



**Texas Southmost
College**

**Fiscal Year
2016-2017**

Budget



Income Statement Summary

Budget FY 2017

For the period September 1, 2016 through August 31, 2017

	Revenues	Expenses	Revenue Less Expenses	Net Transfers	Net Change in Fund Balance
Education and General Fund	\$ 33,334,480	\$ 32,294,230	\$ 1,040,250	\$ (1,040,250)	\$ -
Auxiliary Fund	2,778,621	2,388,584	390,037	(390,037)	-
Facilities Fund	-	-	-	-	-
Bond Funds	5,008,170	6,438,457	(1,430,287)	1,430,287	-
Total	<u>\$ 41,121,271</u>	<u>\$ 41,121,271</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All funds : Transfers

	Education and General	Auxiliary	Facilities	Debt Service	Total
Education and General to Auxiliary	\$ (568,044)	\$ 568,044	\$ -	\$ -	\$ -
Education and General to Facilities	-	-	-	-	-
Education and General to Debt Service	(472,206)	-	-	472,206	-
Auxiliary to Facilities	-	-	-	-	-
Auxiliary to Debt Service	-	(958,081)	-	958,081	-
Facilities to Debt Service	-	-	-	-	-
Net Transfers	<u>\$ (1,040,250)</u>	<u>\$ (390,037)</u>	<u>\$ -</u>	<u>\$ 1,430,287</u>	<u>\$ -</u>

	FY 2017	FY 2016	Difference
<i>Educational and General Fund: Revenue</i>			
EDUCATIONAL AND GENERAL FUND			
State Appropriation	\$ 6,257,261	\$ 6,257,261	\$ -
Ad Valorem Tax - Maintenance & Operation	12,434,609	11,731,932	702,677
Tuition and Fees	11,340,060	11,086,304	253,756
Workforce Training Revenue	124,909	338,167	(213,258)
Lease Revenue	2,740,872	2,956,597	(215,725)
Interest Income	28,300	29,499	(1,199)
Other Income	408,469	152,921	255,548
TOTAL EDUCATIONAL AND GENERAL FUND REVENUES	\$ 33,334,480	\$ 32,552,681	\$ 781,799

	FY 2017	FY 2016	Difference
<i>Auxiliary Fund: Revenue</i>			
AUXILIARY FUND			
Student Fees	\$ 694,660	\$ 631,800	\$ 62,860
UTB REK Contribution	1,308,400	1,327,650	(19,250)
Child Care	259,370	308,838	(49,468)
Condominiums	345,292	411,748	(66,456)
Parking Permits	145,934	153,833	(7,899)
Other Revenue	24,965	40,000	(15,035)
TOTAL AUXILIARY FUND REVENUES	\$ 2,778,621	\$ 2,873,869	\$ (95,248)

	FY 2017	FY 2016	Difference
<i>General Obligation and Revenue Bond Funds: Revenue</i>			
GENERAL OBLIGATION AND REVENUE BONDS			
General Obligation and Maintenance Bonds			
Ad Valorem Tax - General Obligation and Maintenance Bonds	\$ 4,993,170	\$ 5,929,570	\$ (936,400)
Interest Income	6,631	6,631	-
Total	\$ 4,999,801	\$ 5,936,201	\$ (936,400)
Revenue Bonds			
Interest Income	\$ 8,369	\$ 8,369	\$ -
Total	\$ 8,369	\$ 8,369	\$ -
TOTAL GENERAL OBLIGATION, MAINTENANCE AND REVENUE BOND REVENUE	\$ 5,008,170	\$ 5,944,570	\$ (936,400)

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
GENERAL ADMINISTRATION				
Board of Trustees				
Maintenance and Operating Expenses		\$ 17,000	\$ 20,000	\$ (3,000)
Travel		41,500	38,500	3,000
Total		\$ 58,500	\$ 58,500	\$ -
Office of the President				
Salary and Wages	2.0	\$ 86,380	\$ 343,815	\$ (257,435)
Maintenance and Operating Expenses		16,000	20,000	(4,000)
Travel		19,000	15,000	4,000
Total		\$ 121,380	\$ 378,815	\$ (257,435)
Institutional Planning, Research and Effectiveness				
Salary and Wages	2.0	\$ 98,767	\$ 96,461	\$ 2,306
Maintenance and Operating Expenses		5,560	6,000	(440)
Travel		6,500	5,000	1,500
Total		\$ 110,827	\$ 107,461	\$ 3,366
Human Resources				
Salary and Wages	5.0	\$ 272,209	\$ 249,693	\$ 22,516
Maintenance and Operating Expenses		34,550	20,000	14,550
Travel		4,500	4,500	-
Total		\$ 311,259	\$ 274,193	\$ 37,066
Marketing and Community Relations				
Salary and Wages	3.0	\$ 163,874	\$ 90,423	\$ 73,451
Maintenance and Operating Expenses		6,000	6,000	-
Travel		2,500	2,500	-
Total		\$ 172,374	\$ 98,923	\$ 73,451
Faculty/Staff Development				
Maintenance and Operating Expenses		\$ 30,000	\$ 40,000	\$ (10,000)
Travel		20,000	10,000	10,000
Total		\$ 50,000	\$ 50,000	\$ -
TOTAL GENERAL ADMINISTRATION		\$ 824,340	\$ 967,892	\$ (143,552)

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
DEAN OF HEALTH CARE, CAREER & TECHNICAL EDUCATION				
INSTRUCTION				
Dean of Hlth Care, Career & Tech Edu				
Adjunct/Summer/Overload Salaries		\$ 300,000	\$ 300,000	\$ -
Total		\$ 300,000	\$ 300,000	\$ -
Allied Health				
Faculty Salary	14.0	\$ 897,380	\$ 828,816	\$ 68,564
Maintenance and Operating Expenses		96,905	53,200	43,705
Travel		12,500	12,500	-
Total		\$ 1,006,785	\$ 894,516	\$ 112,269
Building Technology				
Faculty Salary	5.0	\$ 231,521	\$ 261,952	\$ (30,431)
Maintenance and Operating Expenses		20,367	10,000	10,367
Travel		100	1,500	(1,400)
Total		\$ 251,988	\$ 273,452	\$ (21,464)
Business Information Technology				
Faculty Salary	6.0	\$ 357,687	\$ 302,624	\$ 55,063
Maintenance and Operating Expenses		2,235	1,600	635
Travel		777	2,000	(1,223)
Total		\$ 360,699	\$ 306,224	\$ 54,475
Transportation Services Technology				
Faculty Salary	5.0	\$ 229,180	\$ 217,706	\$ 11,474
Maintenance and Operating Expenses		13,144	7,000	6,144
Travel		400	1,200	(800)
Total		\$ 242,724	\$ 225,906	\$ 16,818
Nursing				
Faculty Salary	13.0	\$ 711,514	\$ 724,235	\$ (12,721)
Maintenance and Operating Expenses		14,448	5,500	8,948
Travel		8,000	8,000	-
Total		\$ 733,962	\$ 737,735	\$ (3,773)
TOTAL INSTRUCTION		\$ 2,896,158	\$ 2,737,833	\$ 158,325

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
INSTRUCTIONAL ADMINISTRATION				
Dean of Hlth Care, Career & Tech Edu				
Salary and Wages	8.0	\$ 298,239	\$ 366,883	\$ (68,644)
Maintenance and Operating Expenses		20,047	15,000	5,047
Travel		2,338	3,500	(1,162)
Total		\$ 320,624	\$ 385,383	\$ (64,759)
TOTAL INSTRUCTIONAL ADMINISTRATION		\$ 320,624	\$ 385,383	\$ (64,759)
TOTAL DEAN OF HEALTH CARE, CAREER & TECHNICAL EDUCATION		\$ 3,216,782	\$ 3,123,216	\$ 93,566

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
DEAN OF COLLEGE PREPARATORY STUDIES				
INSTRUCTION				
Dean of College Preparatory Studies Adjunct/Summer/Overload Salaries		\$ 115,000	\$ 115,000	\$ -
Total		\$ 115,000	\$ 115,000	\$ -
College Preparatory Studies Faculty Salary	14.0	\$ 760,576	\$ 708,180	\$ 52,396
Total		\$ 760,576	\$ 708,180	\$ 52,396
TOTAL INSTRUCTION		\$ 875,576	\$ 823,180	\$ 52,396
INSTRUCTIONAL ADMINISTRATION				
Dean of College Preparatory Studies Salary and Wages	14.4	\$ 391,791	\$ 217,658	\$ 174,133
Maintenance and Operating Expenses		6,775	8,000	(1,225)
Travel		3,500	3,500	-
Total		\$ 402,066	\$ 229,158	\$ 172,908
TOTAL INSTRUCTIONAL ADMINISTRATION		\$ 402,066	\$ 229,158	\$ 172,908
TOTAL DEAN OF COLLEGE PREPARATORY STUDIES		\$ 1,277,642	\$ 1,052,338	\$ 225,304

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
DEAN OF SCIENCE, TECHNOLOGY, ENGINEERING & MATH				
INSTRUCTION				
Dean of Sci, Tech, Eng, and Math				
Adjunct/Summer/Overload Salaries		\$ 150,000	\$ 150,000	\$ -
Total		\$ 150,000	\$ 150,000	\$ -
Science, Technology, Engineering, and Math				
Faculty Salary	20.0	\$ 1,141,377	\$ 761,383	\$ 379,994
Maintenance and Operating Expenses		70,725	66,000	4,725
Travel		3,000	3,000	-
Total		\$ 1,215,102	\$ 830,383	\$ 384,719
TOTAL INSTRUCTION		\$ 1,365,102	\$ 980,383	\$ 384,719
INSTRUCTIONAL ADMINISTRATION				
Dean of Sci, Tech, Eng, and Math				
Salary and Wages	4.0	\$ 131,784	\$ 93,308	\$ 38,476
Maintenance and Operating Expenses		7,700	5,000	2,700
Travel		13,500	3,500	10,000
Total		\$ 152,984	\$ 101,808	\$ 51,176
TOTAL INSTRUCTIONAL ADMINISTRATION		\$ 152,984	\$ 101,808	\$ 51,176
TOTAL DEAN OF SCIENCE, TECHNOLOGY, ENGINEERING & MATH		\$ 1,518,086	\$ 1,082,191	\$ 435,895

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
DEAN OF HUMANITIES				
INSTRUCTION				
Dean of Humanities				
Adjunct/Summer/Overload Salaries		\$ 335,000	\$ 335,000	\$ -
Total		\$ 335,000	\$ 335,000	\$ -
Behavioral Sciences				
Faculty Salary	5.0	\$ 252,950	\$ 196,408	\$ 56,542
Maintenance and Operating Expenses		1,000	500	500
Travel		1,500	1,500	-
Total		\$ 255,450	\$ 198,408	\$ 57,042
Business and Social Sciences				
Faculty Salary	7.0	\$ 357,898	\$ 243,631	\$ 114,267
Maintenance and Operating Expenses		1,000	500	500
Travel		1,500	1,500	-
Total		\$ 360,398	\$ 245,631	\$ 114,767
Fine Arts and Languages				
Faculty Salary	20.0	\$ 1,076,043	\$ 793,185	\$ 282,858
Maintenance and Operating Expenses		1,000	500	500
Travel		1,500	1,500	-
Total		\$ 1,078,543	\$ 795,185	\$ 283,358
TOTAL INSTRUCTION		\$ 2,029,391	\$ 1,574,224	\$ 455,167
INSTRUCTIONAL ADMINISTRATION				
Dean of Humanities				
Salary and Wages	3.0	\$ 161,007	\$ 105,279	\$ 55,728
Maintenance and Operating Expenses		5,000	5,000	-
Travel		3,500	3,500	-
Total		\$ 169,507	\$ 113,779	\$ 55,728
TOTAL INSTRUCTIONAL ADMINISTRATION		\$ 169,507	\$ 113,779	\$ 55,728
TOTAL DEAN OF HUMANITIES		\$ 2,198,898	\$ 1,688,003	\$ 510,895



	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
INSTRUCTION				
INSTRUCTIONAL ADMINISTRATION				
VP of Instruction				
Salary and Wages	10.0	\$ 497,885	\$ 549,634	\$ (51,749)
Maintenance and Operating Expenses		40,250	22,000	18,250
Travel		5,636	13,500	(7,864)
Total		\$ 543,771	\$ 585,134	\$ (41,363)
TOTAL INSTRUCTION		\$ 8,755,179	\$ 7,530,882	\$ 1,224,297

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
STUDENT SERVICES				
Vice President of Student Services				
Salary and Wages	10.7	\$ 524,716	\$ 203,060	\$ 321,656
Maintenance and Operating Expenses		4,700	5,000	(300)
Travel		2,300	2,000	300
Total		\$ 531,716	\$ 210,060	\$ 321,656
Financial Aid				
Salary and Wages	9.0	\$ 377,116	\$ 380,631	\$ (3,515)
Maintenance and Operating Expenses		14,539	15,000	(461)
Travel		6,461	6,000	461
Total		\$ 398,116	\$ 401,631	\$ (3,515)
Admissions and Records				
Salary and Wages	13.0	\$ 504,103	\$ 401,293	\$ 102,810
Maintenance and Operating Expenses		89,744	40,000	49,744
Travel		7,756	7,000	756
Total		\$ 601,603	\$ 448,293	\$ 153,310
Career Readiness, Employment & Transfer				
Salary and Wages	1.0	\$ 46,993	\$ 37,437	\$ 9,556
Maintenance and Operating Expenses		3,000	-	3,000
Travel		-	-	-
Total		\$ 49,993	\$ 37,437	\$ 12,556
Disability Services				
Salary and Wages	6.3	\$ 250,155	\$ 227,468	\$ 22,687
Maintenance and Operating Expenses		4,300	7,000	(2,700)
Travel		1,500	1,500	-
Total		\$ 255,955	\$ 235,968	\$ 19,987
Advising and Orientation				
Salary and Wages	9.0	\$ 372,696	\$ 325,628	\$ 47,068
Maintenance and Operating Expenses		2,952	1,500	1,452
Travel		1,048	500	548
Total		\$ 376,696	\$ 327,628	\$ 49,068

	FTE	FY 2017	FY 2016	Difference
Student Activities				
Salary and Wages	1.0	\$ 48,595	\$ 32,906	\$ 15,689
Maintenance and Operating Expenses		2,000	2,000	-
Travel		-	500	(500)
Total		\$ 50,595	\$ 35,406	\$ 15,189
Student Life				
Salary and Wages	2.0	\$ 96,839	\$ 72,341	\$ 24,498
Maintenance and Operating Expenses		10,200	7,500	2,700
Travel		2,500	2,000	500
Total		\$ 109,539	\$ 81,841	\$ 27,698
TOTAL STUDENT SERVICES		\$ 2,374,213	\$ 1,778,264	\$ 595,949

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
FINANCE AND ADMINISTRATION				
Finance and Administration				
Salary and Wages	3.0	\$ 203,685	\$ 404,551	\$ (200,866)
Maintenance and Operating Expenses		5,000	5,000	-
Travel		5,000	5,000	-
Total		\$ 213,685	\$ 414,551	\$ (200,866)
Business Services				
Salary and Wages	14.0	\$ 567,576	\$ 501,296	\$ 66,280
Maintenance and Operating Expenses		15,000	15,000	-
Travel		5,000	5,000	-
Total		\$ 587,576	\$ 521,296	\$ 66,280
Grants Development and Administration				
Salary and Wages	1.0	\$ 49,394	\$ 46,754	\$ 2,640
Maintenance and Operating Expenses		2,000	2,000	-
Travel		500	500	-
Total		\$ 51,894	\$ 49,254	\$ 2,640
Inventory Control				
Salary and Wages	2.0	\$ 57,575	\$ 55,100	\$ 2,475
Maintenance and Operating Expenses		1,000	500	500
Travel		1,500	500	1,000
Total		\$ 60,075	\$ 56,100	\$ 3,975
Purchasing and Records Retention				
Salary and Wages	2.0	\$ 73,783	\$ 72,036	\$ 1,747
Maintenance and Operating Expenses		500	500	-
Travel		1,000	1,000	-
Total		\$ 75,283	\$ 73,536	\$ 1,747
Workstudy Salaries				
Salary and Wages	2.3	\$ 39,971	\$ 39,971	\$ -
Total		\$ 39,971	\$ 39,971	\$ -
TOTAL FINANCE AND ADMINISTRATION		\$ 1,028,484	\$ 1,154,708	\$ (126,224)

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
GENERAL INSTITUTIONAL EXPENSES				
General Institutional Support				
Maintenance and Operating Expenses				
Advertising & Marketing	\$	-	\$ 125,000	\$ (125,000)
Auditor Fees		40,000	40,000	-
Auto Property Insurance		1,647,000	1,647,000	-
Bad Debt Collection Expense		50,000	50,000	-
Brownsville Urban System		-	-	-
Catalogs, Publications, News		25,000	25,000	-
Commencement		30,000	40,000	(10,000)
Consulting Fees		20,000	100,000	(80,000)
Contingency		-	-	-
Credit Card Processing Fee		16,000	16,000	-
Elections		-	120,000	(120,000)
Govt. & Public Affairs Consulting		30,000	30,000	-
Imaging Services		-	-	-
Institutional Memberships/Dues		80,000	100,000	(20,000)
Institutional Official Functions		80,000	60,000	20,000
Leases-Facilities and Equipment		60,000	60,000	-
Legal Fees		100,000	100,000	-
Mail Services		30,000	30,000	-
Marketing & Community Relations		225,000	-	225,000
Printing Services		50,000	50,000	-
Property Tax Collection Expense		226,000	200,000	26,000
Recruitment/Advisement/Retention		-	200,000	(200,000)
SACSCOC		40,000	40,000	-
Telephone Services		135,000	135,000	-
Total	\$	2,884,000	\$ 3,168,000	\$ (284,000)
Information Technology Services				
Maintenance and Operating Expenses				
Total	\$	4,781,466	\$ 5,281,466	\$ (500,000)
Safety and Security				
Salary and Wages	- \$	-	\$ -	\$ -
Maintenance and Operating Expenses		550,000	550,000	-
Travel		7,000	7,000	-
Total	\$	557,000	\$ 557,000	\$ -

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
Utilities				
Maintenance and Operating Expenses		\$ 2,650,000	\$ 2,650,000	\$ -
Total		\$ 2,650,000	\$ 2,650,000	\$ -
TOTAL GENERAL INSTITUTIONAL EXPENSES		\$ 10,872,466	\$ 11,656,466	\$ (784,000)

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
LEARNING RESOURCES				
Media Services				
Salary and Wages	2.0	\$ 75,591	\$ 76,030	\$ (439)
Maintenance and Operating Expenses		15,000	15,000	-
Travel		500	500	-
TOTAL LEARNING RESOURCES		\$ 91,091	\$ 91,530	\$ (439)

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
INSTITUTIONAL ADVANCEMENT AND WORKFORCE TRAINING				
Institutional Advancement and Workforce Training				
Salary and Wages	8.0	\$ 651,342	\$ 418,964	\$ 232,378
Maintenance and Operating Expenses		21,991	25,000	(3,009)
Travel		7,509	4,500	3,009
TOTAL INSTITUTIONAL ADVANCEMENT AND WORKFORCE TRAINING		\$ 680,842	\$ 448,464	\$ 232,378

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
STAFF BENEFITS				
Staff Benefits		\$ 4,285,969	\$ 3,806,062	\$ 479,907
TOTAL STAFF BENEFITS		\$ 4,285,969	\$ 3,806,062	\$ 479,907

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
OPERATION AND MAINTENANCE OF PLANT				
Physical Plant and Facilities				
Salary and Wages	31.0	\$ 1,011,077	\$ 1,071,242	\$ (60,165)
Maintenance and Operating Expenses		1,903,763	1,903,763	-
Travel		1,200	1,200	-
Total		\$ 2,916,040	\$ 2,976,205	\$ (60,165)
Rancho Del Cielo				
Maintenance and Operating Expenses		\$ 120,000	\$ 120,000	\$ -
Total		\$ 120,000	\$ 120,000	\$ -
Golf Course				
Maintenance and Operating Expenses		\$ 135,000	\$ 135,000	\$ -
Total		\$ 135,000	\$ 135,000	\$ -
TOTAL OPERATION AND MAINTENANCE OF PLANT		\$ 3,171,040	\$ 3,231,205	\$ (60,165)

	FTE	FY 2017	FY 2016	Difference
<i>Educational and General Fund : Expenses</i>				
SCHOLARSHIPS				
Scholarships - TPEG				
Maintenance and Operating Expenses		\$ 210,606	\$ 210,606	\$ -
TOTAL SCHOLARSHIPS		\$ 210,606	\$ 210,606	\$ -
TOTAL GENERAL FUND EXPENSES	277.6	\$ 32,294,230	\$ 30,876,079	\$ 1,418,151

	FTE	FY 2017	FY 2016	Difference
<i>Auxiliary Fund: Expenses</i>				
STUDENT SERVICES				
Recreation Center				
Salary and Wages	28.9	\$ 725,567	\$ 657,557	\$ 68,010
Maintenance and Operating Expenses		329,412	329,412	-
TOTAL STUDENT SERVICES		\$ 1,054,979	\$ 986,969	\$ 68,010
OTHER AUXILIARY				
Condominiums				
Maintenance and Operating Expenses		\$ 416,951	\$ 416,951	\$ -
Total		\$ 416,951	\$ 416,951	\$ -
Child Care Center				
Salary and Wages	20.1	\$ 797,654	\$ 766,478	\$ 31,176
Maintenance and Operating Expenses		115,000	115,000	-
Travel		4,000	4,000	-
Total		\$ 916,654	\$ 885,478	\$ 31,176
TOTAL OTHER AUXILIARY		\$ 1,333,605	\$ 1,302,429	\$ 31,176
TOTAL AUXILIARY EXPENSES	49.0	\$ 2,388,584	\$ 2,289,398	\$ 99,186

	FTE	FY 2017	FY 2016	Difference
<i>Facilities Fund: Expenses</i>				
FACILITIES				
Facilities and Physical Plant		\$ -	\$ 676,023	\$ (676,023)
Paving		-	150,000	(150,000)
TOTAL FACILITY EXPENSES		\$ -	\$ 826,023	\$ (826,023)

	FTE	FY 2017	FY 2016	Difference
<i>General Obligation and Revenue Bond Funds: Expenses</i>				
GENERAL OBLIGATION BONDS AND TAX NOTES				
Debt Service - Principal		\$ 2,680,000	\$ 3,345,000	\$ (665,000)
Debt Service - Interest		2,289,920	2,559,370	(269,450)
Total Debt Service		\$ 4,969,920	\$ 5,904,370	\$ (934,450)
Fiscal Agent Fees		\$ 23,250	\$ 25,200	\$ (1,950)
TOTAL GENERAL OBLIGATION BONDS AND TAX NOTES		\$ 4,993,170	\$ 5,929,570	\$ (936,400)
REVENUE BOND FUNDS				
Debt Service - Principal		\$ 755,000	\$ 730,000	\$ 25,000
Debt Service - Interest		676,287	706,050	(29,763)
Total Debt Service		\$ 1,431,287	\$ 1,436,050	\$ (4,763)
Fiscal Agent Fees		\$ 14,000	\$ 14,000	\$ -
TOTAL REVENUE BOND EXPENSES		\$ 1,445,287	\$ 1,450,050	\$ (4,763)
TOTAL GENERAL OBLIGATION, MAINTENANCE AND REVENUE BOND EXPENSES		\$ 6,438,457	\$ 7,379,620	\$ (941,163)