



# **Grayson County College**

## *Operating Budget*

**Fiscal Year Ending ~ August 31, 2012**

6101 Grayson Dr. ~ Denison, TX 75020 ~ 903-465-6030

**GRAYSON COUNTY COLLEGE  
DISCUSSION OF OPERATING BUDGET FOR 2011-2012 FISCAL YEAR**

**Summary**

Substantial cuts in funding from the State of Texas are driving changes in the way that Grayson County College does business. Rather than considering the situation to be a threat, the college chooses to view it as a unique opportunity to review processes to make them more efficient and to focus on the essentials of the college's mission.

The budget is built on a balanced approach, adding to revenue in a responsible manner, while lowering expenditures where prudent. As a result, the budget is balanced, meaning that expected revenues are equal to expected expenditures.

**External Factors**

The college's budget is impacted by forces outside the control of the Board of Trustees and administration.

The largest and most direct of those forces is the funding from the State of Texas. The original funding arrangement called for the state to cover the cost of instruction, while student tuition, local taxes and other revenues provided the physical facilities. While the state has lagged in its commitment over the years, the 2012 budget recognizes a major break from the past.

<b>FUNDING FROM STATE OF TEXAS</b>
------------------------------------

	Formula Funding			Dramatic		Total
	Original	Cut	Net	Growth	Benefits	
2008	\$ 6,955,070	\$ -	\$ 6,955,070	\$ -	\$ 2,037,905	\$ 8,992,975
2009	6,955,072	-	6,955,072	-	2,103,684	9,058,756
2010	7,440,616	488,350	6,952,266	27,117	2,115,802	9,095,185
2011*	7,068,585	186,014	6,882,571	29,862	2,000,000	8,912,433
2012*	7,581,418	-	7,581,418	-	500,000	8,081,418

\*Projected

The table above shows the dramatic drop in state funding, coming in the form of state payments for the college's health and retirement benefits. It comes at a time of great growth in enrollment, widening the gap between the state's commitment to fund the cost of instruction, on one hand, and the support that they actually provide, on the other. For the fall 2007 semester, included in fiscal year 2008 above, the head count was 3,717. The projected

head count for the fall 2011, including in fiscal year 2012 above, is 5,517. So, while enrollment will increase 48.4%, funding from the State of Texas will decrease 10.1%.

While the table captures the majority of the cuts in state funding, there are other cuts as well. Supplemental funding for nursing graduates, that the college has been using to attract nursing instructors, is to be cut by approximately \$70,000. There are to be cuts in state funding for Adult Basic Education funding, but we understand that Federal money is to replace state funding. Also, various state scholarship programs are to be reduced, which may have a negative effect on enrollment.

The local economy is another major factor that impacts the college's budget but that is outside the college's control. The budget assumes a stable local economy, both in terms of taxable values and employment. There are some positive developments. Bucyrus is adding employees and discussing building projects. GlobiTech is also expanding its facilities and its workforce. Off-setting those, the MEMC plant will close in the next few months. Taxable property values in Grayson County were essentially flat from the prior year, growing at .17%. The new value that was created on the tax roll was virtually eliminated by declining values on existing property.

### **Balanced Approach**

The 2011-2012 budget takes a balanced approach to problems presented by the cut in funding from the State of Texas, adding to revenue in a responsible manner, while lowering expenditures where prudent.

Three major funding sources support the college's unrestricted fund. They are local taxation, funding from the State of Texas, and tuition and fees from students. They are supplemented by minor revenue streams such as interest earnings and rental income.

In the past the Board of Trustees has expressed an interest in keeping the revenue from local taxation under control. This is particularly true given the assurances made to voters at the time of the general obligation bond issue. Therefore, the 2011-2012 budget maintains the current tax rate of \$.1818 per \$100 valuation. Applying this rate to the flat property values means that the 2010-2011 budget contains essentially the same property tax revenue as the prior year.

The decreases expected in funding from the State of Texas are explained above.

With state funding going down and local property tax revenue flat, the only significant opportunity to increase revenue to balance the budget lies in higher tuition revenue. The budget anticipates approximately \$785,000 in increased tuition revenue. This will be the result of: (1) the increases in tuition rates that the Board of Trustees approved in the spring and (2) the three percent anticipated growth in enrollment.

Since revenue increases will not be sufficient to balance the budget, significant reductions in expenditures will be needed. The budget reduces the number of employees through reorganization, privatization and the elimination of programs. Significant decreases are also

recommended for travel, debt service, transfers to the plant fund, and departmental operating expenses.

### **Accounting for State Funding**

There are two major categories of support from the State of Texas. The largest is called "Formula Funding" and is based on the college's enrollment. Formula funding is shown in the "State Appropriation" line of the revenue section of the budget. It shows an increase in revenue, but that increase is substantially less than is warranted by the college's increase in enrollment.

The other major category of state funding is employee benefits. Basically, the State of Texas pays a portion of the cost of the college's employee benefits, so this funding is accounted for as a reduction in the college's employee benefit expenditures. The "Employee Benefit" line appears in the expenditure section of the budget. Massive reductions in the reimbursements from the State of Texas for group health insurance and pension costs mean that the college's costs for these benefits will increase over \$1.6 million.

While proper, this presentation can be slightly confusing for the 2011-2012 budget. Since formula funding is increasing, it appears that the support from the State of Texas is up significantly. However, since the State of Texas is making massive cuts in the amount of money it pays for the college's benefits, the employee benefits expenditure line is increased dramatically. The net effect is a negative to Grayson County College of approximately \$1,000,000, as shown in the table on page 1.

More discussion of the "State Appropriation" revenue line and the "Employee Benefit" expenditure line is provided below.

### **Unrestricted Fund Revenue**

The 2011-2012 budget calls for a 5.38% increase in revenue as compared to the 2010-2011 approved budget, increasing by \$1,280,230 to \$25,067,343.

**Tuition and Fees:** The largest increase among the revenue streams is from tuition and fees. The increase of approximately \$785,000 is the result of: (1) enrollment that is projected to increase by three percent and (2) the increase in tuition rates that the Board of Trustees approved at their March meeting. The following table compares Grayson County College's rate of tuition and mandatory fees for the fall of 2011 to those of other Texas community colleges, as reported in a survey conducted by McLennan College:

**TOTAL TUITION AND MANDATORY FEES**

	<u>In-District</u>	<u>Out-of-District</u>	<u>Non-Resident</u>
Collin	\$ 34.00	\$ 92.25	\$ 122.00
Paris	54.00	80.00	130.00
North Central	49.00	90.00	140.00
Grayson	52.00	84.00	133.00
State Average	71.70	105.95	161.36

**INCREASE IN TUITION AND MANDATORY FEES**

	<u>In-District</u>	<u>Out-of-District</u>	<u>Non-Resident</u>
Collin	\$ -	\$ 5.00	\$ 5.00
Paris	5.00	5.00	9.00
North Central	3.00	8.00	15.00
Grayson	5.00	10.00	10.00
State Average	7.22	11.66	15.95

While the recent increases were below the state average, they were in-line with those of surrounding community colleges. The exception is that Collin College did not increase their in-district rate. It remains at a level that is much lower than those at Grayson, Paris, North Central Texas and the state average.

**State Appropriations:** This revenue category contains the formula funding portion of support from the State of Texas. It is based on reimbursement per contact hour and is increasing 7.26%.

While formula funding generated over \$500,000 in additional revenue, it is actually not keeping up with the college's growth in enrollment. Grayson's contact hours grew 27.28% over the last base year. If the State of Texas would have kept the reimbursement rate per contact hour unchanged, then Grayson would have received an additional \$1,928,310 from the state rather than \$512,833.

While the formula funding did not keep up with the growth in enrollment, the major cuts in state funding affect the college's employee benefits and are explained in that category below.

**Local Taxes:** Revenue from local property taxes will be essentially unchanged in fiscal year 2011-2012 from the prior year. The taxable values grew only .17%, and the overall tax rate was unchanged from \$.1818 per \$100 valuation.

### **Unrestricted Fund Expenditures**

The 2011-2012 budget calls for a 5.38% increase in expenditures as compared to the 2010-2011 approved budget, increasing by \$1,280,230 to \$25,067,343. The cost to Grayson County College for employee benefits is budgeted to increase over \$1.6 million due to cuts in support from the State of Texas. Taken as a group, all the other expenditures decreased by over \$400,000.

The reduction in expenditures other than employee benefit expenditures resulted from: (1) reorganizing in order to reduce costs while still providing adequate levels of customer service; (2) holding the line on expenditures, and (3) eliminating programs. Additionally, the task was facilitated by planning ahead during the last budget process. It should be noted that these spending reductions are taking place while the college accommodates record numbers of students.

The two primary examples of reorganizing in order to reduce costs come from the building maintenance area and the student services area. In January 2011, the college contracted with an outside cleaning contractor and eliminated twelve janitorial positions. This resulted in an annual net savings of approximately \$70,000. The Vice President for Student Services initiated a larger reorganization in the areas of his responsibility. He eliminated an enrollment agent position and a security officer position, downgraded one director position, and replaced a full-time guidance counselor position with a part-time one.

Other examples of budget reductions without a corresponding reduction in the workload include replacing a full-time vineyardist position with a part-time position and planning to

eliminate a position on the South Campus at the anticipated retirement of one of the employees at that location.

Throughout the organization, managers held the line on budget requests. The most notable example is that the budget does not include any across-the-board wage increase, although record enrollment is adding to the duties of virtually every employee and despite that fact that employees are facing inflationary pressures, particularly in food, utilities and gasoline. Another cost saving measure in the budget involves reductions in expenditures in Fannin County, given the low enrollment at the Rayburn Higher Education Center and the overwhelming defeat of the proposal to join the college district. Lease and operating expenditures at the Rayburn Higher Education Center exceed \$100,000, and the budget anticipates eliminating that cost at the end of the lease term. Other examples of holding the line on budget requests include: reductions in travel requests and reductions in departmental operating requests.

The 2011-2012 budget is based on the elimination of the men's and women's basketball programs. Last year's budget contained over \$200,000 in expenditures for these programs, exclusive of the scholarships. The proposed elimination recognizes the low support of these programs from the community and was facilitated by the women's coach resigning to accept a job at a university. Of lesser note, the budget eliminates gym memberships from the college's wellness program, offering opportunities for employees to use the college's fitness center instead.

The college prepared for this tough budget season. Last year's budget contained a \$400,000 transfer to plant funds. This was done rather than making a larger decrease in the property tax rate, anticipating that the transfer would be eliminated in the 2011-2012 budget. Also, the college took advantage of an opportunity to refinance its revenue bonds, saving more than \$100,000 annually in debt service without lengthening the term of the debt. Furthermore, in the last two fiscal years the college has given a bonus in lieu of higher salary increases, realizing that any salary commitments made in better economic times would add pressure to future budgets in tough fiscal times.

While many categories of expenditure are reduced in the 2011-2012 budget, some categories of expenditures do not allow for reduction. For example, the college is not able to control inflationary pressures, the cost of the re-accreditation process, insurance premiums or necessary service contracts on essential components of technology.

**Salaries – Non-Adjunct:** The 2011-2012 budget in this category is 3.14% less than the revised 2010-2011 budget. No across-the-board wage increase is requested, several positions are eliminated and others are downgraded. However, the budget does include three new positions that are viewed as essential. One is for a geology instructor. Another is for an e-learning specialist to support the electronic delivery of instruction, whether in the classroom or on-line. Finally, the need for information to drive decision-making and to facilitate increasing accountability requirements led to the creation of a data coordinator position in institutional effectiveness.

**Salaries – Adjunct:** In order to provide instruction to a record number of students without adding full-time instructors, the budget provides for higher numbers of adjunct (part-time)

instructors. The adjunct salary budget is based on filling each section in the current schedule of classes. Every effort will be made to add students to existing sections rather than hastening to add more sections.

**Employee Benefits:** As explained earlier the huge increase in this category of expenditure is related directly to the State of Texas' failure to adequately fund the health insurance and pensions of community college employees. Further limiting the college's ability to manage this cost, the State of Texas mandates what the college can charge our employees for these benefits. The budget projects employee benefit costs to increase over \$1.6 million or 90.16%.

**Service Contracts:** This category of expenditure deals with the cost of necessary service agreements on vital components of technology. The college has added technology in order to stay current and to add effectiveness. Therefore, it is not feasible to make significant cuts in these expenditures.

**Property, Plant and Equipment:** The budget includes:

Technology Equipment	\$40,000
Library Books	\$40,000
Buffer and Vacuum Cleaners	\$ 8,300
Classroom Equipment for South Grayson Center	\$ 2,500

#### **Auxiliary Fund**

The goal of the auxiliary fund is to provide resources to the college. The bookstore continues to be the primary source of auxiliary fund earnings. The budget projects that housing and the golf course will break-even on their operations. Break-even at the golf course is an on-going goal that has not yet been achieved.



**UNRESTRICTED FUND BUDGET FOR FISCAL YEAR 2011-2012  
GRAYSON COUNTY COLLEGE**

	2010	2011		2012	2012 Budget/2011 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>	\$	%
<b>Revenues</b>						
Tuition and Fees	\$ 6,906,287	\$ 7,187,059	\$ 7,317,677	\$ 7,972,766	\$ 785,707	10.93%
State Appropriations	6,979,383	7,068,585	6,882,571	7,581,418	512,833	7.26%
Local Taxes	8,873,861	9,028,564	9,100,000	9,100,000	71,436	0.79%
Sales of Educational Depts.	52,884	48,785	47,353	45,100	(3,685)	-7.55%
Other Revenue	586,411	444,120	450,000	358,060	(86,060)	-19.38%
Transfers - In	10,000	10,000	10,000	10,000	-	0.00%
Total Revenues	<u>23,408,826</u>	<u>23,787,113</u>	<u>23,807,601</u>	<u>25,067,343</u>	<u>1,280,230</u>	<u>5.38%</u>
<b>Expenditures</b>						
Salaries - Nonadjunct	9,434,618	9,911,417	9,877,340	9,600,534	(310,883)	-3.14%
Salaries - Adjunct	2,751,599	3,014,679	2,909,886	3,404,413	389,734	12.93%
Employee Benefits	1,669,750	1,873,447	1,937,403	3,562,528	1,689,081	90.16%
Departmental Operating Expense	1,391,072	1,488,782	1,451,040	1,441,442	(47,340)	-3.18%
Communications and Advertising	413,434	450,344	444,673	503,659	53,315	11.84%
Professional Fees/Contract Labor	699,537	659,613	671,406	604,818	(54,795)	-8.31%
Service Contracts	245,412	559,409	481,849	719,598	160,189	28.64%
Insurance	221,953	261,000	278,251	274,363	13,363	5.12%
Tax Assessing Expense	238,970	310,000	309,262	325,000	15,000	4.84%
Building Repairs and Maintenance	878,512	500,159	475,148	538,016	37,857	7.57%
Utilities	1,051,246	1,213,600	1,258,583	1,262,814	49,214	4.06%
Vehicle Repairs and Maintenance	60,199	64,720	46,558	76,500	11,780	18.20%
Travel and Staff Development	371,557	501,274	460,021	379,203	(122,071)	-24.35%
Property, Plant, and Equipment	133,930	153,551	171,696	90,800	(62,751)	-40.87%
Institutional Financial Aid	388,041	536,335	523,231	468,100	(68,235)	-12.72%
Debt Service	1,631,618	1,636,914	1,636,914	1,534,500	(102,414)	-6.26%
Bad Debt Expense	60,396	30,000	30,000	80,000	50,000	166.67%
Transfers	250,000	400,000	400,000	-	(400,000)	-100.00%
Miscellaneous	176,994	221,869	238,744	201,055	(20,814)	-9.38%
Total Expenditures	<u>22,068,838</u>	<u>23,787,113</u>	<u>23,602,005</u>	<u>25,067,343</u>	<u>1,280,230</u>	<u>5.38%</u>
<b>Net Excess/(Deficit)</b>	<u>\$ 1,339,987</u>	<u>\$ -</u>	<u>\$ 205,596</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	

**GRAYSON COUNTY COLLEGE  
UNRESTRICTED FUND REVENUE**

Account #	Description	Description	2010Actual	2011Budget	2012Budget	Change 2012 Budg./2011 Bud.	
						\$	%
1-0100-40101	Tuition-Semester Hour	Fall	\$ 2,184,795	\$ 2,544,808	\$ 2,927,830	\$ 383,022	15.05%
1-0100-40102	Tuition-Semester Hour	Spring	2,121,521	2,435,154	2,732,717	297,563	12.22%
1-0100-40103	Tuition-Semester Hour	Summer	457,001	418,110	478,966	60,856	14.55%
1-0104-40105	Tuition-Adult Vocational	AD Tuition	284,325	175,000	206,000	31,000	17.71%
1-0104-40106	Tuition-Adult Vocational	AD Tuition-Pharm Tech	14,750	5,000	32,960	27,960	559.20%
1-0104-40107	Tuition-Adult Vocational	AD Tuition-Trucking School	26,425	12,000	12,360	360	3.00%
1-0104-40108	Tuition-Adult Vocational	AD Tuition-GC	415,184	160,000	175,100	15,100	9.44%
1-0104-40135	Tuition-Adult Vocational	AD Tuition-Medical Asst	40,500	30,000	46,350	16,350	54.50%
1-0106-40110	Tuition Exem-Sem Hour	Hazelwood	(29,285)	(30,000)	(57,961)	(27,961)	93.20%
1-0106-40111	Tuition Exem-Sem Hour	Valedictorian	-	(2,200)	(4,964)	(2,764)	125.66%
1-0106-40112	Tuition Exem-Sem Hour	Blind/Deaf	(7,406)	(7,350)	(11,804)	(4,454)	60.60%
1-0106-40113	Tuition Exem-Sem Hour	AFDC	-	(1,100)	(1,254)	(154)	14.00%
1-0106-40116	Tuition Exem-Sem Hour	Full-Time Employee Exemption	(8,931)	(6,250)	(14,431)	(8,181)	130.90%
1-0106-40117	Tuition Exem-Sem Hour	EARLY HS GRADUATE	(20,316)	(21,000)	(17,524)	3,476	-16.55%
1-0106-40118	Tuition Exem-Sem Hour	Child Protect Serv Exemp	(5,772)	(6,300)	(20,741)	(14,441)	229.22%
1-0106-40119	Tuition Exem-Sem Hour	Other Exemptions	(39,209)	(50,000)	(45,808)	4,192	-8.38%
1-0107-40110	Tuition Exem-Adult Voc.	Hazelwood	(6,310)	(2,150)	(6,500)	(4,350)	202.33%
1-0107-40112	Tuition Exem-Adult Voc.	Blind/Deaf	(325)	-	(500)	(500)	Undefined
1-0108-65400	Tuition Transfer-TPEG	Transfer to Sch Fund	(277,021)	(267,500)	(361,145)	(93,645)	35.01%
1-0120-40101	Student Service Fees	Fall	101,611	107,091	114,471	7,380	6.89%
1-0120-40102	Student Service Fees	Spring	98,474	102,871	108,075	5,204	5.06%
1-0120-40103	Student Service Fees	Summer	21,941	20,900	22,153	1,253	5.99%
1-0122-40101	Matriculation Fees	Fall	51,420	54,579	56,774	2,195	4.02%
1-0122-40102	Matriculation Fees	Spring	49,220	52,448	54,199	1,751	3.34%
1-0122-40103	Matriculation Fees	Summer	23,160	18,918	19,615	697	3.69%
1-0123-40101	General Use Fees	Fall	406,553	428,368	457,917	29,549	6.90%
1-0123-40102	General Use Fees	Spring	393,900	409,484	432,364	22,880	5.59%
1-0123-40103	General Use Fees	Summer	87,764	73,400	77,993	4,593	6.26%
1-0126-40101	Facility Use Fees	Fall	1,251	13,063	881	(12,182)	-93.25%
1-0126-40102	Facility Use Fees	Spring	702	1,035	576	(459)	-44.35%
1-0128-40101	Laboratory Fees	Fall	169,331	165,263	168,055	2,792	1.69%
1-0128-40102	Laboratory Fees	Spring	156,523	157,399	152,558	(4,841)	-3.08%
1-0128-40103	Laboratory Fees	Summer	26,865	25,200	25,040	(160)	-0.63%
1-0136-40101	Repeat Surcharge	Fall	39,868	42,008	45,596	3,588	8.54%
1-0136-40102	Repeat Surcharge	Spring	35,940	37,792	44,375	6,583	17.42%
1-0136-40103	Repeat Surcharge	Summer	11,645	10,000	11,274	1,274	12.74%
1-0140-40135	Cont. Education Tuition	AD Tuition-Medical Asst	-	-	2,700	2,700	Undefined
1-0140-40145	Cont. Education Tuition	CE Tuition	23,958	20,000	20,000	-	0.00%
1-0140-40146	Cont. Education Tuition	CE Tuition-IEP	1,743	-	66,000	66,000	Undefined
1-0140-40147	Cont. Education Tuition	CE Tuition-EdToGo	2,460	3,000	1,500	(1,500)	-50.00%
1-0140-40148	Cont. Education Tuition	CE Tuition-GC	45,143	40,000	1,000	(39,000)	-97.50%
1-0140-40149	Cont. Education Tuition	CE Tuition-Air Traffic	6,889	18,018	20,000	1,982	11.00%
1-0200-40200	State Appropriations	Academic	6,952,266	7,068,585	7,581,418	512,833	7.26%
1-0200-40290	State Appropriations	Other	27,117	-	-	-	Undefined
1-0300-40300	Local Taxes	Assessed Taxes	8,806,873	9,028,564	9,100,000	71,436	0.79%
1-0300-40390	Local Taxes	Other Taxes	66,988	-	-	-	Undefined
1-0400-40600	Grant Adm	Federal Grants	20,725	-	-	-	Undefined
1-0500-40610	State Grants	State Grant	30,154	-	25,000	25,000	Undefined
1-0600-40410	Sales of Educ. Depts	Auto Body Repair	-	-	100	100	Undefined
1-0600-40430	Sales of Educ. Depts	Cosmetology	52,884	48,785	45,000	(3,785)	-7.76%
1-0800-40500	Other Revenue	Interest Income	157,576	97,745	25,000	(72,745)	-74.42%
1-0800-40520	Other Revenue	Testing Fees	88,182	64,800	70,000	5,200	8.02%
1-0800-40523	Other Revenue	International Student Fee	66,765	70,000	50,000	(20,000)	-28.57%
1-0800-40525	Other Revenue	Credit Awards	-	(2,000)	-	2,000	-100.00%
1-0800-40530	Other Revenue	Parking Fees	93,841	88,200	95,000	6,800	7.71%
1-0800-40535	Other Revenue	Parking Fines	11,321	7,000	6,180	(820)	-11.71%
1-0800-40537	Other Revenue	Installment Plan Fee	5,905	3,800	4,120	320	8.42%
1-0800-40538	Other Revenue	Late Registration Fee	32,575	31,500	30,900	(600)	-1.90%
1-0800-40539	Other Revenue	ID Cards	24,838	21,525	22,660	1,135	5.27%
1-0800-40540	Other Revenue	Fine Arts Productions	1,479	7,000	9,000	2,000	28.57%
1-0800-40560	Other Revenue	LRC - Copying	2,748	3,000	3,000	-	0.00%
1-0800-40565	Other Revenue	LRC - Fines	267	200	200	-	0.00%
1-0800-40570	Other Revenue	Duplication Fees	4,825	3,000	3,000	-	0.00%
1-0800-40580	Other Revenue	Building Rentals	31,738	20,000	4,000	(16,000)	-80.00%
1-0800-40581	Other Revenue	Tower Rental	12,750	-	-	-	Undefined
1-0800-40582	Other Revenue	Student Activity Income	-	1,000	-	(1,000)	-100.00%
1-0800-40585	Other Revenue	Athletic Gate Receipts	276	350	-	(350)	-100.00%
1-0800-40590	Other Revenue	Miscellaneous	35,032	27,000	10,000	(17,000)	-62.96%
1-0800-40810	Other Revenue	Unrealized Gain/Loss	(34,587)	-	-	-	Undefined
1-0900-64600	Transfers	Transfer from Endow	10,000	10,000	10,000	-	0.00%
			\$ 23,408,787	\$ 23,787,113	\$ 25,067,343	\$ 1,280,230	5.38%

**DETAIL OF UNRESTRICTED FUND EXPENDITURE BUDGET**

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Board of Trustees</b>						
1-1100-53100	DOE	524	750	750	-	0.00%
1-1100-54100	Travel	3,588	29,000	5,000	(24,000)	-82.76%
		4,112	29,750	5,750	(24,000)	-80.67%
<b>Office of the President</b>						
1-1110-51300	Administrative Salaries	177,580	179,369	179,369	-	0.00%
1-1110-51400	Clerical/Staff Salaries	48,634	48,846	48,846	-	0.00%
1-1110-53100	DOE	5,042	4,900	3,900	(1,000)	-20.41%
1-1110-53101	DOE Contingency	29,397	21,000	15,000	(6,000)	-28.57%
1-1110-53105	Communications Expense	1,920	2,000	1,300	(700)	-35.00%
11110-53115	Advertising	-	-	7,000	7,000	Undefined
11110-53135	Contract Labor	-	-	25,000	25,000	Undefined
1-1110-54100	Travel	16,257	9,300	15,000	5,700	61.29%
1-1110-54600	Staff Development	3,090	3,000	1,000	(2,000)	-66.67%
		281,920	268,415	296,415	28,000	10.43%
<b>Business Services</b>						
1-1120-51300	Administrative Salaries	218,727	222,528	222,528	-	0.00%
1-1120-51400	Clerical/Staff Salaries	126,461	126,493	126,493	-	0.00%
1-1120-51750	Other Adjunct	1,592	23,000	15,000	(8,000)	-34.78%
1-1120-53100	DOE	25,526	26,003	19,000	(7,003)	-26.93%
1-1120-53105	Communications Expense	8,325	7,200	9,000	1,800	25.00%
1-1120-53145	Financial Audit	26,450	26,000	28,500	2,500	9.62%
1-1120-53160	Mc/Visa Fees	68,749	70,000	75,000	5,000	7.14%
1-1120-53175	Service Contracts	-	-	11,000	11,000	Undefined
1-1120-53180	Tax Assessing Expense	238,970	310,000	325,000	15,000	4.84%
1-1120-54100	Travel	5,866	6,000	6,000	-	0.00%
		720,666	817,224	837,521	20,297	2.48%
<b>Instructional Services</b>						
1-1130-51300	Administrative Salaries	100,855	101,731	104,217	2,486	2.44%
1-1130-51400	Clerical/Staff Salaries	54,969	47,923	27,274	(20,649)	-43.09%
1-1130-53100	DOE	5,107	5,000	5,000	-	0.00%
1-1130-53101	DOE Contingency	4,495	10,000	10,000	-	0.00%
1-1130-53105	Communications Expense	1,429	1,500	1,500	-	0.00%
1-1130-53135	Contract Labor	-	7,000	5,000	(2,000)	-28.57%
1-1130-54100	Travel	6,164	5,500	5,000	(500)	-9.09%
		173,019	178,654	157,991	(20,663)	-11.57%
<b>Personnel Services</b>						
1-1140-51400	Clerical/Staff Salaries	31,513	56,201	56,201	-	0.00%
1-1140-51750	Other Adjunct	2,883	1,200	1,200	-	0.00%
1-1140-53100	DOE	13,413	16,651	17,284	633	3.80%
1-1140-53105	Communications Expense	2,136	2,460	2,460	-	0.00%
1-1140-53165	Memorials	525	1,000	1,000	-	0.00%
1-1140-54100	Travel	-	500	500	-	0.00%
		50,470	78,012	78,645	633	
<b>Travel Pool</b>						
1-1150-54100	Travel	-	15,000	7,500	(7,500)	-50.00%

Account #	Description	2010Actual	2011Budget	2012Budget	Change 2012 Bud./2011 Bud.	
					\$	%
<b>Admissions and Records</b>						
1-1500-51300	Administrative Salaries	64,734	65,151	65,151	-	0.00%
1-1500-51400	Clerical/Staff Salaries	148,739	151,200	162,567	11,367	7.52%
1-1500-51750	Other Adjunct	17,381	12,090	14,000	1,910	15.80%
1-1500-53100	DOE	22,348	35,493	26,000	(9,493)	-26.75%
1-1500-53105	Communications Expense	10,233	7,850	10,000	2,150	27.39%
1-1500-53147	Graduation Expense	12,996	12,000	17,500	5,500	45.83%
1-1500-54100	Travel	7,399	6,626	5,126	(1,500)	-22.64%
		<u>283,830</u>	<u>290,410</u>	<u>300,344</u>	<u>9,934</u>	<u>3.42%</u>
<b>Student Services</b>						
1-1510-51300	Administrative Salaries	58,157	99,245	101,731	2,486	2.50%
1-1510-51400	Clerical/Staff Salaries	27,674	27,919	27,919	-	0.00%
1-1510-51750	Other Adjunct	19,481	29,500	31,800	2,300	7.80%
1-1510-53100	DOE	11,758	5,995	5,495	(500)	-8.34%
1-1510-53105	Communications Expense	522	1,200	1,200	-	0.00%
1-1510-53175	Service Contracts	19,851	22,605	22,605	-	0.00%
1-1510-54100	Travel	2,393	2,000	2,000	-	0.00%
		<u>139,836</u>	<u>188,464</u>	<u>192,750</u>	<u>4,286</u>	<u>2.27%</u>
<b>Recruiting and Retention</b>						
1-1515-51300	Administrative Salaries	84,141	104,756	75,083	(29,673)	-28.33%
1-1515-51400	Clerical/Staff Salaries	-	-	26,322	26,322	Undefined
1-1515-51750	Other Adjunct	7,729	6,776	6,776	-	0.00%
1-1515-53100	DOE	16,819	25,700	24,415	(1,285)	-5.00%
1-1515-53105	Communications Expense	9,643	9,000	16,000	7,000	77.78%
1-1515-53135	Contract Labor	4,309	14,000	7,000	(7,000)	-50.00%
1-1515-54100	Travel	2,142	16,154	16,154	-	0.00%
		<u>124,783</u>	<u>176,386</u>	<u>171,750</u>	<u>(4,636)</u>	<u>-2.63%</u>
<b>Hispanic Initiative</b>						
1-1516-53100	DOE	1,342	3,350	3,350	-	0.00%
1-1516-53105	Communications Expense	-	500	500	-	0.00%
1-1516-54100	Travel	141	500	500	-	0.00%
		<u>1,483</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>0.00%</u>
<b>African American Initiative</b>						
1-1517-53100	DOE	991	2,350	2,350	-	0.00%
1-1517-53105	Communications Expense	100	500	500	-	0.00%
1-1517-54100	Travel	1,500	1,500	1,500	-	0.00%
		<u>2,591</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>0.00%</u>
<b>Financial Aid</b>						
1-1520-51300	Administrative Salaries	94,133	68,165	68,165	-	0.00%
1-1520-51400	Clerical/Staff Salaries	149,827	183,646	168,783	(14,863)	-8.09%
1-1520-51750	Other Adjunct	4,894	6,000	5,000	(1,000)	-16.67%
1-1520-53100	DOE	16,263	18,375	17,242	(1,133)	-6.17%
1-1520-53105	Communications Expense	13,420	12,000	11,200	(800)	-6.67%
1-1520-53135	Contract Labor	12,550	40,700	40,680	(20)	-0.05%
1-1520-53175	Service Contracts	319	-	-	-	Undefined
1-1520-54100	Travel	9,666	12,000	10,500	(1,500)	-12.50%
		<u>301,072</u>	<u>340,886</u>	<u>321,570</u>	<u>(19,316)</u>	<u>-5.67%</u>
<b>CWSP-Matching</b>						
1-1525-51550	Workstudy Wages	28,459	39,000	30,000	(9,000)	-23.08%

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Guidance and Counseling</b>						
1-1530-51300	Administrative Salaries	292,116	248,760	175,897	(72,863)	-29.29%
1-1530-51400	Clerical/Staff Salaries	-	53,735	53,735	-	0.00%
1-1530-51750	Other Adjunct	27,745	35,480	81,480	46,000	129.65%
1-1530-53100	DOE	14,783	15,819	14,783	(1,036)	-6.55%
1-1530-53105	Communications Expense	4,586	3,369	4,569	1,200	35.62%
1-1530-53175	Service Contracts	3,890	3,518	3,245	(273)	-7.76%
1-1530-54100	Travel	5,206	3,375	2,175	(1,200)	-35.56%
		<u>348,325</u>	<u>364,056</u>	<u>335,884</u>	<u>(28,172)</u>	<u>-7.74%</u>
<b>Learning Assistance Center</b>						
1-1540-51300	Administrative Salaries	73,191	70,392	70,392	-	0.00%
1-1540-51400	Clerical/Staff Salaries	63,946	64,941	64,941	-	0.00%
1-1540-51700	Adjunct	42,546	27,850	63,600	35,750	128.37%
1-1540-51750	Other Adjunct	73,874	24,000	25,000	1,000	4.17%
1-1540-53100	DOE	6,326	6,054	10,160	4,106	67.82%
1-1540-53105	Communications Expense	1,481	1,850	2,460	610	32.97%
1-1540-53135	Contract Labor	775	3,500	20,000	16,500	471.43%
1-1540-54100	Travel	3,182	3,955	1,900	(2,055)	-51.96%
		<u>265,321</u>	<u>202,542</u>	<u>258,453</u>	<u>55,911</u>	<u>27.60%</u>
<b>Testing</b>						
1-1545-51750	Other Adjunct	9,284	9,510	26,000	16,490	173.40%
1-1545-53100	DOE	38,274	47,005	54,771	7,766	16.52%
1-1545-53105	Communications Expense	522	844	844	-	0.00%
1-1545-54100	Travel	-	-	2,175	2,175	Undefined
		<u>48,080</u>	<u>57,359</u>	<u>83,790</u>	<u>26,431</u>	<u>46.08%</u>
<b>College Connections</b>						
1-1560-53100	DOE	58	1,150	1,150	-	0.00%
1-1560-53105	Communications Expense	96	86	86	-	0.00%
1-1560-54100	Travel	1,095	-	-	-	Undefined
		<u>1,249</u>	<u>1,236</u>	<u>1,236</u>	<u>-</u>	<u>0.00%</u>
<b>General Institutional</b>						
1-2000-53100	DOE	47,724	37,986	35,000	(2,986)	-7.86%
1-2000-53120	Bad Debt Expense	60,396	30,000	80,000	50,000	166.67%
1-2000-53150	Institutional Memberships	26,851	25,000	28,750	3,750	15.00%
1-2000-53153	Legal Fees	11,141	20,000	25,000	5,000	25.00%
1-2000-54600	Staff Development	7,683	15,000	14,000	(1,000)	-6.67%
		<u>153,794</u>	<u>127,986</u>	<u>182,750</u>	<u>54,764</u>	<u>42.79%</u>
<b>Public Infor/Marketing</b>						
1-2010-51300	Administrative Salaries	65,191	65,614	65,614	-	0.00%
1-2010-53100	DOE	39,201	45,000	43,000	(2,000)	-4.44%
1-2010-53105	Communications Expense	3,198	4,100	3,100	(1,000)	-24.39%
1-2010-53115	Advertising	89,884	103,000	103,000	-	0.00%
1-2010-53135	Contract Labor	7,995	11,400	6,500	(4,900)	-42.98%
1-2010-54100	Travel	1,898	1,700	1,700	-	0.00%
		<u>207,368</u>	<u>230,814</u>	<u>222,914</u>	<u>(7,900)</u>	<u>-3.42%</u>

## Change 2012 Bud./2011 Bud.

Account #	Description	2010Actual	2011Budget	2012Budget	Change 2012 Bud./2011 Bud.	
					\$	%
<b>Institutional Effectiveness</b>						
1-2015-51300	Administrative Salaries	60,671	109,036	109,036	-	0.00%
1-2015-51750	Other Adjunct	8,690	-	-	-	Undefined
1-2015-53100	DOE	14,350	4,105	6,800	2,695	65.65%
1-2015-53105	Communications Expense	850	500	500	-	0.00%
1-2015-53135	Contract Labor	25,525	3,000	-	(3,000)	-100.00%
1-2015-53175	Service Contracts	5,245	7,655	9,236	1,581	20.65%
1-2015-54100	Travel	4,598	9,300	22,600	13,300	143.01%
		119,929	133,596	148,172	14,576	10.91%
<b>Admin. Computer Services</b>						
1-2020-51300	Administrative Salaries	20,853	21,118	21,118	-	0.00%
1-2020-51400	Clerical/Staff Salaries	31,320	31,719	31,719	-	0.00%
1-2020-51750	Other Adjunct	30,513	28,000	22,000	(6,000)	-21.43%
1-2020-53100	DOE	33,617	36,558	36,558	-	0.00%
1-2020-53105	Communications Expense	1,397	1,790	1,790	-	0.00%
1-2020-53175	Service Contracts	140,303	172,000	198,000	26,000	15.12%
1-2020-54100	Travel	2,463	2,110	2,000	(110)	-5.21%
		260,465	293,295	313,185	19,890	6.78%
<b>GCC Foundation</b>						
1-2030-51300	Administrative Salaries	195,761	197,032	190,581	(6,451)	-3.27%
1-2030-51400	Clerical/Staff Salaries	30,222	30,030	30,030	-	0.00%
1-2030-51750	Other Adjunct	495	11,000	11,000	-	0.00%
1-2030-53100	DOE	26,722	32,178	32,178	-	0.00%
1-2030-53105	Communications Expense	5,337	7,270	7,270	-	0.00%
1-2030-54100	Travel	4,700	9,730	5,000	(4,730)	-48.61%
		263,238	287,240	276,059	(11,181)	-3.89%
<b>Central Phone System</b>						
1-2040-51400	Clerical/Staff Salaries	12,393	12,466	12,466	-	0.00%
1-2040-53100	DOE	9,937	10,000	10,000	-	0.00%
1-2040-53105	Communications Expense	158,340	142,000	187,000	45,000	31.69%
1-2040-53115	Advertising	71	-	-	-	Undefined
1-2040-54100	Travel	-	425	-	(425)	-100.00%
1-2045-53100	DOE	990	1,400	1,500	100	7.14%
1-2045-53105	Communications Expense	3,630	4,500	4,500	-	0.00%
		185,361	170,791	215,466	44,675	26.16%
<b>Mail Room</b>						
1-2050-51400	Clerical/Staff Salaries	12,392	12,466	12,466	-	0.00%
1-2050-53100	DOE	2,132	3,500	3,500	-	0.00%
1-2050-53105	Communications Expense	2,235	8,500	8,500	-	0.00%
1-2050-53175	Service Contracts	4,609	6,000	6,000	-	0.00%
1-2050-54100	Travel	441	500	500	-	0.00%
		21,808	30,966	30,966	-	
<b>Official Functions</b>						
1-2060-53100	DOE	2,378	5,600	1,600	(4,000)	-71.43%
<b>Trustee Elections</b>						
1-2065-53100	DOE	15,976	1,000	1,000	-	0.00%
<b>College Catalog</b>						
1-2070-53100	DOE	8,605	10,000	10,000	-	0.00%

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Commencement</b>						
1-2080-53100	DOE	1,164	1,000	1,000	-	0.00%
<b>Insurance - Nonproperty</b>						
1-2085-53155	Liability Insurance	31,289	30,000	40,000	10,000	33.33%
<b>Campus Security</b>						
1-2090-51300	Administrative Salaries	68,644	69,085	48,375	(20,710)	-29.98%
1-2090-51400	Clerical/Staff Salaries	79,464	95,688	58,512	(37,176)	-38.85%
1-2090-51750	Other Adjunct	62,934	90,539	109,094	18,555	20.49%
1-2090-53100	DOE	22,208	23,960	33,000	9,040	37.73%
1-2090-53105	Communications Expense	1,405	1,500	2,000	500	33.33%
1-2090-53135	Contract Labor	18,150	18,150	-	(18,150)	-100.00%
1-2090-53155	Liability Insurance	9,409	9,500	9,500	-	0.00%
1-2090-54100	Travel	2,508	2,508	2,000	(508)	-20.26%
1-2090-55000	Equipment	907	-	-	-	Undefined
		265,629	310,930	262,481	(48,449)	-15.58%
<b>Staff Benefits</b>						
1-3000-52100	FICA Matching	892,012	1,040,059	994,878	(45,181)	-4.34%
1-3000-52200	Retirement Matching	93,099	114,674	338,128	223,454	194.86%
1-3000-52300	Group Insurance	322,412	326,852	1,857,272	1,530,420	468.23%
1-3000-52400	Workers Compensation	171,175	144,671	150,000	5,329	3.68%
1-3000-52500	Unemployment Benefits	25,804	36,487	40,000	3,513	9.63%
1-3000-52600	Other Benefits	18,297	59,840	10,000	(49,840)	-83.29%
		1,522,799	1,722,583	3,390,278	1,667,695	96.81%
<b>Biological Sciences</b>						
1-4105-51100	Faculty Salaries	327,878	369,011	366,015	(2,996)	-0.81%
1-4105-51400	Clerical/Staff Salaries	54,817	61,888	61,888	-	0.00%
1-4105-51700	Adjunct	175,274	155,838	196,236	40,398	25.92%
1-4105-51750	Other Adjunct	1,520	-	-	-	Undefined
1-4105-53100	DOE	50,765	67,651	61,125	(6,526)	-9.65%
1-4105-53105	Communications Expense	8,249	7,225	7,225	-	0.00%
1-4105-53115	Advertising	-	-	3,000	3,000	Undefined
1-4105-54100	Travel	2,891	6,548	7,122	574	8.77%
		621,393	668,161	702,611	34,450	5.16%
<b>Accounting</b>						
1-4110-51100	Faculty Salaries	57,043	56,705	56,705	-	0.00%
1-4110-51700	Adjunct	32,427	34,500	36,000	1,500	4.35%
1-4110-53100	DOE	1,282	1,300	1,000	(300)	-23.08%
1-4110-53105	Communications Expense	270	700	700	-	0.00%
1-4110-54100	Travel	-	300	300	-	0.00%
		91,022	93,505	94,705	1,200	1.28%
<b>Education</b>						
1-4120-51100	Faculty Salaries	296,471	326,340	223,742	(102,598)	-31.44%
1-4120-51700	Adjunct	19,058	82,774	96,508	13,734	16.59%
1-4120-53100	DOE	6,702	5,495	8,520	3,025	55.05%
1-4120-53105	Communications Expense	250	625	615	(10)	-1.60%
1-4120-54100	Travel	3,878	3,760	2,050	(1,710)	-45.48%
		326,360	418,994	331,435	(87,559)	-20.90%

Account #	Description	2010Actual	2011Budget	2012Budget	Change 2012 Bud./2011 Bud.	
					\$	%
<b>Physical Education</b>						
14122-51700	Adjunct	-	-	10,546	10,546	Undefined
14122-53100	DOE	-	-	2,300	2,300	Undefined
14122-53105	Communications Expense	-	-	300	300	Undefined
14122-54100	Travel	-	-	1,200	1,200	Undefined
		-	-	14,346	14,346	Undefined
<b>Engineering</b>						
1-4125-51700	Adjunct	3,210	3,210	3,210	-	0.00%
1-4125-54100	Travel	1,593	2,848	2,848	-	0.00%
		4,803	6,058	6,058	-	0.00%
<b>Fine Arts - Art</b>						
1-4130-51100	Faculty Salaries	59,289	58,951	58,951	-	0.00%
1-4130-51700	Adjunct	38,799	57,285	50,224	(7,061)	-12.33%
1-4130-51750	Other Adjunct	506	816	952	136	16.67%
1-4130-53100	DOE	4,333	4,416	4,231	(185)	-4.19%
1-4130-53105	Communications Expense	384	1,570	1,570	-	0.00%
1-4130-54100	Travel	-	450	450	-	0.00%
1-4130-58500	Tuition/Fee Charges	-	20,000	20,000	-	0.00%
		103,311	143,488	136,378	(7,110)	-4.96%
<b>Fine Arts - Drama</b>						
1-4132-51100	Faculty Salaries	78,922	78,449	78,449	-	0.00%
1-4132-51700	Adjunct	14,614	12,863	15,000	2,137	16.61%
1-4132-51750	Other Adjunct	-	1,100	1,100	-	0.00%
1-4132-53100	DOE	12,548	7,870	7,870	-	0.00%
1-4132-53105	Communications Expense	1,657	2,000	2,000	-	0.00%
1-4132-54100	Travel	10,080	9,557	9,100	(457)	-4.78%
1-4132-58500	Tuition/Fee Charges	-	15,000	15,000	-	0.00%
		117,821	126,839	128,519	1,680	1.32%
<b>Fine Arts - Music</b>						
1-4136-51100	Faculty Salaries	46,968	47,305	47,305	-	0.00%
1-4136-51700	Adjunct	77,207	108,041	121,710	13,669	12.65%
1-4136-51750	Other Adjunct	4,248	6,137	3,750	(2,387)	-38.90%
1-4136-53100	DOE	4,547	10,269	9,454	(815)	-7.94%
1-4136-53105	Communications Expense	487	320	320	-	0.00%
1-4136-54100	Travel	1,758	2,000	2,000	-	0.00%
		135,216	174,072	184,539	10,467	6.01%
<b>Foreign Language</b>						
1-4140-51100	Faculty Salaries	56,667	56,334	56,334	-	0.00%
1-4140-51700	Adjunct	14,632	23,520	9,002	(14,518)	-61.73%
1-4140-53100	DOE	83	1,150	1,150	-	0.00%
1-4140-53105	Communications Expense	509	717	717	-	0.00%
1-4140-54100	Travel	1,989	300	300	-	0.00%
		73,879	82,021	67,503	(14,518)	-17.70%
<b>Letters</b>						
1-4150-51100	Faculty Salaries	222,210	275,124	278,102	2,978	1.08%
1-4150-51700	Adjunct	141,538	170,435	165,120	(5,315)	-3.12%
1-4150-53100	DOE	7,149	9,409	10,107	698	7.42%
1-4150-53105	Communications Expense	1,601	3,480	3,000	(480)	-13.79%
1-4150-54100	Travel	7,872	7,155	5,100	(2,055)	-28.72%
		380,370	465,603	461,429	(4,174)	-0.90%



<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Develop Reading/Writing</b>						
1-4154-51100	Faculty Salaries	22,549	22,822	22,822	-	0.00%
1-4154-51400	Clerical/Staff Salaries	166,244	125,825	137,186	11,361	9.03%
1-4154-51700	Adjunct	82,020	51,360	57,780	6,420	12.50%
1-4154-51750	Other Adjunct	6,391	-	-	-	Undefined
1-4154-53100	DOE	3,416	3,470	-	(3,470)	-100.00%
1-4154-53105	Communications Expense	1,571	700	660	(40)	-5.71%
1-4154-54100	Travel	3,178	1,731	1,220	(511)	-29.52%
1-4154-55000	Equipment	-	17,000	-	(17,000)	-100.00%
		<u>285,369</u>	<u>222,908</u>	<u>219,668</u>	<u>(3,240)</u>	<u>-1.45%</u>
<b>Reading/Writing Center</b>						
1-4156-51700	Adjunct	5,096	36,915	-	(36,915)	-100.00%
1-4156-51750	Other Adjunct	965	-	-	-	Undefined
1-4156-53100	DOE	6,424	6,283	-	(6,283)	-100.00%
1-4156-53105	Communications Expense	566	545	-	(545)	-100.00%
		<u>13,051</u>	<u>43,743</u>	<u>-</u>	<u>(43,743)</u>	<u>-100.00%</u>
<b>Speech</b>						
1-4158-51100	Faculty Salaries	84,680	84,704	84,704	-	0.00%
1-4158-51700	Adjunct	39,665	40,125	41,730	1,605	4.00%
1-4158-53100	DOE	348	850	850	-	0.00%
1-4158-53105	Communications Expense	806	690	600	(90)	-13.04%
1-4158-54100	Travel	3,022	1,763	1,200	(563)	-31.94%
		<u>128,521</u>	<u>128,132</u>	<u>129,084</u>	<u>952</u>	<u>0.74%</u>
<b>Mathematics</b>						
1-4160-51100	Faculty Salaries	209,764	209,447	209,447	-	0.00%
1-4160-51700	Adjunct	104,158	118,560	118,915	355	0.30%
1-4160-53100	DOE	1,339	5,275	2,710	(2,565)	-48.63%
1-4160-53105	Communications Expense	2,454	3,000	3,040	40	1.33%
1-4160-54100	Travel	3,170	1,000	1,200	200	20.00%
		<u>320,885</u>	<u>337,282</u>	<u>335,312</u>	<u>(1,970)</u>	<u>-0.58%</u>
<b>Developmental Math</b>						
1-4161-51100	Faculty Salaries	108,636	108,313	108,313	-	0.00%
1-4161-51700	Adjunct	81,246	96,735	99,905	3,170	3.28%
1-4161-53100	DOE	359	1,065	1,030	(35)	-3.29%
1-4161-53105	Communications Expense	1,191	1,050	1,510	460	43.81%
1-4161-54100	Travel	-	750	900	150	20.00%
		<u>191,432</u>	<u>207,913</u>	<u>211,658</u>	<u>3,745</u>	<u>1.80%</u>
<b>QEP</b>						
1-4165-51700	Adjunct	-	19,260	19,260	-	0.00%
1-4165-51750	Other Adjunct	4,816	6,420	46,365	39,945	622.20%
1-4165-53100	DOE	-	3,500	7,600	4,100	117.14%
1-4165-53105	Communications Expense	-	500	500	-	0.00%
1-4165-54100	Travel	-	17,000	14,000	(3,000)	-17.65%
1-4165-55100	Technology Equipment	-	1,371	-	(1,371)	-100.00%
		<u>4,816</u>	<u>48,051</u>	<u>87,725</u>	<u>39,674</u>	<u>82.57%</u>

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Physical Science-Chemistry</b>						
1-4170-51100	Faculty Salaries	63,778	63,443	53,609	(9,834)	-15.50%
1-4170-51400	Clerical/Staff Salaries	16,262	16,441	16,441	-	0.00%
1-4170-51700	Adjunct	22,781	18,505	21,935	3,430	18.54%
1-4170-51750	Other Adjunct	-	4,500	-	(4,500)	-100.00%
1-4170-53100	DOE	14,703	19,275	17,175	(2,100)	-10.89%
1-4170-53105	Communications Expense	599	1,000	600	(400)	-40.00%
1-4170-54100	Travel	5,192	4,804	7,244	2,440	50.79%
		<u>123,315</u>	<u>127,968</u>	<u>117,004</u>	<u>(10,964)</u>	<u>-8.57%</u>
<b>Physical Science-Geology</b>						
1-4173-51100	Faculty Salaries	42,631	42,795	89,078	46,283	108.15%
1-4173-51700	Adjunct	55,091	49,376	40,795	(8,581)	-17.38%
1-4173-53100	DOE	6,566	5,750	5,050	(700)	-12.17%
1-4173-53105	Communications Expense	838	555	500	(55)	-9.91%
1-4173-54100	Travel	-	300	300	-	0.00%
		<u>105,126</u>	<u>98,776</u>	<u>135,723</u>	<u>36,947</u>	<u>37.40%</u>
<b>Physical Science-Physics</b>						
1-4177-51100	Faculty Salaries	44,727	44,894	44,894	-	0.00%
1-4177-51700	Adjunct	9,143	12,305	12,305	-	0.00%
1-4177-53100	DOE	6,959	6,425	5,710	(715)	-11.13%
1-4177-53105	Communications Expense	143	400	400	-	0.00%
1-4177-54100	Travel	1,157	550	300	(250)	-45.45%
		<u>62,130</u>	<u>64,574</u>	<u>63,609</u>	<u>(965)</u>	<u>-1.49%</u>
<b>Psychology</b>						
1-4180-51100	Faculty Salaries	110,691	152,067	157,286	5,219	3.43%
1-4180-51700	Adjunct	80,788	62,280	86,250	23,970	38.49%
1-4180-53100	DOE	972	1,200	1,200	-	0.00%
1-4180-53105	Communications Expense	1,592	1,690	1,690	-	0.00%
1-4180-54100	Travel	2,745	1,688	900	(788)	-46.70%
		<u>196,787</u>	<u>218,925</u>	<u>247,326</u>	<u>28,401</u>	<u>12.97%</u>
<b>Social Sciences</b>						
1-4190-51100	Faculty Salaries	303,510	348,025	348,025	-	0.00%
1-4190-51700	Adjunct	225,278	218,405	270,955	52,550	24.06%
1-4190-53100	DOE	2,848	1,217	900	(317)	-26.05%
1-4190-53105	Communications Expense	7,554	4,836	4,635	(201)	-4.16%
1-4190-54100	Travel	6,809	8,350	6,800	(1,550)	-18.56%
		<u>545,998</u>	<u>580,833</u>	<u>631,315</u>	<u>50,482</u>	<u>8.69%</u>
<b>Economics</b>						
1-4192-51100	Faculty Salaries	113,173	105,218	111,768	6,550	6.23%
1-4192-51700	Adjunct	26,835	51,840	47,915	(3,925)	-7.57%
1-4192-53100	DOE	1,009	727	600	(127)	-17.47%
1-4192-53105	Communications Expense	11	350	350	-	0.00%
1-4192-54100	Travel	2,846	3,138	3,200	62	1.96%
		<u>143,874</u>	<u>161,273</u>	<u>163,833</u>	<u>2,560</u>	<u>1.59%</u>
<b>Faculty Travel Pool</b>						
1-4193-54100	Travel	-	2,950	15,000	12,050	408.44%

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Humanities</b>						
1-4194-51100	Faculty Salaries	33,202	33,544	33,544	-	0.00%
1-4194-51700	Adjunct	10,230	15,695	10,130	(5,565)	-35.46%
1-4194-53100	DOE	28,409	1,500	1,500	-	0.00%
1-4194-53105	Communications Expense	4	340	340	-	0.00%
1-4194-54100	Travel	690	650	750	100	15.38%
		<u>72,536</u>	<u>51,729</u>	<u>46,264</u>	<u>(5,465)</u>	<u>-10.56%</u>
<b>Foreign Language - C.E.</b>						
1-4340-51700	Adjunct	-	1,920	1,920	-	0.00%
1-4340-53100	DOE	-	1,250	1,250	-	0.00%
		<u>-</u>	<u>3,170</u>	<u>3,170</u>	<u>-</u>	<u>0.00%</u>
<b>Fine Arts Productions</b>						
1-4640-51750	Other Adjunct	500	-	-	-	Undefined
1-4640-53100	DOE	14,161	15,000	13,000	(2,000)	-13.33%
		<u>14,661</u>	<u>15,000</u>	<u>13,000</u>	<u>(2,000)</u>	<u>-13.33%</u>
<b>Munson Vineyard</b>						
1-4670-51400	Clerical/Staff Salaries	37,171	37,238	-	(37,238)	-100.00%
1-4670-51750	Other Adjunct	-	-	16,000	16,000	Undefined
1-4670-53100	DOE	4,121	4,815	4,815	-	0.00%
1-4670-53105	Communications Expense	18	1,000	200	(800)	-80.00%
1-4670-54100	Travel	543	1,100	550	(550)	-50.00%
		<u>41,853</u>	<u>44,153</u>	<u>21,565</u>	<u>(22,588)</u>	<u>-51.16%</u>
<b>Academic Instruction</b>						
1-4910-51300	Administrative Salaries	79,609	80,215	80,215	-	0.00%
1-4910-51400	Clerical/Staff Salaries	67,451	69,526	69,526	-	0.00%
1-4910-51700	Adjunct	40,125	43,335	52,965	9,630	22.22%
1-4910-51750	Other Adjunct	-	9,000	-	(9,000)	-100.00%
1-4910-53100	DOE	11,929	8,965	10,768	1,803	20.11%
1-4910-53105	Communications Expense	2,996	1,858	1,930	72	3.88%
1-4910-53135	Contract Labor	10,110	-	-	-	Undefined
1-4910-54100	Travel	5,094	6,800	5,050	(1,750)	-25.74%
		<u>217,314</u>	<u>219,699</u>	<u>220,454</u>	<u>755</u>	<u>0.34%</u>
<b>Distance Learning</b>						
1-4930-53100	DOE	137	530	-	(530)	-100.00%
1-4930-53105	Communications Expense	159	200	-	(200)	-100.00%
1-4930-54100	Travel	3,135	3,000	-	(3,000)	-100.00%
		<u>3,431</u>	<u>3,730</u>	<u>-</u>	<u>(3,730)</u>	<u>-100.00%</u>
<b>Academic Computing</b>						
1-4946-51300	Administrative Salaries	49,056	49,274	49,274	-	0.00%
1-4946-51400	Clerical/Staff Salaries	170,304	170,440	210,440	40,000	23.47%
1-4946-51750	Other Adjunct	19,415	28,800	28,000	(800)	-2.78%
1-4946-53100	DOE	237,971	277,100	277,000	(100)	-0.04%
1-4946-53105	Communications Expense	48	1,150	1,150	-	0.00%
1-4946-53135	Contract Labor	7,147	-	-	-	Undefined
1-4946-53175	Service Contracts	33,697	34,500	34,500	-	0.00%
1-4946-54100	Travel	3,663	3,300	3,000	(300)	-9.09%
1-4946-55100	Technology Equipment	46,250	50,000	40,000	(10,000)	-20.00%
		<u>567,551</u>	<u>614,564</u>	<u>643,364</u>	<u>28,800</u>	<u>4.69%</u>

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Evening Divison</b>						
1-4950-51750	Other Adjunct	6,029	6,090	6,090	-	0.00%
<b>Viticulture/Enology</b>						
1-5108-5110	Faculty Salaries	-	-	25,852	25,852	Undefined
1-5108-51700	Adjunct	7,569	16,050	4,568	(11,482)	-71.54%
1-5108-51750	Other Adjunct	76	450	-	(450)	-100.00%
1-5108-53100	DOE	10,031	7,950	7,900	(50)	-0.63%
1-5108-53105	Communications Expense	1,761	2,025	2,025	-	0.00%
1-5108-53135	Contract Labor	-	500	-	(500)	-100.00%
1-5108-54100	Travel	11,236	9,150	7,000	(2,150)	-23.50%
		<u>30,673</u>	<u>36,125</u>	<u>47,345</u>	<u>11,220</u>	<u>31.06%</u>
<b>Business &amp; Management</b>						
1-5121-51100	Faculty Salaries	32,163	32,166	32,166	-	0.00%
1-5121-51400	Clerical/Staff Salaries	11,915	12,021	9,379	(2,642)	-21.98%
1-5121-51700	Adjunct	60,151	60,990	73,645	12,655	20.75%
1-5121-53100	DOE	1,216	1,500	1,500	-	0.00%
1-5121-53105	Communications Expense	33	195	195	-	0.00%
1-5121-54100	Travel	162	300	300	-	0.00%
		<u>105,641</u>	<u>107,172</u>	<u>117,185</u>	<u>10,013</u>	<u>9.34%</u>
<b>Computer Science</b>						
1-5123-51100	Faculty Salaries	189,324	190,344	191,221	877	0.46%
1-5123-51700	Adjunct	70,076	62,197	62,070	(127)	-0.20%
1-5123-51750	Other Adjunct	5,639	5,135	5,135	-	0.00%
1-5123-53100	DOE	7,032	6,700	6,700	-	0.00%
1-5123-53105	Communications Expense	1,263	950	450	(500)	-52.63%
1-5123-54100	Travel	1,755	900	900	-	0.00%
		<u>275,089</u>	<u>266,226</u>	<u>266,476</u>	<u>250</u>	<u>0.09%</u>
<b>Office Occupations</b>						
1-5127-51100	Faculty Salaries	52,676	52,678	52,678	-	0.00%
1-5127-51700	Adjunct	37,992	22,872	25,978	3,106	13.58%
1-5127-53100	DOE	640	750	875	125	16.67%
1-5127-53105	Communications Expense	263	500	500	-	0.00%
1-5127-54100	Travel	298	300	300	-	0.00%
		<u>91,990</u>	<u>77,100</u>	<u>80,331</u>	<u>3,231</u>	<u>4.19%</u>
<b>Auto Body Repair</b>						
1-5131-51100	Faculty Salaries	31,095	46,282	46,282	-	0.00%
1-5131-51700	Adjunct	40,761	27,019	10,166	(16,853)	-62.37%
1-5131-51750	Other Adjunct	3,332	7,168	7,168	-	0.00%
1-5131-53100	DOE	15,004	19,604	19,579	(25)	-0.13%
1-5131-53105	Communications Expense	934	500	500	-	0.00%
1-5131-54100	Travel	160	300	300	-	0.00%
		<u>91,286</u>	<u>100,873</u>	<u>83,995</u>	<u>(16,878)</u>	<u>-16.73%</u>

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Cosmetology</b>						
1-5132-51100	Faculty Salaries	142,999	143,859	143,859	-	0.00%
1-5132-51700	Adjunct	87,684	75,978	107,667	31,689	41.71%
1-5132-51750	Other Adjunct	279	-	-	-	Undefined
1-5132-53100	DOE	33,547	34,755	35,000	245	0.70%
1-5132-53105	Communications Expense	392	-	400	400	Undefined
1-5132-53160	Mc/Visa Fees	640	500	500	-	0.00%
1-5132-54100	Travel	1,192	2,700	900	(1,800)	-66.67%
		<u>266,733</u>	<u>257,792</u>	<u>288,326</u>	<u>30,534</u>	<u>11.84%</u>
<b>Criminal Justice</b>						
1-5133-51100	Faculty Salaries	60,920	60,582	60,582	-	0.00%
1-5133-51400	Clerical/Staff Salaries	13,166	13,070	9,379	(3,691)	-28.24%
1-5133-51700	Adjunct	43,653	44,940	48,150	3,210	7.14%
1-5133-53100	DOE	6,464	2,262	1,887	(375)	-16.58%
1-5133-53105	Communications Expense	30	200	200	-	0.00%
1-5133-54100	Travel	100	650	650	-	0.00%
		<u>124,332</u>	<u>121,704</u>	<u>120,848</u>	<u>(856)</u>	<u>-0.70%</u>
<b>Police Academy</b>						
1-5134-51100	Faculty Salaries	37,091	55,912	55,912	-	0.00%
1-5134-51400	Clerical/Staff Salaries	13,165	13,070	9,379	(3,691)	-28.24%
1-5134-51700	Adjunct	73,420	77,000	77,000	-	0.00%
1-5134-51750	Other Adjunct	9,320	14,400	32,050	17,650	122.57%
1-5134-53100	DOE	28,070	15,820	18,495	2,675	16.91%
1-5134-53105	Communications Expense	1,817	2,992	3,875	883	29.51%
1-5134-53135	Contract Labor	7,240	18,000	-	(18,000)	-100.00%
1-5134-54100	Travel	929	1,500	1,500	-	0.00%
1-5134-55000	Equipment	103	3,500	-	(3,500)	-100.00%
		<u>171,155</u>	<u>202,194</u>	<u>198,211</u>	<u>(3,983)</u>	<u>-1.97%</u>
<b>Forensic Science</b>						
1-5135-51700	Adjunct	-	4,800	4,800	-	0.00%
1-5135-53100	DOE	3,816	3,000	2,900	(100)	-3.33%
1-5135-53105	Communications Expense	-	100	100	-	0.00%
1-5135-53135	Contract Labor	3,629	1,500	1,500	-	0.00%
		<u>7,445</u>	<u>9,400</u>	<u>9,300</u>	<u>(100)</u>	<u>-1.06%</u>
<b>Refrigeration/Air Conditioning</b>						
1-5137-51100	Faculty Salaries	41,939	42,106	42,106	-	0.00%
1-5137-51700	Adjunct	24,540	28,890	29,160	270	0.93%
1-5137-51750	Other Adjunct	9,808	19,712	19,712	-	0.00%
1-5137-53100	DOE	6,488	7,100	7,100	-	0.00%
1-5137-53105	Communications Expense	60	800	400	(400)	-50.00%
1-5137-53115	Advertising	-	700	700	-	0.00%
1-5137-54100	Travel	-	300	300	-	0.00%
		<u>82,835</u>	<u>99,608</u>	<u>99,478</u>	<u>(130)</u>	

Account #	Description	2010Actual	2011Budget	2012Budget	Change 2012 Bud./2011 Bud.	
					\$	%
<b>Computer Maintenance</b>						
1-5138-51100	Faculty Salaries	54,084	53,916	53,916	-	0.00%
1-5138-51700	Adjunct	34,070	26,078	36,108	10,030	38.46%
1-5138-53100	DOE	9,427	9,432	9,432	-	0.00%
1-5138-53105	Communications Expense	28	300	300	-	0.00%
1-5138-53115	Advertising	-	500	500	-	0.00%
1-5138-54100	Travel	137	350	350	-	0.00%
		97,746	90,576	100,606	10,030	11.07%
<b>Welding</b>						
1-5139-51100	Faculty Salaries	94,981	95,492	95,492	-	0.00%
1-5139-51700	Adjunct	16,692	13,000	16,480	3,480	26.77%
1-5139-51750	Other Adjunct	21,560	23,296	28,672	5,376	23.08%
1-5139-53100	DOE	31,569	40,000	50,280	10,280	25.70%
1-5139-53105	Communications Expense	81	300	300	-	0.00%
1-5139-54100	Travel	-	700	700	-	0.00%
		164,883	172,788	191,924	19,136	11.07%
<b>Nursing - Associate Degree</b>						
1-5140-51100	Faculty Salaries	849,093	1,063,675	1,055,376	(8,299)	-0.78%
1-5140-51400	Clerical/Staff Salaries	18,487	18,143	18,143	-	0.00%
1-5140-51700	Adjunct	103,162	118,820	135,360	16,540	13.92%
1-5140-51750	Other Adjunct	4,771	-	-	-	Undefined
1-5140-53100	DOE	15,716	28,585	17,148	(11,437)	-40.01%
1-5140-53105	Communications Expense	8,481	14,000	12,000	(2,000)	-14.29%
1-5140-54100	Travel	15,409	15,125	11,000	(4,125)	-27.27%
		1,015,121	1,258,348	1,249,027	(9,321)	-0.74%
<b>Nursing - Vocational</b>						
1-5141-51100	Faculty Salaries	413,685	300,209	308,610	8,401	2.80%
1-5141-51700	Adjunct	27,800	14,400	57,600	43,200	300.00%
1-5141-51750	Other Adjunct	28,800	43,200	-	(43,200)	-100.00%
1-5141-53100	DOE	4,695	5,700	5,700	-	0.00%
1-5141-53105	Communications Expense	409	2,800	2,000	(800)	-28.57%
1-5141-54100	Travel	-	2,800	1,500	(1,300)	-46.43%
		475,389	369,109	375,410	6,301	1.71%
<b>Dental Assisting</b>						
1-5143-51100	Faculty Salaries	96,734	97,072	97,072	-	0.00%
1-5143-51700	Adjunct	2,879	8,592	6,805	(1,787)	-20.80%
1-5143-51750	Other Adjunct	2,240	(336)	1,456	1,792	-533.33%
1-5143-53100	DOE	14,991	14,500	13,671	(829)	-5.72%
1-5143-53105	Communications Expense	860	900	1,000	100	11.11%
1-5143-54100	Travel	472	1,000	1,000	-	0.00%
		118,175	121,728	121,004	(724)	-0.59%

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Emergency Med Technicians</b>						
1-5144-51100	Faculty Salaries	143,172	143,532	144,033	501	0.35%
1-5144-51400	Clerical/Staff Salaries	17,551	17,576	17,576	-	0.00%
1-5144-51700	Adjunct	57,745	52,281	52,743	462	0.88%
1-5144-51750	Other Adjunct	36,085	36,920	35,700	(1,220)	-3.30%
1-5144-53100	DOE	16,167	15,255	11,625	(3,630)	-23.80%
1-5144-53105	Communications Expense	247	1,200	1,200	-	0.00%
1-5144-53135	Contract Labor	600	-	1,500	1,500	Undefined
1-5144-54100	Travel	3,746	4,634	3,900	(734)	-15.84%
		<u>275,313</u>	<u>271,398</u>	<u>268,277</u>	<u>(3,121)</u>	<u>-1.15%</u>
<b>Health Science - C.E.</b>						
1-5145-51750	Other Adjunct	525	-	-	-	Undefined
<b>Medical Lab Technicians</b>						
1-5146-51100	Faculty Salaries	55,378	101,322	98,546	(2,776)	-2.74%
1-5146-51700	Adjunct	32,216	36,660	21,063	(15,597)	-42.55%
1-5146-53100	DOE	14,655	14,700	17,910	3,210	21.84%
1-5146-53105	Communications Expense	1,259	978	978	-	0.00%
1-5146-54100	Travel	1,505	1,500	900	(600)	-40.00%
		<u>105,012</u>	<u>155,160</u>	<u>139,397</u>	<u>(15,763)</u>	<u>-10.16%</u>
<b>Radiology</b>						
1-5148-51100	Faculty Salaries	121,813	122,324	117,011	(5,313)	-4.34%
1-5148-51400	Clerical/Staff Salaries	18,152	18,401	18,401	-	0.00%
1-5148-51700	Adjunct	-	13,610	13,610	-	0.00%
1-5148-53100	DOE	7,147	9,675	9,700	25	0.26%
1-5148-53105	Communications Expense	2,058	1,500	1,800	300	20.00%
1-5148-54100	Travel	2,099	2,500	2,200	(300)	-12.00%
		<u>151,268</u>	<u>168,010</u>	<u>162,722</u>	<u>(5,288)</u>	<u>-3.15%</u>
<b>CADA</b>						
1-5149-51100	Faculty Salaries	49,227	49,565	49,565	-	0.00%
1-5149-51700	Adjunct	14,891	12,172	12,048	(124)	-1.02%
1-5149-51750	Other Adjunct	-	150	150	-	0.00%
1-5149-53100	DOE	622	620	620	-	0.00%
1-5149-53105	Communications Expense	341	300	300	-	0.00%
1-5149-54100	Travel	586	900	900	-	0.00%
		<u>65,667</u>	<u>63,707</u>	<u>63,583</u>	<u>(124)</u>	<u>-0.19%</u>
<b>Drafting</b>						
1-5152-51100	Faculty Salaries	53,729	53,560	53,560	-	0.00%
1-5152-51700	Adjunct	27,987	24,080	24,075	(5)	-0.02%
1-5152-51750	Other Adjunct	-	360	360	-	0.00%
1-5152-53100	DOE	2,766	3,995	4,695	700	17.52%
1-5152-53105	Communications Expense	137	200	200	-	0.00%
1-5152-54100	Travel	-	400	400	-	0.00%
		<u>84,618</u>	<u>82,595</u>	<u>83,290</u>	<u>695</u>	<u>0.84%</u>

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Culinary Arts</b>						
1-5153-51100	Faculty Salaries	-	56,282	-	(56,282)	-100.00%
1-5153-51300	Administrative Salaries	-	18,758	-	(18,758)	-100.00%
1-5153-51700	Adjunct	-	4,815	10,433	5,618	116.68%
1-5153-53100	DOE	-	18,000	18,350	350	1.94%
1-5153-53105	Communications Expense	-	1,000	1,000	-	0.00%
1-5153-54100	Travel	-	300	600	300	100.00%
		-	99,155	30,383	(68,772)	-69.36%
<b>Hospitality Management</b>						
15154-51700	Adjunct	-	-	8,293	8,293	Undefined
15154-53100	DOE	-	-	4,250	4,250	Undefined
15154-53105	Communications Expense	-	-	1,000	1,000	Undefined
15154-54100	Travel	-	-	600	600	Undefined
		-	-	14,143	14,143	Undefined
<b>Related Instruction</b>						
1-5180-51700	Adjunct	-	1,605	1,605	-	0.00%
1-5180-51750	Other Adjunct	-	4,815	-	(4,815)	-100.00%
1-5180-53100	DOE	-	2,298	1,410	(888)	-38.64%
1-5180-53105	Communications Expense	-	-	600	600	Undefined
1-5180-53135	Contract Labor	-	17,702	12,000	(5,702)	-32.21%
		-	26,420	15,615	(10,805)	-40.90%
<b>Street Rod-C.E.</b>						
15208-51700	Adjunct	-	-	17,000	17,000	Undefined
15208-53100	DOE	-	-	5,000	5,000	Undefined
		-	-	22,000	22,000	Undefined
<b>Management-Open</b>						
15221-53135	Contract Labor	300	-	1,500	1,500	Undefined
<b>Computer Science - Open</b>						
1-5223-51700	Adjunct	500	-	1,000	1,000	Undefined
1-5223-53100	DOE	1,526	920	1,260	340	36.96%
1-5223-53135	Contract Labor	650	1,400	1,600	200	14.29%
		2,676	2,320	3,860	1,540	66.38%
<b>Viticulture-C.E.</b>						
15231-53100	DOE	-	-	3,200	3,200	Undefined
<b>Emer Med Tech - C.E.</b>						
1-5244-51700	Adjunct	-	2,320	2,500	180	7.76%
1-5244-51750	Other Adjunct	8,650	1,040	-	(1,040)	-100.00%
1-5244-53100	DOE	5,367	2,150	1,000	(1,150)	-53.49%
1-5244-53105	Communications Expense	2,330	450	450	-	0.00%
		16,347	5,960	3,950	(2,010)	-33.72%
<b>Health Science - C.E.</b>						
1-5245-51700	Adjunct	58,186	52,900	52,900	-	0.00%
1-5245-53100	DOE	10,943	5,500	4,000	(1,500)	-27.27%
1-5245-53105	Communications Expense	75	300	300	-	0.00%
1-5245-53135	Contract Labor	69,474	4,000	-	(4,000)	-100.00%
1-5245-54100	Travel	60	350	-	(350)	-100.00%
		138,738	63,050	57,200	(5,850)	-9.28%



Account #	Description	2010Actual	2011Budget	2012Budget	Change 2012 Bud./2011 Bud.	
					\$	%
<b>Mechotronics - C.E.</b>						
1-5255-51700	Adjunct	-	6,100	15,000	8,900	145.90%
1-5255-53100	DOE	-	9,500	5,000	(4,500)	-47.37%
		-	15,600	20,000	4,400	28.21%
<b>Management - C.E.</b>						
1-5321-51700	Adjunct	1,160	-	20,000	20,000	Undefined
1-5321-51750	Other Adjunct	1,920	1,600	-	(1,600)	-100.00%
1-5321-53100	DOE	6,611	15,000	5,000	(10,000)	-66.67%
1-5321-53135	Contract Labor	73,380	72,400	25,000	(47,400)	-65.47%
		83,072	89,000	50,000	(39,000)	-43.82%
<b>Computer Science - C.E.</b>						
1-5323-51700	Adjunct	960	1,000	300	(700)	-70.00%
1-5323-53100	DOE	17,217	5,000	2,000	(3,000)	-60.00%
1-5323-53135	Contract Labor	83,660	50,000	5,000	(45,000)	-90.00%
		101,837	56,000	7,300	(48,700)	-86.96%
<b>Emergency Med. Tech - Custom</b>						
1-5344-51700	Adjunct	2,880	2,000	2,600	600	30.00%
1-5344-51750	Other Adjunct	320	-	-	-	Undefined
1-5344-53100	DOE	2,549	2,400	1,000	(1,400)	-58.33%
1-5344-53135	Contract Labor	1,680	1,000	1,000	-	0.00%
		7,429	5,400	4,600	(800)	-14.81%
<b>Health Science - C.E.</b>						
1-5345-51700	Adjunct	-	2,000	26,400	24,400	1220.00%
1-5345-53100	DOE	4	-	500	500	Undefined
1-5345-53135	Contract Labor	51,464	4,000	2,000	(2,000)	-50.00%
1-5345-54100	Travel	141	-	14,500	14,500	Undefined
		51,608	6,000	43,400	37,400	623.33%
<b>Electrician - C.E.</b>						
1-5354-51700	Adjunct	-	2,500	5,000	2,500	100.00%
1-5354-53135	Contract Labor	3,850	12,000	-	(12,000)	-100.00%
		3,850	14,500	5,000	(9,500)	-65.52%
<b>Misc Mech &amp; Repair - C.E.</b>						
1-5355-51700	Adjunct	20,950	3,840	50,000	46,160	1202.08%
1-5355-53100	DOE	6,783	2,000	40,000	38,000	1900.00%
1-5355-53135	Contract Labor	42,568	62,160	150,000	87,840	141.31%
		70,301	68,000	240,000	172,000	252.94%
<b>Health Occupations</b>						
1-5940-51300	Administrative Salaries	77,830	80,215	80,215	-	0.00%
1-5940-51400	Clerical/Staff Salaries	11,915	12,021	9,379	(2,642)	-21.98%
1-5940-51700	Adjunct	803	-	-	-	Undefined
1-5940-51750	Other Adjunct	15,538	20,050	20,050	-	0.00%
1-5940-53100	DOE	3,271	11,800	11,750	(50)	-0.42%
1-5940-53105	Communications Expense	326	1,300	1,000	(300)	-23.08%
1-5940-54100	Travel	3,709	4,500	4,500	-	0.00%
		113,390	129,886	126,894	(2,992)	-2.30%
<b>Bus/Tech Advisory CMTE</b>						
1-5970-53100	DOE	1,285	2,500	2,500	-	0.00%
1-5970-53105	Communications Expense	72	-	-	-	Undefined
		1,357	2,500	2,500	-	0.00%

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Learning Resource Center</b>						
1-6000-51300	Administrative Salaries	181,073	182,563	182,563	-	0.00%
1-6000-51400	Clerical/Staff Salaries	54,421	54,559	42,804	(11,755)	-21.55%
1-6000-51750	Other Adjunct	10,633	27,800	27,800	-	0.00%
1-6000-53100	DOE	68,853	55,000	55,000	-	0.00%
1-6000-53105	Communications Expense	222	1,500	1,000	(500)	-33.33%
1-6000-53175	Service Contracts	37,500	45,000	45,000	-	0.00%
1-6000-54100	Travel	593	1,900	2,400	500	26.32%
1-6000-55300	Library Books	30,717	40,000	40,000	-	0.00%
		<u>384,011</u>	<u>408,322</u>	<u>396,567</u>	<u>(11,755)</u>	<u>-2.88%</u>
<b>Continuing Education - Admin</b>						
1-7010-51300	Administrative Salaries	109,932	116,197	116,197	-	0.00%
1-7010-51400	Clerical/Staff Salaries	45,506	63,890	63,890	-	0.00%
1-7010-53100	DOE	10,032	7,155	2,000	(5,155)	-72.05%
1-7010-53105	Communications Expense	584	1,530	500	(1,030)	-67.32%
1-7010-53115	Advertising	145	400	400	-	0.00%
17010-53135	Contract Labor	-	-	1,000	1,000	Undefined
1-7010-53170	Printing	91	250	2,500	2,250	900.00%
1-7010-54100	Travel	6,269	6,250	5,000	(1,250)	-20.00%
		<u>172,559</u>	<u>195,672</u>	<u>191,487</u>	<u>(4,185)</u>	<u>-2.14%</u>
<b>Continuing Education Courses</b>						
1-7020-51300	Administrative Salaries	45,855	46,368	46,368	-	0.00%
1-7020-51400	Clerical/Staff Salaries	27,737	16,882	16,882	-	0.00%
1-7020-51700	Adjunct	6,172	2,400	5,000	2,600	108.33%
1-7020-51750	Other Adjunct	1,222	-	-	-	Undefined
1-7020-53100	DOE	12,091	1,900	1,900	-	0.00%
1-7020-53105	Communications Expense	2,821	5,300	4,000	(1,300)	-24.53%
1-7020-53115	Advertising	-	2,555	2,055	(500)	-19.57%
1-7020-53135	Contract Labor	3,860	3,460	1,500	(1,960)	-56.65%
1-7020-53170	Printing	7,421	7,150	9,650	2,500	34.97%
1-7020-54100	Travel	573	1,000	2,000	1,000	100.00%
		<u>107,751</u>	<u>87,015</u>	<u>89,355</u>	<u>2,340</u>	<u>2.69%</u>
<b>SAVE</b>						
1-7050-51700	Adjunct	6,800	10,600	10,600	-	0.00%
1-7050-53100	DOE	305	500	500	-	0.00%
		<u>7,105</u>	<u>11,100</u>	<u>11,100</u>	<u>-</u>	<u>0.00%</u>
<b>IEL Program</b>						
1-7060-51100	Faculty Salaries	5,844	52,865	52,865	-	0.00%
1-7060-51400	Clerical/Staff Salaries	-	5,760	3,840	(1,920)	-33.33%
1-7060-51700	Adjunct	-	4,000	4,000	-	0.00%
1-7060-53100	DOE	-	4,300	4,000	(300)	-6.98%
1-7060-53105	Communications Expense	-	-	300	300	Undefined
1-7060-54100	Travel	11,280	1,000	1,000	-	0.00%
		<u>17,124</u>	<u>67,925</u>	<u>66,005</u>	<u>(1,920)</u>	<u>-2.83%</u>

## Change 2012 Bud./2011 Bud.

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>\$</u>	<u>%</u>
<b>Extension Services</b>						
1-7070-51750	Other Adjunct	-	12,000	7,000	(5,000)	-41.67%
1-7070-53100	DOE	5,853	3,965	2,000	(1,965)	-49.56%
1-7070-53105	Communications Expense	60	1,970	300	(1,670)	-84.77%
1-7070-53172	Rent Expense	38,966	42,000	50,000	8,000	19.05%
1-7070-53435	Insurance Property	-	3,000	-	(3,000)	-100.00%
1-7070-53730	Electricity	9,064	17,400	5,500	(11,900)	-68.39%
1-7070-53790	Water/Garbage	1,301	1,200	700	(500)	-41.67%
1-7070-54100	Travel	6,111	11,150	4,000	(7,150)	-64.13%
		61,355	92,685	69,500	(23,185)	-25.01%
<b>South Grayson Center</b>						
1-7071-51300	Administrative Salaries	79,609	80,215	80,215	-	0.00%
1-7071-51400	Clerical/Staff Salaries	34,036	37,576	37,576	-	0.00%
1-7071-51700	Adjunct	3,210	-	-	-	Undefined
1-7071-51750	Other Adjunct	550	3,210	-	(3,210)	-100.00%
1-7071-53100	DOE	21,072	28,000	25,000	(3,000)	-10.71%
1-7071-53105	Communications Expense	12,722	12,900	12,900	-	0.00%
1-7071-53115	Advertising	2,119	2,000	2,000	-	0.00%
1-7071-53135	Contract Labor	125,788	137,045	132,538	(4,507)	-3.29%
1-7071-53600	Ground Supplies	2,097	4,000	3,000	(1,000)	-25.00%
1-7071-54100	Travel	9,776	13,000	10,000	(3,000)	-23.08%
1-7071-55000	Equipment	2,420	2,500	2,500	-	0.00%
		293,400	320,446	305,729	(14,717)	-4.59%
<b>West Texas A&amp;M</b>						
1-7075-51750	Other Adjunct	1,605	-	-	-	Undefined
<b>SBDC-Matching</b>						
1-7080-51400	Clerical/Staff Salaries	15,245	11,058	18,758	7,700	69.63%
1-7080-51750	Other Adjunct	-	7,700	-	(7,700)	-100.00%
1-7080-52100	FICA Matching	1,166	1,379	-	(1,379)	-100.00%
1-7080-52200	Retirement Matching	1,000	2,000	3,000	1,000	50.00%
1-7080-52300	Group Insurance	5,201	5,500	6,050	550	10.00%
1-7080-52400	Workers Compensation	152	1,000	1,000	-	0.00%
		22,764	28,637	28,808	171	0.60%
<b>Facilities Services - General</b>						
1-8010-51300	Administrative Salaries	115,564	92,826	89,604	(3,222)	-3.47%
1-8010-52300	Group Insurance	-	27,000	29,700	2,700	10.00%
1-8010-52400	Workers Compensation	-	-	10,000	10,000	Undefined
1-8010-53100	DOE	879	3,579	1,000	(2,579)	-72.06%
1-8010-53105	Communications Expense	11,350	15,100	12,500	(2,600)	-17.22%
1-8010-53435	Insurance Property	124,308	155,000	187,545	32,545	21.00%
1-8010-53499	Misc. Maintenance Expense	324,437	90,500	70,000	(20,500)	-22.65%
1-8010-54100	Travel	882	7,500	1,500	(6,000)	-80.00%
		577,419	391,505	401,849	10,344	2.64%

## Change 2012 Bud./2011 Bud.

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>\$</u>	<u>%</u>
<b>Building Maintenance</b>						
1-8020-51600	Hourly Wages	184,742	186,296	184,915	(1,381)	-0.74%
1-8020-51750	Other Adjunct	8,504	-	5,000	5,000	Undefined
1-8020-52300	Group Insurance	74,163	130,000	66,000	(64,000)	-49.23%
1-8020-53100	DOE	2,161	12,480	12,480	-	0.00%
1-8020-53135	Contract Labor	840	34,800	-	(34,800)	-100.00%
1-8020-53175	Service Contracts	-	262,412	390,012	127,600	48.63%
1-8020-53400	A/C-Heating Repairs	88,632	56,704	56,704	-	0.00%
1-8020-53410	Carpentry	44,133	24,950	49,950	25,000	100.20%
1-8020-53420	Electrical	62,144	80,000	95,000	15,000	18.75%
1-8020-53425	Floor Repairs	15,989	18,000	16,000	(2,000)	-11.11%
1-8020-53430	Hardware	30,946	17,500	34,500	17,000	97.14%
1-8020-53450	Lighting Expenses	4,551	10,128	16,128	6,000	59.24%
1-8020-53465	Painting Expenses	52,326	25,000	30,000	5,000	20.00%
1-8020-53470	Pest Control	10,509	12,000	10,000	(2,000)	-16.67%
1-8020-53475	Plumbing Repairs	28,681	28,070	33,070	5,000	17.81%
1-8020-53480	Roof Repairs	26,790	22,500	15,500	(7,000)	-31.11%
1-8020-53495	Water Additives	12,546	12,000	14,000	2,000	16.67%
1-8020-53680	Equipment Rental	-	10,000	2,000	(8,000)	-80.00%
1-8020-53790	Water/Garbage	-	35,000	8,000	(27,000)	-77.14%
1-8020-54100	Travel	613	2,500	1,750	(750)	-30.00%
1-8020-55000	Equipment	186	51,080	-	(51,080)	-100.00%
		648,458	1,031,420	1,041,009	9,589	0.93%
<b>President's Residence</b>						
1-8030-53105	Communications Expense	(3)	-	500	500	Undefined
1-8030-53475	Plumbing Repairs	979	364	1,564	1,200	329.67%
1-8030-53495	Water Additives	379	-	500	500	Undefined
1-8030-53600	Ground Supplies	7,559	2,340	3,100	760	32.48%
		8,914	2,704	5,664	2,960	109.47%
<b>Custodial Services</b>						
1-8040-51600	Hourly Wages	288,958	102,351	111,277	8,926	8.72%
1-8040-52300	Group Insurance	48,751	-	25,000	25,000	Undefined
1-8040-52400	Workers Compensation	-	-	15,000	15,000	Undefined
1-8040-53100	DOE	1,776	221	500	279	126.39%
1-8040-53500	Custodial Supplies	96,958	37,700	15,000	(22,700)	-60.21%
1-8040-55000	Equipment	549	-	8,300	8,300	Undefined
		436,992	140,272	175,077	34,805	24.81%
<b>Grounds Maintenance</b>						
1-8050-51600	Hourly Wages	87,421	84,767	84,767	-	0.00%
1-8050-51620	Hourly Wage-PT	24,879	11,317	25,000	13,683	120.91%
1-8050-52300	Group Insurance	16,518	22,000	16,500	(5,500)	-25.00%
1-8050-53100	DOE	384	1,200	1,200	-	0.00%
1-8050-53105	Communications Expense	1	-	-	-	Undefined
1-8050-53135	Contract Labor	6,519	3,683	6,000	2,317	62.91%
1-8050-53600	Ground Supplies	68,856	72,000	67,000	(5,000)	-6.94%
1-8050-54100	Travel	-	850	1,500	650	76.47%
		204,576	195,817	201,967	6,150	3.14%

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Transportation</b>						
1-8070-53135	Contract Labor	98,172	104,000	100,000	(4,000)	-3.85%
1-8070-53680	Equipment Rental	-	-	5,000	5,000	Undefined
1-8070-53850	Oil/Gas/Filters, Etc.	33,959	45,000	50,000	5,000	11.11%
1-8070-53860	Tires and Tire Repairs	7,651	5,720	4,500	(1,220)	-21.33%
1-8070-53880	Vehicle Parts/Repairs	18,590	22,000	22,000	-	0.00%
1-8070-55000	Equipment	52,799	-	-	-	Undefined
		<u>211,170</u>	<u>176,720</u>	<u>181,500</u>	<u>4,780</u>	<u>2.70%</u>
<b>Utilities-Main Campus</b>						
1-8090-53730	Electricity	732,575	750,000	800,000	50,000	6.67%
1-8090-53740	Garbage	-	-	40,286	40,286	Undefined
1-8090-53750	Gas	123,993	165,000	150,000	(15,000)	-9.09%
1-8090-53790	Water/Garbage	91,601	120,000	125,000	5,000	4.17%
		<u>948,170</u>	<u>1,035,000</u>	<u>1,115,286</u>	<u>80,286</u>	<u>7.76%</u>
<b>Utilities-Van Alstyne</b>						
1-8095-53730	Electricity	59,262	53,000	60,000	7,000	13.21%
1-8095-53750	Gas	21,744	28,000	43,328	15,328	54.74%
1-8095-53790	Water/Garbage	11,705	27,000	30,000	3,000	11.11%
		<u>92,711</u>	<u>108,000</u>	<u>133,328</u>	<u>25,328</u>	<u>23.45%</u>
<b>Transfer to Debt Service</b>						
1-9010-65760	Transfer to Debt Service	1,631,618	1,636,914	1,534,500	(102,414)	-6.26%
<b>Transfer to Plant Fund</b>						
1-9050-65730	Transfer to Renew/Replace	250,000	400,000	-	(400,000)	-100.00%
<b>Student Life</b>						
1-9200-51300	Administrative Salaries	62,130	62,459	-	(62,459)	-100.00%
1-9200-51300	Clerical/Staff Salaries	-	-	33,000	33,000	Undefined
1-9200-51750	Other Adjunct	26,259	23,200	23,200	-	0.00%
1-9200-53100	DOE	20,887	21,750	20,662	(1,088)	-5.00%
1-9200-53105	Communications Expense	338	450	450	-	0.00%
1-9200-54100	Travel	4,809	3,000	1,750	(1,250)	-41.67%
		<u>114,422</u>	<u>110,859</u>	<u>79,062</u>	<u>(31,797)</u>	<u>-28.68%</u>
<b>International Student Org</b>						
1-9240-51700	Adjunct	-	10,700	6,420	(4,280)	-40.00%
1-9240-51750	Other Adjunct	7,303	20,000	12,000	(8,000)	-40.00%
1-9240-53100	DOE	4,079	3,000	3,000	-	0.00%
1-9240-53105	Communications Expense	840	3,500	2,500	(1,000)	-28.57%
1-9240-53105	Contract Labor	-	-	5,000	5,000	Undefined
1-9240-54100	Travel	3,659	8,700	7,200	(1,500)	-17.24%
		<u>15,881</u>	<u>45,900</u>	<u>36,120</u>	<u>(9,780)</u>	<u>-21.31%</u>
<b>Intramurals</b>						
1-9250-53100	DOE	1,033	1,200	1,100	(100)	-8.33%
<b>Viking Voice</b>						
1-9260-51700	Adjunct	1,605	-	-	-	Undefined
1-9260-53100	DOE	2,672	-	3,000	3,000	Undefined
		<u>4,277</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>Undefined</u>

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>\$</u>	<u>%</u>
<b>Phi Theta Kappa</b>						
1-9270-51700	Adjunct	3,210	3,210	3,210	-	0.00%
1-9270-53100	DOE	3,320	3,195	4,865	1,670	52.27%
1-9270-53105	Communications Expense	146	300	300	-	0.00%
1-9270-54100	Travel	2,064	5,420	3,750	(1,670)	-30.81%
		<u>8,740</u>	<u>12,125</u>	<u>12,125</u>	-	0.00%
<b>Athletics Administration</b>						
1-9500-51400	Clerical/Staff Salaries	24,914	24,722	24,722	-	0.00%
1-9500-51750	Other Adjunct	-	16,900	8,020	(8,880)	-52.54%
1-9500-53100	DOE	9,021	5,790	5,790	-	0.00%
1-9500-53105	Communications Expense	336	2,500	2,500	-	0.00%
1-9500-53135	Contract Labor	1,460	-	-	-	Undefined
1-9500-53150	Institutional Memberships	3,260	3,000	3,000	-	0.00%
1-9500-53155	Liability Insurance	56,947	63,500	37,318	(26,182)	-41.23%
		<u>95,937</u>	<u>116,412</u>	<u>81,350</u>	<u>(35,062)</u>	<u>-30.12%</u>
<b>Baseball</b>						
1-9510-51750	Other Adjunct	6,114	5,850	5,850	-	0.00%
1-9510-53100	DOE	23,873	23,632	23,632	-	0.00%
1-9510-53105	Communications Expense	1,557	1,500	1,500	-	0.00%
1-9510-53167	Officials	6,198	7,955	7,955	-	0.00%
1-9510-54100	Travel	29,408	27,364	27,364	-	0.00%
1-9510-58200	Athletic Scholarship	3,091	3,550	3,550	-	0.00%
1-9510-58500	Tuition/Fee Charges	78,111	67,450	116,000	48,550	71.98%
		<u>148,351</u>	<u>137,301</u>	<u>185,851</u>	<u>48,550</u>	<u>35.36%</u>
<b>Basketball - Men</b>						
1-9520-51750	Other Adjunct	6,072	5,850	-	(5,850)	-100.00%
1-9520-53100	DOE	14,592	15,702	-	(15,702)	-100.00%
1-9520-53105	Communications Expense	834	1,500	-	(1,500)	-100.00%
1-9520-53167	Officials	5,050	6,000	-	(6,000)	-100.00%
1-9520-54100	Travel	29,831	25,686	-	(25,686)	-100.00%
1-9520-58200	Athletic Scholarship	9,243	5,050	-	(5,050)	-100.00%
1-9520-58500	Tuition/Fee Charges	57,064	52,200	-	(52,200)	-100.00%
		<u>122,687</u>	<u>111,988</u>	-	<u>(111,988)</u>	<u>-100.00%</u>
<b>Basketball - Women</b>						
1-9525-51750	Other Adjunct	3,500	5,850	-	(5,850)	-100.00%
1-9525-53100	DOE	13,379	17,550	-	(17,550)	-100.00%
1-9525-53105	Communications Expense	547	1,500	-	(1,500)	-100.00%
1-9525-53135	Contract Labor	250	-	-	-	Undefined
1-9525-53167	Officials	3,600	6,000	-	(6,000)	-100.00%
1-9525-54100	Travel	27,542	35,714	-	(35,714)	-100.00%
1-9525-58200	Athletic Scholarship	4,071	5,050	-	(5,050)	-100.00%
1-9525-58500	Tuition/Fee Charges	48,065	59,485	-	(59,485)	-100.00%
		<u>100,954</u>	<u>131,149</u>	-	<u>(131,149)</u>	<u>-100.00%</u>

<u>Account #</u>	<u>Description</u>	<u>2010Actual</u>	<u>2011Budget</u>	<u>2012Budget</u>	<u>Change 2012 Bud./2011 Bud.</u>	
					<u>\$</u>	<u>%</u>
<b>Softball</b>						
1-9580-51750	Other Adjunct	4,275	5,850	-	(5,850)	-100.00%
1-9580-53100	DOE	20,547	20,081	20,081	-	0.00%
1-9580-53105	Communications Expense	530	1,500	1,500	-	0.00%
1-9580-53167	Officials	2,648	5,200	5,200	-	0.00%
1-9580-54100	Travel	21,032	24,650	24,875	225	0.91%
1-9580-58200	Athletic Scholarship	1,205	3,550	3,550	-	0.00%
1-9580-58500	Tuition/Fee Charges	74,649	75,000	75,000	-	0.00%
		<u>124,954</u>	<u>135,831</u>	<u>130,206</u>	<u>(5,625)</u>	<u>-4.14%</u>
<b>GCC Dept Scholarships</b>						
1-9700-58500	Tuition/Fee Charges	22,413	38,000	73,000	35,000	92.11%
1-9700-58520	Dormitory Charges	7,800	12,000	12,000	-	0.00%
		<u>30,223</u>	<u>50,000</u>	<u>85,000</u>	<u>35,000</u>	<u>70.00%</u>
<b>Dual Credit Scholarships</b>						
1-9710-58500	Tuition/Fee Charges	82,330	180,000	150,000	(30,000)	-16.67%
<b>Honors College</b>						
1-9760-51700	Adjunct	3,210	3,240	3,210	(30)	-0.93%
1-9760-53100	DOE	2,094	2,700	2,094	(606)	-22.44%
1-9760-53105	Communications Expense	304	200	350	150	75.00%
1-9760-54100	Travel	10,069	10,550	8,000	(2,550)	-24.17%
		<u>15,677</u>	<u>16,690</u>	<u>13,654</u>	<u>(3,036)</u>	<u>-18.19%</u>

**AUXILLARY FUND BUDGET FOR FISCAL YEAR 2011-2012**  
**GRAYSON COUNTY COLLEGE**

**BOOKSTORE**

REVENUE	Actual	Budget	Budget	2012 Budget/2011 Budget	
	2009-2010	2010-2011	2011-2012	\$	%
Bookstore Sales-Tax	\$ 2,495,620	\$ 2,100,000	\$ 2,650,000	\$ 550,000	26.19%
Bookstore Sales-Nontax	182,131	135,000	185,000	50,000	37.04%
Total Bookstore Revenue	<u>2,677,751</u>	<u>2,235,000</u>	<u>2,835,000</u>	<u>600,000</u>	<u>26.85%</u>
<b>EXPENDITURES</b>					
Administrative Salaries	48,254	48,462	48,462	-	0.00%
Clerical/Staff Salaries	46,760	46,790	46,790	-	0.00%
Other Adjunct	10,873	20,000	30,000	10,000	50.00%
FICA Matching	7,884	8,817	9,582	765	8.67%
Retirement Matching	6,308	8,096	10,000	1,904	23.52%
Group Insurance	22,912	22,000	25,000	3,000	13.64%
Workers Comp	-	600	-	(600)	-100.00%
Other Benefits	(17)	-	-	-	undefined
DOE	9,846	4,000	4,000	-	0.00%
Communications Expense	14,575	7,000	7,000	-	0.00%
Contract Labor	2,858	-	-	-	undefined
Mc/Visa Fees	20,620	20,000	22,000	2,000	10.00%
Purchases	2,195,759	1,750,000	2,300,000	550,000	31.43%
Travel	273	600	540	(60)	-10.00%
Transfer to Auxiliaries	13,681	-	-	-	undefined
Total Expenditures	<u>2,400,585</u>	<u>1,936,365</u>	<u>2,503,374</u>	<u>567,009</u>	<u>29.28%</u>
Net - Bookstore	<u>\$ 277,166</u>	<u>\$ 298,635</u>	<u>\$ 331,626</u>	<u>\$ 32,991</u>	<u>11.05%</u>

**FOOD SERVICE**

**REVENUE**

Commissions - Food Service	\$ 4,283	\$ 3,000	\$ 7,500	\$ 4,500	150.00%
Commissions-Vending	25,198	27,500	24,000	(3,500)	-12.73%
Meal Plans	29,857	31,000	30,000	(1,000)	-3.23%
Total Revenue	<u>59,338</u>	<u>61,500</u>	<u>61,500</u>	<u>-</u>	<u>0.00%</u>

**EXPENDITURES**

Group Insurance	38,938	45,000	50,000	5,000	11.11%
DOE	4,034	7,000	7,000	-	0.00%
Communications Expense	8	75	100	25	33.33%
Travel	190	-	-	-	undefined
Total Expenditures	<u>43,170</u>	<u>52,075</u>	<u>57,100</u>	<u>5,025</u>	<u>9.65%</u>
Net - Food Service	<u>\$ 16,168</u>	<u>\$ 9,425</u>	<u>\$ 4,400</u>	<u>\$ (5,025)</u>	<u>-53.32%</u>



HOUSING	Actual	Budget	Budget	2012 Budget/2011 Budget	
	2009-2010	2010-2011	2011-2012	\$	%
<b>REVENUE</b>					
Dorm Rent	\$ 93,532	\$ 110,000	\$ 135,000	\$ 25,000	22.73%
Payment Fee	4,269	3,000	9,500	6,500	216.67%
Dorm Make Ready	8,418	10,000	14,000	4,000	40.00%
Total Revenue	106,219	123,000	158,500	35,500	28.86%
<b>EXPENDITURES</b>					
Clerical/Staff Salaries	53,384	53,151	53,151	-	0.00%
Adjunct	4,500	5,500	6,000	500	9.09%
Other Adjunct	975	-	-	-	undefined
FICA Matching	4,506	4,487	4,525	38	0.85%
Retirement Matching	7,610	4,518	10,000	5,482	121.34%
Group Insurance	16,171	15,000	20,000	5,000	33.33%
Other Benefits	(88)	-	-	-	undefined
DOE	31,242	31,824	28,000	(3,824)	-12.02%
Communications Expense	701	1,200	1,200	-	0.00%
Electricity	26,159	22,000	22,000	-	0.00%
Gas	6,236	7,000	7,000	-	0.00%
Water/Garbage	2,855	2,000	2,000	-	0.00%
Travel	2,068	2,000	1,500	(500)	-25.00%
Tuition/Fee Charges	2,475	2,516	2,516	-	0.00%
Total Expenditures	158,796	151,196	157,892	6,696	4.43%
Net - Housing	\$ (52,577)	\$ (28,196)	\$ 608	\$ 28,804	-102.16%
<b>MISCELLANEOUS</b>					
<b>REVENUE</b>					
Miscellaneous	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
Returned Check Fee	1,698	6,000	2,000	(4,000)	-66.67%
Total Revenue	1,698	8,000	4,000	(4,000)	-50.00%
<b>EXPENDITURES</b>					
DOE - Returned Checks	300	8,000	2,000	(6,000)	-75.00%
DOE - Miscellaneous	2,593	-	-	-	undefined
Institutional Memberships	11,088	10,000	12,000	2,000	20.00%
Total Expenditures	13,981	18,000	14,000	(4,000)	-22.22%
<b>TRANSFERS</b>	13,681	10,000	10,000	-	0.00%
<b>NET MISCELLANEOUS</b>	\$ 1,398	\$ -	\$ -	\$ -	undefined

**GOLF COURSE**

REVENUE	Actual	Budget	Budget	2012 Budget/2011 Budget	
	2009-2010	2010-2011	2011-2012	\$	%
Golf-Green Fees	\$ 194,873	\$ 290,000	\$ 275,000	\$ (15,000)	-5.17%
Golf-Carts	101,108	90,000	115,000	25,000	27.78%
Golf-Food & Drinks	16,133	51,000	50,000	(1,000)	-1.96%
Golf-Merchandise	41,366	105,000	97,000	(8,000)	-7.62%
	353,480	536,000	537,000	1,000	0.19%
<b>EXPENDITURES</b>					
Administrative Salaries	78,758	-	-	-	undefined
Clerical/Staff Salaries	51,876	46,570	46,570	-	0.00%
Hourly Wages	43,584	58,860	65,000	6,140	10.43%
Hourly Wage-PT	48,877	110,000	110,000	-	0.00%
FICA Matching	17,067	16,480	16,950	470	2.85%
Retirement Matching	10,160	3,959	12,000	8,041	203.11%
Group Insurance	20,097	12,000	25,000	13,000	108.33%
Unemployment Benefits	14,953	-	-	-	undefined
Other Benefits	(10,540)	-	-	-	undefined
DOE	4,733	5,100	5,000	(100)	-1.96%
Communications Expense	165	350	350	-	0.00%
Mc/Visa Fees	4,618	5,500	5,000	(500)	-9.09%
Carpentry	-	1,000	500	(500)	-50.00%
Electrical	6,149	-	-	-	undefined
Insurance Property	2,000	-	2,000	2,000	undefined
Ground Supplies	6,916	7,000	20,000	13,000	185.71%
Seed Sand and Sod	10,510	12,000	12,000	-	0.00%
Fertilizer	18,862	27,000	21,000	(6,000)	-22.22%
Irrigation Repairs	5,812	6,500	6,000	(500)	-7.69%
Equipment Rental	5,703	34,000	47,000	13,000	38.24%
Electricity	11,002	24,000	24,000	-	0.00%
Gas	1,914	1,800	1,750	(50)	-2.78%
Water/Garbage	3,003	1,000	4,000	3,000	300.00%
Gas/Oil/Filters	4,882	12,000	12,000	-	0.00%
Replacement Parts	29,358	33,000	19,000	(14,000)	-42.42%
Purchases	36,621	50,000	50,000	-	0.00%
Purchases-Food	3,204	12,000	10,000	(2,000)	-16.67%
Purchases-Beverages	6,563	22,000	10,000	(12,000)	-54.55%
Travel	1,066	1,900	1,500	(400)	-21.05%
Equipment	20,000	2,000	10,000	8,000	400.00%
Other Plant Deductions	26,721	-	-	-	undefined
Total Expenditures	484,635	506,019	536,620	30,601	6.05%
Net - Golf Course	(131,155)	29,981	380	(29,601)	-98.73%
<b>TOTAL AUXILLARY FUND</b>	<b>\$ 111,000</b>	<b>\$ 309,845</b>	<b>\$ 337,014</b>	<b>\$ 27,169</b>	<b>8.77%</b>

**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>
2002-2003	3,144,048	7.23%	6,056,388	-6.99%	5,191,525	17.20%	79,888	-33.57%
2003-2004	3,791,872	20.60%	6,041,584	-0.24%	5,869,222	13.05%	86,679	8.50%
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*	7,317,677	5.96%	6,882,571	-1.39%	9,100,000	2.55%	97,745	-37.97%
2011-2012*	7,972,766	8.95%	7,581,418	10.15%	9,100,000	0.00%	25,000	-74.42%

\*Amounts for 2010-2011 projected; Amounts for 2011-2012 budgeted

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>In-District</b>										
Tuition	\$ 24.00	\$ 28.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 33.00	\$ 35.00	\$ 35.00	\$ 37.00	\$ 42.00
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	2.00	2.00
General Use	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Cost of 15 hour schedule	505.00	565.00	610.00	640.00	655.00	655.00	685.00	685.00	715.00	790.00

<b>Out-of-District</b>										
Tuition	24.00	28.00	37.00	39.00	44.00	44.00	54.00	54.00	64.00	74.00
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	2.00	2.00
Out-of-District	6.00	6.00	-	-	-	-	-	-	-	-
General Use	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Cost of 15 hour schedule	595.00	655.00	700.00	745.00	820.00	820.00	970.00	970.00	1,120.00	1,270.00

<b>Non-Resident</b>										
Tuition	62.00	66.00	75.00	88.00	93.00	93.00	103.00	103.00	113.00	123.00
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	2.00	2.00
Out-of-District	6.00	6.00	-	-	-	-	-	-	-	-
General Use	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Cost of 15 hour schedule	1,165.00	1,225.00	1,270.00	1,480.00	1,555.00	1,555.00	1,705.00	1,705.00	1,855.00	2,005.00

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

**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>
2001-2002	\$ 0.110310	\$ -	\$ 0.110310	6.98%
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%

\*Pending final tax roll calculation and Board approval.