-40102	General Use Fees Spring	390,593	350,719	367,600	16,881	4.81%
1-0123-40103	General Use Fees Summer	89,473	63,265	84,999	21,734	34.35%
1-0128-40101	Laboratory Fees Fall	150,462	135,448	144,311	8,863	6.54%
1-0128-40102	Laboratory Fees Spring	135,134	121,203	137,968	16,765	13.83%
1-0128-40103	Laboratory Fees Summer	25,217	19,894	23,956	4,062	20.42%
1-0136-40101	Repeat Surcharge Fall	40,505	36,455	33,830	(2,625)	-7.20%
1-0136-40102	Repeat Surcharge Spring	38,548	33,433	34,260	827	2.47%
1-0136-40103	Repeat Surcharge Summer	9,248	8,494	8,786	292	3.44%
1-0138-40101	E-Materials Fee Fall	-	-	5,400	5,400	undefined
1-0138-40102	E-Materials Fee Spring	-	-	4,500	4,500	undefined
1-0138-40103	E-Materials Fee Summer	-	-	2,250	2,250	undefined
1-0140-40145	Cont. Education Tuition CE Tuition	21,395	22,000	69,017	47,017	213.71%
1-0140-40146	Cont. Education Tuition CE Tuition-IEP	36,600	40,000	38,300	(1,700)	-4.25%
1-0140-40147	Cont. Education Tuition CE Tuition-EdToGo	1,588	1,200	1,708	508	42.33%
1-0140-40148	Cont. Education Tuition CE Tuition-GC	47,182	30,000	1,000	(29,000)	-96.67%
1-0200-40200	State Appropriations Academic	7,575,517	7,447,777	7,451,692	3,915	0.05%
1-0200-40290	State Appropriations Other state appropriations	-	-	50,000	50,000	undefined
1-0300-40300	Local Taxes Assessed Taxes	9,370,036	9,240,000	9,479,406	239,406	2.59%
1-0300-40390	Local Taxes Other Taxes	75,515	2,500	80,000	77,500	3100.00%
1-0400-40600	Grant Admin Fees Federal Grants	27,566	-	20,000	20,000	undefined
1-0500-40610	State Grants State Grant	5,291	18,000	-	(18,000)	-100.00%
1-0600-40430	Sales of Educ. Depts Cosmetology	49,346	45,000	45,000	-	0.00%
1-0800-40500	Other Revenue Interest Income	72,050	33,000	43,203	10,203	30.92%
1-0800-40520	Other Revenue Testing Fees	104,814	60,000	70,000	10,000	16.67%
1-0800-40523	Other Revenue International Student Fee	33,475	35,000	30,000	(5,000)	-14.29%
1-0800-40525	Other Revenue Credit Awards	80	100	-	(100)	-100.00%
1-0800-40530	Other Revenue Parking Fees	94,700	84,000	90,000	6,000	7.14%
1-0800-40535	Other Revenue Parking Fines	6,315	2,700	5,000	2,300	85.19%
1-0800-40536	Other Revenue Campus Police Fines	1,250	1,000	500	(500)	-50.00%
1-0800-40537	Other Revenue Installment Plan Fees	4,890	2,700	4,500	1,800	66.67%
1-0800-40538	Other Revenue Late Registration Fee	93,250	80,000	80,000	-	0.00%
1-0800-40539	Other Revenue ID Cards	25,240	20,340	20,378	38	0.19%
1-0800-40540	Other Revenue Fine Arts Productions	3,214	3,000	4,238	1,238	41.26%
1-0800-40560	Other Revenue LRC - Copying	5,113	6,000	6,000	-	0.00%
1-0800-40565	Other Revenue LRC - Fines	128	-	100	100	undefined
1-0800-40570	Other Revenue Duplication Fees	6,813	5,000	4,500	(500)	-10.00%
1-0800-40580	Other Revenue Building Rentals	19,648	12,000	18,000	6,000	50.00%

UNRESTRICTED FUND REVENUE, continued

<u>Account</u>		<u>Description</u>	2012	2013	2014	<u>2014 Budget vs. 2013 Budget</u>	
			<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
1-0800-40581	Other Revenue	Tower Rental	4,600	7,900	-	(7,900)	undefined
1-0800-40582	Other Revenue	Student Activity Income	-	2,500	-	(2,500)	undefined
1-0800-40590	Other Revenue	Miscellaneous	24,143	11,000	12,000	1,000	8.33%
1-0800-40810	Other Revenue	Unrealized Gain(Loss)	7,501	-	-	-	undefined
1-0900-64600	Transfers	Transfer from Endow	10,000	10,000	10,000	-	0.00%
<b>TOTAL UNRESTRICTED FUND REVENUES</b>			<b>\$ 26,206,429</b>	<b>\$ 25,077,812</b>	<b>\$ 26,443,478</b>	<b>\$ 1,365,666</b>	<b>5.45%</b>

**GRAYSON COLLEGE  
UNRESTRICTED FUND EXPENDITURES**

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Board of Trustees</b>						
1-1100-53100	DOE	\$ 2,276.63	\$ 2,350.00	\$ 2,350.00	\$ -	0.00%
1-1100-54100	Travel	1,571.77	11,000.00	36,000.00	25,000.00	227.27%
		<u>3,848.40</u>	<u>13,350.00</u>	<u>38,350.00</u>	<u>25,000.00</u>	<u>187.27%</u>
<b>Office of the President</b>						
1-1110-51300	Administrative Salaries	224,706.80	161,935.00	168,300.00	6,365.00	3.93%
1-1110-51400	Clerical/Staff Salaries	48,846.00	48,827.00	50,820.00	1,993.00	4.08%
1-1110-53100	DOE	2,947.46	3,300.00	3,300.00	-	0.00%
1-1110-53101	DOE Contingency	11,128.87	15,000.00	15,000.00	-	0.00%
1-1110-53105	Communications Expense	877.86	1,300.00	1,300.00	-	0.00%
1-1110-53115	Advertising	6,872.79	-	-	-	undefined
1-1110-54100	Travel	7,567.83	12,000.00	12,000.00	-	0.00%
1-1110-54600	Staff Development	-	4,000.00	4,000.00	-	0.00%
		<u>302,947.61</u>	<u>246,362.00</u>	<u>254,720.00</u>	<u>8,358.00</u>	<u>3.39%</u>
<b>Business Services</b>						
1-1120-51300	Administrative Salaries	220,973.12	222,439.00	271,518.00	49,079.00	22.06%
1-1120-51400	Clerical/Staff Salaries	126,493.00	125,833.00	130,307.00	4,474.00	3.56%
1-1120-51750	Other Adjunct	2,319.24	12,000.00	9,000.00	(3,000.00)	-25.00%
1-1120-53100	DOE	14,353.36	18,002.00	18,000.00	(2.00)	-0.01%
1-1120-53105	Communications Expense	8,944.23	9,000.00	9,000.00	-	0.00%
1-1120-53145	Financial Audit	27,000.00	27,500.00	29,000.00	1,500.00	5.45%
1-1120-53160	Mc/Visa Fees	94,886.46	80,377.61	90,000.00	9,622.39	11.97%
1-1120-53175	Service Contracts	10,976.46	11,641.39	12,200.00	558.61	4.80%
1-1120-53180	Tax Assessing Expense	323,662.90	379,500.00	357,000.00	(22,500.00)	-5.93%
1-1120-54100	Travel	6,031.07	5,998.00	6,100.00	102.00	undefined
1-1120-53200	Non-Cap Equip	-	-	1,000.00	1,000.00	undefined
1-1120-55125	Dept. Tech Equipment	-	-	1,000.00	1,000.00	undefined
		<u>835,639.84</u>	<u>892,291.00</u>	<u>934,125.00</u>	<u>41,834.00</u>	<u>4.69%</u>
<b>Instructional Services</b>						
1-1130-51300	Administrative Salaries	101,731.00	101,690.00	111,680.00	9,990.00	9.82%
1-1130-51400	Clerical/Staff Salaries	28,831.53	27,361.00	28,565.00	1,204.00	4.40%
1-1130-53100	DOE	2,720.01	5,000.00	5,000.00	-	0.00%
1-1130-53101	DOE Contingency	8,900.00	10,000.00	10,000.00	-	0.00%
1-1130-53105	Communications Expense	1,398.61	1,400.00	1,000.00	(400.00)	-28.57%
1-1130-53135	Contract Labor	-	3,000.00	2,000.00	(1,000.00)	-33.33%
1-1130-54100	Travel	3,414.55	5,000.00	5,000.00	-	0.00%
		<u>146,995.70</u>	<u>153,451.00</u>	<u>163,245.00</u>	<u>9,794.00</u>	<u>6.38%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Personnel Services</b>						
1-1140-51300	Administrative Salaries	-	-	55,000.00	55,000.00	undefined
1-1140-51400	Clerical/Staff Salaries	56,201.00	56,289.00	58,688.00	2,399.00	4.26%
1-1140-51750	Other Adjunct	229.55	1,200.00	3,000.00	1,800.00	150.00%
1-1140-53100	DOE	16,546.24	19,273.00	31,482.00	12,209.00	63.35%
1-1140-53105	Communications Expense	2,258.72	1,960.00	2,460.00	500.00	25.51%
1-1140-53135	Contract Labor	-	-	10,000.00	10,000.00	undefined
1-1140-53150	Institutional Memberships	-	-	2,155.00	2,155.00	undefined
1-1140-53165	Memorials	1,356.41	1,500.00	1,700.00	200.00	13.33%
1-1140-54100	Travel	25.70	11.00	500.00	489.00	undefined
1-1140-53200	Non-Cap Equip	-	-	6,223.00	6,223.00	undefined
1-1140-55125	Dept. Tech Equipment	-	-	1,058.00	1,058.00	undefined
		<u>76,617.62</u>	<u>80,233.00</u>	<u>172,266.00</u>	<u>92,033.00</u>	<u>114.71%</u>
<b>Travel Pool</b>						
1-1150-54100	Travel	1,059.82	5,866.90	6,000.00	133.10	2.27%
<b>Admissions and Records</b>						
1-1500-51300	Administrative Salaries	36,759.73	60,976.00	111,464.00	50,488.00	82.80%
1-1500-51400	Clerical/Staff Salaries	152,297.34	163,757.00	169,202.00	5,445.00	3.33%
1-1500-51750	Other Adjunct	14,558.71	13,500.00	3,500.00	(10,000.00)	-74.07%
1-1500-53100	DOE	26,339.65	18,000.00	16,500.00	(1,500.00)	-8.33%
1-1500-53105	Communications Expense	10,644.86	10,000.00	10,000.00	-	0.00%
1-1500-53147	Graduation Expense	14,847.33	17,250.00	23,250.00	6,000.00	34.78%
1-1500-54100	Travel	5,056.25	7,121.00	7,000.00	(121.00)	-1.70%
		<u>260,503.87</u>	<u>290,604.00</u>	<u>340,916.00</u>	<u>50,312.00</u>	<u>17.31%</u>
<b>Student Services</b>						
1-1510-51300	Administrative Salaries	101,731.00	101,690.00	105,841.00	4,151.00	4.08%
1-1510-51400	Clerical/Staff Salaries	27,919.00	27,994.00	25,207.00	(2,787.00)	-9.96%
1-1510-51750	Other Adjunct	14,112.56	32,199.00	25,000.00	(7,199.00)	-22.36%
1-1510-53100	DOE	9,997.22	5,490.00	5,000.00	(490.00)	-8.93%
1-1510-53105	Communications Expense	55.32	1,000.00	500.00	(500.00)	-50.00%
1-1510-53175	Service Contracts	16,922.67	18,605.00	18,000.00	(605.00)	-3.25%
1-1510-54100	Travel	3,409.30	3,416.00	4,000.00	584.00	17.10%
		<u>174,147.07</u>	<u>190,394.00</u>	<u>183,548.00</u>	<u>(6,846.00)</u>	<u>-3.60%</u>
<b>Recruiting and Retention</b>						
1-1515-51300	Administrative Salaries	61,250.34	69,697.00	72,542.00	2,845.00	4.08%
1-1515-51400	Clerical/Staff Salaries	31,543.55	32,438.00	33,100.00	662.00	2.04%
1-1515-51750	Other Adjunct	8,973.08	6,437.00	14,437.00	8,000.00	124.28%
1-1515-53100	DOE	26,977.32	25,500.00	17,258.00	(8,242.00)	-32.32%
1-1515-53105	Communications Expense	6,768.44	15,240.00	12,000.00	(3,240.00)	-21.26%
1-1515-53135	Contract Labor	1,500.00	-	1,500.00	1,500.00	undefined
1-1515-54100	Travel	5,037.43	12,050.00	5,000.00	(7,050.00)	-58.51%
		<u>142,050.16</u>	<u>161,362.00</u>	<u>155,837.00</u>	<u>(5,525.00)</u>	<u>-3.42%</u>
<b>Hispanic Initiative</b>						
1-1516-53100	DOE	4,234.84	2,000.00	2,000.00	-	0.00%
1-1516-53105	Communications Expense	322.30	500.00	500.00	-	0.00%
1-1516-54100	Travel	396.28	1,850.00	1,850.00	-	0.00%
		<u>4,953.42</u>	<u>4,350.00</u>	<u>4,350.00</u>	<u>-</u>	<u>0.00%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>African American Initiative</b>						
1-1517-53100	DOE	2,230.05	2,350.00	2,350.00	-	0.00%
1-1517-53105	Communications Expense	-	500.00	500.00	-	0.00%
1-1517-54100	Travel	2,126.43	1,500.00	1,500.00	-	0.00%
		4,356.48	4,350.00	4,350.00	-	0.00%
<b>Financial Aid</b>						
1-1520-51300	Administrative Salaries	98,165.00	68,138.00	70,919.00	2,781.00	4.08%
1-1520-51400	Clerical/Staff Salaries	134,069.80	168,990.00	248,785.00	79,795.00	47.22%
1-1520-51750	Other Adjunct	3,489.50	5,725.00	12,725.00	7,000.00	122.27%
1-1520-53100	DOE	19,473.20	19,100.00	22,310.00	3,210.00	16.81%
1-1520-53105	Communications Expense	7,680.35	9,550.00	9,550.00	-	0.00%
1-1520-53135	Contract Labor	26,880.09	34,050.00	9,350.00	(24,700.00)	-72.54%
1-1520-54100	Travel	5,164.15	12,700.00	9,250.00	(3,450.00)	-27.17%
1-1520-55125	Dept. Tech Equipment	-	-	1,025.00	1,025.00	undefined
		294,922.09	318,253.00	383,914.00	65,661.00	20.63%
<b>Work Study Matching Wages</b>						
1-1525-51550	Workstudy Wages	39,519.97	35,000.00	35,000.00	-	0.00%
<b>Guidance and Counseling</b>						
1-1530-51300	Administrative Salaries	122,601.00	153,450.00	197,766.00	44,316.00	28.88%
1-1530-51400	Clerical/Staff Salaries	83,564.00	53,804.00	56,080.00	2,276.00	4.23%
1-1530-51750	Other Adjunct	72,166.37	78,480.00	52,480.00	(26,000.00)	-33.13%
1-1530-53100	DOE	18,961.52	14,783.00	14,783.00	-	0.00%
1-1530-53105	Communications Expense	1,006.36	4,569.00	4,569.00	-	0.00%
1-1530-53175	Service Contracts	1,049.00	3,245.00	3,245.00	-	0.00%
1-1530-54100	Travel	2,121.27	2,175.00	3,000.00	825.00	37.93%
		301,469.52	310,506.00	331,923.00	21,417.00	6.90%
<b>Success Center</b>						
1-1540-51300	Administrative Salaries	66,087.00	70,364.00	73,236.00	2,872.00	4.08%
1-1540-51400	Clerical/Staff Salaries	67,350.04	64,997.00	67,730.00	2,733.00	4.20%
1-1540-51700	Adjunct	14,950.33	65,000.00	-	(65,000.00)	-100.00%
1-1540-51750	Other Adjunct	106,574.71	25,400.00	111,105.00	85,705.00	337.42%
1-1540-53100	DOE	9,409.38	9,652.00	8,900.00	(752.00)	-7.79%
1-1540-53105	Communications Expense	1,006.36	2,160.00	1,200.00	(960.00)	-44.44%
1-1540-53135	Contract Labor	5,170.00	23,600.00	23,400.00	(200.00)	-0.85%
1-1540-54100	Travel	2,155.06	2,200.00	6,000.00	3,800.00	172.73%
		272,702.88	263,373.00	291,571.00	28,198.00	10.71%
<b>Testing</b>						
1-1545-51750	Other Adjunct	1,797.50	26,000.00	26,450.00	450.00	1.73%
1-1545-53100	DOE	51,530.26	55,263.00	55,704.00	441.00	0.80%
1-1545-53105	Communications Expense	720.46	844.00	750.00	(94.00)	-11.14%
1-1545-54100	Travel	2,136.87	2,175.00	2,175.00	-	0.00%
		56,185.09	84,282.00	85,079.00	797.00	0.95%
<b>College Connections</b>						
1-1560-53100	DOE	3,022.71	1,150.00	8,200.00	7,050.00	613.04%
1-1560-53105	Communications Expense	-	86.00	1,000.00	914.00	1062.79%
1-1560-54100	Travel	295.80	296.00	7,000.00	6,704.00	2264.86%
		3,318.51	1,532.00	16,200.00	14,668.00	957.44%



<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>General Institutional</b>						
1-2000-53100	DOE	27,088.87	23,249.34	30,000.00	6,750.66	29.04%
1-2000-53120	Bad Debt Expense	229,560.85	200,000.00	230,000.00	30,000.00	15.00%
1-2000-53153	Legal Fees	40,046.69	40,000.00	40,000.00	-	0.00%
1-2000-53150	Institutional Memberships	36,915.98	32,000.00	32,000.00	-	0.00%
1-2000-54600	Staff Development	9,487.12	14,000.00	12,000.00	(2,000.00)	-14.29%
		<u>343,099.51</u>	<u>309,249.34</u>	<u>344,000.00</u>	<u>34,750.66</u>	<u>11.24%</u>
<b>Public Information/Marketing</b>						
1-2010-51300	Administrative Salaries	65,614.00	65,588.00	123,265.00	57,677.00	87.94%
1-2010-53100	DOE	26,849.65	41,000.00	43,000.00	2,000.00	4.88%
1-2010-53105	Communications Expense	190.02	1,200.00	1,875.00	675.00	56.25%
1-2010-53115	Advertising	98,573.01	103,000.00	103,000.00	-	0.00%
1-2010-53135	Contract Labor	6,223.75	6,525.00	7,560.00	1,035.00	15.86%
1-2010-54100	Travel	939.49	1,700.00	1,700.00	-	0.00%
1-2010-55125	Dept. Tech Equipment	-	-	1,000.00	1,000.00	undefined
		<u>198,389.92</u>	<u>219,013.00</u>	<u>281,400.00</u>	<u>62,387.00</u>	<u>28.49%</u>
<b>Institutional Effectiveness</b>						
1-2015-51300	Administrative Salaries	81,712.88	102,995.00	150,199.00	47,204.00	45.83%
1-2015-53100	DOE	5,034.93	5,700.00	4,000.00	(1,700.00)	-29.82%
1-2015-53105	Communications Expense	672.76	450.00	300.00	(150.00)	-33.33%
1-2015-53135	Contract Labor	-	-	75,000.00	75,000.00	undefined
1-2015-53175	Service Contracts	10,319.99	3,000.00	9,497.00	6,497.00	216.57%
1-2015-54100	Travel	21,733.85	19,464.00	42,000.00	22,536.00	115.78%
		<u>119,474.41</u>	<u>131,609.00</u>	<u>280,996.00</u>	<u>149,387.00</u>	<u>113.51%</u>
<b>Institutional Research</b>						
1-2017-53100	DOE	-	-	1,000.00	1,000.00	undefined
1-2017-53105	Communications Expense	-	-	200.00	200.00	undefined
1-2017-54100	Travel	-	-	5,000.00	5,000.00	undefined
		<u>-</u>	<u>-</u>	<u>6,200.00</u>	<u>6,200.00</u>	<u>undefined</u>
<b>Institutional Assessment</b>						
1-2018-53175	Service Contracts	-	-	4,500.00	4,500.00	undefined
1-2018-54100	Travel	-	-	3,000.00	3,000.00	undefined
		<u>-</u>	<u>-</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>undefined</u>
<b>Administrative Computer Services</b>						
1-2020-51300	Administrative Salaries	21,118.00	21,109.00	61,971.00	40,862.00	193.58%
1-2020-51400	Clerical/Staff Salaries	31,719.00	33,624.00	34,891.00	1,267.00	3.77%
1-2020-51750	Other Adjunct	29,027.25	22,000.00	17,000.00	(5,000.00)	-22.73%
1-2020-53100	DOE	36,150.69	31,500.00	31,500.00	-	0.00%
1-2020-53105	Communications Expense	5,989.14	1,790.00	1,790.00	-	0.00%
1-2020-53175	Service Contracts	196,040.22	208,000.00	222,000.00	14,000.00	6.73%
1-2020-54100	Travel	580.91	1,860.00	1,860.00	-	0.00%
1-2020-55000	Equipment	-	-	22,000.00	22,000.00	undefined
		<u>320,625.21</u>	<u>319,883.00</u>	<u>393,012.00</u>	<u>73,129.00</u>	<u>22.86%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Foundation</b>						
1-2030-51300	Administrative Salaries	190,581.00	190,505.00	251,202.00	60,697.00	31.86%
1-2030-51400	Clerical/Staff Salaries	30,030.00	29,513.00	30,200.00	687.00	2.33%
1-2030-51750	Other Adjunct	8,800.00	11,000.00	11,000.00	-	0.00%
1-2030-53100	DOE	23,175.92	29,010.04	40,400.00	11,389.96	39.26%
1-2030-53105	Communications Expense	5,599.46	7,270.00	7,270.00	-	0.00%
1-2030-54100	Travel	4,418.71	5,346.10	5,346.00	(0.10)	0.00%
		<u>262,605.09</u>	<u>272,644.14</u>	<u>345,418.00</u>	<u>72,773.86</u>	<u>26.69%</u>
<b>Central Phone System</b>						
1-2040-51400	Clerical/Staff Salaries	12,465.00	12,485.00	13,013.00	528.00	4.23%
1-2040-53100	DOE	14,353.19	5,000.00	5,000.00	-	0.00%
1-2040-53105	Communications Expense	182,984.80	215,000.00	215,000.00	-	0.00%
		<u>209,802.99</u>	<u>232,485.00</u>	<u>233,013.00</u>	<u>528.00</u>	<u>0.23%</u>
<b>Phone Bank</b>						
1-2042-51400	Clerical/Staff Salaries	-	19,794.00	-	(19,794.00)	-100.00%
1-2042-51620	Hourly Wage-PT	-	37,507.00	-	(37,507.00)	-100.00%
1-2042-53135	Contract Labor	-	2,000.00	-	(2,000.00)	-100.00%
		<u>-</u>	<u>59,301.00</u>	<u>-</u>	<u>(59,301.00)</u>	<u>-100.00%</u>
<b>Central Copy Charge</b>						
1-2045-53100	DOE	2,576.50	1,500.00	-	(1,500.00)	-100.00%
1-2045-53105	Communications Expense	7,299.05	11,000.00	8,000.00	(3,000.00)	-27.27%
		<u>9,875.55</u>	<u>12,500.00</u>	<u>8,000.00</u>	<u>(4,500.00)</u>	<u>-36.00%</u>
<b>Mail Room</b>						
1-2050-51400	Clerical/Staff Salaries	12,466.00	12,485.00	13,013.00	528.00	4.23%
1-2050-53100	DOE	951.61	3,000.00	2,000.00	(1,000.00)	-33.33%
1-2050-53105	Communications Expense	(756.42)	9,000.00	4,000.00	(5,000.00)	-55.56%
1-2050-53175	Service Contracts	4,654.50	6,000.00	6,000.00	-	0.00%
1-2050-54100	Travel	267.24	400.00	400.00	-	0.00%
		<u>17,582.93</u>	<u>30,885.00</u>	<u>25,413.00</u>	<u>(5,472.00)</u>	<u>-17.72%</u>
<b>Official Functions</b>						
1-2060-51750	Other Adjunct	200.00	-	-	-	undefined
1-2060-53100	DOE	1,207.75	1,600.00	1,600.00	-	0.00%
1-2060-54100	Travel	324.75	-	-	-	undefined
		<u>1,732.50</u>	<u>1,600.00</u>	<u>1,600.00</u>	<u>-</u>	<u>0.00%</u>
<b>Trustee Elections</b>						
1-2065-53100	DOE	405.49	26,000.00	1,000.00	(25,000.00)	-96.15%
<b>College Catalog</b>						
1-2080-53100	DOE	817.89	1,000.00	1,000.00	-	0.00%
<b>Insurance Non-Property</b>						
1-2085-53155	Liability Insurance	42,806.95	40,000.00	40,000.00	-	0.00%

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Campus Security</b>						
1-2090-51300	Administrative Salaries	48,904.08	49,980.00	52,020.00	2,040.00	4.08%
1-2090-51400	Clerical/Staff Salaries	58,513.00	83,212.00	83,880.00	668.00	0.80%
1-2090-51750	Other Adjunct	130,994.94	97,306.00	97,306.00	-	0.00%
1-2090-53100	DOE	21,135.00	19,000.00	24,000.00	5,000.00	26.32%
1-2090-53105	Communications Expense	1,650.81	2,000.00	2,000.00	-	0.00%
1-2090-53155	Liability Insurance	9,929.73	9,929.73	9,930.00	0.27	0.00%
1-2090-54100	Travel	1,922.56	1,200.00	3,000.00	1,800.00	150.00%
		<u>273,050.12</u>	<u>262,627.73</u>	<u>272,136.00</u>	<u>9,508.27</u>	<u>3.62%</u>
<b>Staff Benefits</b>						
1-3000-52100	FICA Matching	910,259.62	1,027,524.00	1,080,580.25	53,056.25	undefined
1-3000-52200	Retirement Matching	63,889.36	300,750.00	420,000.00	119,250.00	39.65%
1-3000-52300	Group Insurance	1,267,213.40	1,628,775.93	1,440,000.00	(188,775.93)	-11.59%
1-3000-52400	Workers Compensation	7,836.47	150,000.00	50,000.00	(100,000.00)	-66.67%
1-3000-52500	Unemployment Benefits	58,185.63	60,736.00	65,000.00	4,264.00	7.02%
1-3000-52600	Other Benefits	8,062.57	10,000.00	10,000.00	-	0.00%
		<u>2,315,447.05</u>	<u>3,177,785.93</u>	<u>3,065,580.25</u>	<u>(112,205.68)</u>	<u>-3.53%</u>
<b>Biological Sciences</b>						
1-4105-51100	Faculty Salaries	341,295.50	344,431.00	359,143.00	14,712.00	4.27%
1-4105-51400	Clerical/Staff Salaries	61,888.00	51,334.00	53,268.00	1,934.00	3.77%
1-4105-51700	Adjunct	197,199.29	191,580.00	178,290.00	(13,290.00)	-6.94%
1-4105-53100	DOE	45,143.51	57,449.00	89,793.00	32,344.00	56.30%
1-4105-53105	Communications Expense	5,282.88	7,225.00	7,225.00	-	0.00%
1-4105-53115	Advertising	453.80	1,000.00	1,000.00	-	0.00%
1-4105-54100	Travel	1,558.65	7,780.00	4,000.00	(3,780.00)	-48.59%
		<u>652,821.63</u>	<u>660,799.00</u>	<u>692,719.00</u>	<u>31,920.00</u>	<u>4.83%</u>
<b>Accounting</b>						
1-4110-51100	Faculty Salaries	56,705.00	56,090.00	85,907.00	29,817.00	53.16%
1-4110-51700	Adjunct	36,279.84	30,000.00	36,000.00	6,000.00	20.00%
1-4110-53100	DOE	97.99	1,000.00	700.00	(300.00)	-30.00%
1-4110-53105	Communications Expense	360.13	700.00	700.00	-	0.00%
1-4110-54100	Travel	53.44	300.00	300.00	-	0.00%
1-4110-55125	Dept. Tech Equipment	-	-	1,538.00	1,538.00	undefined
		<u>93,496.40</u>	<u>88,090.00</u>	<u>125,145.00</u>	<u>37,055.00</u>	<u>42.06%</u>
<b>Education</b>						
1-4120-51100	Faculty Salaries	223,742.00	225,169.00	284,441.00	59,272.00	26.32%
1-4120-51700	Adjunct	78,675.77	100,000.00	95,316.00	(4,684.00)	-4.68%
1-4120-53100	DOE	7,810.87	2,725.00	2,725.00	-	0.00%
1-4120-53105	Communications Expense	797.00	315.00	630.00	315.00	100.00%
1-4120-54100	Travel	7,190.73	3,289.66	2,060.00	(1,229.66)	-37.38%
1-4120-55125	Dept. Tech Equipment	-	-	700.00	700.00	undefined
		<u>318,216.37</u>	<u>331,498.66</u>	<u>385,872.00</u>	<u>54,373.34</u>	<u>16.40%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Child Development</b>						
1-4121-51700	Adjunct	-	31,065.00	36,108.00	5,043.00	16.23%
1-4121-53100	DOE	-	6,505.00	6,505.00	-	0.00%
1-4121-53105	Communications Expense	-	300.00	300.00	-	0.00%
1-4121-54100	Travel	-	600.00	1,954.00	1,354.00	225.67%
		-	38,470.00	44,867.00	6,397.00	16.63%
<b>Physical Education</b>						
1-4122-51700	Adjunct	4,398.95	8,500.00	9,630.00	1,130.00	13.29%
1-4122-53100	DOE	2,198.00	2,185.00	2,185.00	-	0.00%
1-4122-53105	Communications Expense	6.96	300.00	300.00	-	0.00%
1-4122-54100	Travel	-	600.00	600.00	-	0.00%
		6,603.91	11,585.00	12,715.00	1,130.00	9.75%
<b>Engineering</b>						
1-4125-51700	Adjunct	3,954.00	7,490.00	7,490.00	-	0.00%
1-4125-53100	DOE	-	-	3,000.00	3,000.00	undefined
1-4125-54100	Travel	2,661.99	3,162.00	-	(3,162.00)	-100.00%
		6,615.99	10,652.00	10,490.00	(162.00)	-1.52%
<b>Art</b>						
1-4130-51100	Faculty Salaries	58,951.00	58,304.00	60,066.00	1,762.00	3.02%
1-4130-51700	Adjunct	52,529.02	50,500.00	50,000.00	(500.00)	-0.99%
1-4130-51750	Other Adjunct	1,158.75	2,280.00	2,280.00	-	0.00%
1-4130-53100	DOE	4,085.62	4,085.00	4,100.00	15.00	0.37%
1-4130-53105	Communications Expense	759.65	1,570.00	1,570.00	-	0.00%
1-4130-54100	Travel	250.08	450.00	450.00	-	0.00%
		117,734.12	117,189.00	118,466.00	1,277.00	1.09%
<b>Drama</b>						
1-4132-51100	Faculty Salaries	78,449.00	77,601.00	79,956.00	2,355.00	3.03%
1-4132-51700	Adjunct	11,504.00	13,434.00	13,840.00	406.00	3.02%
1-4132-51750	Other Adjunct	1,250.00	1,200.00	-	(1,200.00)	-100.00%
1-4132-53100	DOE	5,956.97	7,600.00	7,500.00	(100.00)	-1.32%
1-4132-53105	Communications Expense	1,846.39	2,000.00	2,000.00	-	0.00%
1-4132-54100	Travel	9,230.34	9,000.00	9,000.00	-	0.00%
		108,236.70	110,835.00	112,296.00	1,461.00	1.32%
<b>Music</b>						
1-4136-51100	Faculty Salaries	47,305.00	47,485.00	49,639.00	2,154.00	4.54%
1-4136-51700	Adjunct	44,546.80	90,000.00	51,860.00	(38,140.00)	-42.38%
1-4136-51750	Other Adjunct	9,211.00	2,925.00	5,250.00	2,325.00	79.49%
1-4136-53100	DOE	8,216.51	9,162.00	10,000.00	838.00	9.15%
1-4136-53105	Communications Expense	600.36	320.00	600.00	280.00	87.50%
1-4136-54100	Travel	2,858.19	2,300.00	4,000.00	1,700.00	73.91%
		112,737.86	152,192.00	121,349.00	(30,843.00)	-20.27%
<b>Spanish</b>						
1-4140-51100	Faculty Salaries	56,334.00	55,720.00	59,495.00	3,775.00	6.77%
1-4140-51700	Adjunct	10,098.00	7,789.00	9,002.00	1,213.00	15.57%
1-4140-53100	DOE	-	903.00	950.00	47.00	5.20%
1-4140-53105	Communications Expense	435.65	717.00	717.00	-	0.00%
1-4140-54100	Travel	1,911.23	1,393.00	2,600.00	1,207.00	86.65%
		68,778.88	66,522.00	72,764.00	6,242.00	9.38%

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>English</b>						
1-4150-51100	Faculty Salaries	278,100.00	244,353.00	255,269.00	10,916.00	4.47%
1-4150-51700	Adjunct	139,814.36	147,815.00	133,490.00	(14,325.00)	-9.69%
1-4150-51750	Other Adjunct	-	1,100.00	1,100.00	-	0.00%
1-4150-53100	DOE	10,048.62	11,031.00	12,344.00	1,313.00	11.90%
1-4150-53105	Communications Expense	1,826.70	3,000.00	3,000.00	-	0.00%
1-4150-54100	Travel	7,013.37	8,739.34	7,100.00	(1,639.34)	-18.76%
		<u>436,803.05</u>	<u>416,038.34</u>	<u>412,303.00</u>	<u>(3,735.34)</u>	<u>-0.90%</u>
<b>Developmental Reading/Writing</b>						
1-4154-51100	Faculty Salaries	22,822.00	57,435.00	60,203.00	2,768.00	4.82%
1-4154-51400	Clerical/Staff Salaries	95,189.00	94,630.00	97,963.00	3,333.00	3.52%
1-4154-51700	Adjunct	52,054.25	40,140.00	30,495.00	(9,645.00)	-24.03%
1-4154-51750	Other Adjunct	3,080.00	2,520.00	5,100.00	2,580.00	102.38%
1-4154-53100	DOE	78.23	285.00	300.00	15.00	5.26%
1-4154-53105	Communications Expense	1,842.88	750.00	810.00	60.00	8.00%
1-4154-54100	Travel	2,285.88	2,384.00	3,900.00	1,516.00	63.59%
		<u>177,352.24</u>	<u>198,144.00</u>	<u>198,771.00</u>	<u>627.00</u>	<u>0.32%</u>
<b>Speech</b>						
1-4158-51100	Faculty Salaries	85,810.00	85,567.00	88,862.00	3,295.00	3.85%
1-4158-51700	Adjunct	43,467.50	45,000.00	45,000.00	-	0.00%
1-4158-53100	DOE	468.86	808.00	800.00	(8.00)	-0.99%
1-4158-53105	Communications Expense	599.45	600.00	600.00	-	0.00%
1-4158-54100	Travel	2,811.18	1,420.00	1,500.00	80.00	5.63%
		<u>133,156.99</u>	<u>133,395.00</u>	<u>136,762.00</u>	<u>3,367.00</u>	<u>2.52%</u>
<b>Math</b>						
1-4160-51100	Faculty Salaries	226,336.25	230,183.00	238,650.00	8,467.00	3.68%
1-4160-51700	Adjunct	130,962.20	112,175.00	135,180.00	23,005.00	20.51%
1-4160-53100	DOE	2,601.19	580.00	670.00	90.00	15.52%
1-4160-53105	Communications Expense	2,317.73	2,540.00	3,040.00	500.00	19.69%
1-4160-54100	Travel	1,320.41	1,800.00	4,950.00	3,150.00	175.00%
		<u>363,537.78</u>	<u>347,278.00</u>	<u>382,490.00</u>	<u>35,212.00</u>	<u>10.14%</u>
<b>Developmental Math</b>						
1-4161-51100	Faculty Salaries	104,033.50	133,134.00	137,770.00	4,636.00	3.48%
1-4161-51700	Adjunct	66,637.81	82,890.00	90,000.00	7,110.00	8.58%
1-4161-51750	Other Adjunct	13,187.60	-	-	-	undefined
1-4161-53100	DOE	174.62	504.00	650.00	146.00	28.97%
1-4161-53105	Communications Expense	2,196.04	1,510.00	2,000.00	490.00	32.45%
1-4161-54100	Travel	-	900.00	900.00	-	0.00%
		<u>186,229.57</u>	<u>218,938.00</u>	<u>231,320.00</u>	<u>12,382.00</u>	<u>5.66%</u>
<b>QEP</b>						
1-4165-51700	Adjunct	21,778.00	14,445.00	14,445.00	-	0.00%
1-4165-51750	Other Adjunct	38,470.00	42,795.00	35,000.00	(7,795.00)	-18.21%
1-4165-53100	DOE	14,556.49	7,220.00	7,200.00	(20.00)	-0.28%
1-4165-53105	Communications Expense	568.34	500.00	500.00	-	0.00%
1-4165-54100	Travel	3,266.29	14,000.00	10,000.00	(4,000.00)	-28.57%
		<u>78,639.12</u>	<u>78,960.00</u>	<u>67,145.00</u>	<u>(11,815.00)</u>	<u>-14.96%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Chemistry</b>						
1-4170-51100	Faculty Salaries	53,609.00	53,874.00	56,542.00	2,668.00	4.95%
1-4170-51400	Clerical/Staff Salaries	29,724.90	10,807.00	11,204.00	397.00	3.67%
1-4170-51700	Adjunct	17,457.90	18,725.00	16,585.00	(2,140.00)	-11.43%
1-4170-53100	DOE	15,004.25	16,320.00	16,300.00	(20.00)	-0.12%
1-4170-53105	Communications Expense	285.70	500.00	500.00	-	0.00%
1-4170-54100	Travel	2,779.78	5,988.00	5,995.00	7.00	0.12%
		<u>118,861.53</u>	<u>106,214.00</u>	<u>107,126.00</u>	<u>912.00</u>	<u>0.86%</u>
<b>Geology</b>						
1-4173-51100	Faculty Salaries	89,077.00	89,203.00	93,184.00	3,981.00	4.46%
1-4173-51700	Adjunct	29,278.75	27,825.00	21,425.00	(6,400.00)	-23.00%
1-4173-53100	DOE	4,741.36	4,750.00	4,750.00	-	0.00%
1-4173-53105	Communications Expense	274.99	400.00	400.00	-	0.00%
1-4173-54100	Travel	81.59	600.00	600.00	-	0.00%
		<u>123,453.69</u>	<u>122,778.00</u>	<u>120,359.00</u>	<u>(2,419.00)</u>	<u>-1.97%</u>
<b>Physics</b>						
1-4177-51100	Faculty Salaries	44,894.00	44,942.00	46,858.00	1,916.00	4.26%
1-4177-51700	Adjunct	2,012.00	9,630.00	5,885.00	(3,745.00)	-38.89%
1-4177-53100	DOE	6,038.81	5,415.00	5,850.00	435.00	8.03%
1-4177-53105	Communications Expense	3.00	400.00	400.00	-	0.00%
1-4177-54100	Travel	-	300.00	300.00	-	0.00%
		<u>52,947.81</u>	<u>60,687.00</u>	<u>59,293.00</u>	<u>(1,394.00)</u>	<u>-2.30%</u>
<b>Psychology</b>						
1-4180-51100	Faculty Salaries	157,284.00	129,334.00	136,350.00	7,016.00	5.42%
1-4180-51700	Adjunct	92,394.00	110,000.00	120,000.00	10,000.00	9.09%
1-4180-51750	Other Adjunct	4,012.50	-	-	-	undefined
1-4180-53100	DOE	829.65	1,653.00	1,000.00	(653.00)	-39.50%
1-4180-53105	Communications Expense	1,324.14	1,640.00	2,040.00	400.00	24.39%
1-4180-54100	Travel	462.36	4,900.89	5,454.00	553.11	11.29%
		<u>256,306.65</u>	<u>247,527.89</u>	<u>264,844.00</u>	<u>17,316.11</u>	<u>7.00%</u>
<b>Social Science</b>						
1-4190-51100	Faculty Salaries	351,561.00	350,147.00	342,988.00	(7,159.00)	-2.04%
1-4190-51700	Adjunct	248,178.06	230,000.00	250,000.00	20,000.00	8.70%
1-4190-53100	DOE	787.12	855.00	900.00	45.00	5.26%
1-4190-53105	Communications Expense	5,182.35	4,635.00	4,635.00	-	0.00%
1-4190-54100	Travel	4,658.45	14,428.12	8,123.00	(6,305.12)	-43.70%
		<u>610,366.98</u>	<u>600,065.12</u>	<u>606,646.00</u>	<u>6,580.88</u>	<u>1.10%</u>
<b>Economics</b>						
1-4192-51100	Faculty Salaries	90,302.00	100,534.00	63,520.00	(37,014.00)	-36.82%
1-4192-51700	Adjunct	16,666.50	37,000.00	30,055.00	(6,945.00)	-18.77%
1-4192-53100	DOE	550.78	684.00	520.00	(164.00)	-23.98%
1-4192-53105	Communications Expense	8.46	350.00	50.00	(300.00)	-85.71%
1-4192-54100	Travel	1,950.43	3,869.82	1,300.00	(2,569.82)	-66.41%
		<u>109,478.17</u>	<u>142,437.82</u>	<u>95,445.00</u>	<u>(46,992.82)</u>	<u>-32.99%</u>
<b>Faculty Travel Pool</b>						
1-4193-54100	Travel	-	3,250.37	15,000.00	11,749.63	361.49%

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Humanities</b>						
1-4194-51100	Faculty Salaries	33,544.00	33,749.00	35,390.00	1,641.00	4.86%
1-4194-51700	Adjunct	15,995.00	19,760.00	22,470.00	2,710.00	13.71%
1-4194-53100	DOE	983.76	1,425.00	1,400.00	(25.00)	-1.75%
1-4194-53105	Communications Expense	12.75	300.00	150.00	(150.00)	-50.00%
1-4194-54100	Travel	504.20	947.00	500.00	(447.00)	-47.20%
		<u>51,039.71</u>	<u>56,181.00</u>	<u>59,910.00</u>	<u>3,729.00</u>	<u>6.64%</u>
<b>Spanish - Continuing Education</b>						
1-4340-51700	Adjunct	1,200.00	1,920.00	1,600.00	(320.00)	-16.67%
1-4340-53100	DOE	-	1,250.00	500.00	(750.00)	-60.00%
		<u>1,200.00</u>	<u>3,170.00</u>	<u>2,100.00</u>	<u>(1,070.00)</u>	<u>-33.75%</u>
<b>Fine Arts Production</b>						
1-4640-51750	Other Adjunct	725.00	-	-	-	undefined
1-4640-53100	DOE	14,451.09	12,000.00	12,000.00	-	0.00%
		<u>15,176.09</u>	<u>12,000.00</u>	<u>12,000.00</u>	<u>-</u>	<u>0.00%</u>
<b>Munson Vineyard</b>						
1-4670-51750	Other Adjunct	17,677.44	18,641.00	19,641.00	1,000.00	5.36%
1-4670-53100	DOE	4,048.04	4,732.96	8,700.00	3,967.04	83.82%
1-4670-53105	Communications Expense	-	1,000.00	1,000.00	-	0.00%
1-4670-54100	Travel	506.28	1,100.00	1,100.00	-	0.00%
		<u>22,231.76</u>	<u>25,473.96</u>	<u>30,441.00</u>	<u>4,967.04</u>	<u>19.50%</u>
<b>Academic Instruction</b>						
1-4910-51300	Administrative Salaries	80,215.00	80,183.00	83,455.00	3,272.00	4.08%
1-4910-51400	Clerical/Staff Salaries	71,694.06	62,941.00	66,193.00	3,252.00	5.17%
1-4910-51700	Adjunct	63,644.60	52,965.00	56,175.00	3,210.00	6.06%
1-4910-51750	Other Adjunct	552.64	-	-	-	undefined
1-4910-53100	DOE	49,138.28	10,196.00	15,283.00	5,087.00	49.89%
1-4910-53105	Communications Expense	1,809.33	1,930.00	1,930.00	-	0.00%
1-4910-54100	Travel	4,212.73	5,750.00	6,767.00	1,017.00	17.69%
		<u>271,266.64</u>	<u>213,965.00</u>	<u>229,803.00</u>	<u>15,838.00</u>	<u>7.40%</u>
<b>Teaching and Learning</b>						
1-4920-51300	Administrative Salaries	-	-	68,000.00	68,000.00	undefined
1-4920-53100	DOE	-	-	4,070.00	4,070.00	undefined
1-4920-53105	Communications Expense	-	-	315.00	315.00	undefined
1-4920-53135	Contract Labor	-	-	4,000.00	4,000.00	undefined
1-4920-54100	Travel	-	-	5,000.00	5,000.00	undefined
		<u>-</u>	<u>-</u>	<u>81,385.00</u>	<u>81,385.00</u>	<u>undefined</u>
<b>Distance Learning</b>						
1-4930-53105	Communications Expense	-	-	100.00	100.00	undefined
1-4930-54100	Travel	-	-	4,000.00	4,000.00	undefined
		<u>-</u>	<u>-</u>	<u>4,100.00</u>	<u>4,100.00</u>	<u>undefined</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Academic Computing</b>						
1-4946-51300	Administrative Salaries	49,274.00	49,255.00	99,265.00	50,010.00	101.53%
1-4946-51400	Clerical/Staff Salaries	152,690.44	206,928.00	215,128.00	8,200.00	3.96%
1-4946-51750	Other Adjunct	33,495.29	28,000.00	23,000.00	(5,000.00)	-17.86%
1-4946-53100	DOE	279,533.84	267,000.00	267,000.00	-	0.00%
1-4946-53105	Communications Expense	39.57	1,150.00	1,150.00	-	0.00%
1-4946-53175	Service Contracts	34,500.00	34,500.00	40,000.00	5,500.00	15.94%
1-4946-54100	Travel	2,121.46	3,000.00	3,000.00	-	0.00%
1-4946-55100	Technology Equipment	32,227.70	40,000.00	40,000.00	-	0.00%
		<u>583,882.30</u>	<u>629,833.00</u>	<u>688,543.00</u>	<u>58,710.00</u>	<u>9.32%</u>
<b>Evening Division</b>						
1-4950-51750	Other Adjunct	5,225.43	6,000.00	-	(6,000.00)	-100.00%
1-4950-53100	DOE	1,600.00	-	-	-	undefined
		<u>6,825.43</u>	<u>6,000.00</u>	<u>-</u>	<u>(6,000.00)</u>	<u>-100.00%</u>
<b>Viticulture/Enology</b>						
1-5108-51100	Faculty Salaries	25,852.00	62,010.00	64,478.00	2,468.00	3.98%
1-5108-53100	DOE	7,604.24	6,800.00	6,800.00	-	0.00%
1-5108-53105	Communications Expense	1,766.07	1,600.00	1,700.00	100.00	6.25%
1-5108-53135	Contract Labor	4,250.00	4,500.00	4,500.00	-	0.00%
1-5108-54100	Travel	3,677.34	5,658.00	5,658.00	-	0.00%
		<u>43,149.65</u>	<u>80,568.00</u>	<u>83,136.00</u>	<u>2,568.00</u>	<u>3.19%</u>
<b>Business &amp; Management</b>						
1-5121-51100	Faculty Salaries	32,166.00	31,972.00	51,844.00	19,872.00	62.15%
1-5121-51400	Clerical/Staff Salaries	9,379.00	9,514.00	10,040.00	526.00	5.53%
1-5121-51700	Adjunct	59,561.52	60,000.00	50,990.00	(9,010.00)	-15.02%
1-5121-53100	DOE	1,554.52	1,500.00	1,500.00	-	0.00%
1-5121-53105	Communications Expense	255.57	200.00	300.00	100.00	50.00%
1-5121-54100	Travel	407.21	300.00	300.00	-	0.00%
1-5121-55125	Dept. Tech Equipment	-	-	2,897.00	2,897.00	undefined
		<u>103,323.82</u>	<u>103,486.00</u>	<u>117,871.00</u>	<u>14,385.00</u>	<u>13.90%</u>
<b>Computer Science</b>						
1-5123-51100	Faculty Salaries	191,219.00	191,168.00	198,520.00	7,352.00	3.85%
1-5123-51700	Adjunct	45,969.84	45,000.00	45,000.00	-	0.00%
1-5123-51750	Other Adjunct	5,109.70	6,952.00	6,952.00	-	0.00%
1-5123-53100	DOE	6,505.80	5,000.00	3,500.00	(1,500.00)	-30.00%
1-5123-53105	Communications Expense	755.23	450.00	600.00	150.00	33.33%
1-5123-54100	Travel	165.00	1,656.12	900.00	(756.12)	-45.66%
		<u>249,724.57</u>	<u>250,226.12</u>	<u>255,472.00</u>	<u>5,245.88</u>	<u>2.10%</u>
<b>Office Occupations</b>						
1-5127-51100	Faculty Salaries	52,678.00	52,453.00	54,225.00	1,772.00	3.38%
1-5127-51700	Adjunct	35,521.97	26,349.00	26,349.00	-	0.00%
1-5127-53100	DOE	588.79	875.00	900.00	25.00	2.86%
1-5127-53105	Communications Expense	101.86	500.00	700.00	200.00	40.00%
1-5127-54100	Travel	-	300.00	300.00	-	0.00%
1-5127-55125	Dept. Tech Equipment	-	-	1,100.00	1,100.00	undefined
		<u>88,890.62</u>	<u>80,477.00</u>	<u>83,574.00</u>	<u>3,097.00</u>	<u>3.85%</u>



<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Auto Body Repair</b>						
1-5131-51100	Faculty Salaries	46,282.00	46,312.00	48,432.00	2,120.00	4.58%
1-5131-51700	Adjunct	17,597.32	10,166.00	10,166.00	-	0.00%
1-5131-51750	Other Adjunct	5,376.00	7,168.00	7,168.00	-	0.00%
1-5131-53100	DOE	18,584.71	19,079.00	19,079.00	-	0.00%
1-5131-53105	Communications Expense	87.26	400.00	100.00	(300.00)	-75.00%
1-5131-54100	Travel	17.27	300.00	300.00	-	0.00%
		<u>87,944.56</u>	<u>83,425.00</u>	<u>85,245.00</u>	<u>1,820.00</u>	<u>2.18%</u>
<b>Cosmetology</b>						
1-5132-51100	Faculty Salaries	143,859.00	144,219.00	150,551.00	6,332.00	4.39%
1-5132-51700	Adjunct	92,470.40	95,000.00	75,000.00	(20,000.00)	-21.05%
1-5132-53100	DOE	34,255.80	32,500.00	33,500.00	1,000.00	3.08%
1-5132-53105	Communications Expense	249.45	125.00	125.00	-	0.00%
1-5132-53160	Mc/Visa Fees	878.46	500.00	500.00	-	0.00%
1-5132-54100	Travel	860.66	900.00	900.00	-	0.00%
		<u>272,573.77</u>	<u>273,244.00</u>	<u>260,576.00</u>	<u>(12,668.00)</u>	<u>-4.64%</u>
<b>Criminal Justice</b>						
1-5133-51100	Faculty Salaries	60,582.00	59,911.00	61,712.00	1,801.00	3.01%
1-5133-51400	Clerical/Staff Salaries	9,379.00	9,514.00	10,040.00	526.00	5.53%
1-5133-51700	Adjunct	42,352.18	40,000.00	38,150.00	(1,850.00)	-4.63%
1-5133-51750	Other Adjunct	-	6,080.00	6,080.00	-	0.00%
1-5133-53100	DOE	2,007.60	1,887.00	2,137.00	250.00	13.25%
1-5133-53105	Communications Expense	95.53	125.00	100.00	(25.00)	-20.00%
1-5133-53135	Contract Labor	-	-	1,500.00	1,500.00	undefined
1-5133-54100	Travel	444.50	650.00	650.00	-	0.00%
		<u>114,860.81</u>	<u>118,167.00</u>	<u>120,369.00</u>	<u>2,202.00</u>	<u>1.86%</u>
<b>Police Academy</b>						
1-5134-51100	Faculty Salaries	55,912.00	55,750.00	58,062.00	2,312.00	4.15%
1-5134-51400	Clerical/Staff Salaries	9,379.00	9,514.00	10,040.00	526.00	5.53%
1-5134-51700	Adjunct	67,525.00	77,000.00	70,000.00	(7,000.00)	-9.09%
1-5134-51750	Other Adjunct	5,700.00	32,050.00	12,000.00	(20,050.00)	-62.56%
1-5134-53100	DOE	17,169.26	13,000.00	13,000.00	-	0.00%
1-5134-53105	Communications Expense	2,390.02	5,325.00	5,325.00	-	0.00%
1-5134-54100	Travel	1,183.95	1,500.00	1,500.00	-	0.00%
		<u>159,259.23</u>	<u>194,139.00</u>	<u>169,927.00</u>	<u>(24,212.00)</u>	<u>-12.47%</u>
<b>Forensic Science</b>						
1-5135-51700	Adjunct	1,787.00	4,800.00	-	(4,800.00)	-100.00%
1-5135-53100	DOE	2,191.34	2,800.00	-	(2,800.00)	-100.00%
1-5135-53105	Communications Expense	34.78	50.00	-	(50.00)	-100.00%
1-5135-53135	Contract Labor	300.00	1,500.00	-	(1,500.00)	-100.00%
		<u>4,313.12</u>	<u>9,150.00</u>	<u>-</u>	<u>(9,150.00)</u>	<u>-100.00%</u>
<b>Refrigeration/Air Conditioning</b>						
1-5137-51100	Faculty Salaries	42,106.00	42,190.00	44,046.00	1,856.00	4.40%
1-5137-51700	Adjunct	20,330.02	29,160.00	29,160.00	-	0.00%
1-5137-51750	Other Adjunct	22,716.50	19,712.00	19,712.00	-	0.00%
1-5137-53100	DOE	5,921.10	11,475.00	6,275.00	(5,200.00)	-45.32%
1-5137-53105	Communications Expense	101.49	300.00	400.00	100.00	33.33%
1-5137-53115	Advertising	229.74	700.00	700.00	-	0.00%
1-5137-54100	Travel	300.00	300.00	300.00	-	0.00%
		<u>91,704.85</u>	<u>103,837.00</u>	<u>100,593.00</u>	<u>(3,244.00)</u>	<u>-3.12%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Computer Maintenance</b>						
1-5138-51100	Faculty Salaries	53,916.00	53,341.00	54,965.00	1,624.00	3.04%
1-5138-51700	Adjunct	50,038.28	36,108.00	36,108.00	-	0.00%
1-5138-53100	DOE	9,333.34	9,425.00	9,425.00	-	0.00%
1-5138-53105	Communications Expense	68.71	100.00	100.00	-	0.00%
1-5138-53115	Advertising	-	500.00	-	(500.00)	-100.00%
1-5138-54100	Travel	119.16	550.00	300.00	(250.00)	-45.45%
		<u>113,475.49</u>	<u>100,024.00</u>	<u>100,898.00</u>	<u>874.00</u>	<u>0.87%</u>
<b>Welding</b>						
1-5139-51100	Faculty Salaries	95,492.00	95,675.00	99,485.00	3,810.00	3.98%
1-5139-51700	Adjunct	10,498.64	20,434.00	40,942.00	20,508.00	100.36%
1-5139-51750	Other Adjunct	51,648.50	46,592.00	48,384.00	1,792.00	3.85%
1-5139-53100	DOE	49,651.16	50,280.00	65,000.00	14,720.00	29.28%
1-5139-53105	Communications Expense	83.50	200.00	300.00	100.00	50.00%
1-5139-54100	Travel	-	600.00	1,278.00	678.00	113.00%
1-5139-55000	Equipment	10,000.00	-	-	-	undefined
		<u>217,373.80</u>	<u>213,781.00</u>	<u>255,389.00</u>	<u>41,608.00</u>	<u>19.46%</u>
<b>Associates Degree Nursing</b>						
1-5140-51100	Faculty Salaries	1,046,684.26	1,117,013.00	1,130,786.00	13,773.00	1.23%
1-5140-51400	Clerical/Staff Salaries	18,143.00	18,016.00	18,440.00	424.00	2.35%
1-5140-51700	Adjunct	121,534.76	130,270.00	116,900.00	(13,370.00)	-10.26%
1-5140-51750	Other Adjunct	1,025.00	-	-	-	undefined
1-5140-53100	DOE	25,739.19	16,148.00	15,285.00	(863.00)	-5.34%
1-5140-53105	Communications Expense	7,075.49	12,000.00	12,000.00	-	0.00%
1-5140-54100	Travel	6,669.27	10,035.28	8,500.00	(1,535.28)	-15.30%
1-5140-55000	Equipment	-	6,320.93	-	(6,320.93)	-100.00%
1-5140-55125	Dept. Tech Equipment	-	-	800.00	800.00	undefined
		<u>1,226,870.97</u>	<u>1,309,803.21</u>	<u>1,302,711.00</u>	<u>(7,092.21)</u>	<u>-0.54%</u>
<b>Vocational Nursing</b>						
1-5141-51100	Faculty Salaries	297,616.00	297,580.00	298,892.00	1,312.00	0.44%
1-5141-51700	Adjunct	50,400.00	50,000.00	64,800.00	14,800.00	29.60%
1-5141-51750	Other Adjunct	14,400.00	-	-	-	undefined
1-5141-53100	DOE	7,067.37	5,000.00	5,000.00	-	0.00%
1-5141-53105	Communications Expense	362.24	2,000.00	1,000.00	(1,000.00)	-50.00%
1-5141-54100	Travel	-	-	2,300.00	2,300.00	undefined
		<u>369,845.61</u>	<u>354,580.00</u>	<u>371,992.00</u>	<u>17,412.00</u>	<u>4.91%</u>
<b>Dental Assisting</b>						
1-5143-51100	Faculty Salaries	97,072.00	97,381.00	101,735.00	4,354.00	4.47%
1-5143-51700	Adjunct	1,843.99	5,200.00	-	(5,200.00)	-100.00%
1-5143-51750	Other Adjunct	-	3,070.00	5,824.00	2,754.00	89.71%
1-5143-53100	DOE	13,094.26	13,671.00	13,671.00	-	0.00%
1-5143-53105	Communications Expense	1,451.70	1,000.00	1,000.00	-	0.00%
1-5143-54100	Travel	547.79	1,000.00	800.00	(200.00)	-20.00%
		<u>114,009.74</u>	<u>121,322.00</u>	<u>123,030.00</u>	<u>1,708.00</u>	<u>1.41%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Emergency Medical Technician</b>						
1-5144-51100	Faculty Salaries	144,032.00	143,700.00	149,311.00	5,611.00	3.90%
1-5144-51400	Clerical/Staff Salaries	17,576.00	17,641.00	18,427.00	786.00	4.46%
1-5144-51700	Adjunct	3,260.00	27,424.00	12,708.00	(14,716.00)	-53.66%
1-5144-51750	Other Adjunct	44,123.83	35,000.00	37,240.00	2,240.00	6.40%
1-5144-53100	DOE	15,894.85	11,735.00	12,025.00	290.00	2.47%
1-5144-53105	Communications Expense	2,101.04	1,200.00	1,200.00	-	0.00%
1-5144-53135	Contract Labor	1,376.05	2,500.00	4,250.00	1,750.00	70.00%
1-5144-54100	Travel	1,601.81	2,500.00	3,900.00	1,400.00	56.00%
		229,965.58	241,700.00	239,061.00	(2,639.00)	-1.09%
<b>Medical Lab Technician</b>						
1-5146-51100	Faculty Salaries	98,545.00	98,022.00	101,550.00	3,528.00	3.60%
1-5146-51700	Adjunct	12,641.04	13,000.00	17,880.00	4,880.00	37.54%
1-5146-51750	Other Adjunct	416.00	-	-	-	undefined
1-5146-53100	DOE	17,479.98	17,910.00	18,000.00	90.00	0.50%
1-5146-53105	Communications Expense	763.61	978.00	978.00	-	0.00%
1-5146-54100	Travel	486.80	900.00	900.00	-	0.00%
		130,332.43	130,810.00	139,308.00	8,498.00	6.50%
<b>Radiology</b>						
1-5148-51100	Faculty Salaries	117,010.00	113,074.00	105,826.00	(7,248.00)	-6.41%
1-5148-51400	Clerical/Staff Salaries	18,401.00	18,096.00	18,712.00	616.00	3.40%
1-5148-51700	Adjunct	2,143.75	9,000.00	5,000.00	(4,000.00)	-44.44%
1-5148-53100	DOE	6,884.39	7,500.00	9,940.00	2,440.00	32.53%
1-5148-53105	Communications Expense	1,455.43	1,800.00	1,200.00	(600.00)	-33.33%
1-5148-54100	Travel	2,263.84	2,200.00	1,800.00	(400.00)	-18.18%
		148,158.41	151,670.00	142,478.00	(9,192.00)	-6.06%
<b>CADA</b>						
1-5149-51100	Faculty Salaries	46,649.46	49,715.00	41,232.00	(8,483.00)	-17.06%
1-5149-51700	Adjunct	17,249.92	13,000.00	16,110.00	3,110.00	23.92%
1-5149-53100	DOE	382.18	300.00	500.00	200.00	66.67%
1-5149-53105	Communications Expense	283.63	300.00	300.00	-	0.00%
1-5149-54100	Travel	366.12	450.00	500.00	50.00	11.11%
		64,931.31	63,765.00	58,642.00	(5,123.00)	-8.03%
<b>Drafting</b>						
1-5152-51100	Faculty Salaries	53,560.00	53,155.00	54,777.00	1,622.00	3.05%
1-5152-51700	Adjunct	19,380.36	25,000.00	31,928.00	6,928.00	27.71%
1-5152-51750	Other Adjunct	-	360.00	360.00	-	0.00%
1-5152-53100	DOE	2,486.15	3,445.00	1,745.00	(1,700.00)	-49.35%
1-5152-53105	Communications Expense	206.55	-	150.00	150.00	undefined
1-5152-54100	Travel	1,915.51	400.00	300.00	(100.00)	-25.00%
		77,548.57	82,360.00	89,260.00	6,900.00	8.38%

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Culinary Arts</b>						
1-5153-51100	Faculty Salaries	-	15,885.00	99,382.00	83,497.00	525.63%
1-5153-51700	Adjunct	5,071.81	23,523.00	37,865.00	14,342.00	60.97%
1-5153-51750	Other Adjunct	-	4,275.00	4,275.00	-	0.00%
1-5153-53100	DOE	-	44,420.00	57,744.00	13,324.00	30.00%
1-5153-53105	Communications Expense	795.44	900.00	500.00	(400.00)	-44.44%
1-5153-53160	Mc/Visa Fees	929.46	-	929.00	929.00	undefined
1-5153-54100	Travel	264.00	1,001.40	1,000.00	(1.40)	-0.14%
		7,060.71	90,004.40	201,695.00	111,690.60	124.09%
<b>Hospitality Management</b>						
1-5154-51700	Adjunct	1,177.00	4,815.00	16,050.00	11,235.00	233.33%
1-5154-53100	DOE	4,631.97	4,620.00	4,620.00	-	0.00%
1-5154-53105	Communications Expense	999.77	900.00	500.00	(400.00)	-44.44%
1-5154-54100	Travel	142.89	600.00	600.00	-	0.00%
		6,951.63	10,935.00	21,770.00	10,835.00	99.09%
<b>Safety</b>						
1-5155-51100	Faculty Salary	-	-	46,858.00	46,858.00	undefined
1-5155-53100	DOE	-	-	15,000.00	15,000.00	undefined
1-5155-53105	Communications	-	-	500.00	500.00	undefined
1-5155-54100	Travel	-	-	300.00	300.00	undefined
		-	-	62,658.00	62,658.00	undefined
<b>Electrician</b>						
1-5156-51100	Faculty Salary	-	-	46,858.00	46,858.00	undefined
1-5156-53100	DOE	-	-	21,000.00	21,000.00	undefined
1-5156-53105	Communications	-	-	500.00	500.00	undefined
1-5156-54100	Travel	-	-	300.00	300.00	undefined
		-	-	68,658.00	68,658.00	undefined
<b>Related Instruction</b>						
1-5180-51700	Adjunct	1,605.00	-	-	-	undefined
1-5180-51750	Other Adjunct	1,600.00	-	-	-	undefined
1-5180-53100	DOE	1,410.00	285.00	-	(285.00)	-100.00%
1-5180-53105	Communications Expense	-	-	-	-	undefined
1-5180-53135	Contract Labor	-	3,000.00	-	(3,000.00)	-100.00%
		4,615.00	3,285.00	-	(3,285.00)	-100.00%
<b>Street Rod - Continuing Education</b>						
1-5208-51700	Adjunct	10,000.00	-	-	-	undefined
1-5208-53100	DOE	3,266.94	-	-	-	undefined
		13,266.94	-	-	-	undefined
<b>Management - Open Enrollment</b>						
1-5221-51700	Adjunct	-	-	8,000.00	8,000.00	undefined
1-5221-53100	DOE	-	-	12,000.00	12,000.00	undefined
1-5221-53135	Contract Labor	-	1,500.00	1,500.00	-	0.00%
		-	1,500.00	21,500.00	20,000.00	1333.33%
<b>Computer Science - Open Enrollment</b>						
1-5223-51700	Adjunct	-	1,000.00	3,840.00	2,840.00	284.00%
1-5223-53100	DOE	745.31	1,260.00	4,000.00	2,740.00	217.46%
1-5223-53135	Contract Labor	3,990.00	1,600.00	-	(1,600.00)	-100.00%
		4,735.31	3,860.00	7,840.00	3,980.00	103.11%

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Viticulture - Continuing Education</b>						
1-5231-53100	DOE	2,281.91	3,200.00	-	(3,200.00)	-100.00%
<b>Emergency Medical Technician - Continuing Education</b>						
1-5244-51700	Adjunct	2,100.00	5,000.00	15,610.00	10,610.00	212.20%
1-5244-51750	Other Adjunct	1,360.00	-	-	-	undefined
1-5244-53100	DOE	182.85	1,000.00	7,527.00	6,527.00	652.70%
1-5244-53105	Communications Expense	257.06	450.00	450.00	-	0.00%
		3,899.91	6,450.00	23,587.00	17,137.00	265.69%
<b>Health Science - Continuing Education</b>						
1-5245-51700	Adjunct	64,186.25	52,900.00	56,200.00	3,300.00	6.24%
1-5245-53100	DOE	6,393.79	5,000.00	9,000.00	4,000.00	80.00%
1-5245-53105	Communications Expense	283.83	500.00	500.00	-	0.00%
1-5245-53135	Contract Labor	192,932.50	248,200.00	141,470.00	(106,730.00)	-43.00%
1-5245-54100	Travel	493.33	-	-	-	undefined
		264,289.70	306,600.00	207,170.00	(99,430.00)	-32.43%
<b>Drafting - Continuing Education</b>						
1-5252-53105	Communications Expense	-	200.00	-	(200.00)	-100.00%
<b>Mechotronics - Continuing Education</b>						
1-5255-51700	Adjunct	10,160.00	15,000.00	28,800.00	13,800.00	92.00%
1-5255-53100	DOE	979.86	5,000.00	5,200.00	200.00	4.00%
1-5255-53135	Contract Labor	1,440.00	-	-	-	undefined
		12,579.86	20,000.00	34,000.00	14,000.00	70.00%
<b>Management - Continuing Education</b>						
1-5321-51700	Adjunct	1,290.00	20,000.00	20,000.00	-	0.00%
1-5321-51750	Other Adjunct	1,920.00	-	-	-	undefined
1-5321-53100	DOE	10,357.51	5,000.00	5,000.00	-	0.00%
1-5321-53135	Contract Labor	211,458.54	50,000.00	50,000.00	-	0.00%
		225,026.05	75,000.00	75,000.00	-	0.00%
<b>Computer Science - Continuing Education</b>						
1-5323-51700	Adjunct	-	300.00	600.00	300.00	100.00%
1-5323-53100	DOE	-	8,000.00	8,000.00	-	0.00%
1-5323-53135	Contract Labor	-	5,000.00	5,500.00	500.00	10.00%
		-	13,300.00	14,100.00	800.00	6.02%
<b>Emergency Medical Technician - Continuing Education</b>						
1-5344-51700	Adjunct	2,130.00	2,600.00	5,500.00	2,900.00	111.54%
1-5344-51750	Other Adjunct	3,000.00	-	-	-	undefined
1-5344-53100	DOE	2,354.37	1,000.00	1,500.00	500.00	50.00%
1-5344-53135	Contract Labor	-	1,000.00	1,000.00	-	0.00%
		7,484.37	4,600.00	8,000.00	3,400.00	73.91%
<b>Emergency Medical Technician - Custom</b>						
1-5345-51700	Adjunct	36,855.00	58,250.00	58,250.00	-	0.00%
1-5345-53100	DOE	17,278.90	10,550.00	20,000.00	9,450.00	89.57%
1-5345-53135	Contract Labor	21,540.00	68,700.00	68,700.00	-	0.00%
1-5345-54100	Travel	3,943.82	14,500.00	14,500.00	-	0.00%
		79,617.72	152,000.00	161,450.00	9,450.00	6.22%
<b>Electrician - Continuing Education</b>						
1-5354-51700	Adjunct	2,280.00	3,000.00	3,000.00	-	0.00%

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		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Miscellaneous Mechanical and Repair</b>						
1-5355-51700	Adjunct	17,555.00	50,000.00	50,000.00	-	0.00%
1-5355-51750	Other Adjunct	490.00	-	-	-	undefined
1-5355-53100	DOE	47,513.28	40,000.00	40,000.00	-	0.00%
1-5355-53135	Contract Labor	137,371.25	100,000.00	100,000.00	-	0.00%
		<u>202,929.53</u>	<u>190,000.00</u>	<u>190,000.00</u>	<u>-</u>	<u>0.00%</u>
<b>Health Occupations</b>						
1-5940-51300	Administrative Salaries	80,215.00	80,183.00	83,455.00	3,272.00	4.08%
1-5940-51400	Clerical/Staff Salaries	9,379.00	9,514.00	10,040.00	526.00	5.53%
1-5940-51700	Adjunct	500.00	-	-	-	undefined
1-5940-51750	Other Adjunct	12,130.00	20,050.00	20,050.00	-	0.00%
1-5940-53100	DOE	4,812.13	11,750.00	11,750.00	-	0.00%
1-5940-53105	Communications Expense	325.86	1,000.00	1,000.00	-	0.00%
1-5940-53175	Service Contracts	-	-	3,500.00	3,500.00	undefined
1-5940-54100	Travel	2,190.89	4,500.00	4,500.00	-	0.00%
		<u>109,552.88</u>	<u>126,997.00</u>	<u>134,295.00</u>	<u>7,298.00</u>	<u>5.75%</u>
<b>Business Technical Advisory - CMTE</b>						
1-5970-53100	DOE	1,596.44	2,430.00	2,500.00	70.00	2.88%
<b>Library</b>						
1-6000-51300	Administrative Salaries	182,563.00	182,490.00	229,939.00	47,449.00	26.00%
1-6000-51400	Clerical/Staff Salaries	80,855.28	46,529.00	48,609.00	2,080.00	4.47%
1-6000-51750	Other Adjunct	26,432.00	27,800.00	21,000.00	(6,800.00)	-24.46%
1-6000-53100	DOE	55,230.18	60,000.00	60,000.00	-	0.00%
1-6000-53105	Communications Expense	299.71	1,000.00	1,000.00	-	0.00%
1-6000-53135	Contract Labor	(117.45)	-	-	-	undefined
1-6000-53175	Service Contracts	37,825.00	45,000.00	45,000.00	-	0.00%
1-6000-54100	Travel	500.00	2,400.00	2,400.00	-	0.00%
1-6000-55300	Library Books	36,250.25	35,000.00	35,000.00	-	0.00%
		<u>419,837.97</u>	<u>400,219.00</u>	<u>442,948.00</u>	<u>42,729.00</u>	<u>10.68%</u>
<b>Continuing Education Administration</b>						
1-7010-51300	Administrative Salaries	58,261.24	91,586.00	130,943.00	39,357.00	42.97%
1-7010-51400	Clerical/Staff Salaries	14,354.60	62,366.00	65,571.00	3,205.00	5.14%
1-7010-53100	DOE	29,343.05	7,500.00	-	(7,500.00)	-100.00%
1-7010-53105	Communications Expense	1,678.74	500.00	1,000.00	500.00	100.00%
1-7010-53115	Advertising	740.00	40.00	40.00	-	0.00%
1-7010-53135	Contract Labor	230.00	1,000.00	1,000.00	-	0.00%
1-7010-53170	Printing	644.19	2,500.00	2,500.00	-	0.00%
1-7010-54100	Travel	9,169.43	8,000.00	9,000.00	1,000.00	12.50%
1-7010-55125	Dept. Tech Equipment	-	-	15,250.00	15,250.00	undefined
		<u>114,421.25</u>	<u>173,492.00</u>	<u>225,304.00</u>	<u>51,812.00</u>	<u>29.86%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Continuing Education Courses</b>						
1-7020-51300	Administrative Salaries	42,310.80	46,349.00	45,900.00	(449.00)	-0.97%
1-7020-51400	Clerical/Staff Salaries	49,600.94	17,126.00	18,071.00	945.00	5.52%
1-7020-51700	Adjunct	7,123.25	3,000.00	26,460.00	23,460.00	782.00%
1-7020-51750	Other Adjunct	1,020.00	-	-	-	undefined
1-7020-53100	DOE	1,570.53	1,900.00	2,570.00	670.00	35.26%
1-7020-53105	Communications Expense	3,875.34	4,000.00	4,000.00	-	0.00%
1-7020-53115	Advertising	-	2,055.00	2,055.00	-	0.00%
1-7020-53135	Contract Labor	3,150.00	500.00	4,000.00	3,500.00	700.00%
1-7020-53170	Printing	4,350.21	4,150.00	4,150.00	-	0.00%
1-7020-54100	Travel	343.07	2,222.00	3,500.00	1,278.00	57.52%
		<u>113,344.14</u>	<u>81,302.00</u>	<u>110,706.00</u>	<u>29,404.00</u>	<u>36.17%</u>
<b>SAVE</b>						
1-7050-51700	Adjunct	9,350.00	10,600.00	5,800.00	(4,800.00)	-45.28%
1-7050-53100	DOE	67.26	500.00	280.00	(220.00)	-44.00%
1-7050-53135	Contract Labor	-	-	4,000.00	4,000.00	undefined
		<u>9,417.26</u>	<u>11,100.00</u>	<u>10,080.00</u>	<u>(1,020.00)</u>	<u>-9.19%</u>
<b>IEL Program</b>						
1-7060-51400	Clerical/Staff Salaries	52,865.00	20,000.00	-	(20,000.00)	-100.00%
1-7060-53100	DOE	1,265.26	3,000.00	-	(3,000.00)	-100.00%
1-7060-53105	Communications Expense	4.90	300.00	-	(300.00)	-100.00%
1-7060-54100	Travel	-	500.00	-	(500.00)	-100.00%
		<u>54,135.16</u>	<u>23,800.00</u>	<u>-</u>	<u>(23,800.00)</u>	<u>-100.00%</u>
<b>Extension Services</b>						
1-7070-51750	Other Adjunct	160.00	-	-	-	undefined
1-7070-53100	DOE	1,248.03	-	-	-	undefined
1-7070-53105	Communications Expense	65.88	-	-	-	undefined
1-7070-53172	Rent	51,481.77	-	-	-	undefined
1-7070-53730	Electricity	4,630.65	-	-	-	undefined
1-7070-54100	Travel	737.62	-	-	-	undefined
		<u>58,323.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>undefined</u>
<b>South Campus</b>						
1-7071-51300	Administrative Salaries	80,215.00	80,183.00	83,455.00	3,272.00	4.08%
1-7071-51400	Clerical/Staff Salaries	37,575.00	37,675.00	39,146.00	1,471.00	3.90%
1-7071-51750	Other Adjunct	-	-	-	-	undefined
1-7071-53100	DOE	19,452.75	27,850.00	25,000.00	(2,850.00)	-10.23%
1-7071-53105	Communications Expense	7,516.92	12,000.00	18,000.00	6,000.00	50.00%
1-7071-53115	Advertising	2,039.32	2,000.00	4,000.00	2,000.00	100.00%
1-7071-53135	Contract Labor	89,371.88	34,000.00	-	(34,000.00)	-100.00%
1-7071-53600	Ground Supplies	-	3,000.00	3,000.00	-	0.00%
1-7071-54100	Travel	8,258.99	9,778.00	10,000.00	222.00	2.27%
1-7071-55000	Equipment	-	2,500.00	6,000.00	3,500.00	140.00%
		<u>244,429.86</u>	<u>208,986.00</u>	<u>188,601.00</u>	<u>(20,385.00)</u>	<u>-9.75%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Small Business Development Center - Matching</b>						
1-7080-51400	Clerical/Staff Salaries	16,355.00	19,029.00	20,738.00	1,709.00	8.98%
1-7080-51750	Other Adjunct	2,014.63	-	3,000.00	3,000.00	undefined
1-7080-52100	FICA Matching	1,037.87	-	1,586.46	1,586.46	undefined
1-7080-52200	Retirement Matching	981.30	3,000.00	2,000.00	(1,000.00)	-33.33%
1-7080-52300	Group Insurance	2,191.50	6,000.00	4,000.00	(2,000.00)	-33.33%
1-7080-52400	Workers Compensation	183.70	550.00	450.00	(100.00)	-18.18%
1-7080-53100	DOE	(48.75)	-	-	-	undefined
		<u>22,715.25</u>	<u>28,579.00</u>	<u>31,774.46</u>	<u>3,195.46</u>	<u>11.18%</u>
<b>Facilities Services - General</b>						
1-8010-51300	Administrative Salaries	61,754.81	66,811.00	57,120.00	(9,691.00)	-14.51%
1-8010-51400	Clerical/Staff Salaries	-	22,942.00	24,054.00	1,112.00	4.85%
1-8010-52300	Group Insurance	-	29,000.00	-	(29,000.00)	-100.00%
1-8010-52400	Workers Compensation	3,523.98	9,000.00	-	(9,000.00)	-100.00%
1-8010-53100	DOE	1,819.12	21,000.00	5,000.00	(16,000.00)	-76.19%
1-8010-53105	Communications Expense	10,521.04	10,000.00	10,000.00	-	0.00%
1-8010-53175	Service Contracts	-	-	4,000.00	4,000.00	undefined
1-8010-53435	Insurance Property	105,666.33	190,000.00	150,000.00	(40,000.00)	-21.05%
1-8010-53499	Misc. Maintenance Expense	128,673.90	94,480.00	97,480.00	3,000.00	3.18%
1-8010-54100	Travel	1,571.38	1,000.00	1,000.00	-	0.00%
1-8010-55000	Equipment	-	29,070.00	-	(29,070.00)	-100.00%
		<u>313,530.56</u>	<u>473,303.00</u>	<u>348,654.00</u>	<u>(124,649.00)</u>	<u>-26.34%</u>
<b>Building Maintenance</b>						
1-8020-51600	Hourly Wages	179,426.27	182,901.00	190,299.00	7,398.00	4.04%
1-8020-51750	Other Adjunct	20,862.81	18,000.00	18,000.00	-	0.00%
1-8020-52200	Retirement Matching	-	-	13,000.00	13,000.00	undefined
1-8020-52300	Group Insurance	58,215.96	55,000.00	80,000.00	25,000.00	45.45%
1-8020-52400	Workers Compensation	1,198.20	25,563.00	5,000.00	(20,563.00)	-80.44%
1-8020-53100	DOE	9,045.82	11,000.00	8,000.00	(3,000.00)	-27.27%
1-8020-53175	Service Contracts	124,374.90	190,000.00	140,000.00	(50,000.00)	-26.32%
1-8020-53400	A/C-Heating Repairs	63,527.45	50,000.00	75,000.00	25,000.00	50.00%
1-8020-53410	Carpentry	34,500.37	38,450.00	35,000.00	(3,450.00)	-8.97%
1-8020-53420	Electrical	80,986.76	80,000.00	90,000.00	10,000.00	12.50%
1-8020-53425	Floor Repairs	18,432.74	34,941.58	20,000.00	(14,941.58)	-42.76%
1-8020-53430	Hardware	14,125.37	25,000.00	23,000.00	(2,000.00)	-8.00%
1-8020-53450	Lighting Expenses	5,320.78	15,000.00	10,000.00	(5,000.00)	-33.33%
1-8020-53465	Painting Expenses	19,026.46	20,808.42	20,000.00	(808.42)	-3.89%
1-8020-53470	Pest Control	8,758.19	10,000.00	10,000.00	-	0.00%
1-8020-53475	Plumbing Repairs	30,698.31	35,000.00	35,000.00	-	0.00%
1-8020-53480	Roof Repairs	11,001.04	15,000.00	15,000.00	-	0.00%
1-8020-53495	Water Additives	14,356.24	20,000.00	20,000.00	-	0.00%
1-8020-54100	Travel	729.69	1,500.00	1,000.00	(500.00)	-33.33%
1-8020-53680	Equipment Rental	542.00	2,000.00	2,000.00	-	0.00%
1-8020-55000	Equipment	-	20,012.07	18,000.00	(2,012.07)	-10.05%
		<u>695,129.36</u>	<u>850,176.07</u>	<u>828,299.00</u>	<u>(21,877.07)</u>	<u>-2.57%</u>



Account	Object	2012	2013	2014	2014 Budget vs. 2013 Budget	
		Actual	Budget	Budget	\$	%
<b>Custodial Services</b>						
1-8040-51600	Hourly Wages	228,016.55	244,831.00	297,098.00	52,267.00	21.35%
1-8040-52200	Retirement Matching	-	-	21,000.00	21,000.00	undefined
1-8040-52300	Group Insurance	44,957.34	32,457.00	86,806.00	54,349.00	167.45%
1-8040-52400	Workers Compensation	6,039.01	6,167.00	6,200.00	33.00	0.54%
1-8040-53100	DOE	1,782.70	2,000.00	2,400.00	400.00	20.00%
1-8040-53135	Contract Labor	22,099.23	2,000.00	2,000.00	-	0.00%
1-8040-53500	Custodial Supplies	71,502.81	55,000.00	75,000.00	20,000.00	36.36%
1-8040-55000	Equipment	7,992.15	-	19,200.00	19,200.00	undefined
		<u>382,389.79</u>	<u>342,455.00</u>	<u>509,704.00</u>	<u>167,249.00</u>	<u>48.84%</u>
<b>Grounds Maintenance</b>						
1-8050-51600	Hourly Wages	98,948.07	83,787.00	90,969.00	7,182.00	8.57%
1-8050-51620	Hourly Wage-PT	11,765.57	25,000.00	25,000.00	-	0.00%
1-8050-52200	Retirement Matching	-	-	7,000.00	7,000.00	undefined
1-8050-52300	Group Insurance	15,778.80	16,500.00	20,000.00	3,500.00	21.21%
1-8050-53100	DOE	50.00	1,000.00	1,000.00	-	0.00%
1-8050-53105	Communications Expense	0.45	-	-	-	undefined
1-8050-53135	Contract Labor	861.28	6,000.00	4,000.00	(2,000.00)	-33.33%
1-8050-53600	Ground Supplies	79,710.60	67,800.00	75,000.00	7,200.00	10.62%
1-8050-54100	Travel	-	1,000.00	1,000.00	-	0.00%
		<u>207,114.77</u>	<u>201,087.00</u>	<u>223,969.00</u>	<u>22,882.00</u>	<u>11.38%</u>
<b>Transportation</b>						
1-8070-53135	Contract Labor	86,200.00	100,000.00	100,000.00	-	0.00%
1-8070-53850	Oil/Gas/Filters, Etc.	38,602.88	40,000.00	42,000.00	2,000.00	5.00%
1-8070-53860	Tires and Tire Repairs	4,250.45	4,000.00	5,000.00	1,000.00	25.00%
1-8070-53880	Vehicle Parts/Repairs	5,024.64	20,000.00	12,000.00	(8,000.00)	-40.00%
		<u>134,077.97</u>	<u>164,000.00</u>	<u>159,000.00</u>	<u>(5,000.00)</u>	<u>-3.05%</u>
<b>Utilities - Main Campus</b>						
1-8090-53730	Electricity	906,192.19	850,000.00	800,000.00	(50,000.00)	-5.88%
1-8090-53740	Garbage	31,805.45	40,000.00	40,000.00	-	0.00%
1-8090-53750	Gas	85,776.13	135,000.00	135,000.00	-	0.00%
1-8090-53790	Water/Garbage	111,422.02	125,000.00	215,000.00	90,000.00	72.00%
		<u>1,135,195.79</u>	<u>1,150,000.00</u>	<u>1,190,000.00</u>	<u>40,000.00</u>	<u>3.48%</u>
<b>Utilities - South Campus</b>						
1-8095-53730	Electricity	33,672.73	60,000.00	60,000.00	-	0.00%
1-8095-53750	Gas	9,766.38	42,000.00	30,000.00	(12,000.00)	-28.57%
1-8095-53790	Water/Garbage	19,193.39	30,000.00	40,000.00	10,000.00	33.33%
		<u>62,632.50</u>	<u>132,000.00</u>	<u>130,000.00</u>	<u>(2,000.00)</u>	<u>-1.52%</u>
<b>Transfer to Debt Service</b>						
1-9010-65760	Transfer to Debt Service	1,534,362.00	1,538,100.00	1,541,200.00	3,100.00	0.20%
<b>Student Life</b>						
1-9200-51300	Administrative Salaries	33,000.00	33,967.00	45,000.00	11,033.00	32.48%
1-9200-51400	Clerical/Staff Salaries	1,000.00	-	-	-	undefined
1-9200-51750	Other Adjunct	29,301.76	23,200.00	28,200.00	5,000.00	21.55%
1-9200-53100	DOE	16,222.67	20,662.00	28,662.00	8,000.00	38.72%
1-9200-53105	Communications Expense	177.70	450.00	450.00	-	0.00%
1-9200-54100	Travel	1,605.00	1,750.00	1,750.00	-	0.00%
		<u>81,307.13</u>	<u>80,029.00</u>	<u>104,062.00</u>	<u>24,033.00</u>	<u>30.03%</u>

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>International Students</b>						
1-9240-51700	Adjunct	-	8,864.00	6,420.00	(2,444.00)	-27.57%
1-9240-51750	Other Adjunct	6,805.96	8,265.00	8,000.00	(265.00)	-3.21%
1-9240-53100	DOE	6,195.87	2,850.00	3,160.00	310.00	10.88%
1-9240-53105	Communications Expense	939.23	1,500.00	1,500.00	-	0.00%
1-9240-53135	Contract Labor	-	6,200.00	5,000.00	(1,200.00)	-19.35%
1-9240-54100	Travel	3,304.99	7,000.00	7,500.00	500.00	7.14%
		17,246.05	34,679.00	31,580.00	(3,099.00)	-8.94%
<b>Intermural</b>						
1-9250-53100	DOE	782.44	1,100.00	1,140.00	40.00	3.64%
<b>Viking Voice</b>						
1-9260-51750	Other Adjunct	-	-	3,210.00	3,210.00	undefined
1-9260-53100	DOE	3,063.00	3,658.00	3,500.00	(158.00)	-4.32%
		3,063.00	3,658.00	6,710.00	3,052.00	83.43%
<b>Phi Theta Kappa</b>						
1-9270-51700	Adjunct	1,605.00	3,210.00	3,210.00	-	0.00%
1-9270-53100	DOE	173.33	4,622.00	4,935.00	313.00	6.77%
1-9270-53105	Communications Expense	560.71	300.00	500.00	200.00	66.67%
1-9270-54100	Travel	7,639.33	4,050.00	5,450.00	1,400.00	34.57%
		9,978.37	12,182.00	14,095.00	1,913.00	15.70%
<b>Athletics Administration</b>						
1-9500-51400	Clerical/Staff Salaries	24,722.00	24,311.00	26,310.00	1,999.00	8.22%
1-9500-53100	DOE	2,445.79	5,790.00	5,790.00	-	0.00%
1-9500-53105	Communications Expense	185.57	2,500.00	2,500.00	-	0.00%
1-9500-53135	Contract Labor	12,000.00	13,000.00	16,500.00	3,500.00	26.92%
1-9500-53155	Liability Insurance	40,909.65	58,500.00	63,500.00	5,000.00	8.55%
1-9500-53150	Institutional Memberships	2,627.00	3,000.00	3,000.00	-	0.00%
		82,890.01	107,101.00	117,600.00	10,499.00	9.80%
<b>Baseball</b>						
1-9510-51300	Administrative Salaries	-	-	20,000.00	20,000.00	undefined
1-9510-51750	Other Adjunct	5,850.00	5,850.00	-	(5,850.00)	-100.00%
1-9510-53100	DOE	22,735.26	23,632.00	23,632.00	-	0.00%
1-9510-53105	Communications Expense	1,149.13	1,500.00	1,500.00	-	0.00%
1-9510-53167	Officials	7,007.50	7,955.00	9,065.00	1,110.00	13.95%
1-9510-54100	Travel	38,380.35	27,364.00	29,864.00	2,500.00	9.14%
1-9510-58200	Athletic Scholarship	2,763.00	3,550.00	3,550.00	-	0.00%
1-9510-58500	Tuition/Fee Charges	109,201.21	116,000.00	117,000.00	1,000.00	0.86%
		187,086.45	185,851.00	184,611.00	(1,240.00)	-0.67%

<u>Account</u>	<u>Object</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 Budget vs. 2013 Budget</u>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Softball</b>						
1-9580-51300	Administrative Salaries	-	-	20,000.00	20,000.00	undefined
1-9580-53100	DOE	17,545.69	20,081.00	20,081.00	-	0.00%
1-9580-53105	Communications Expense	441.76	1,500.00	1,500.00	-	0.00%
1-9580-53167	Officials	4,227.50	5,200.00	5,200.00	-	0.00%
1-9580-54100	Travel	25,451.06	24,875.00	24,875.00	-	0.00%
1-9580-51750	Other Adjunct	5,850.00	5,850.00	-	(5,850.00)	-100.00%
1-9580-58200	Athletic Scholarship	520.20	3,550.00	3,550.00	-	0.00%
1-9580-58500	Tuition/Fee Charges	104,306.41	75,000.00	117,000.00	42,000.00	56.00%
		158,342.62	136,056.00	172,206.00	36,150.00	26.57%
<b>Departmental Scholarships</b>						
1-9700-58500	Tuition/Fee Charges	28,098.12	70,000.00	60,000.00	(10,000.00)	-14.29%
1-9700-58520	Dormitory Charges	7,200.00	12,000.00	10,000.00	(2,000.00)	-16.67%
		35,298.12	82,000.00	70,000.00	(12,000.00)	-14.63%
<b>Dual Credit Scholarships</b>						
1-9710-58500	Tuition/Fee Charges	162,753.00	200,000.00	200,000.00	-	0.00%
<b>Honors College</b>						
1-9760-51700	Adjunct	-	3,210.00	3,210.00	-	0.00%
1-9760-53100	DOE	1,898.58	1,989.00	1,989.00	-	0.00%
1-9760-53105	Communications Expense	106.56	350.00	350.00	-	0.00%
1-9760-54100	Travel	8,499.27	8,800.00	8,800.00	-	0.00%
		10,504.41	14,349.00	14,349.00	-	0.00%
<b>TOTAL UNRESTRICTED FUND EXPENDITURES</b>		<b>\$ 23,230,815</b>	<b>\$ 25,077,812</b>	<b>\$ 26,443,479</b>	<b>\$ 1,365,667</b>	<b>5.45%</b>

**BUDGET FOR AUXILIARY FUND  
FOR FISCAL YEAR 2013-2014**

	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projection</u></b>	<b><u>Budget</u></b>
<b>Revenue:</b>				
Bookstore	\$ 2,763,129	\$ 2,810,000	\$ 2,990,000	\$ 2,980,000
Food Service	74,276	69,000	79,100	59,000
Housing	144,368	126,700	114,000	114,000
Golf Course	332,137	363,600	413,500	424,500
Other	26,511	16,500	16,000	21,000
	<u>3,340,421</u>	<u>3,385,800</u>	<u>3,612,600</u>	<u>3,598,500</u>
<b>Expenditures:</b>				
Bookstore	2,305,081	2,418,006	2,665,287	2,642,064
Food Service	42,213	49,350	36,725	37,025
Housing	144,916	113,056	88,321	78,076
Golf Course	441,131	447,714	476,314	492,720
Other	25,662	14,000	18,354	19,000
	<u>2,959,003</u>	<u>3,042,126</u>	<u>3,285,001</u>	<u>3,268,885</u>
<b>Net:</b>				
Bookstore	458,048	391,994	324,713	337,936
Food Service	32,063	19,650	42,375	21,975
Housing	(548)	13,644	25,679	35,924
Golf Course	(108,994)	(84,114)	(62,814)	(68,220)
Other	849	2,500	(2,354)	2,000
	<u>\$ 381,418</u>	<u>\$ 343,674</u>	<u>\$ 327,599</u>	<u>\$ 329,615</u>

**BUDGET FOR AUXILIARY FUND  
FOR FISCAL YEAR 2013-2014**

	2012	2013	2014	2014 Budget vs. 2013 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	\$	%
<b><u>Bookstore</u></b>					
Revenue					
Taxable Sales	\$ 2,578,320	\$ 2,625,000	\$ 2,800,000	\$ 175,000	6.67%
Non-Taxable Sales	184,809	185,000	180,000	(5,000)	-2.70%
	<u>2,763,129</u>	<u>2,810,000</u>	<u>2,980,000</u>	<u>170,000</u>	<u>6.05%</u>
Expenditures					
Administrative Salaries	48,462	48,443	50,420	1,977	4.08%
Clerical/Staff Salaries	46,790	46,484	48,079	1,595	3.43%
Other Adjunct	13,150	30,000	20,000	(10,000)	-33.33%
FICA Matching	8,136	9,539	9,065	(474)	-4.97%
Retirement Matching	5,849	6,500	6,500	-	0.00%
Group Insurance	24,047	25,500	26,000	500	1.96%
Other Benefits	76	-	-	-	undefined
Operating Expenses	10,730	4,000	9,000	5,000	125.00%
Communications	13,705	12,000	15,000	3,000	25.00%
Contract Labor	4,983	-	-	-	undefined
Credit Card Fees	20,991	20,000	35,000	15,000	75.00%
Purchases	2,082,627	2,200,000	2,400,000	200,000	9.09%
Travel	69	540	500	(40)	-7.41%
Tuition/Fee Charges	-	-	2,500	2,500	undefined
Transfer to Other Aux.	25,466	15,000	20,000	5,000	33.33%
	<u>2,305,081</u>	<u>2,418,006</u>	<u>2,642,064</u>	<u>224,058</u>	<u>9.27%</u>
Net	<u>\$ 458,048</u>	<u>\$ 391,994</u>	<u>\$ 337,936</u>	<u>\$ (54,058)</u>	<u>-13.79%</u>

**Food Service**

Revenue					
Commissions	\$ 12,983	\$ 11,000	\$ 11,000	\$ -	0.00%
Vending Commissions	24,264	24,000	34,000	10,000	41.67%
Meal Plans	37,029	34,000	14,000	(20,000)	-58.82%
	<u>74,276</u>	<u>69,000</u>	<u>59,000</u>	<u>(10,000)</u>	<u>-14.49%</u>
Expenditures					
Group Insurance	37,694	45,000	34,000	(11,000)	-24.44%
Operating Expenses	4,504	4,300	3,000	(1,300)	-30.23%
Communications	15	50	25	(25)	-50.00%
	<u>42,213</u>	<u>49,350</u>	<u>37,025</u>	<u>(12,325)</u>	<u>-24.97%</u>
Net	<u>\$ 32,063</u>	<u>\$ 19,650</u>	<u>\$ 21,975</u>	<u>\$ 2,325</u>	<u>11.83%</u>

**BUDGET FOR AUXILIARY FUND  
FOR FISCAL YEAR 2013-2014**

	2012	2013	2014	2014 Budget vs. 2013 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b><u>Housing</u></b>					
Revenue					
Rent	\$ 125,288	\$ 109,200	\$ 105,000	\$ (4,200)	-3.85%
Payment Fee	7,505	7,500	5,000	(2,500)	-33.33%
Make Ready Fee	11,575	10,000	4,000	(6,000)	-60.00%
	<u>144,368</u>	<u>126,700</u>	<u>114,000</u>	<u>(12,700)</u>	<u>-10.02%</u>
Expenditures					
Clerical/Staff Salaries	53,151	41,191	18,197	(22,994)	-55.82%
Adjunct	3,400	2,850	4,000	1,150	40.35%
FICA Matching	4,326	3,365	1,698	(1,667)	-49.54%
Retirement Matching	4,260	3,200	1,237	(1,963)	-61.34%
Group Insurance	13,149	10,000	14,394	4,394	43.94%
Other Benefits	(71)	-	-	-	undefined
Operating Expenses	22,834	15,000	13,850	(1,150)	-7.67%
Communications	560	750	700	(50)	-6.67%
Electricity	30,431	30,000	20,000	(10,000)	-33.33%
Gas	2,325	1,000	1,000	-	0.00%
Water/Trash	6,751	3,000	2,000	(1,000)	-33.33%
Travel	1,260	500	1,000	500	100.00%
Tuition Waiver	2,540	2,200	-	(2,200)	-100.00%
	<u>144,916</u>	<u>113,056</u>	<u>78,076</u>	<u>(34,980)</u>	<u>-30.94%</u>
Net	<u>\$ (548)</u>	<u>\$ 13,644</u>	<u>\$ 35,924</u>	<u>\$ 22,280</u>	<u>163.29%</u>
<b><u>Other</u></b>					
Revenue					
Return Check Fee	\$ 1,045	\$ 1,200	\$ 1,000	\$ (200)	-16.67%
Miscellaneous	-	300	-	(300)	-100.00%
Transfer from Bookstore	25,466	15,000	20,000	5,000	33.33%
	<u>26,511</u>	<u>16,500</u>	<u>21,000</u>	<u>4,500</u>	<u>27.27%</u>
Expenditures					
Operating Expenses	14,056	2,000	-	(2,000)	-100.00%
Institutional Memberships	11,606	12,000	19,000	7,000	58.33%
	<u>25,662</u>	<u>14,000</u>	<u>19,000</u>	<u>5,000</u>	<u>35.71%</u>
Net	<u>\$ 849</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ (500)</u>	<u>-20.00%</u>

**BUDGET FOR AUXILIARY FUND  
FOR FISCAL YEAR 2013-2014**

	2012	2013	2014	2014 Budget vs. 2013 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b><u>Golf Course</u></b>					
Revenue					
Green Fees	\$ 160,101	\$ 175,000	\$ 186,500	\$ 11,500	6.57%
Cart Rental	93,421	105,000	111,000	6,000	5.71%
Food and Drink Sales	18,727	20,000	21,000	1,000	5.00%
Merchandise Sales	59,888	60,000	94,000	34,000	56.67%
Building Rent (beer sales)	-	3,600	12,000	8,400	233.33%
	<u>332,137</u>	<u>363,600</u>	<u>424,500</u>	<u>60,900</u>	<u>16.75%</u>
Expenditures					
Clerical/Staff Salaries	84,853	84,853	86,990	2,137	2.52%
Hourly Wages	18,096	18,096	18,342	246	1.36%
Part Time Wages	71,947	70,000	70,952	952	1.36%
FICA Matching	13,379	12,865	13,486	621	4.82%
Retirement Matching	2,794	4,500	4,600	100	2.22%
Group Insurance	15,779	18,500	18,500	-	0.00%
Workers Compensation	400	-	-	-	undefined
Operating Expenses	4,179	5,000	5,000	-	0.00%
Communications	245	350	350	-	0.00%
Credit Card Fees	5,913	5,300	7,500	2,200	41.51%
Carpentry	-	500	500	-	0.00%
Insurance	2,500	2,500	2,500	-	0.00%
Ground Supplies	8,491	12,500	10,000	(2,500)	-20.00%
Seed, Sand, Sod	9,500	10,000	10,000	-	0.00%
Fertilizer	19,655	22,500	22,500	-	0.00%
Irrigation Repairs	5,781	6,000	6,000	-	0.00%
Equipment Rent	47,780	47,000	48,000	1,000	2.13%
Electricity	22,518	22,000	26,000	4,000	18.18%
Gas	497	1,250	1,000	(250)	-20.00%
Water/Trash	18,220	20,000	20,000	-	0.00%
Gas, Oil, Filters	34,925	28,500	40,000	11,500	40.35%
Travel	1,028	1,500	1,500	-	0.00%
Merchandise Purchases	41,151	40,000	65,000	25,000	62.50%
Food/Drink Purchases	11,500	14,000	14,000	-	0.00%
	<u>441,131</u>	<u>447,714</u>	<u>492,720</u>	<u>45,006</u>	<u>10.05%</u>
	<u>\$ (108,994)</u>	<u>\$ (84,114)</u>	<u>\$ (68,220)</u>	<u>\$ 15,894</u>	<u>-18.90%</u>

**GRAYSON COUNTY COLLEGE  
AD VALOREM TAX RATES  
FOR FISCAL YEARS ENDED AUGUST 31**

**All Rates Per \$100 Valuation**

<b>Fiscal Year</b>	<b>Maintenance and Operations</b>	<b>Interest and Sinking</b>	<b>Total</b>	<b>% Change</b>
2002-2003	\$ 0.120000	\$ -	\$ 0.120000	8.78%
2003-2004	\$ 0.126260	\$ -	\$ 0.126260	5.22%
2004-2005	\$ 0.134110	\$ -	\$ 0.134110	6.22%
2005-2006	\$ 0.140020	\$ -	\$ 0.140020	4.41%
2006-2007	\$ 0.147740	\$ -	\$ 0.147740	5.51%
2007-2008	\$ 0.139740	\$ -	\$ 0.139740	-5.41%
2008-2009	\$ 0.130000	\$ 0.054356	\$ 0.184356	31.93%
2009-2010	\$ 0.132778	\$ 0.050937	\$ 0.183715	-0.35%
2010-2011	\$ 0.133000	\$ 0.048800	\$ 0.18180	-1.04%
2011-2012	\$ 0.136168	\$ 0.045632	\$ 0.18180	0.00%
2012-2013	\$ 0.130600	\$ 0.051200	\$ 0.18180	0.00%
2013-2014*	\$ 0.129250	\$ 0.052360	\$ 0.18161	-0.10%

\*Pending final tax roll calculation and Board approval.



**GRAYSON COUNTY COLLEGE**  
**INCOME IN UNRESTRICTED FUND FOR FISCAL YEARS ENDED AUGUST 31**

<b>Fiscal Year</b>	<b>Tuition and Fees</b>	<b>% Change</b>	<b>State Formula</b>	<b>% Change</b>	<b>Local Taxes</b>	<b>% Change</b>	<b>Interest Income</b>	<b>% Change</b>
2004-2005	3,934,329	3.76%	6,041,584	0.00%	6,588,363	12.25%	226,345	161.13%
2005-2006	4,427,709	12.54%	6,539,100	8.23%	7,401,378	12.34%	398,630	76.12%
2006-2007	4,998,272	12.89%	6,539,101	0.00%	8,451,110	14.18%	532,080	33.48%
2007-2008	5,144,027	2.92%	6,955,071	6.36%	8,300,000	-1.79%	374,150	-29.68%
2008-2009	5,835,438	13.44%	6,955,072	0.00%	8,395,686	1.15%	168,469	-54.97%
2009-2010	6,906,287	18.35%	6,979,383	0.35%	8,873,861	5.70%	157,576	-6.47%
2010-2011	8,007,495	15.95%	6,912,430	-0.96%	9,208,795	3.77%	113,270	-28.12%
2011-2012	8,585,936	7.22%	7,575,517	9.59%	9,445,550	2.57%	72,050	-36.39%
2012-2013*	7,953,176	-7.37%	7,447,777	-1.69%	9,242,500	-2.15%	57,000	-20.89%
2013-2014*	8,918,961	12.14%	7,501,692	0.72%	9,559,406	3.43%	43,203	-24.21%

\*Amounts for 2012-2013 projected; Amounts for 2013-2014 budgeted

**GRAYSON COUNTY COLLEGE  
TUITION AND FEES  
FOR FISCAL YEARS ENDED AUGUST 31**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>In-District</b>										
Tuition	\$ 31.00	\$ 32.00	\$ 33.00	\$ 33.00	\$ 35.00	\$ 35.00	\$ 37.00	\$ 42.00	\$ 45.00	\$ 49.00
Matriculation*	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Student Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	7.00	7.00
General Use	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Cost of 15 hour schedule	610.00	640.00	655.00	655.00	685.00	685.00	715.00	790.00	910.00	970.00

<b>Out-of-District</b>										
Tuition	37.00	39.00	44.00	44.00	54.00	54.00	64.00	74.00	80.00	87.00
Matriculation*	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Student Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	7.00	7.00
General Use	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Cost of 15 hour schedule	700.00	745.00	820.00	820.00	970.00	970.00	1,120.00	1,270.00	1,435.00	1,540.00

<b>Non-Resident</b>										
Tuition	75.00	88.00	93.00	93.00	103.00	103.00	113.00	123.00	129.00	133.00
Matriculation*	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Student Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	7.00	7.00
General Use	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Cost of 15 hour schedule	1,270.00	1,480.00	1,555.00	1,555.00	1,705.00	1,705.00	1,855.00	2,005.00	2,170.00	2,230.00

\*Matriculation fees are per semester. All other charges are per credit hour.