



Operating Budget

**Fiscal Year Ending
August 31, 2016**

**GRAYSON COLLEGE
DISCUSSION OF BUDGET FOR 2015-2016 FISCAL YEAR**

SUMMARY

The 2015-2016 budget provides financial stability despite challenges in funding while continuing to implement initiatives begun in prior years. The budget is balanced, meaning that requested expenditures are matched by anticipated revenue.

Funding challenges include an anticipated drop in enrollment and cuts in funding from the State of Texas. A solid increase in taxable values will provide additional property taxes to off-set these challenges. Also additional revenue will come from increased fees to students and from start of differential tuition in the nursing program.

The budget provides an across-the-board raise for employees. Other new items include: (1) adding two positions to the Center for Workplace Learning; (2) adding two full-time police officers; (3) adding a music instructor position to be shared with Austin College, (4) the creation of a receptionist position in the president's office, and (5) the creation of a transcriptionist position in the registrar's office. Also, the budget includes a modest start of a program to give an incentive to employees to continue their education.

The budget continues work on major initiatives that began in the 2014-2015 fiscal year. These include the implementation of Achieving the Dream, the conversion to a new learning management system (LMS), the establishment of an early college high school, and the conversion to a new enterprise resource (ERP) computer system.

Significantly, the 2015-2016 budget continues to provide for future capital needs by transferring \$1,000,000 from the Unrestricted Fund to the Plant Fund.

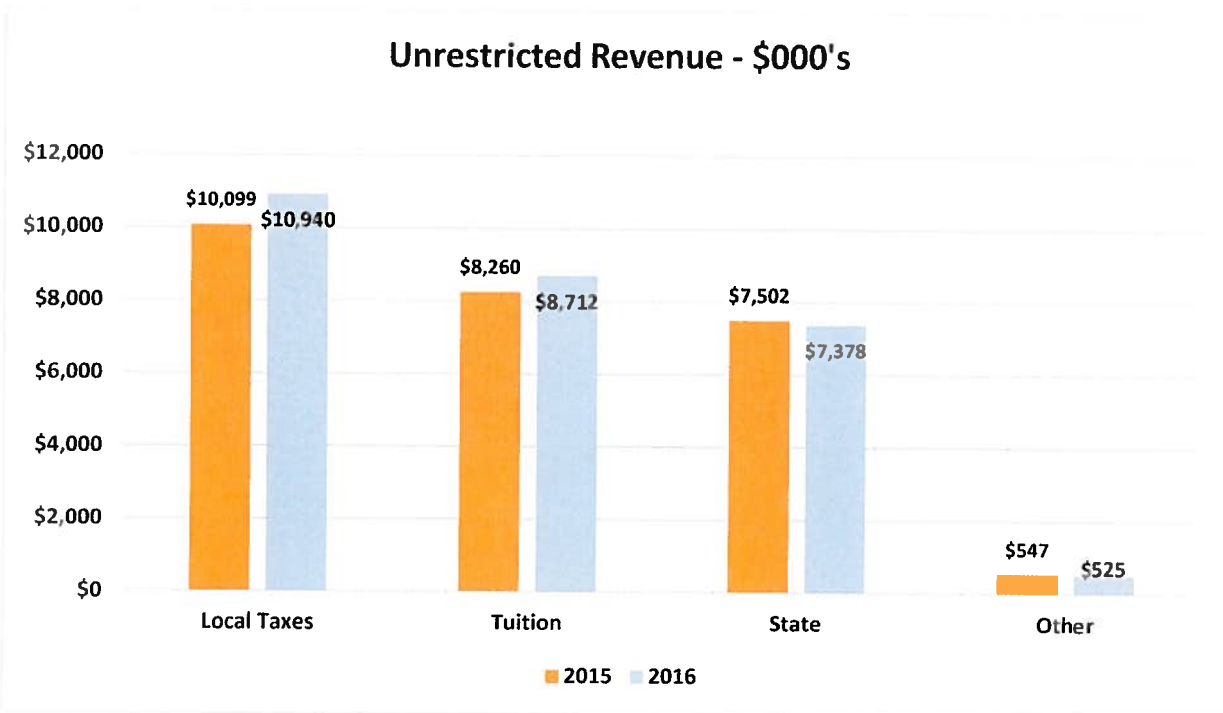
UNRESTRICTED FUND REVENUE

Revenue in the 2015-2016 Unrestricted Fund budget is higher than that in the 2014-2015 budget, increasing \$1,148,173, or 4.35%. Increased revenue from local property taxes is the primary reason for the increase, along with a smaller increase from student fees. There will be a decrease in revenue from the State of Texas.

The three major sources of revenue for the Unrestricted Fund are local property taxes, tuition and fees, and funding from the State of Texas. There are also several minor sources of revenue, grouped in the All Other category.

	<u>Approved 2014-15</u>		<u>Proposed 2015-16</u>	
Local Taxes	\$ 10,099,050	38.2%	\$ 10,174,806	38.0%
Tuition and Fees	8,259,890	31.3%	8,712,468	32.5%
State Appropriations	7,501,692	28.4%	7,378,388	27.5%
All Other	547,125	2.1%	524,950	2.0%
	<u>\$ 26,407,757</u>	<u>100.0%</u>	<u>\$ 26,790,611</u>	<u>100.0%</u>

Information on Unrestricted Fund revenue from the 2015-2016 budget and the 2014-2015 budget are presented in graphic form below.



Over time, funding from the State of Texas has dropped as a percentage of total unrestricted revenue. Its replacement comes from local property taxpayers and from charges to students.

Local Property Taxes: This is the single largest source of revenue in the budget for the Unrestricted Fund, bringing in 39.7% of the total.

Total taxable values are approximately \$400 million higher than the draft budget forecast. This growth allows the total tax rate to decrease from \$.1815/\$100 value to \$.1814/\$100 value while bringing in more revenue. The growth came from the continued construction of a power plant, from higher valuations of existing residential properties, and from a substantial amount of new construction. These increases were partially off-set by lower values on oil and gas property.

Tuition and Fees: This is the second largest category of Unrestricted Fund Revenue, making up 31.6% of the total. Revenue from this category is projected to increase \$452,578, or 5.5% despite a projected 5.0% drop in enrollment. The increase in this revenue in the face of declining enrollment reflects the institution of differential tuition for the nursing program and a new technology fee as well as the increases in the general use fee and some laboratory fees.

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

Appropriations from the State of Texas are now the third largest category of Unrestricted Revenue, making up 26.8% of the total.

Funding for instruction is based on a multi-faceted formula to reward community colleges for success as well as activity. The success funding contains various components such as completion of developmental courses, the accumulation of credit hours, or the completion of a certificate or degree. The activity funding is based on the number of contact hours that the college provides to students. Additionally, each Texas community college receives \$500,000 each year in base funding.

The 2015-2016 fiscal year is the first of a biennial appropriation from the State of Texas. Grayson College improved more in the measures for success funding than almost all other community colleges. However, our continued decline in enrollment led to an overall drop in our regular appropriation. Regular funding for instruction declined \$223,305 to \$7,228,388.

Grayson College's viticulture program was successful in receiving an increase from \$50,000 to \$150,000 in a special appropriation to be used in its outreach program, and that funding is also included in this State Appropriations category. These funds must be spent on the viticulture/enology program.

UNRESTRICTED FUND EXPENDITURES

Expenditures in the 2015-2016 Unrestricted Fund budget are \$1,148,173, or 4.35%, higher than that in the 2014-2015 budget.

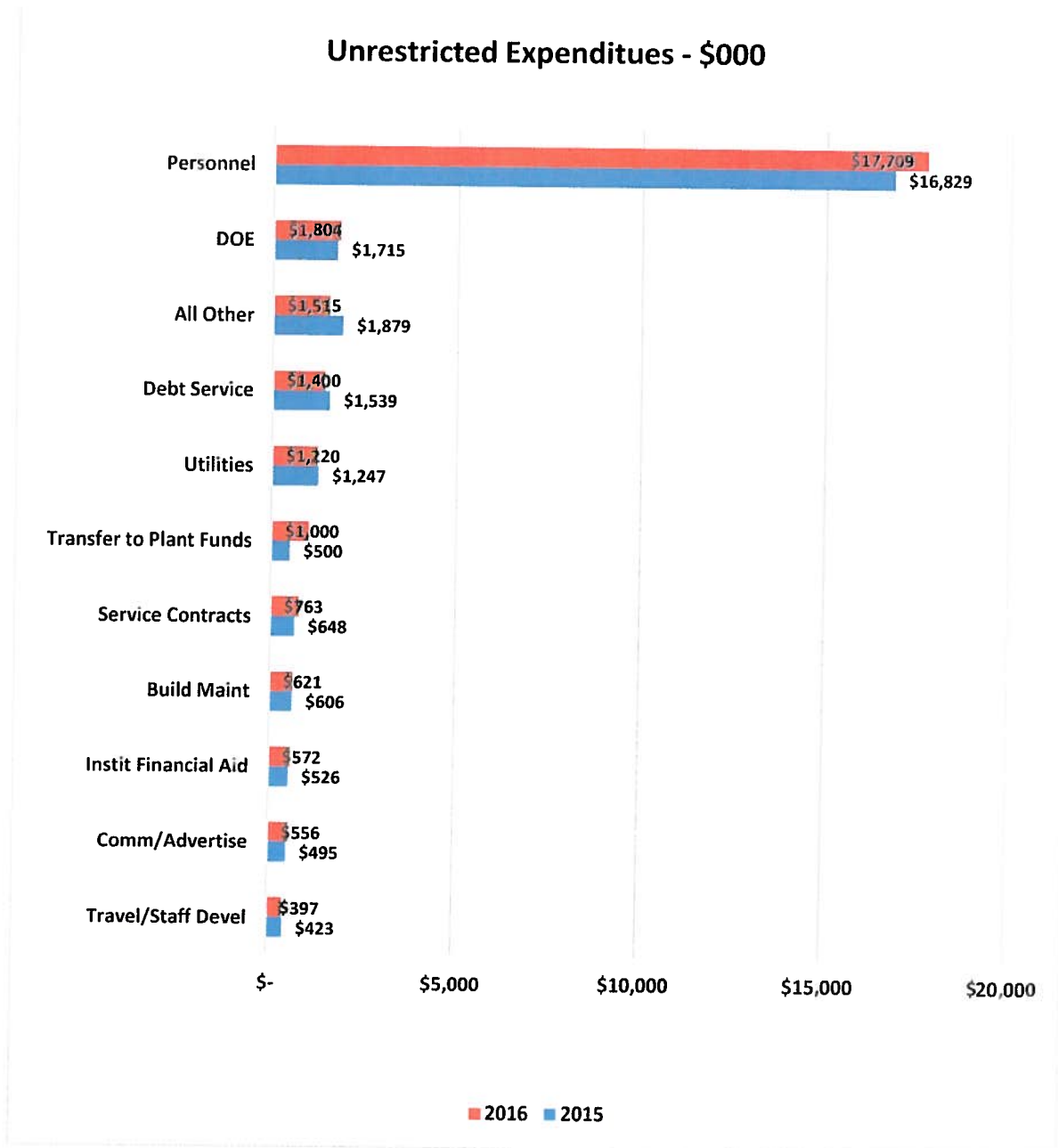
The largest group of dollar increases are related to employment, including an across-the-board wage increase, an increase in the cost of benefits, and the creation of new positions. Another significant increase is the transfer from the Unrestricted Fund to the Plant Fund, made possible by the unexpectedly large increase in taxable values. The 2015-2016 budget also includes \$35,000 to expand the scholarship opportunities available to employees and their dependents.

The following table shows the relative size of each category of expenditures in the 2014-2015 budget and the 2015-2016 budget.

Unrestricted Fund Expenditures				
	2014-15		2015-16	
Salaries - Nonadjunct	\$ 10,620,751	40.2%	\$11,220,796	40.7%
Salaries - Adjunct	2,994,840	11.3%	2,886,627	10.5%
Employee Benefits	3,212,987	12.2%	3,601,997	13.1%
Subtotal - Personnel Related	\$ 16,828,578	63.7%	\$17,709,420	64.3%
Departmental Operating	1,715,434	6.5%	1,804,191	6.5%
Communications/Advertising	495,080	1.9%	555,788	2.0%
Professional Fees/Contract Labor	665,721	2.5%	349,630	1.3%
Service Contracts	647,548	2.5%	763,088	2.8%
Insurance	256,544	1.0%	230,000	0.8%
Tax Assessing Expense	330,000	1.2%	330,000	1.2%
Building Repairs & Maintenance	606,101	2.3%	620,500	2.3%
Utilities	1,247,000	4.7%	1,219,500	4.4%
Vehicle Repairs & Maintenance	58,000	0.2%	59,000	0.2%
Travel and Staff Development	422,711	1.6%	396,538	1.4%
Property, Plant, and Equipment	189,435	0.7%	133,250	0.5%
Institutional Financial Aid	526,400	2.0%	572,400	2.1%
Debt Service	1,538,800	5.8%	1,399,600	5.1%
Uncollectible Student Accounts	200,000	0.8%	225,000	0.8%
Miscellaneous	180,280	0.7%	187,900	0.7%
Transfer to Plant Funds	500,000	1.9%	1,000,000	3.6%
Total Expenditures	\$ 26,407,632	100.0%	\$27,555,805	100.0%

There is much similarity between the percentages of expenses in the 2014-15 budget and the 2015-16 budget. Personnel related expenditures continue to be the largest category, as should be expected in an educational organization.

The relative size of expenditures in the Unrestricted Fund for the 2014-2015 budget and the 2015-2016 budget are shown in graphic format below.



Salaries Non-Adjunct: Salaries for full-time, permanent employees are \$600,045, or 5.7%, higher in the 2015-2016 budget than they are in the 2014-2015 budget.

Wage increases are a major reason for this increase. One facet of this increase is the adjustment of the salary scale so that all full-time positions are paid at least \$10/hour. This only affected the maintenance department since all other workers were already paid more than \$10/hour. This increased salary

expense is \$27,660. The minimum of \$10/hour for those on the maintenance scale resulted in an average wage increase of 5.3% for those on that scale.

Another aspect of the wage increase was the across-the-board raise. This wage increase is an average of 3.0%, administered as follows. Grayson College has four salary scales, one each for faculty, clerical, maintenance and lab. Each scale provides larger wage increases for less tenured employees and lower wage increases for more tenured employees. The faculty, clerical, and lab scales were adjusted so that the step increase for current employees on that scale average 3.0%. Additionally, administrators and some other employees are not included on a scale. For those positions, the wage increase is to be 3.0%. This added \$190,609 to salary expenses.

Additionally, seven new positions were created in this budget. They are listed above and add \$208,527 to salary expenses.

The addition of two police officers will allow the Main Campus and the West Extension to have around-the-clock coverage by a full-time, certified police officer. It will also allow the chief to have time to address issues in emergency management and mandated programs for the prevention of sexual violence on campus. Each of the new officers is to be paid \$29,000. The cost of these new positions will be partially funded by a \$35,000 reduction in the budget for part time (adjunct) officers.

The CWL is recovering from a period of under-performance. Two new positions are needed to facilitate that recovery. One position is in the Health Science – Continuing Education department and will provide direct instruction by a college employee, rather than contracting with an outside company for this service. It is included in the budget at a salary of \$38,000. The other position is the Miscellaneous Mechanical and Repair – Continuing Education department. It will provide the resources to market this program to local employers. It is included in the budget at a salary of \$36,000. Each of these positions is expected to bring in more revenue than they cost in expenditures.

Adding a music instructor will help this developing program have the resources needed for growth. Sharing the position with Austin College will increase the educational opportunities for students from each institution. The salary of this addition is included in the budget at \$20,000.

Additionally, the budget includes a transcriptionist in the registrar's office and a receptionist in the president's office. The transcriptionist will make sure that transfer credit is added in detail to a student's Grayson College transcript. This will provide detail that is vital to getting the appropriate benefit from the new computer system. The salary for this position is \$38,000. The receptionist in president's office will free the assistant to the president to be more involved in projects and initiatives.

The reorganization of the instructional and student services areas did not add a significant cost since it was funded primarily by the consolidation, re-purposing and elimination of positions, including two vice president positions, the testing coordinator, the director of student success, an LVN faculty position, and the director of distance learning.

Finally, the 2015-2016 budget is based on 99% of the salary of each approved position, to recognize that there will be vacant positions at various times during the fiscal year. The 2014-2015 budget was calculated at 98% of each approved position.

Salaries Adjunct: Salaries for part-time instructors and other part-time employees are \$108,213, or 3.6%, lower in the 2015-2016 budget than they are in the 2014-2015 budget. Since enrollment is projected to decrease by 5%, the need for part-time employees should be less.

Employee Benefits: The cost to Grayson College to provide benefits to its employees is budgeted to increase \$389,010, or 12.1%. This is the combination of: (1) that increased cost of the health insurance plan overall, and (2) the decreased funding from the State of Texas for pension and health insurance due to our decrease in enrollment.

Departmental Operating Expense (DOE): The 2015-2016 budget contains \$88,757, or 5.2%, more in this category as compared to the 2014-2015 budget. The biggest increase in this category is from the Viticulture/Enology department and is based on the additional funding for this program from the State of Texas, earmarked for this program. The next biggest increase is in the Public Information/Marketing department and provides \$50,000 to be used in the celebration of the college's 50th anniversary. As a group, the other departments and programs had a net decrease in DOE.

Professional Fees/Contract Labor: The decrease in this category primarily reflects a lower request from the CWL departments.

Service Contracts: The budget for this category is up \$115,540, or 17.8% from the 2014-2015 budget. This increase reflects the transition to the new ERP and the subsequent need to carry services contracts from the old system (POISE) and the new system (Three Rivers) simultaneously. Except for that transitional item, service contracts overall are budgeted to decrease. Additionally, the future on-going service contract with Three Rivers will be less than the college was paying for POISE.

Transfer to Plant Funds: The 2015-2016 budget is the second to contain a transfer from the Unrestricted Fund to the Plant Fund. This reflects the discipline to continue to provide resources to address deferred maintenance items and other capital needs without the issuance of additional debt.

Conclusion: The 2015-2016 budget is balanced, meaning that anticipated revenues equal proposed expenditures. It continues to provide resources for capital needs and to fund initiatives that were begun in the prior fiscal year.

SUMMARY – AUXILIARY FUND

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

The 2014-2015 budget contained a major change in the auxiliary operation that is most successful financially, the bookstore. The transition to Follett has gone well and this operation continues to produce positive financial results.

The food service and housing operations produce positive financial results, although on a smaller scale than the bookstore.

The 2015-2016 budget assumes that the golf course will close at December 31, 2015. That assumption is based on the recent history of operating losses and the failure of various initiatives to restore the course to profitability. If the Board of Trustees desires to keep the course open, the budget could be revised prior to its final approval.

**GRAYSON COLLEGE
OPERATING REVENUES AND EXPENDITURES BY NATURAL CATEGORIES
2015-2016 BUDGET**

	2014		2015		2016 Budget	2016 Budget vs. 2015 Budget	
	Actual	Budget	Budget	Projection		\$	%
Revenues							
Tuition and Fees	\$ 8,342,024	\$ 8,259,890	\$ 8,259,890	\$ 8,259,890	\$ 8,712,468	\$ 452,578	5.48%
State Appropriations	7,501,692	7,501,692	7,501,692	7,501,692	7,378,388	(123,305)	-1.64%
Local Taxes	9,296,000	10,099,050	10,099,050	10,099,050	10,940,000	840,950	8.33%
Sales of Educational Depts.	48,921	45,000	45,000	45,000	45,000	-	0.00%
Other Revenue	616,955	442,000	442,125	442,125	419,950	(22,050)	-4.99%
Transfers - In	-	60,000	60,000	60,000	60,000	-	0.00%
Total Revenues	25,805,592	26,407,632	26,407,757	26,407,757	27,555,806	1,148,174	4.35%
Expenditures							
Salaries - Nonadjunct	10,119,298	10,620,751	10,620,751	10,620,751	11,241,174	620,423	5.84%
Salaries - Adjunct	2,890,907	2,994,840	2,900,000	2,900,000	2,886,627	(108,213)	-3.61%
Employee Benefits	2,884,522	3,212,987	3,150,000	3,150,000	3,603,551	390,564	12.16%
Departmental Operating Expense	1,634,609	1,715,434	1,536,506	1,536,506	1,782,260	66,826	3.90%
Communications and Advertising	423,412	495,080	499,000	499,000	555,788	60,708	12.26%
Professional Fees/Contract Labor	457,341	665,721	560,384	560,384	349,630	(316,091)	-47.48%
Service Contracts	516,404	647,548	625,000	625,000	763,088	115,540	17.84%
Insurance	223,966	256,544	242,044	242,044	230,000	(26,544)	-10.35%
Tax Assessing Expense	314,625	330,000	330,000	330,000	330,000	-	0.00%
Building Repairs and Maintenance	588,841	606,101	600,107	600,107	620,500	14,399	2.38%
Utilities	1,065,491	1,247,000	1,200,000	1,200,000	1,219,500	(27,500)	-2.21%
Vehicle Repairs and Maintenance	56,684	58,000	45,000	45,000	59,000	1,000	1.72%
Travel and Staff Development	348,468	422,711	400,000	400,000	396,538	(26,173)	-6.19%
Property, Plant, and Equipment	197,080	189,435	197,515	197,515	133,250	(56,185)	-29.66%
Institutional Financial Aid	445,394	526,400	507,056	507,056	572,400	46,000	8.74%
Debt Service	1,540,618	1,538,800	1,538,800	1,538,800	1,399,600	(139,200)	-9.05%
Uncollectible Student Accounts	215,553	200,000	300,000	300,000	225,000	25,000	12.50%
Miscellaneous	168,982	180,280	154,951	154,951	187,900	7,620	4.23%
Transfer to Plant Funds	-	500,000	500,000	500,000	1,000,000	500,000	100.00%
Total Expenditures	24,092,195	26,407,632	25,907,114	25,907,114	27,555,806	1,148,174	4.35%
Net Excess/(Deficit)	\$ 1,713,396	\$ -	\$ 500,643	\$ 500,643	\$ -	\$ -	-

UNRESTRICTED FUND REVENUE

Old Account #	New Account #	Description	Description	2014 Actual	2015 Budget	2016 Budget	Change \$	Change %
1-0100-40101	10-10100-00-4011-01	Tuition-Semester Hour	Fall	\$3,001,181	\$2,726,960	\$2,553,336	(\$173,624)	-6.37%
1-0100-40102	10-10100-00-4012-01	Tuition-Semester Hour	Spring	2,642,470	2,398,613	2,336,031	(62,582)	-2.61%
1-0100-40103	10-10100-00-4013-01	Tuition-Semester Hour	Summer	578,070	587,062	543,263	(43,799)	-7.46%
1-0104-40105	10-10110-00-4077	Tuition-Adult Vocational	AD Tuition	267,215	315,000	192,782	(122,218)	-38.80%
1-0104-40106	10-10110-00-4081	Tuition-Adult Vocational	AD Tuition-Pharm Tech	7,156	40,000	0	(40,000)	-100.00%
1-0104-40107	10-10110-00-4085	Tuition-Adult Vocational	AD Tuition-Trucking School	26,780	25,000	25,000	0	0.00%
1-0104-40108	10-10110-00-4055	Tuition-Adult Vocational	AD Tuition-GC	338,106	450,000	403,635	(46,365)	-10.30%
1-0104-40135	10-10110-00-4065	Tuition-Adult Vocational	AD Tuition-Medical Asst	39,200	87,000	4,741	(82,259)	-94.55%
1-0106-40110	10-10106-00-4107	Tuition Exem-Sem Hour	Hazelwood	(193,872)	(284,926)	(200,000)	84,926	-29.81%
1-0106-40111	10-10106-00-4110	Tuition Exem-Sem Hour	Valedictorian	0	(6,000)	(2,000)	4,000	-66.67%
1-0106-40112	10-10106-00-4102	Tuition Exem-Sem Hour	Blind/Deaf	(18,126)	(18,384)	(18,000)	384	-2.09%
1-0106-40113	10-10106-00-4101	Tuition Exem-Sem Hour	AFDC	0	(500)	(500)	0	0.00%
1-0106-40116	10-10106-00-4106	Tuition Exem-Sem Hour	Full-Time Employee Exemption	(13,822)	(11,000)	(13,500)	(2,500)	22.73%
1-0106-40117	10-10106-00-4104	Tuition Exem-Sem Hour	EARLY HS GRADUATE	0	(11,000)	(5,000)	6,000	-54.55%
1-0106-40118	10-10106-00-4103	Tuition Exem-Sem Hour	Child Protect Serv Exemp	(37,960)	(37,365)	(33,000)	4,365	-11.68%
1-0106-40119	10-10106-00-4100	Tuition Exem-Sem Hour	Other Exemptions	(28,433)	(35,000)	(27,000)	8,000	-22.86%
1-0107-40110	10-10116-00-4107	Tuition Exem-Adult Voc.	Hazelwood	(1,914)	(10,000)	(3,000)	7,000	-70.00%
1-0107-40112	10-10116-00-4102	Tuition Exem-Adult Voc.	Blind/Deaf	0	(250)	(250)	0	0.00%
1-0107-40119	10-10106-00-4100	Tuition Exem-Adult Voc.	Other Exemptions	(1,420)	0	(500)	(500)	-
1-0108-65400	10-10108-00-6540	Tuition Transfer-TPEG	Transfer to Sch Fund	(399,926)	(404,625)	(400,000)	4,625	-1.14%
1-0120-40101	10-10120-00-4011	Student Service Fees	Fall	351,098	342,413	299,953	(42,460)	-12.40%
1-0120-40102	10-10120-00-4012	Student Service Fees	Spring	309,001	299,127	274,425	(24,702)	-8.26%
1-0120-40103	10-10120-00-4013	Student Service Fees	Summer	68,059	72,520	63,820	(8,700)	-12.00%
1-0121-40101	10-10121-00-4011	Technology Fee	Fall	0	0	214,252	214,252	-
1-0121-40102	10-10121-00-4012	Technology Fee	Spring	0	0	196,018	196,018	-
1-0121-40103	10-10121-00-4013	Technology Fee	Summer	0	0	45,586	45,586	-
1-0122-40101	10-10132-00-4011	Matriculation Fees	Fall	52,750	51,461	46,530	(4,931)	-9.58%
1-0122-40102	10-10132-00-4012	Matriculation Fees	Spring	46,920	45,328	42,570	(2,758)	-6.08%
1-0122-40103	10-10132-00-4013	Matriculation Fees	Summer	15,460	16,905	9,900	(7,005)	-41.44%
1-0123-40101	10-10122-00-4011	General Use Fees	Fall	401,281	573,758	685,606	111,848	19.49%
1-0123-40102	10-10122-00-4012	General Use Fees	Spring	353,408	501,713	627,256	125,543	25.02%
1-0123-40103	10-10122-00-4013	General Use Fees	Summer	77,782	120,874	145,874	25,000	20.68%
1-0128-40101	10-10130-00-4011	Laboratory Fees	Fall	167,654	167,012	182,000	14,988	8.97%
1-0128-40102	10-10130-00-4012	Laboratory Fees	Spring	154,026	132,993	143,500	10,507	7.90%
1-0128-40103	10-10130-00-4013	Laboratory Fees	Summer	23,609	23,357	24,500	1,143	4.89%
1-0136-40101	10-10136-00-4011	Repeat Surcharge	Fall	22,980	22,406	26,226	3,820	17.05%
1-0136-40102	10-10136-00-4012	Repeat Surcharge	Spring	28,955	28,816	23,994	(4,822)	-16.73%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change \$	Change %
1-0136-40103	10-10136-00-4013	Repeat Surcharge	7,155	8,566	5,580	(2,986)	-34.86%
1-0138-40101	N/A	E-Materials Fee	2,876	2,804	0	(2,804)	-100.00%
1-0138-40102	N/A	E-Materials Fee	1,481	2,058	0	(2,058)	-100.00%
1-0138-40103	N/A	E-Materials Fee	0	2,194	0	(2,194)	-100.00%
1-0140-40145	10-10190-00-4200	Cont. Education Tuition	29,601	20,000	34,407	14,407	72.04%
1-0140-40146	10-10190-00-4230	Cont. Education Tuition	21,700	12,000	22,608	10,608	88.40%
1-0140-40147	10-10190-00-4220	Cont. Education Tuition	1,524	2,000	1,625	(375)	-18.73%
1-0140-40148	10-10190-00-4225	Cont. Education Tuition	0	1,000	240,201	239,201	23920.06%
1-0200-40200	10-10200-00-4300	State Appropriations	7,501,692	7,451,692	7,228,388	(223,305)	-3.00%
1-0200-40290	10-10200-00-4340	State Appropriations	0	50,000	150,000	100,000	200.00%
1-0300-40300	10-10300-00-4350	Local Taxes	9,233,329	10,059,050	10,900,000	840,950	8.36%
1-0300-40390	10-10300-00-4390	Local Taxes	62,671	40,000	40,000	0	0.00%
1-0400-40600	10-10400-00-4600	Grant Admin Fees	45,729	20,000	20,000	0	0.00%
1-0500-40610	10-10500-00-4610	State Grants	9,323	2,000	2,000	0	0.00%
1-0600-40430	10-10600-00-4430	Sales of Educ. Depts	48,921	45,000	45,000	0	0.00%
1-0800-40500	10-10800-00-4500	Other Revenue	76,591	43,202	80,000	36,798	85.18%
1-0800-40520	10-10800-00-4570	Other Revenue	89,318	81,270	60,000	(21,270)	-26.17%
1-0800-40523	10-10800-00-4580	Other Revenue	19,370	25,000	20,000	(5,000)	-20.00%
1-0800-40530	10-10800-00-4553	Other Revenue	86,975	85,000	85,000	0	0.00%
1-0800-40535	10-10800-00-4560	Other Revenue	2,724	2,000	2,000	0	0.00%
1-0800-40536	10-10800-00-4515	Other Revenue	50	250	300	50	20.00%
1-0800-40537	10-10800-00-4535	Other Revenue	2,815	3,000	2,000	(1,000)	-33.33%
1-0800-40538	10-10800-00-4505	Other Revenue	77,950	80,000	70,000	(10,000)	-12.50%
1-0800-40539	10-10800-00-4525	Other Revenue	23,059	20,378	18,000	(2,378)	-11.67%
1-0800-40540	10-10800-00-4530	Other Revenue	1,605	4,000	3,500	(500)	-12.50%
1-0800-40560	10-10800-00-4540	Other Revenue	5,710	6,000	6,000	0	0.00%
1-0800-40565	10-10800-00-4540	Other Revenue	276	100	150	50	50.00%
1-0800-40570	10-10800-00-4520	Other Revenue	3,315	3,000	3,000	0	0.00%
1-0800-40580	10-10800-00-4510	Other Revenue	8,690	6,000	6,000	0	0.00%
1-0800-40581	10-10800-00-4575	Other Revenue	12,650	13,800	12,000	(1,800)	-13.04%
1-0800-40590	10-10800-00-4590	Other Revenue	148,374	47,000	30,000	(17,000)	-36.17%
1-0800-40810	N/A	Other Revenue	2,432	0	0	0	-
1-0900-64600	10-19750-00-6565	Transfers	0	60,000	60,000	0	0.00%
			\$25,805,592	\$26,407,632	\$27,555,805	\$1,148,173	4.35%

UNRESTRICTED EXPENDITURES

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Board of Trustees</i>							
1-1100-53100	10-16000-16-5300	DOE	3,725	2,350	2,350	-	0.00%
1-1100-54100	10-16000-16-5600	Travel	19,793	36,000	36,000	-	0.00%
			<u>23,518</u>	<u>38,350</u>	<u>38,350</u>	<u>-</u>	<u>0.00%</u>
<i>Office of the President</i>							
1-1110-51300	10-16050-16-5130	Administrative Salaries	182,295	167,652	194,901	27,249	16.25%
1-1110-51400	10-16050-16-5140	Clerical/Staff Salaries	23,995	54,709	87,642	32,933	60.20%
1-1110-51750	10-16050-16-5175	Other Adjunct	1,545	-	-	-	-
1-1110-53100	10-16050-16-5300	DOE	7,510	3,300	3,300	-	0.00%
1-1110-53101	10-16050-16-5301	DOE Contingency	6,974	15,000	15,000	-	0.00%
1-1110-53105	10-16050-16-5305	Communications Expense	1,359	1,300	1,300	-	0.00%
1-1110-54100	10-16050-16-5600	Travel	15,301	12,000	12,000	-	0.00%
1-1110-54600	10-16050-16-5650	Staff Development	2,902	4,000	4,000	-	0.00%
			<u>241,881</u>	<u>257,961</u>	<u>318,143</u>	<u>60,182</u>	<u>23.33%</u>
<i>Business Services</i>							
1-1120-51300	10-16400-16-5130	Administrative Salaries	234,748	266,171	274,591	8,420	3.16%
1-1120-51400	10-16400-16-5140	Clerical/Staff Salaries	112,804	125,574	127,347	1,773	1.41%
1-1120-51750	10-16400-16-5175	Other Adjunct	10,628	8,000	8,000	-	0.00%
1-1120-53100	10-16400-16-5300	DOE	14,747	17,000	17,000	-	0.00%
1-1120-53105	10-16400-16-5305	Communications Expense	8,190	8,500	8,500	-	0.00%
1-1120-53145	10-16400-16-5345	Financial Audit	29,000	30,000	30,000	-	0.00%
1-1120-53160	10-16400-16-5360	Mc/Visa Fees	108,003	85,000	85,000	-	0.00%
1-1120-53175	10-16400-16-5375	Service Contracts	11,267	12,000	12,000	-	0.00%
1-1120-53180	10-16400-16-5380	Tax Assessing Expense	314,625	330,000	330,000	-	0.00%
1-1120-54100	10-16400-16-5600	Travel	10,343	7,581	8,000	419	5.53%
			<u>854,357</u>	<u>889,826</u>	<u>900,438</u>	<u>10,612</u>	<u>1.19%</u>
<i>Instructional Services</i>							
1-1130-51300	10-16700-16-5130	Administrative Salaries	111,680	111,088	104,335	(6,753)	-6.08%
1-1130-51400	10-16700-16-5140	Clerical/Staff Salaries	28,565	28,626	29,493	867	3.03%
1-1130-53100	10-16700-16-5300	DOE	5,253	5,000	5,000	-	0.00%
1-1130-53101	10-16700-16-5301	DOE Contingency	26,330	10,000	10,000	-	0.00%
1-1130-53105	10-16700-16-5305	Communications Expense	889	1,000	1,000	-	0.00%
1-1130-54100	10-16700-16-5600	Travel	7,124	5,000	5,000	-	0.00%
			<u>179,841</u>	<u>160,714</u>	<u>154,828</u>	<u>(5,886)</u>	<u>-3.66%</u>
<i>Personnel Services</i>							
1-1140-51300	10-16450-16-5130	Administrative Salaries	45,730	57,693	62,370	4,677	8.11%
1-1140-51400	10-16450-16-5140	Clerical/Staff Salaries	53,370	57,508	59,925	2,417	4.20%
1-1140-51750	10-16450-16-5175	Other Adjunct	2,063	3,000	3,000	-	0.00%
1-1140-53100	10-16450-16-5300	DOE	29,490	25,000	35,600	10,600	42.40%
1-1140-53105	10-16450-16-5305	Communications Expense	4,865	3,108	3,108	-	0.00%
1-1140-53150	10-16450-16-5350	Institutional Memberships	0	2,035	3,955	1,920	94.35%
1-1140-53165	10-16450-16-5362	Memorials	346	1,700	1,700	-	0.00%
1-1140-53200	10-16450-16-5364	Non-Capital Equipment	4,855	-	-	-	-
1-1140-54100	10-16450-16-5600	Travel	615	1,000	800	(200)	-20.00%
			<u>141,335</u>	<u>151,044</u>	<u>170,458</u>	<u>19,414</u>	<u>12.85%</u>
<i>Travel Pool</i>							
1-1150-54100	10-16980-16-5600	Travel	2,700	5,560	6,000	440	7.91%
<i>Admissions and Records</i>							
1-1500-51300	10-14100-14-5130	Administrative Salaries	80,106	104,941	146,812	41,871	39.90%
1-1500-51400	10-14100-14-5140	Clerical/Staff Salaries	147,066	160,029	165,964	5,935	3.71%
1-1500-51750	10-14100-14-5175	Other Adjunct	13,552	15,500	15,500	-	0.00%
1-1500-53100	10-14100-14-5300	DOE	16,584	16,500	16,500	-	0.00%
1-1500-53105	10-14100-14-5305	Communications Expense	11,172	10,000	10,000	-	0.00%
1-1500-53147	10-14100-14-5308	Graduation Expense	15,966	23,250	23,250	-	0.00%
1-1500-54100	10-14100-14-5600	Travel	1,521	7,000	5,500	(1,500)	-21.43%
			<u>285,968</u>	<u>337,220</u>	<u>383,526</u>	<u>46,306</u>	<u>13.73%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
Student Services							
1-1510-51300	10-14000-14-5130	Administrative Salaries	105,841	105,280	104,335	(945)	-0.90%
1-1510-51400	10-14000-14-5140	Clerical/Staff Salaries	25,207	25,073	32,611	7,538	30.06%
1-1510-51750	10-14000-14-5175	Other Adjunct	1,803	17,000	17,000	-	0.00%
1-1510-53100	10-14000-14-5300	DOE	15,585	5,000	5,000	-	0.00%
1-1510-53105	10-14000-14-5305	Communications Expense	2,397	2,500	2,500	-	0.00%
1-1510-53175	10-14000-14-5375	Service Contracts	17,264	22,000	22,000	-	0.00%
1-1510-54100	10-14000-14-5600	Travel	4,110	4,000	4,000	-	0.00%
1-1510-55000	10-14000-14-5700	Equipment	32,300	-	-	-	-
			<u>204,507</u>	<u>180,853</u>	<u>187,446</u>	<u>6,593</u>	<u>3.65%</u>
Recruiting and Retention							
1-1515-51300	10-14200-14-5130	Administrative Salaries	52,951	72,438	75,911	3,473	4.79%
1-1515-51400	10-14200-14-5140	Clerical/Staff Salaries	42,898	33,352	35,213	1,861	5.58%
1-1515-51750	10-14200-14-5175	Other Adjunct	356	2,437	2,437	-	0.00%
1-1515-53100	10-14200-14-5300	DOE	14,879	17,258	17,258	-	0.00%
1-1515-53105	10-14200-14-5305	Communications Expense	4,488	12,000	12,000	-	0.00%
1-1515-53135	10-14200-14-5335	Contract Labor	-	1,500	1,500	-	0.00%
1-1515-54100	10-14200-14-5600	Travel	6,576	5,000	5,000	-	0.00%
			<u>122,148</u>	<u>143,985</u>	<u>149,319</u>	<u>5,334</u>	<u>3.70%</u>
Hispanic Initiative							
1-1516-53100	10-14240-14-5300	DOE	1,493	2,000	2,000	-	0.00%
1-1516-53105	10-14240-14-5305	Communications Expense	0	500	500	-	0.00%
1-1516-54100	10-14240-14-5600	Travel	708	1,850	1,850	-	0.00%
			<u>2,201</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>0.00%</u>
African American Initiative							
1-1517-53100	10-14210-14-5300	DOE	1,645	2,050	2,100	50	2.44%
1-1517-53105	10-14210-14-5305	Communications Expense	0	500	500	-	0.00%
1-1517-54100	10-14210-14-5600	Travel	2,378	1,800	1,750	(50)	-2.78%
			<u>4,022</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>0.00%</u>
Financial Aid							
1-1520-51300	10-14300-14-5130	Administrative Salaries	70,919	70,543	73,400	2,857	4.05%
1-1520-51400	10-14300-14-5140	Clerical/Staff Salaries	222,290	251,750	201,035	(50,715)	-20.14%
1-1520-51750	10-14300-14-5175	Other Adjunct	14,032	17,885	7,600	(10,285)	-57.51%
1-1520-53100	10-14300-14-5300	DOE	26,846	28,737	25,000	(3,737)	-13.00%
1-1520-53105	10-14300-14-5305	Communications Expense	6,772	9,550	7,000	(2,550)	-26.70%
1-1520-53135	10-14300-14-5335	Contract Labor	10,728	-	-	-	-
1-1520-53175	10-14300-14-5375	Service Contracts	1,234	50,320	35,320	(15,000)	-29.81%
1-1520-54100	10-14300-14-5600	Travel	9,410	11,000	8,000	(3,000)	-27.27%
			<u>362,231</u>	<u>439,785</u>	<u>357,355</u>	<u>(82,430)</u>	<u>-18.74%</u>
Work Study Program							
1-1525-51550	N/A	Work-study Wages	36,637	-	-	-	-
Veteran Affairs							
1-1527-51400	10-14315-14-5140	Clerical/Staff Salaries	-	-	63,757	63,757	-
1-1527-51750	10-14315-14-5175	Other Adjunct	-	-	10,000	10,000	-
1-1527-53100	10-14315-14-5300	DOE	-	-	7,000	7,000	-
1-1527-53105	10-14315-14-5305	Communications Expense	-	-	125	125	-
1-1527-54100	10-14315-14-5600	Travel	-	-	2,000	2,000	-
			<u>-</u>	<u>-</u>	<u>82,882</u>	<u>82,882</u>	<u>-</u>
Guidance and Counseling							
1-1530-51300	10-14400-14-5130	Administrative Salaries	168,649	167,998	175,409	7,411	4.41%
1-1530-51400	10-14400-14-5140	Clerical/Staff Salaries	37,215	51,598	53,316	1,718	3.33%
1-1530-51750	10-14400-14-5175	Other Adjunct	53,649	52,952	52,480	(472)	-0.89%
1-1530-53100	10-14400-14-5300	DOE	15,092	14,783	14,783	-	0.00%
1-1530-53105	10-14400-14-5305	Communications Expense	3,992	4,569	4,569	-	0.00%
1-1530-53175	10-14400-14-5375	Service Contracts	2,045	3,245	3,245	-	0.00%
1-1530-54100	10-14400-14-5600	Travel	3,531	3,000	3,000	-	0.00%
			<u>284,173</u>	<u>298,145</u>	<u>306,802</u>	<u>8,657</u>	<u>2.90%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Student Success Center</i>							
1-1540-51300	10-14600-14-5130	Administrative Salaries	75,581	72,848	75,799	2,951	4.05%
1-1540-51400	10-14600-14-5140	Clerical/Staff Salaries	125,274	69,587	26,129	(43,458)	-62.45%
1-1540-51700	10-14600-14-5170	Adjunct	4,424	-	-	-	-
1-1540-51750	10-14600-14-5175	Other Adjunct	140,873	111,419	79,164	(32,255)	-28.95%
1-1540-53100	10-14600-14-5300	DOE	9,138	9,200	10,300	1,100	11.96%
1-1540-53105	10-14600-14-5305	Communications Expense	928	1,200	900	(300)	-25.00%
1-1540-53135	10-14600-14-5335	Contract Labor	-	23,400	19,500	(3,900)	-16.67%
1-1540-54100	10-14600-14-5600	Travel	4,167	4,970	4,600	(370)	-7.44%
			<u>360,385</u>	<u>292,624</u>	<u>216,392</u>	<u>(76,232)</u>	<u>-26.05%</u>
<i>Testing</i>							
1-1545-51750	10-14700-14-5175	Other Adjunct	8,106	25,000	26,450	1,450	5.80%
1-1545-53100	10-14700-14-5300	DOE	45,491	46,502	46,502	-	0.00%
1-1545-53105	10-14700-14-5305	Communications Expense	31	750	750	-	0.00%
1-1545-54100	10-14700-14-5600	Travel	1,917	3,290	2,000	(1,290)	-39.21%
			<u>55,545</u>	<u>75,542</u>	<u>75,702</u>	<u>160</u>	<u>0.21%</u>
<i>College Connections</i>							
1-1560-53100	10-11500-14-5300	DOE	7,498	6,000	6,000	-	0.00%
1-1560-53105	10-11500-14-5305	Communications Expense	346	1,000	1,000	-	0.00%
1-1560-54100	10-11500-14-5600	Travel	5,151	5,800	5,800	-	0.00%
			<u>12,994</u>	<u>12,800</u>	<u>12,800</u>	<u>-</u>	<u>0.00%</u>
<i>UIL</i>							
1-1575-53100	10-14900-14-5300	DOE	0	5,000	0	(5,000)	-100.00%
<i>General Institutional</i>							
1-2000-53100	10-16200-16-5300	DOE	26,151	3,410	31,698	28,288	829.48%
1-2000-53101	10-16200-16-5301	DOE Contingency	10,407	-	-	-	-
1-2000-53120	10-10119-16-5312	Student Receivable Write Off	215,553	200,000	225,000	25,000	12.50%
1-2000-53150	10-16200-16-5350	Institutional Memberships	17,103	32,000	32,000	-	0.00%
1-2000-53153	10-16200-16-5353	Legal/Professional Fees	19,406	58,000	62,000	4,000	6.90%
1-2000-54600	10-16200-16-5650	Staff Development	9,817	12,000	-	(12,000)	-100.00%
			<u>298,438</u>	<u>305,410</u>	<u>350,698</u>	<u>45,288</u>	<u>14.83%</u>
<i>Public Information and Marketing</i>							
1-2010-51300	10-16260-16-5130	Administrative Salaries	68,265	113,737	121,638	7,901	6.95%
1-2010-53100	10-16260-16-5300	DOE	30,851	48,000	98,000	50,000	104.17%
1-2010-53105	10-16260-16-5305	Communications Expense	403	1,875	1,875	-	0.00%
1-2010-53115	10-16260-16-5315	Advertising	84,498	103,000	103,000	-	0.00%
1-2010-53135	10-16260-16-5335	Contract Labor	8,160	7,560	8,160	600	7.94%
1-2010-53175	10-16260-16-5375	Service Contracts	46,500	22,000	27,000	5,000	22.73%
1-2010-54100	10-16260-16-5600	Travel	2,625	3,400	3,600	200	5.88%
			<u>241,302</u>	<u>299,572</u>	<u>363,273</u>	<u>63,701</u>	<u>21.26%</u>
<i>Institutional Effectiveness</i>							
1-2015-51300	10-16100-16-5130	Administrative Salaries	115,509	141,747	147,489	5,742	4.05%
1-2015-51400	10-16100-16-5140	Clerical/Staff Salaries	5,847	-	-	-	-
1-2015-53100	10-16100-16-5300	DOE	9,852	6,000	5,000	(1,000)	-16.67%
1-2015-53105	10-16100-16-5305	Communications Expense	1,189	800	-	(800)	-100.00%
1-2015-53175	10-16100-16-5375	Service Contracts	30,238	30,663	39,925	9,262	30.21%
1-2015-54100	10-16100-16-5600	Travel	5,904	10,000	11,500	1,500	15.00%
			<u>168,540</u>	<u>189,210</u>	<u>203,914</u>	<u>14,704</u>	<u>7.77%</u>
<i>Institutional Research</i>							
1-2017-53100	10-16140-16-5300	DOE	1,225	1,000	500	(500)	-50.00%
1-2017-53175	10-16140-16-5375	Service Contracts	6,750	8,000	4,750	(3,250)	-40.63%
1-2017-54100	10-16140-16-5600	Travel	3,128	4,950	3,450	(1,500)	-30.30%
			<u>11,103</u>	<u>13,950</u>	<u>8,700</u>	<u>(5,250)</u>	<u>-37.63%</u>
<i>Institutional Assessment</i>							
1-2018-53175	10-16180-16-5375	Service Contracts	8,319	9,800	10,000	200	2.04%
1-2018-54100	10-16180-16-5600	Travel	2,439	1,500	1,500	-	0.00%
			<u>10,758</u>	<u>11,300</u>	<u>11,500</u>	<u>200</u>	<u>1.77%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Achieve the Dream</i>							
1-2019-53175	10-16180-16-5375	Service Contracts	-	25,000	52,500	27,500	110.00%
1-2019-54100	10-16180-16-5600	Travel	6,805	12,000	11,000	(1,000)	-8.33%
			6,805	37,000	63,500	26,500	71.62%
<i>Administrative Computer Services</i>							
1-2020-51300	10-16810-16-5130	Administrative Salaries	21,971	69,600	72,419	2,819	4.05%
1-2020-51400	10-16810-16-5140	Clerical/Staff Salaries	19,009	34,706	41,088	6,382	18.39%
1-2020-53100	10-16810-16-5300	DOE	32,725	30,130	32,000	1,870	6.20%
1-2020-53105	10-16810-16-5305	Communications Expense	2,784	2,175	2,174	(1)	-0.04%
1-2020-53135	10-16810-16-5335	Contract Labor	28,980	20,000	20,000	-	0.00%
1-2020-53175	10-16810-16-5375	Service Contracts	225,735	225,000	352,000	127,000	56.44%
1-2020-54100	10-16810-16-5600	Travel	387	3,000	2,500	(500)	-16.67%
1-2020-55000	10-16810-16-5700	Equipment	22,000	20,000	20,000	-	0.00%
			353,590	404,611	542,181	137,570	34.00%
<i>Foundation</i>							
1-2030-51300	10-16300-16-5130	Administrative Salaries	147,452	191,420	199,174	7,754	4.05%
1-2030-51400	10-16300-16-5140	Clerical/Staff Salaries	30,200	29,679	30,342	663	2.23%
1-2030-51750	10-16300-16-5175	Other Adjunct	9,831	12,000	10,712	(1,288)	-10.73%
1-2030-53100	10-16300-16-5300	DOE	34,380	47,665	90,500	42,835	89.87%
1-2030-53105	10-16300-16-5305	Communications Expense	5,814	6,720	19,000	12,280	182.74%
1-2030-54100	10-16300-16-5600	Travel	3,583	2,611	10,258	7,647	292.88%
			231,260	290,095	359,986	69,891	24.09%
<i>Central Phone System</i>							
1-2040-51400	10-16620-16-5140	Clerical/Staff Salaries	13,013	13,021	13,546	525	4.03%
1-2040-51750	10-16620-16-5175	Other Adjunct	129	-	10,000	10,000	-
1-2040-53100	10-16620-16-5300	DOE	0	5,000	3,000	(2,000)	-40.00%
1-2040-53105	10-16620-16-5305	Communications Expense	208,264	210,000	260,000	50,000	23.81%
			221,406	228,021	286,546	58,525	25.67%
<i>Central Phone Bank</i>							
1-2042-51750	N/A	Other Adjunct	1,199	-	-	-	-
<i>Central Copy Charges</i>							
1-2045-53100	10-16630-16-5300	DOE	7,119	-	-	-	-
1-2045-53105	10-16630-16-5305	Communications Expense	(2,535)	8,000	8,000	-	0.00%
			4,583	8,000	8,000	-	0.00%
<i>Mail Room</i>							
1-2050-51400	10-16650-16-5140	Clerical/Staff Salaries	13,012	13,021	13,546	525	4.03%
1-2050-53100	10-16650-16-5300	DOE	2,253	1,600	1,800	200	12.50%
1-2050-53105	10-16650-16-5305	Communications Expense	1,490	4,000	3,000	(1,000)	-25.00%
1-2050-53135	10-16650-16-5335	Contract Labor	-	1,522	-	(1,522)	-100.00%
1-2050-53175	10-16650-16-5375	Service Contracts	4,725	5,950	5,948	(2)	-0.03%
1-2050-54100	10-16650-16-5600	Travel	367	332	372	40	12.05%
			21,847	26,425	24,666	(1,759)	-6.66%
<i>Official Functions</i>							
1-2060-53100	10-16250-16-5300	DOE	-	1,600	1,600	-	0.00%
<i>Trustee Elections</i>							
1-2065-53100	10-16270-16-5300	DOE	211	14,642	15,000	358	2.45%
<i>Commencement</i>							
1-2080-53100	10-16210-32-5300	DOE	785	1,000	1,000	-	0.00%
<i>Insurance - Non-Property</i>							
1-2085-53155	10-16660-16-5355	Liability Insurance	42,111	40,000	42,000	2,000	5.00%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
Campus Security							
1-2090-51300	10-16500-16-5130	Administrative Salaries	52,020	51,744	59,400	7,656	14.80%
1-2090-51400	10-16500-16-5140	Clerical/Staff Salaries	82,467	83,170	144,139	60,969	73.31%
1-2090-51750	10-16500-16-5175	Other Adjunct	102,307	100,000	65,000	(35,000)	-35.00%
1-2090-53100	10-16500-16-5300	DOE	22,262	25,075	25,000	(75)	-0.30%
1-2090-53105	10-16500-16-5305	Communications Expense	2,105	2,354	2,000	(354)	-15.05%
1-2090-53155	10-16500-16-5355	Liability Insurance	10,843	11,000	11,000	0	0.00%
1-2090-54100	10-16500-16-5600	Travel	4,125	3,700	3,300	(400)	-10.81%
1-2090-55000	10-16500-16-5700	Equipment	51,677	-	-	-	-
			<u>327,807</u>	<u>277,044</u>	<u>309,839</u>	<u>32,795</u>	<u>11.84%</u>
Emergency Management							
1-2095-53100	10-16510-16-5300	DOE	-	6,300	2,000	(4,300)	-68.25%
1-2095-53175	10-16510-16-5375	Service Contracts	-	-	8,400	8,400	-
1-2095-54100	10-16510-16-5600	Travel	-	1,600	1,100	(500)	-31.25%
1-2095-55000	10-16510-16-5700	Equipment	-	4,070	5,000	930	22.84%
			<u>-</u>	<u>11,970</u>	<u>16,500</u>	<u>4,530</u>	<u>37.84%</u>
Staff Benefits							
1-3000-52100	10-18000-00-5210	FICA Matching	932,985	1,036,725	1,079,914	43,189	4.17%
1-3000-52200	10-18000-00-5220	Retirement Matching	388,600	398,950	480,000	81,050	20.32%
1-3000-52300	10-18000-00-5230	Group Insurance	1,289,868	1,442,484	1,700,000	257,516	17.85%
1-3000-52400	10-18000-00-5240	Workers Compensation	38,963	50,000	40,000	(10,000)	-20.00%
1-3000-52500	10-18000-00-5250	Unemployment Benefits	15,432	30,000	35,000	5,000	16.67%
1-3000-52600	10-18000-00-5260	Other Benefits	4,476	7,100	10,000	2,900	40.85%
1-3000-52800	10-18000-00-5280	Other Retirement Benefits	-	15,000	15,000	-	0.00%
			<u>2,670,324</u>	<u>2,980,259</u>	<u>3,359,914</u>	<u>379,655</u>	<u>12.74%</u>
Biological Sciences							
1-4105-51100	10-11109-10-5110	Faculty Salaries	359,144	357,919	327,238	(30,681)	-8.57%
1-4105-51400	10-11109-10-5140	Clerical/Staff Salaries	53,268	52,867	21,354	(31,513)	-59.61%
1-4105-51700	10-11109-10-5170	Adjunct	149,051	166,616	165,000	(1,616)	-0.97%
1-4105-53100	10-11109-10-5300	DOE	93,723	79,933	55,000	(24,933)	-31.19%
1-4105-53105	10-11109-10-5305	Communications Expense	4,550	5,125	5,125	-	0.00%
1-4105-53115	10-11109-10-5315	Advertising	985	1,000	-	(1,000)	-100.00%
1-4105-53135	10-11109-10-5335	Contract Labor	19,378	20,330	20,520	190	0.93%
1-4105-54100	10-11109-10-5600	Travel	1,268	5,683	4,770	(913)	-16.07%
1-4105-55125	10-11109-10-5715	Departmental Tech Equipment	-	26,900	-	(26,900)	-100.00%
			<u>681,366</u>	<u>716,373</u>	<u>599,007</u>	<u>(117,366)</u>	<u>-16.38%</u>
Biology - South Campus							
1-4106-51100	10-11111-10-5110	Faculty Salaries	-	-	50,526	50,526	-
1-4106-51400	10-11111-10-5140	Clerical/Staff Salaries	-	-	33,416	33,416	-
1-4106-53100	10-11111-10-5300	DOE	-	-	6,058	6,058	-
			<u>-</u>	<u>-</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
Accounting							
1-4110-51100	10-11105-10-5110	Faculty Salaries	86,336	85,418	88,360	2,942	3.44%
1-4110-51700	10-11105-10-5170	Adjunct	22,927	25,371	20,000	(5,371)	-21.17%
1-4110-53100	10-11105-10-5300	DOE	1,895	1,499	1,300	(199)	-13.28%
1-4110-53105	10-11105-10-5305	Communications Expense	363	420	420	-	0.00%
1-4110-54100	10-11105-10-5600	Travel	859	1,020	480	(540)	-52.94%
1-4110-55125	10-11105-10-5715	Departmental Tech Equipment	1,144	3,900	-	(3,900)	-100.00%
			<u>113,524</u>	<u>117,628</u>	<u>110,560</u>	<u>(7,068)</u>	<u>-6.01%</u>
Education							
1-4120-51100	10-11121-10-5110	Faculty Salaries	278,646	277,386	286,383	8,997	3.24%
1-4120-51700	10-11121-10-5170	Adjunct	105,480	96,132	96,786	654	0.68%
1-4120-51750	10-11121-10-5175	Other Adjunct	1,666	1,700	-	(1,700)	-100.00%
1-4120-53100	10-11121-10-5300	DOE	2,685	1,893	1,620	(273)	-14.42%
1-4120-53105	10-11121-10-5305	Communications Expense	1,481	630	630	-	0.00%
1-4120-54100	10-11121-10-5600	Travel	3,202	1,868	4,900	3,032	162.31%
			<u>393,160</u>	<u>379,609</u>	<u>390,319</u>	<u>10,710</u>	<u>2.82%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Child Development</i>							
1-4121-51700	10-11113-10-5170	Adjunct	5,227	26,262	10,000	(16,262)	-61.92%
1-4121-53100	10-11113-10-5300	DOE	7,494	5,637	5,800	163	2.89%
1-4121-53105	10-11113-10-5305	Communications Expense	-	300	100	(200)	-66.67%
1-4121-54100	10-11113-10-5600	Travel	1,954	2,425	600	(1,825)	-75.25%
			14,676	34,624	16,500	(18,124)	-52.34%
<i>Physical Education</i>							
1-4122-51700	10-11164-10-5170	Adjunct	10,704	14,974	10,000	(4,974)	-33.22%
1-4122-53100	10-11164-10-5300	DOE	1,749	2,185	2,100	(85)	-3.89%
1-4122-53105	10-11164-10-5305	Communications Expense	4	300	100	(200)	-66.67%
1-4122-54100	10-11164-10-5600	Travel	-	600	600	-	0.00%
			12,457	18,059	12,800	(5,259)	-29.12%
<i>Engineering</i>							
1-4125-51700	10-11125-10-5170	Adjunct	1,605	7,557	7,560	3	0.04%
1-4125-51750	10-11125-10-5175	Other Adjunct	-	50	-	(50)	-100.00%
1-4125-53100	10-11125-10-5300	DOE	768	2,000	2,000	-	0.00%
			2,373	9,607	9,560	(47)	-0.49%
<i>Fine Arts - Art</i>							
1-4130-51100	10-11137-10-5110	Faculty Salaries	60,066	59,129	60,858	1,729	2.92%
1-4130-51700	10-11137-10-5170	Adjunct	45,730	50,299	43,200	(7,099)	-14.11%
1-4130-51750	10-11137-10-5175	Other Adjunct	940	2,580	2,280	(300)	-11.63%
1-4130-53100	10-11137-10-5300	DOE	4,504	4,100	4,100	-	0.00%
1-4130-53105	10-11137-10-5305	Communications Expense	1,027	1,570	1,570	-	0.00%
1-4130-54100	10-11137-10-5600	Travel	-	450	450	-	0.00%
			112,267	118,128	112,458	(5,670)	-4.80%
<i>Fine Arts - Drama</i>							
1-4132-51100	10-11139-10-5110	Faculty Salaries	79,955	78,716	81,033	2,317	2.94%
1-4132-51700	10-11139-10-5170	Adjunct	12,869	13,198	9,720	(3,478)	-26.35%
1-4132-51750	10-11139-10-5175	Other Adjunct	-	100	1,000	900	900.00%
1-4132-53100	10-11139-10-5300	DOE	5,686	7,907	8,000	93	1.17%
1-4132-53105	10-11139-10-5305	Communications Expense	2,338	2,000	2,000	-	0.00%
1-4132-54100	10-11139-10-5600	Travel	11,476	9,293	10,000	707	7.61%
			112,324	111,214	111,753	539	0.48%
<i>Fine Arts - Music</i>							
1-4136-51100	10-11140-10-5110	Faculty Salaries	50,758	84,971	108,365	23,394	27.53%
1-4136-51700	10-11140-10-5170	Adjunct	69,976	52,327	43,020	(9,307)	-17.79%
1-4136-51750	10-11140-10-5175	Other Adjunct	1,453	5,850	5,850	-	0.00%
1-4136-53100	10-11140-10-5300	DOE	23,077	10,500	10,500	-	0.00%
1-4136-53105	10-11140-10-5305	Communications Expense	351	600	600	-	0.00%
1-4136-54100	10-11140-10-5600	Travel	4,744	5,063	5,062	(1)	-0.02%
1-4136-55000	10-11140-10-5700	Equipment	-	-	5,000	5,000	-
1-4136-55125	10-11140-10-5715	Departmental Tech Equipment	-	2,000	-	(2,000)	-100.00%
			150,359	161,311	178,397	17,086	10.59%
<i>Spanish</i>							
1-4140-51100	10-11144-10-5110	Faculty Salaries	59,495	58,566	64,889	6,323	10.80%
1-4140-51700	10-11144-10-5170	Adjunct	10,595	5,844	13,000	7,156	122.45%
1-4140-53100	10-11144-10-5300	DOE	910	950	950	-	0.00%
1-4140-53105	10-11144-10-5305	Communications Expense	412	717	417	(300)	-41.84%
1-4140-54100	10-11144-10-5600	Travel	1,644	1,250	950	(300)	-24.00%
			73,056	67,327	80,206	12,879	19.13%
<i>English</i>							
1-4150-51100	10-11129-10-5110	Faculty Salaries	251,273	243,473	198,801	(44,672)	-18.35%
1-4150-51700	10-11129-10-5170	Adjunct	131,034	109,359	135,000	25,641	23.45%
1-4150-51750	10-11129-10-5175	Other Adjunct	550	800	900	100	12.50%
1-4150-53100	10-11129-10-5300	DOE	10,846	13,150	10,000	(3,150)	-23.95%
1-4150-53105	10-11129-10-5305	Communications Expense	2,718	1,980	3,000	1,020	51.52%
1-4150-53135	10-11129-10-5335	Contract Labor	3,210	19,440	-	(19,440)	-100.00%
1-4150-54100	10-11129-10-5600	Travel	10,977	9,300	8,300	(1,000)	-10.75%
			410,608	397,502	356,001	(41,501)	-10.44%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>English - South Campus</i>							
1-4151-51100	10-11130-10-5110	Faculty Salaries	-	-	59,386	59,386	-
1-4151-53100	10-11130-10-5300	DOE	-	-	3,350	3,350	-
					62,736	62,736	-
<i>Developmental Reading/Writing</i>							
1-4154-51100	10-11133-10-5110	Faculty Salaries	60,203	60,441	63,417	2,976	4.92%
1-4154-51400	10-11133-10-5140	Clerical/Staff Salaries	-	57,285	59,025	1,740	3.04%
1-4154-51700	10-11133-10-5170	Adjunct	30,383	32,389	32,400	11	0.03%
1-4154-51750	10-11133-10-5175	Other Adjunct	-	1,215	-	(1,215)	-100.00%
1-4154-53100	10-11133-10-5300	DOE	105	105	105	-	0.00%
1-4154-53105	10-11133-10-5305	Communications Expense	782	810	810	-	0.00%
1-4154-54100	10-11133-10-5600	Travel	916	1,995	2,000	5	0.25%
			92,389	154,240	157,757	3,517	
<i>Reading/Writing Center</i>							
1-4156-51750	N/A	Other Adjunct	140	0	0	-	-
<i>Speech</i>							
1-4158-51100	10-11186-10-5110	Faculty Salaries	88,862	88,175	96,076	7,901	8.96%
1-4158-51700	10-11186-10-5170	Adjunct	53,240	42,106	46,980	4,874	11.58%
1-4158-51750	10-11186-10-5175	Other Adjunct	-	500	500	-	0.00%
1-4158-53100	10-11186-10-5300	DOE	800	800	750	(50)	-6.25%
1-4158-53105	10-11186-10-5305	Communications Expense	598	600	600	-	0.00%
1-4158-54100	10-11186-10-5600	Travel	2,209	2,580	1,200	(1,380)	-53.50%
			145,709	134,761	146,106	11,345	8.42%
<i>Mathematics</i>							
1-4160-51100	10-11152-10-5110	Faculty Salaries	238,650	227,600	205,119	(22,481)	-9.88%
1-4160-51700	10-11152-10-5170	Adjunct	92,447	106,711	112,320	5,609	5.26%
1-4160-51750	10-11152-10-5175	Other Adjunct	-	150	-	(150)	-100.00%
1-4160-53100	10-11152-10-5300	DOE	209	1,720	900	(820)	-47.67%
1-4160-53105	10-11152-10-5305	Communications Expense	2,107	3,040	3,000	(40)	-1.32%
1-4160-53135	10-11152-10-5335	Contract Labor	1,375	3,704	-	(3,704)	-100.00%
1-4160-54100	10-11152-10-5600	Travel	49	900	900	-	0.00%
1-4160-55125	10-11152-10-5715	Departmental Tech Equipment	-	500	-	(500)	-100.00%
			334,837	344,325	322,239	(22,086)	-6.41%
<i>Developmental Math</i>							
1-4161-51100	10-11156-10-5110	Faculty Salaries	137,769	177,602	164,881	(12,721)	-7.16%
1-4161-51700	10-11156-10-5170	Adjunct	103,590	96,087	86,400	(9,687)	-10.08%
1-4161-51750	10-11156-10-5175	Other Adjunct	-	550	68,950	68,400	12436.36%
1-4161-53100	10-11156-10-5300	DOE	2,544	630	1,140	510	80.95%
1-4161-53105	10-11156-10-5305	Communications Expense	4,986	2,000	2,800	800	40.00%
1-4161-53200	10-11156-10-5364	Non-Capital Equipment	-	3,335	-	(3,335)	-100.00%
1-4161-54100	10-11156-10-5600	Travel	818	3,400	2,200	(1,200)	-35.29%
1-4161-55125	10-11156-10-5715	Departmental Tech Equipment	-	2,500	-	(2,500)	-100.00%
			249,706	286,104	326,371	40,267	14.07%
<i>Mathematics - CE</i>							
1-4162-51700	10-11158-10-5170	Adjunct	-	-	1,500	1,500	-
1-4162-53100	10-11158-10-5300	DOE	-	-	500	500	-
			-	-	2,000	2,000	-
<i>Mathematics - South Campus</i>							
1-4163-51100	10-11154-10-5110	Faculty Salaries	-	0	51,229	51,229	-
1-4163-53100	10-11154-10-5300	DOE	-	0	100	100	-
			-	-	51,329	51,329	-
<i>QEP</i>							
1-4165-51300	10-11160-10-5130	Administrative Salaries	-	-	11,880	11,880	-
1-4165-51700	10-11160-10-5170	Adjunct	13,605	15,167	3,167	(12,000)	-79.12%
1-4165-51750	10-11160-10-5175	Other Adjunct	60,821	35,000	-	(35,000)	-100.00%
1-4165-53100	10-11160-10-5300	DOE	6,424	6,000	5,000	(1,000)	-16.67%
1-4165-53105	10-11160-10-5305	Communications Expense	260	300	300	-	0.00%
1-4165-54100	10-11160-10-5600	Travel	8,616	8,050	6,250	(1,800)	-22.36%
			89,727	64,517	26,597	(37,920)	-58.78%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Physical Science-Chemistry</i>							
1-4170-51100	10-11168-10-5110	Faculty Salaries	56,542	56,681	59,386	2,705	4.77%
1-4170-51400	10-11168-10-5140	Clerical/Staff Salaries	11,204	11,113	11,498	385	3.46%
1-4170-51700	10-11168-10-5170	Adjunct	17,141	16,734	20,000	3,266	19.52%
1-4170-53100	10-11168-10-5300	DOE	21,771	16,372	16,372	-	0.00%
1-4170-53105	10-11168-10-5305	Communications Expense	190	300	300	-	0.00%
1-4170-54100	10-11168-10-5600	Travel	114	5,995	2,998	(2,997)	-49.99%
1-4170-55125	10-11168-10-5715	Departmental Tech Equipment	-	8,400	-	(8,400)	-100.00%
			106,962	115,595	110,554	(5,041)	-4.36%
<i>Physical Science-Geology</i>							
1-4173-51100	10-11171-10-5110	Faculty Salaries	93,184	92,985	96,994	4,009	4.31%
1-4173-51700	10-11171-10-5170	Adjunct	44,526	22,647	25,410	2,763	12.20%
1-4173-53100	10-11171-10-5300	DOE	4,985	4,750	4,750	-	0.00%
1-4173-53105	10-11171-10-5305	Communications Expense	236	400	300	(100)	-25.00%
1-4173-54100	10-11171-10-5600	Travel	-	600	600	-	0.00%
			142,931	121,382	128,054	6,672	5.50%
<i>Physical Science-Physics</i>							
1-4177-51100	10-11174-10-5110	Faculty Salaries	44,005	46,669	48,764	2,095	4.49%
1-4177-51700	10-11174-10-5170	Adjunct	262	5,398	5,400	2	0.04%
1-4177-53100	10-11174-10-5300	DOE	5,791	5,843	5,860	17	0.29%
1-4177-53105	10-11174-10-5305	Communications Expense	8,928	400	400	-	0.00%
1-4177-54100	10-11174-10-5600	Travel	184	300	300	-	0.00%
			59,169	58,610	60,724	2,114	3.61%
<i>Psychology</i>							
1-4180-51100	10-11178-10-5110	Faculty Salaries	194,958	138,227	149,110	10,883	7.87%
1-4180-51700	10-11178-10-5170	Adjunct	108,622	108,972	110,160	1,188	1.09%
1-4180-53100	10-11178-10-5300	DOE	763	2,190	2,040	(150)	-6.85%
1-4180-53105	10-11178-10-5305	Communications Expense	656	2,030	830	(1,200)	-59.11%
1-4180-54100	10-11178-10-5600	Travel	5,920	7,114	2,100	(5,014)	-70.48%
			310,918	258,533	264,240	5,707	2.21%
<i>Social Sciences</i>							
1-4190-51100	10-11182-10-5110	Faculty Salaries	286,723	341,314	328,641	(12,673)	-3.71%
1-4190-51700	10-11182-10-5170	Adjunct	224,226	251,888	240,000	(11,888)	-4.72%
1-4190-51750	10-11182-10-5175	Other Adjunct	-	1,250	1,250	-	0.00%
1-4190-53100	10-11182-10-5300	DOE	581	900	900	-	0.00%
1-4190-53105	10-11182-10-5305	Communications Expense	6,431	4,635	4,635	-	0.00%
1-4190-54100	10-11182-10-5600	Travel	4,711	16,407	7,500	(8,907)	-54.29%
			522,672	616,394	582,926	(33,468)	-5.43%
<i>Economics</i>							
1-4192-51100	10-11117-10-5110	Faculty Salaries	63,520	62,858	65,036	2,178	3.46%
1-4192-51700	10-11117-10-5170	Adjunct	29,515	42,378	35,000	(7,378)	-17.41%
1-4192-53100	10-11117-10-5300	DOE	654	720	720	-	0.00%
1-4192-53105	10-11117-10-5305	Communications Expense	2	150	150	-	0.00%
1-4192-54100	10-11117-10-5600	Travel	1,159	2,851	2,144	(707)	-24.80%
			94,850	108,957	103,050	(5,907)	-5.42%
<i>Faculty Travel Pool</i>							
1-4193-54100	10-13140-12-5600	Travel	-	9,241	10,000	759	8.22%
<i>Humanities</i>							
1-4194-51100	10-11148-10-5110	Faculty Salaries	35,389	30,546	31,940	1,394	4.56%
1-4194-51700	10-11148-10-5170	Adjunct	12,522	12,956	21,060	8,104	62.55%
1-4194-53100	10-11148-10-5300	DOE	137	1,173	1,200	27	2.27%
1-4194-53105	10-11148-10-5305	Communications Expense	36	227	100	(127)	-55.88%
1-4194-54100	10-11148-10-5600	Travel	-	500	500	-	0.00%
			48,085	45,402	54,800	9,398	20.70%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Fine Arts Productions</i>							
1-4640-51750	10-13145-12-5175	Other Adjunct	100	-	-	-	-
1-4640-53100	10-13145-12-5300	DOE	16,987	12,000	12,000	-	0.00%
			17,087	12,000	12,000	-	0.00%
<i>Munson Vineyard</i>							
1-4670-51750	10-13155-12-5175	Other Adjunct	20,665	19,818	20,230	412	2.08%
1-4670-53100	10-13155-12-5300	DOE	8,042	5,100	6,275	1,175	23.04%
1-4670-53105	10-13155-12-5305	Communications Expense	34	1,000	100	(900)	-90.00%
1-4670-54100	10-13155-12-5600	Travel	249	1,100	1,000	(100)	-9.09%
			28,989	27,018	27,605	587	2.17%
<i>Academic Instruction</i>							
1-4910-51300	10-13100-12-5130	Administrative Salaries	83,455	83,013	85,655	2,642	3.18%
1-4910-51400	10-13100-12-5140	Clerical/Staff Salaries	58,141	64,854	66,144	1,290	1.99%
1-4910-51700	10-13100-12-5170	Adjunct	60,839	53,442	53,460	18	0.03%
1-4910-51750	10-13100-12-5175	Other Adjunct	482	-	-	-	-
1-4910-53100	10-13100-12-5300	DOE	14,970	11,783	11,783	-	0.00%
1-4910-53105	10-13100-12-5305	Communications Expense	1,658	1,930	1,930	-	0.00%
1-4910-54100	10-13100-12-5600	Travel	5,333	5,700	5,400	(300)	-5.26%
			224,878	220,722	224,372	3,650	1.65%
<i>Teaching & Learning</i>							
1-4920-51300	10-13130-12-5130	Administrative Salaries	40,936	61,671	123,750	62,079	100.66%
1-4920-53100	10-13130-12-5300	DOE	2,499	5,270	5,270	-	0.00%
1-4920-53105	10-13130-12-5305	Communications Expense	16	315	315	-	0.00%
1-4920-53135	10-13130-12-5335	Contract Labor	-	4,000	4,000	-	0.00%
1-4920-54100	10-13130-12-5600	Travel	1,560	5,000	5,000	-	0.00%
			45,012	76,256	138,335	62,079	81.41%
<i>Distance Learning</i>							
1-4930-53105	10-13135-12-5305	Communications Expense	3	-	-	-	-
1-4930-54100	10-13135-12-5600	Travel	3,820	2,305	-	(2,305)	-100.00%
			3,823	2,305	-	(2,305)	-100.00%
<i>Academic Computing</i>							
1-4946-51300	10-13110-12-5130	Administrative Salaries	82,958	90,193	53,059	(37,134)	-41.17%
1-4946-51400	10-13110-12-5140	Clerical/Staff Salaries	179,610	213,987	176,120	(37,867)	-17.70%
1-4946-51750	10-13110-12-5175	Other Adjunct	27,002	-	-	-	-
1-4946-53100	10-13110-12-5300	DOE	314,537	270,644	271,000	356	0.13%
1-4946-53105	10-13110-12-5305	Communications Expense	45	1,150	-	(1,150)	-100.00%
1-4946-53135	10-13110-12-5335	Contract Labor	28,980	20,000	20,000	-	0.00%
1-4946-53175	10-13110-12-5375	Service Contracts	37,865	59,570	60,000	430	0.72%
1-4946-54100	10-13110-12-5600	Travel	1,194	2,600	2,100	(500)	-19.23%
1-4946-55100	10-13110-12-5710	Technology Equipment	-	50,000	50,000	-	0.00%
			672,192	708,143	632,279	(75,864)	-10.71%
<i>Evening Division</i>							
1-4950-51750	N/A	Other Adjunct	176	-	-	-	-
<i>Viticulture/Enology</i>							
1-5108-51100	10-11388-10-5110	Faculty Salaries	27,042	58,800	60,872	2,072	3.52%
1-5108-51700	10-11388-10-5170	Adjunct	15,178	-	-	-	-
1-5108-51750	10-11388-10-5175	Other Adjunct	2,781	-	-	-	-
1-5108-53100	10-11388-10-5300	DOE	5,975	5,100	82,741	77,641	1522.37%
1-5108-53105	10-11388-10-5305	Communications Expense	1,250	1,400	200	(1,200)	-85.71%
1-5108-53135	10-11388-10-5335	Contract Labor	700	4,500	-	(4,500)	-100.00%
1-5108-54100	10-11388-10-5600	Travel	4,374	7,658	6,500	(1,158)	-15.12%
			57,299	77,458	150,313	72,855	94.06%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
Business & Management							
1-5121-51100	10-11308-10-5110	Faculty Salaries	52,129	51,678	53,560	1,882	3.64%
1-5121-51400	10-11308-10-5140	Clerical/Staff Salaries	10,040	10,162	10,690	528	5.20%
1-5121-51700	10-11308-10-5170	Adjunct	53,848	61,539	62,320	781	1.27%
1-5121-53100	10-11308-10-5300	DOE	1,339	1,750	2,000	250	14.29%
1-5121-53105	10-11308-10-5305	Communications Expense	240	300	300	-	0.00%
1-5121-54100	10-11308-10-5600	Travel	1,262	420	420	-	0.00%
1-5121-55125	10-11308-10-5715	Departmental Tech Equipment	1,984	3,790	-	(3,790)	-100.00%
			120,842	129,639	129,290	(349)	-0.27%
Computer Science							
1-5123-51100	10-11318-10-5110	Faculty Salaries	198,520	196,546	203,288	6,742	3.43%
1-5123-51700	10-11318-10-5170	Adjunct	26,414	51,812	40,000	(11,812)	-22.80%
1-5123-51750	10-11318-10-5175	Other Adjunct	4,672	6,304	6,448	144	2.28%
1-5123-53100	10-11318-10-5300	DOE	3,413	3,980	1,959	(2,021)	-50.78%
1-5123-53105	10-11318-10-5305	Communications Expense	469	600	600	-	0.00%
1-5123-54100	10-11318-10-5600	Travel	160	1,322	900	(422)	-31.92%
			233,648	260,564	253,195	(7,369)	-2.83%
Office Occupations							
1-5127-51100	10-11372-10-5110	Faculty Salaries	54,225	53,564	55,153	1,589	2.97%
1-5127-51700	10-11372-10-5170	Adjunct	30,651	24,292	26,595	2,303	9.48%
1-5127-53100	10-11372-10-5300	DOE	845	600	600	-	0.00%
1-5127-53105	10-11372-10-5305	Communications Expense	32	700	200	(500)	-71.43%
1-5127-54100	10-11372-10-5600	Travel	87	300	300	-	0.00%
1-5127-55125	10-11372-10-5715	Departmental Tech Equipment	665	-	-	-	-
			86,506	79,456	82,848	3,392	4.27%
Auto Body Repair							
1-5131-51100	10-11304-10-5110	Faculty Salaries	48,432	48,384	50,525	2,141	4.43%
1-5131-51700	10-11304-10-5170	Adjunct	13,000	13,561	13,440	(121)	-0.89%
1-5131-51750	10-11304-10-5175	Other Adjunct	-	7,168	7,168	-	0.00%
1-5131-53100	10-11304-10-5300	DOE	17,853	19,079	19,079	-	0.00%
1-5131-53105	10-11304-10-5305	Communications Expense	1,314	600	600	-	0.00%
1-5131-54100	10-11304-10-5600	Travel	71	300	300	-	0.00%
			80,670	89,092	91,112	2,020	2.27%
Cosmetology							
1-5132-51100	10-11321-10-5110	Faculty Salaries	150,550	149,466	155,154	5,688	3.81%
1-5132-51700	10-11321-10-5170	Adjunct	62,821	65,585	54,720	(10,865)	-16.57%
1-5132-51750	10-11321-10-5175	Other Adjunct	6,722	216	-	(216)	-100.00%
1-5132-53100	10-11321-10-5300	DOE	33,537	34,505	36,605	2,100	6.09%
1-5132-53105	10-11321-10-5305	Communications Expense	125	125	125	-	0.00%
1-5132-53160	10-11321-10-5360	Mc/Visa Fees	1,884	1,350	1,400	50	3.70%
1-5132-54100	10-11321-10-5600	Travel	123	900	900	-	0.00%
1-5132-55125	10-11321-10-5715	Departmental Tech Equipment	-	3,400	-	(3,400)	-100.00%
			255,762	255,547	248,904	(6,643)	-2.60%
Criminal Justice							
1-5133-51100	10-11324-10-5110	Faculty Salaries	61,712	60,738	67,111	6,373	10.49%
1-5133-51400	10-11324-10-5140	Clerical/Staff Salaries	9,067	10,162	10,690	528	5.20%
1-5133-51700	10-11324-10-5170	Adjunct	33,949	40,486	40,500	14	0.03%
1-5133-51750	10-11324-10-5175	Other Adjunct	5,944	6,080	0	(6,080)	-100.00%
1-5133-53100	10-11324-10-5300	DOE	2,318	1,387	1,337	(50)	-3.60%
1-5133-53105	10-11324-10-5305	Communications Expense	4	100	100	-	0.00%
1-5133-53135	10-11324-10-5335	Contract Labor	-	1,500	1,200	(300)	-20.00%
1-5133-54100	10-11324-10-5600	Travel	838	650	650	-	0.00%
			113,831	121,103	121,588	485	0.40%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Police Academy</i>							
1-5134-51100	10-11376-10-5110	Faculty Salaries	58,062	57,821	60,059	2,238	3.87%
1-5134-51400	10-11376-10-5140	Clerical/Staff Salaries	10,039	10,162	10,690	528	5.20%
1-5134-51700	10-11376-10-5170	Adjunct	53,164	70,630	65,000	(5,630)	-7.97%
1-5134-51750	10-11376-10-5175	Other Adjunct	11,850	7,000	-	(7,000)	-100.00%
1-5134-53100	10-11376-10-5300	DOE	15,021	13,000	13,000	-	0.00%
1-5134-53105	10-11376-10-5305	Communications Expense	3,021	5,325	3,325	(2,000)	-37.56%
1-5134-53135	10-11376-10-5335	Contract Labor	1,500	1,500	-	(1,500)	-100.00%
1-5134-54100	10-11376-10-5600	Travel	1,726	1,500	1,500	-	0.00%
			154,383	166,938	153,574	(13,364)	-8.01%
<i>Welding - South Campus</i>							
1-5136-51100	10-11398-10-5110	Faculty Salaries	-	-	42,921	42,921	-
1-5136-53100	10-11398-10-5300	DOE	-	-	26,673	26,673	-
			-	-	69,594	69,594	-
<i>Refrigeration/A C</i>							
1-5137-51100	10-11384-10-5110	Faculty Salaries	44,046	43,914	45,764	1,850	4.21%
1-5137-51700	10-11384-10-5170	Adjunct	16,122	29,422	25,000	(4,422)	-15.03%
1-5137-51750	10-11384-10-5175	Other Adjunct	13,400	19,712	21,120	1,408	7.14%
1-5137-53100	10-11384-10-5300	DOE	4,671	8,975	8,275	(700)	-7.80%
1-5137-53105	10-11384-10-5305	Communications Expense	-	-	100	100	-
1-5137-53115	10-11384-10-5315	Advertising	411	700	100	(600)	-85.71%
1-5137-54100	10-11384-10-5600	Travel	310	-	300	300	-
			78,960	102,723	100,659	(2,064)	-2.01%
<i>Computer Maintenance</i>							
1-5138-51100	10-11315-10-5110	Faculty Salaries	46,858	46,669	48,764	2,095	4.49%
1-5138-51700	10-11315-10-5170	Adjunct	48,829	37,959	30,400	(7,559)	-19.91%
1-5138-53100	10-11315-10-5300	DOE	9,232	5,485	5,436	(49)	-0.89%
1-5138-53105	10-11315-10-5305	Communications Expense	67	-	75	75	-
1-5138-53115	10-11315-10-5315	Advertising	-	100	-	(100)	-100.00%
1-5138-54100	10-11315-10-5600	Travel	-	300	300	-	0.00%
1-5138-55125	10-11315-10-5715	Departmental Tech Equipment	-	349	-	(349)	-100.00%
			104,987	90,862	84,975	(5,887)	-6.48%
<i>Welding</i>							
1-5139-51100	10-11392-10-5110	Faculty Salaries	99,486	144,817	92,807	(52,010)	-35.91%
1-5139-51700	10-11392-10-5170	Adjunct	39,844	37,789	50,697	12,908	34.16%
1-5139-51750	10-11392-10-5175	Other Adjunct	51,419	50,176	57,344	7,168	14.29%
1-5139-53100	10-11392-10-5300	DOE	72,875	72,000	62,238	(9,762)	-13.56%
1-5139-53105	10-11392-10-5305	Communications Expense	54	450	150	(300)	-66.67%
1-5139-54100	10-11392-10-5600	Travel	1,195	900	900	-	0.00%
1-5139-54600	10-11392-10-5650	Staff Development	-	-	4,000	4,000	-
1-5139-55125	10-11392-10-5715	Departmental Tech Equipment	-	1,192	-	(1,192)	-100.00%
			264,873	307,324	268,136	(39,188)	-12.75%
<i>Nursing - Associate Degree</i>							
1-5140-51100	10-11360-10-5110	Faculty Salaries	1,098,060	1,114,619	1,163,405	48,786	4.38%
1-5140-51400	10-11360-10-5140	Clerical/Staff Salaries	18,440	18,127	18,536	409	2.26%
1-5140-51700	10-11360-10-5170	Adjunct	98,890	119,632	115,365	(4,267)	-3.57%
1-5140-53100	10-11360-10-5300	DOE	18,677	36,705	34,406	(2,299)	-6.26%
1-5140-53105	10-11360-10-5305	Communications Expense	6,451	8,000	6,500	(1,500)	-18.75%
1-5140-54100	10-11360-10-5600	Travel	6,688	9,000	7,000	(2,000)	-22.22%
			1,247,207	1,306,083	1,345,212	39,129	3.00%
<i>Nursing - Vocational</i>							
1-5141-51100	10-11364-10-5110	Faculty Salaries	290,072	291,091	299,637	8,546	2.94%
1-5141-51700	10-11364-10-5170	Adjunct	44,349	65,202	50,000	(15,202)	-23.32%
1-5141-51750	10-11364-10-5175	Other Adjunct	795	-	-	-	-
1-5141-53100	10-11364-10-5300	DOE	4,740	5,750	5,000	(750)	-13.04%
1-5141-53105	10-11364-10-5305	Communications Expense	36	250	250	-	0.00%
1-5141-54100	10-11364-10-5600	Travel	3,759	2,300	3,000	700	30.43%
			343,751	364,593	357,887	(6,706)	-1.84%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Dental Assisting</i>							
1-5143-51100	10-11331-10-5110	Faculty Salaries	101,734	96,900	100,127	3,227	3.33%
1-5143-51700	10-11331-10-5170	Adjunct	784	-	-	-	-
1-5143-51750	10-11331-10-5175	Other Adjunct	1,672	5,876	4,500	(1,376)	-23.42%
1-5143-53100	10-11331-10-5300	DOE	14,257	13,671	13,671	-	0.00%
1-5143-53105	10-11331-10-5305	Communications Expense	1,066	1,000	200	(800)	-80.00%
1-5143-54100	10-11331-10-5600	Travel	144	800	600	(200)	-25.00%
			<u>119,657</u>	<u>118,247</u>	<u>119,098</u>	<u>851</u>	<u>0.72%</u>
<i>Emergency Medical Technicians</i>							
1-5144-51100	10-11341-10-5110	Faculty Salaries	149,311	148,077	119,873	(28,204)	-19.05%
1-5144-51400	10-11341-10-5140	Clerical/Staff Salaries	18,427	18,476	19,261	785	4.25%
1-5144-51700	10-11341-10-5170	Adjunct	9,108	12,822	15,000	2,178	16.99%
1-5144-51750	10-11341-10-5175	Other Adjunct	62,319	34,560	34,560	-	0.00%
1-5144-53100	10-11341-10-5300	DOE	14,282	14,025	14,225	200	1.43%
1-5144-53105	10-11341-10-5305	Communications Expense	1,202	1,200	1,320	120	10.00%
1-5144-53135	10-11341-10-5335	Contract Labor	1,185	4,250	1,500	(2,750)	-64.71%
1-5144-54100	10-11341-10-5600	Travel	1,393	3,400	1,400	(2,000)	-58.82%
			<u>257,226</u>	<u>236,810</u>	<u>207,139</u>	<u>(29,671)</u>	<u>-12.53%</u>
<i>Medical Lab Technicians</i>							
1-5146-51100	10-11356-10-5110	Faculty Salaries	102,956	101,899	105,623	3,724	3.65%
1-5146-51700	10-11356-10-5170	Adjunct	12,642	18,041	15,000	(3,041)	-16.86%
1-5146-53100	10-11356-10-5300	DOE	18,343	18,000	21,800	3,800	21.11%
1-5146-53105	10-11356-10-5305	Communications Expense	218	900	650	(250)	-27.78%
1-5146-54100	10-11356-10-5600	Travel	1,021	1,515	1,515	-	0.00%
			<u>135,180</u>	<u>140,355</u>	<u>144,588</u>	<u>4,233</u>	<u>3.02%</u>
<i>Radiology</i>							
1-5148-51100	10-11380-10-5110	Faculty Salaries	110,868	97,649	101,448	3,799	3.89%
1-5148-51400	10-11380-10-5140	Clerical/Staff Salaries	18,712	18,581	19,190	609	3.28%
1-5148-51700	10-11380-10-5170	Adjunct	-	5,045	4,750	(295)	-5.85%
1-5148-51750	10-11380-10-5175	Other Adjunct	1,706	-	-	-	-
1-5148-53100	10-11380-10-5300	DOE	8,232	9,940	9,940	-	0.00%
1-5148-53105	10-11380-10-5305	Communications Expense	1,130	1,200	1,140	(60)	-5.00%
1-5148-54100	10-11380-10-5600	Travel	1,382	2,400	2,280	(120)	-5.00%
			<u>142,030</u>	<u>134,815</u>	<u>138,748</u>	<u>3,933</u>	<u>2.92%</u>
<i>CADA</i>							
1-5149-51100	10-11312-10-5110	Faculty Salaries	41,232	41,144	42,922	1,778	4.32%
1-5149-51700	10-11312-10-5170	Adjunct	11,930	12,219	12,000	(219)	-1.79%
1-5149-53100	10-11312-10-5300	DOE	66	500	500	-	0.00%
1-5149-53105	10-11312-10-5305	Communications Expense	87	200	200	-	0.00%
1-5149-54100	10-11312-10-5600	Travel	-	500	300	(200)	-40.00%
			<u>53,315</u>	<u>54,563</u>	<u>55,922</u>	<u>1,359</u>	<u>2.49%</u>
<i>Drafting</i>							
1-5152-51100	10-11335-10-5110	Faculty Salaries	54,777	53,935	55,533	1,598	2.96%
1-5152-51700	10-11335-10-5170	Adjunct	23,451	29,690	27,270	(2,420)	-8.15%
1-5152-53100	10-11335-10-5300	DOE	1,746	1,800	1,500	(300)	-16.67%
1-5152-53105	10-11335-10-5305	Communications Expense	160	150	150	-	0.00%
1-5152-54100	10-11335-10-5600	Travel	-	300	300	-	0.00%
			<u>80,134</u>	<u>85,875</u>	<u>84,753</u>	<u>(1,122)</u>	<u>-1.31%</u>
<i>Culinary Arts</i>							
1-5153-51100	10-11327-10-5110	Faculty Salaries	100,126	99,051	103,068	4,017	4.06%
1-5153-51700	10-11327-10-5170	Adjunct	31,151	35,628	33,480	(2,148)	-6.03%
1-5153-51750	10-11327-10-5175	Other Adjunct	3,927	4,275	10,659	-	0.00%
1-5153-53100	10-11327-10-5300	DOE	39,204	62,051	58,965	(3,086)	-4.97%
1-5153-53105	10-11327-10-5305	Communications Expense	462	500	220	(280)	-56.00%
1-5153-53160	10-11327-10-5360	Mc/Visa Fees	2,115	1,180	1,180	-	0.00%
1-5153-54100	10-11327-10-5600	Travel	985	1,618	1,600	(18)	-1.09%
			<u>177,970</u>	<u>204,302</u>	<u>209,172</u>	<u>(1,514)</u>	<u>-0.74%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Hospitality Management</i>							
1-5154-51700	10-11345-10-5170	Adjunct	21,794	16,194	14,040	(2,154)	-13.30%
1-5154-53100	10-11345-10-5300	DOE	4,573	4,835	4,835	-	0.00%
1-5154-53105	10-11345-10-5305	Communications Expense	440	500	500	-	0.00%
1-5154-54100	10-11345-10-5600	Travel	744	600	600	-	0.00%
			<u>27,551</u>	<u>22,129</u>	<u>19,975</u>	<u>(2,154)</u>	<u>-9.73%</u>
<i>Occupational Safety</i>							
1-5155-51700	10-11368-10-5170	Adjunct	-	12,956	6,480	(6,476)	-49.98%
1-5155-53100	10-11368-10-5300	DOE	87	-	1,000	1,000	-
1-5155-53105	10-11368-10-5305	Communications Expense	-	500	50	(450)	-90.00%
			<u>87</u>	<u>13,456</u>	<u>7,530</u>	<u>(5,926)</u>	<u>-44.04%</u>
<i>Electrician</i>							
1-5156-51100	10-11338-10-5110	Faculty Salaries	15,619	46,669	48,764	2,095	4.49%
1-5156-51700	10-11338-10-5170	Adjunct	-	6,478	20,655	14,177	218.85%
1-5156-53100	10-11338-10-5300	DOE	23,911	10,000	10,000	-	0.00%
1-5156-53105	10-11338-10-5305	Communications Expense	369	1,000	400	(600)	-60.00%
1-5156-54100	10-11338-10-5600	Travel	131	300	1,800	1,500	500.00%
			<u>40,030</u>	<u>64,447</u>	<u>81,619</u>	<u>17,172</u>	<u>26.65%</u>
<i>Computer Science - Open</i>							
1-5223-53135	10-11515-10-5335	Contract Labor	320	-	-	-	-
<i>Emergency Medical Technicians - C.E.</i>							
1-5244-51700	10-11541-10-5170	Adjunct	10,390	8,072	4,000	(4,072)	-50.45%
1-5244-51750	10-11541-10-5175	Other Adjunct	1,100	-	-	-	-
1-5244-53100	10-11541-10-5300	DOE	5,689	3,000	2,500	(500)	-16.67%
1-5244-53105	10-11541-10-5305	Communications Expense	595	450	-	(450)	-100.00%
1-5244-53105	10-11541-10-5370	Printing	-	-	200	200	-
			<u>17,775</u>	<u>11,522</u>	<u>6,700</u>	<u>(4,822)</u>	<u>-41.85%</u>
<i>Health Science - C.E.</i>							
1-5245-51700	10-11543-10-5170	Adjunct	26,390	-	-	-	-
1-5245-51750	10-11543-10-5175	Other Adjunct	0	-	-	-	-
1-5245-53100	10-11543-10-5300	DOE	9,875	7,100	-	(7,100)	-100.00%
1-5245-53105	10-11543-10-5305	Communications Expense	5	-	-	-	-
1-5245-53135	10-11543-10-5335	Contract Labor	13,632	90,000	-	(90,000)	-100.00%
1-5245-54100	10-11543-10-5600	Travel	0	-	-	-	-
			<u>49,902</u>	<u>97,100</u>	<u>-</u>	<u>(97,100)</u>	<u>-100.00%</u>
<i>Mechatronics - C.E.</i>							
1-5255-51700	10-11558-10-5170	Adjunct	31,845	25,225	25,000	(225)	-0.89%
1-5255-53100	10-11558-10-5300	DOE	17,474	11,200	4,000	(7,200)	-64.29%
1-5255-53115	10-11558-10-5315	Advertising	-	-	1,500	1,500	-
1-5255-53135	10-11558-10-5335	Contract Labor	1,440	-	-	-	-
1-5255-53170	10-11558-10-5335	Printing	-	-	1,000	1,000	-
			<u>50,759</u>	<u>36,425</u>	<u>31,500</u>	<u>(4,925)</u>	<u>-13.52%</u>
<i>Management - C.E.</i>							
1-5321-51700	10-11550-10-5170	Adjunct	-	3,753	50,000	46,247	1232.27%
1-5321-53100	10-11550-10-5300	DOE	1,198	3,100	7,000	3,900	125.81%
1-5321-53115	10-11550-10-5315	Advertising	-	-	5,000	5,000	-
1-5321-53135	10-11550-10-5335	Contract Labor	4,086	118,105	20,000	(98,105)	-83.07%
1-5321-53170	10-11550-10-5370	Printing	-	-	3,500	3,500	-
1-5321-54100	10-11550-10-5600	Travel	-	-	3,000	3,000	-
			<u>5,284</u>	<u>124,958</u>	<u>88,500</u>	<u>(36,458)</u>	<u>-29.18%</u>
<i>Computer Science - C.E.</i>							
1-5323-51700	10-11515-10-5170	Adjunct	640	16,588	3,500	(13,088)	-78.90%
1-5323-53100	10-11515-10-5300	DOE	2,353	7,635	3,500	(4,135)	-54.16%
1-5323-53135	10-11515-10-5335	Contract Labor	67,838	7,700	-	(7,700)	-100.00%
1-5323-53170	10-11515-10-5370	Printing	-	-	200	200	-
			<u>70,831</u>	<u>31,923</u>	<u>7,200</u>	<u>(24,723)</u>	<u>-77.45%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>EMT - Custom</i>							
1-5344-51700	10-11541-10-5170	Adjunct	5,965	10,090	2,500	(7,590)	-75.22%
1-5344-53100	10-11541-10-5300	DOE	3,903	3,000	1,250	(1,750)	-58.33%
1-5344-53170	10-11541-10-5370	Printing	-	-	200	200	-
			9,868	13,090	3,950	(9,140)	-69.82%
<i>Health Science - C.E.</i>							
1-5345-51100	10-11543-10-5110	Faculty Salaries	-	-	37,620	37,620	-
1-5345-51700	10-11543-10-5170	Adjunct	8,540	22,198	25,000	2,802	12.62%
1-5345-53100	10-11543-10-5300	DOE	3,110	105,000	65,000	(40,000)	-38.10%
1-5345-53115	10-11543-10-5315	Advertising	-	-	5,000	5,000	-
1-5345-53135	10-11543-10-5335	Contract Labor	5,720	25,000	5,000	(20,000)	-80.00%
1-5345-53170	10-11543-10-5370	Printing	-	-	750	750	-
1-5345-54100	10-11543-10-5600	Travel	3,473	-	2,500	2,500	-
			20,843	152,198	140,870	(11,328)	-7.44%
<i>Electrician - C.E.</i>							
1-5354-51700	10-11538-10-5170	Adjunct	-	1,937	-	(1,937)	-100.00%
1-5354-53100	10-11538-10-5300	DOE	2,800	350	1,000	650	185.71%
1-5354-53135	10-11538-10-5335	Contract Labor	-	22,665	7,500	(15,165)	-66.91%
			2,800	24,952	8,500	(16,452)	-65.93%
<i>Misc Mech & Repair - C.E.</i>							
1-5355-51400	10-11556-10-5140	Clerical/Staff Salaries	-	-	35,640	35,640	-
1-5355-51700	10-11556-10-5170	Adjunct	16,633	6,962	35,000	28,038	402.73%
1-5355-53100	10-11556-10-5300	DOE	92,460	80,879	15,000	(65,879)	-81.45%
1-5355-53115	10-11556-10-5315	Advertising	-	-	1,500	1,500	-
1-5355-53135	10-11556-10-5335	Contract Labor	84,992	32,295	3,500	(28,795)	-89.16%
1-5355-53170	10-11556-10-5370	Printing	-	-	1,500	1,500	-
			194,084	120,136	92,140	(27,996)	-23.30%
<i>GC-Machining CE</i>							
1-5356-51700	10-11542-10-5170	Adjunct	-	24,216	5,000	(19,216)	-79.35%
1-5356-53100	10-11542-10-5300	DOE	-	2,500	2,000	(500)	-20.00%
1-5356-53115	10-11542-10-5315	Advertising	-	500	1,500	1,000	200.00%
1-5356-53170	10-11542-10-5370	Printing	-	-	200	200	-
			-	27,216	8,700	(18,516)	-68.03%
<i>Health Occupations</i>							
1-5940-51300	10-13300-12-5130	Administrative Salaries	83,455	83,013	86,376	3,363	4.05%
1-5940-51400	10-13300-12-5140	Clerical/Staff Salaries	10,039	10,162	10,690	528	5.20%
1-5940-51700	10-13300-12-5170	Adjunct	6,920	-	-	-	-
1-5940-51750	10-13300-12-5175	Other Adjunct	20,824	20,050	20,200	150	0.75%
1-5940-53100	10-13300-12-5300	DOE	5,293	28,665	16,500	(12,165)	-42.44%
1-5940-53105	10-13300-12-5305	Communications Expense	254	1,000	500	(500)	-50.00%
1-5940-54100	10-13300-12-5600	Travel	2,162	4,500	3,000	(1,500)	-33.33%
1-5940-55100	10-13300-12-5710	Technology Equipment	-	3,750	3,750	-	0.00%
			128,947	151,140	141,016	(10,124)	-6.70%
<i>Bus/Tech Advisory CMTE</i>							
1-5970-53100	10-13320-12-5300	DOE	1,567	2,359	2,359	-	0.00%
<i>Library</i>							
1-6000-51300	10-13500-12-5130	Administrative Salaries	218,452	228,721	213,810	(14,911)	-6.52%
1-6000-51400	10-13500-12-5140	Clerical/Staff Salaries	48,609	48,615	48,493	(122)	-0.25%
1-6000-51700	10-13500-12-5170	Adjunct	130	-	-	-	-
1-6000-51750	10-13500-12-5175	Other Adjunct	20,426	21,000	21,000	-	0.00%
1-6000-53100	10-13500-12-5300	DOE	57,470	65,000	55,000	(10,000)	-15.38%
1-6000-53105	10-13500-12-5305	Communications Expense	102	1,000	400	(600)	-60.00%
1-6000-53175	10-13500-12-5375	Service Contracts	38,000	40,000	40,000	-	0.00%
1-6000-54100	10-13500-12-5600	Travel	2,662	2,400	3,000	600	25.00%
1-6000-55300	10-13500-12-5720	Library Books	25,826	35,000	30,000	(5,000)	-14.29%
			411,677	441,736	411,703	(30,033)	(1)

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Library - South Campus</i>							
1-6001-51300	10-13550-12-5130	Administrative Salaries	-	-	25,254	25,254	-
1-6001-53100	10-13550-12-5300	DOE	-	-	10,000	10,000	-
					35,254	35,254	-
<i>Continuing Education Administration</i>							
1-7010-51300	10-12100-11-5130	Administrative Salaries	42,461	90,461	140,575	50,114	55.40%
1-7010-51400	10-12100-11-5140	Clerical/Staff Salaries	64,385	66,024	63,936	(2,088)	-3.16%
1-7010-51700	10-12100-11-5170	Adjunct	50	-	-	-	-
1-7010-53100	10-12100-11-5300	DOE	5,999	7,000	6,500	(500)	-7.14%
1-7010-53105	10-12100-11-5305	Communications Expense	5,777	2,000	2,500	500	25.00%
1-7010-53170	10-12100-11-5370	Printing	1,363	2,500	2,500	-	0.00%
1-7010-54100	10-12100-11-5600	Travel	4,272	9,000	6,000	(3,000)	-33.33%
			124,307	176,985	222,011	45,026	25.44%
<i>Continuing Education Courses</i>							
1-7020-51300	10-12120-11-5130	Administrative Salaries	43,452	45,657	47,506	1,849	4.05%
1-7020-51400	10-12120-11-5140	Clerical/Staff Salaries	-	17,126	-	(17,126)	-100.00%
1-7020-51700	10-12120-11-5170	Adjunct	16,553	18,541	7,500	(11,041)	-59.55%
1-7020-51750	10-12120-11-5175	Other Adjunct	1,075	-	-	-	-
1-7020-53100	10-12120-11-5300	DOE	3,939	1,400	3,500	2,100	150.00%
1-7020-53105	10-12120-11-5305	Communications Expense	2,600	2,800	750	(2,050)	-73.21%
1-7020-53115	10-12120-11-5315	Advertising	973	-	7,500	7,500	-
1-7020-53135	10-12120-11-5335	Contract Labor	8,600	4,000	-	(4,000)	-100.00%
1-7020-53170	10-12120-11-5370	Printing	200	2,000	2,000	0	0.00%
1-7020-54100	10-12120-11-5600	Travel	503	2,500	1,500	(1,000)	-40.00%
			77,895	94,024	70,256	(23,768)	-25.28%
<i>TEAMS</i>							
1-7050-51700	10-12150-11-5170	Adjunct	4,000	4,036	1,000	(3,036)	-75.22%
1-7050-53100	10-12150-11-5300	DOE	366	800	200	(600)	-75.00%
1-7050-53115	10-12150-11-5315	Advertising	-	-	200	200	-
1-7050-53135	10-12150-11-5335	Contract Labor	549	-	-	-	-
1-7050-53170	10-12150-11-5370	Printing	-	-	100	100	-
			4,915	4,836	1,500	(3,336)	-68.98%
<i>IEL Program</i>							
1-7060-51700	10-12400-11-5170	Adjunct	19,200	21,825	21,720	(105)	-0.48%
1-7060-53100	10-12400-11-5300	DOE	-	500	500	-	0.00%
			19,200	22,325	22,220	(105)	-0.47%
<i>South Campus Administration</i>							
1-7071-51300	10-16970-16-5130	Administrative Salaries	83,455	83,013	86,376	3,363	4.05%
1-7071-51400	10-16970-16-5140	Clerical/Staff Salaries	58,762	35,728	37,011	1,283	3.59%
1-7071-51750	10-16970-16-5175	Other Adjunct	592	-	-	-	-
1-7071-53100	10-16970-16-5300	DOE	24,132	25,603	22,500	(3,103)	-12.12%
1-7071-53105	10-16970-16-5305	Communications Expense	(12,130)	12,000	10,000	(2,000)	-16.67%
1-7071-53115	10-16970-16-5315	Advertising	3,203	4,000	4,000	-	0.00%
1-7071-53135	10-16970-16-5335	Contract Labor	1,541	-	-	-	-
1-7071-53600	10-16970-16-5435	Ground Supplies	2,971	2,601	2,500	(101)	-3.88%
1-7071-54100	10-16970-16-5600	Travel	7,071	10,000	9,000	(1,000)	-10.00%
1-7071-55000	10-16970-16-5700	Equipment	5,048	849	2,500	1,651	194.46%
			174,645	173,794	173,887	93	0.05%
<i>Early College HS</i>							
1-7074-53100	10-12300-11-5300	DOE	-	2,500	5,000	2,500	100.00%
1-7074-54100	10-12300-11-5600	Travel	-	2,500	5,000	2,500	100.00%
			-	5,000	10,000	5,000	100.00%
<i>SBDC-Matching</i>							
1-7080-51400	10-12800-11-5140	Clerical/Staff Salaries	17,205	20,971	22,782	1,811	8.64%
1-7080-51750	10-12800-11-5175	Other Adjunct	-	3,000	-	(3,000)	-100.00%
1-7080-52100	10-12800-11-5210	FICA Matching	1,316	1,828	1,737	(91)	-4.97%
1-7080-52200	10-12800-11-5220	Retirement Matching	1,052	2,000	2,000	-	0.00%
1-7080-52300	10-12800-11-5230	Group Insurance	3,019	4,000	4,000	-	0.00%
1-7080-52400	10-12800-11-5240	Workers Compensation	172	400	400	-	0.00%
			22,764	32,199	30,919	(1,280)	-3.97%

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Facilities Services - General</i>							
1-8010-51300	10-17010-17-5130	Administrative Salaries	57,120	56,817	59,119	2,302	4.05%
1-8010-51400	10-17010-17-5140	Clerical/Staff Salaries	22,758	24,206	22,745	(1,461)	-6.04%
1-8010-53100	10-17010-17-5300	DOE	6,014	6,440	5,000	(1,440)	-22.36%
1-8010-53105	10-17010-17-5305	Communications Expense	8,360	8,500	8,500	-	0.00%
1-8010-53422	10-17010-17-5452	EPA Expenses	1,190	5,000	2,000	(3,000)	-60.00%
1-8010-53435	10-17010-17-5465	Insurance Property	136,270	142,044	140,000	(2,044)	-1.44%
1-8010-53499	10-17010-17-5453	Misc. Maintenance Expense	114,292	95,000	95,000	-	0.00%
1-8010-54100	10-17010-17-5600	Travel	17	1,000	400	(600)	-60.00%
			<u>346,022</u>	<u>339,007</u>	<u>332,764</u>	<u>(6,243)</u>	<u>-1.84%</u>
<i>Building Maintenance</i>							
1-8020-51600	10-17020-17-5160	Hourly Wages	197,854	189,005	202,767	13,762	7.28%
1-8020-51750	10-17020-17-5175	Other Adjunct	1,717	18,000	-	(18,000)	-100.00%
1-8020-52200	10-17020-17-5220	Retirement Matching	18,074	16,000	18,000	2,000	12.50%
1-8020-52300	10-17020-17-5230	Group Insurance	68,877	80,000	82,000	2,000	2.50%
1-8020-52400	10-17020-17-5240	Workers Compensation	-	1,000	1,000	-	0.00%
1-8020-53100	10-17020-17-5300	DOE	15,064	19,000	20,000	1,000	5.26%
1-8020-53175	10-17020-17-5375	Service Contracts	86,462	134,000	90,000	(44,000)	-32.84%
1-8020-53400	10-17020-17-5405	A/C-Heating Repairs	90,428	75,000	75,000	-	0.00%
1-8020-53410	10-17020-17-5410	Carpentry	25,961	35,000	35,000	-	0.00%
1-8020-53420	10-17020-17-5420	Electrical	56,535	88,000	95,000	7,000	7.95%
1-8020-53425	10-17020-17-5429	Floor Repairs	14,034	16,000	20,000	4,000	25.00%
1-8020-53430	10-17020-17-3437	Hardware	17,428	23,000	23,000	-	0.00%
1-8020-53450	10-17020-17-5442	Lighting Expenses	9,998	19,000	12,000	(7,000)	-36.84%
1-8020-53465	10-17020-17-5456	Painting Expenses	18,828	15,000	15,000	-	0.00%
1-8020-53470	10-17020-17-5459	Pest Control	9,232	15,000	12,500	(2,500)	-16.67%
1-8020-53475	10-17020-17-5462	Plumbing Repairs	41,671	41,000	50,000	9,000	21.95%
1-8020-53480	10-17020-17-5469	Roof Repairs	9,457	11,500	7,500	(4,000)	-34.78%
1-8020-53495	10-17020-17-5485	Water Additives	999	10,000	6,000	(4,000)	-40.00%
1-8020-53680	10-17020-17-5423	Equipment Rental	22,874	2,000	2,000	-	0.00%
1-8020-54100	10-17020-17-5600	Travel	519	1,000	600	(400)	-40.00%
1-8020-55000	10-17020-17-5700	Equipment	17,358	10,000	-	(10,000)	-100.00%
			<u>723,370</u>	<u>818,505</u>	<u>767,367</u>	<u>(51,138)</u>	<u>-6.25%</u>
<i>Custodial Services</i>							
1-8040-51300	10-17040-17-5130	Administrative Salaries	-	-	34,650	34,650	-
1-8040-51600	10-17040-17-5160	Hourly Wages	314,411	266,915	317,741	50,826	19.04%
1-8040-52200	10-17040-17-5220	Retirement Matching	14,277	15,000	17,000	2,000	13.33%
1-8040-52300	10-17040-17-5230	Group Insurance	79,444	76,000	78,500	2,500	3.29%
1-8040-52400	10-17040-17-5240	Workers Compensation	3,740	4,500	4,000	(500)	-11.11%
1-8040-53100	10-17040-17-5300	DOE	632	1,500	-	(1,500)	-100.00%
1-8040-53135	10-17040-17-5335	Contract Labor	5,690	1,500	4,000	2,500	166.67%
1-8040-53500	10-17040-17-5413	Custodial Supplies	111,880	95,000	105,000	10,000	10.53%
1-8040-54100	10-17040-17-5600	Travel	-	600	400	(200)	-33.33%
1-8040-55000	10-17040-17-5700	Equipment	11,348	7,500	15,000	7,500	100.00%
			<u>541,422</u>	<u>468,515</u>	<u>576,291</u>	<u>107,776</u>	<u>23.00%</u>
<i>Grounds Maintenance</i>							
1-8050-51600	10-17050-17-5160	Hourly Wages	115,334	90,305	96,610	6,305	6.98%
1-8050-51620	10-17050-17-5162	Hourly Wage-PT	12,022	25,000	12,999	(12,001)	-48.00%
1-8050-52200	10-17050-17-5220	Retirement Matching	5,815	7,000	8,000	1,000	14.29%
1-8050-52300	10-17050-17-5230	Group Insurance	18,413	25,000	27,000	2,000	8.00%
1-8050-53100	10-17050-17-5300	DOE	778	1,000	1,000	-	0.00%
1-8050-53135	10-17050-17-5335	Contract Labor	1,559	2,000	-	(2,000)	-100.00%
1-8050-53600	10-17050-17-5435	Ground Supplies	63,935	60,000	65,000	5,000	8.33%
1-8050-54100	10-17050-17-5600	Travel	-	1,000	-	(1,000)	-100.00%
			<u>217,856</u>	<u>211,305</u>	<u>210,609</u>	<u>(696)</u>	<u>-0.33%</u>
<i>Transportation</i>							
1-8070-53135	10-17070-17-5335	Contract Labor	93,272	120,000	100,000	(20,000)	-16.67%
1-8070-53850	10-17070-17-5450	Oil/Gas/Filters, Etc.	31,826	35,000	35,000	-	0.00%
1-8070-53860	10-17070-17-5477	Tires and Tire Repairs	3,965	4,000	5,000	1,000	25.00%
1-8070-53880	10-17070-17-5480	Vehicle Parts/Repairs	20,894	19,000	19,000	-	0.00%
			<u>149,957</u>	<u>178,000</u>	<u>159,000</u>	<u>(19,000)</u>	<u>-10.67%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Utilities-Main Campus</i>							
1-8090-53730	10-17090-17-5490	Electricity	713,475	800,000	800,000	-	0.00%
1-8090-53740	10-17090-17-5494	Garbage	269	28,000	28,000	-	0.00%
1-8090-53750	10-17090-17-5495	Gas	159,818	170,000	150,000	(20,000)	-11.76%
1-8090-53790	10-17090-17-5498	Water/Garbage	98,206	124,000	124,000	-	0.00%
			<u>971,768</u>	<u>1,122,000</u>	<u>1,102,000</u>	<u>(20,000)</u>	<u>-1.78%</u>
<i>Utilities-South Campus</i>							
1-8095-53730	10-17095-17-5490	Electricity	55,643	60,000	60,000	-	0.00%
1-8095-53750	10-17095-17-5495	Gas	18,795	25,000	27,500	2,500	10.00%
1-8095-53790	10-17095-17-5498	Water/Garbage	19,285	40,000	30,000	(10,000)	-25.00%
			<u>93,723</u>	<u>125,000</u>	<u>117,500</u>	<u>(7,500)</u>	<u>-6.00%</u>
<i>Transfer to Debt Service</i>							
1-9010-65760	10-19730-00-6576	Transfer to Debt Service	1,540,618	1,538,800	1,399,600	(139,200)	-9.05%
<i>Transfer to Plant Fund</i>							
1-9050-65730	10-19780-00-6573	Transfer to Plant Fund	-	500,000	1,000,000	500,000	100.00%
<i>Student Life</i>							
1-9200-51300	10-20200-20-5130	Administrative Salaries	45,000	44,762	42,978	(1,784)	-3.99%
1-9200-51750	10-20200-20-5175	Other Adjunct	35,196	33,750	11,560	(22,190)	-65.75%
1-9200-53100	10-20200-20-5300	DOE	21,294	25,209	25,812	603	2.39%
1-9200-53105	10-20200-20-5305	Communications Expense	294	-	450	450	-
1-9200-54100	10-20200-20-5600	Travel	2,479	-	2,000	2,000	-
			<u>104,263</u>	<u>103,721</u>	<u>82,800</u>	<u>(20,921)</u>	<u>-20.17%</u>
<i>Student Gym Activities</i>							
1-9210-51750	10-20250-20-5175	Other Adjunct	-	-	16,640	16,640	-
1-9210-54600	10-20250-20-5650	Staff Development	-	-	10,000	10,000	-
			<u>-</u>	<u>-</u>	<u>26,640</u>	<u>26,640</u>	<u>-</u>
<i>International Students</i>							
1-9240-51400	10-20240-20-5140	Clerical/Staff Salaries	40,038	39,826	41,439	1,613	4.05%
1-9240-51750	10-20240-20-5175	Other Adjunct	6,567	8,000	8,000	-	0.00%
1-9240-53100	10-20240-20-5300	DOE	4,362	2,020	3,220	1,200	59.41%
1-9240-53105	10-20240-20-5305	Communications Expense	768	1,500	1,500	-	0.00%
1-9240-53135	10-20240-20-5335	Contract Labor	-	2,000	2,000	-	0.00%
1-9240-54100	10-20240-20-5600	Travel	3,123	4,550	3,350	(1,200)	-26.37%
			<u>54,858</u>	<u>57,896</u>	<u>59,509</u>	<u>1,613</u>	<u>2.79%</u>
<i>Intramurals</i>							
1-9250-53100	10-20250-20-5300	DOE	837	940	1,140	200	21.28%
<i>Viking Voice</i>							
1-9260-51750	10-20260-20-5175	Other Adjunct	-	3,200	3,200	-	0.00%
1-9260-53100	10-20260-20-5300	DOE	2,630	4,400	5,056	656	14.91%
			<u>2,630</u>	<u>7,600</u>	<u>8,256</u>	<u>656</u>	<u>8.63%</u>
<i>Phi Theta Kappa</i>							
1-9270-51700	10-20270-20-5170	Adjunct	3,210	3,239	3,210	(29)	-0.90%
1-9270-53100	10-20270-20-5300	DOE	(365)	5,292	5,001	(291)	-5.50%
1-9270-53105	10-20270-20-5305	Communications Expense	598	500	500	-	0.00%
1-9270-54100	10-20270-20-5600	Travel	10,413	5,939	6,250	311	5.24%
			<u>13,857</u>	<u>14,970</u>	<u>14,961</u>	<u>(9)</u>	<u>-0.06%</u>

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
<i>Athletics Administration</i>							
1-9500-51400	10-20500-20-5140	Clerical/Staff Salaries	26,310	25,867	26,512	645	2.49%
1-9500-53100	10-20500-20-5300	DOE	3,215	5,790	5,790	-	0.00%
1-9500-53105	10-20500-20-5305	Communications Expense	367	2,500	500	(2,000)	-80.00%
1-9500-53135	10-20500-20-5335	Contract Labor	15,500	19,250	19,250	-	0.00%
1-9500-53150	10-20500-20-5350	Institutional Memberships	2,930	3,000	3,000	-	0.00%
1-9500-53155	10-20500-20-5355	Liability Insurance	34,741	63,500	37,000	(26,500)	-41.73%
1-9500-54100	10-20500-20-5600	Travel	615	-	-	-	-
			<u>83,679</u>	<u>119,907</u>	<u>92,052</u>	<u>(27,855)</u>	<u>-23.23%</u>
<i>Baseball</i>							
1-9510-51300	10-20510-20-5130	Administrative Salaries	20,000	19,894	20,700	806	4.05%
1-9510-53100	10-20510-20-5300	DOE	25,427	23,632	23,632	-	0.00%
1-9510-53105	10-20510-20-5305	Communications Expense	1,481	1,500	1,500	-	0.00%
1-9510-53167	10-20510-20-5366	Officials	6,065	9,065	9,065	-	0.00%
1-9510-54100	10-20510-20-5600	Travel	43,091	29,864	29,864	-	0.00%
1-9510-58200	10-20510-20-5820	Athletic Scholarship	6,405	3,850	3,850	-	0.00%
1-9510-58500	10-20510-20-5850	Tuition/Fee Charges	126,666	117,000	140,000	23,000	19.66%
			<u>229,135</u>	<u>204,805</u>	<u>228,611</u>	<u>23,806</u>	<u>11.62%</u>
<i>Softball</i>							
1-9580-51300	10-20580-20-5130	Administrative Salaries	20,000	19,600	-	(19,600)	-100.00%
1-9580-53100	10-20580-20-5300	DOE	19,568	20,081	20,081	-	0.00%
1-9580-53105	10-20580-20-5305	Communications Expense	752	1,500	1,500	-	0.00%
1-9580-53167	10-20580-20-5366	Officials	3,190	5,200	5,200	-	0.00%
1-9580-54100	10-20580-20-5600	Travel	30,645	24,875	24,875	-	0.00%
1-9580-58200	10-20580-20-5820	Athletic Scholarship	2,334	3,550	3,550	-	0.00%
1-9580-58500	10-20580-20-5850	Tuition/Fee Charges	134,148	117,000	140,000	23,000	19.66%
			<u>210,638</u>	<u>191,806</u>	<u>195,206</u>	<u>3,400</u>	<u>1.77%</u>
<i>Departmental Scholarships</i>							
1-9700-58500	10-20700-20-5850	Tuition/Fee Charges	33,429	85,000	85,000	-	0.00%
<i>Dual Credit Scholarships</i>							
1-9710-58500	10-20710-20-5850	Tuition/Fee Charges	142,411	200,000	200,000	-	0.00%
<i>Honors College</i>							
1-9760-51700	10-20720-20-5170	Adjunct	3,210	3,239	3,240	1	0.03%
1-9760-53100	10-20720-20-5300	DOE	690	1,544	2,200	656	42.53%
1-9760-53105	10-20720-20-5305	Communications Expense	163	200	200	-	0.00%
1-9760-54100	10-20720-20-5600	Travel	10,442	10,467	6,250	(4,217)	-40.29%
			<u>14,506</u>	<u>15,450</u>	<u>11,890</u>	<u>(3,560)</u>	<u>-23.04%</u>

EQUIPMENT REQUESTS IN UNRESTRICTED FUND

The following items of equipment are included in the 2015-2016 budget.

EQUIPMENT REQUESTS - OBJECT 55000				
Old Account #	New Account #			\$
1-2020-55000	10-16810-16-5700	Administrative Computing	Misc. hardware and software	20,000
1-2095-55000	10-16510-16-5700	Emergency Management	Evacuation and CPT equipments	5,000
1-4136-55000	10-11140-10-5700	Music	Stands, chairs, instruments	5,000
1-7071-55000	10-16970-16-5700	South Campus	Miscellaneous	2,500
1-8040-55000	10-17040-17-5700	Custodial Services	Vacuums and other equipment	15,000
				<u>47,500</u>
TECHNOLOGY EQUIPMENT REQUESTS - OBJECT 55100				
1-4946-55100	10-13110-12-5710	Academic Computing	AV for CWL auditorium; Alertus	50,000
1-5940-55100	10-13300-12-5710	Health Occupations	CoursEval server fee	3,750
				<u>53,750</u>
BOOKS - OBJECT 55300				
1-6000-55300	10-13500-12-5720	Library	Books	30,000
EQUIPMENT RENTAL - OBJECT 53680				
1-8020-53680	10-17020-17-5600	Building Maintenance	Misc. Large Equipment Rental	2,000
				<u>\$ 133,250</u>

UNFUNDED CAPITAL NEEDS

The administration has identified the items on this page as capital needs. No definite plans are in place to fund these items in the 2015-2016 budget year. Deferred Maintenance refers to higher cost repair projects that are needed but not critical. Fund Raising refers to identified opportunities to solicit funds from grants or contributions to build capital projects. The Technology Projects shown are larger dollar items that will be needed within the next three years, in addition to the normal replacement cycle.

Replace Chillers	\$	800,000
Re-surface parking lots/entrances		1,200,000
Demolish Mathis Dorm, Erwin Dorm, Silver Wings Club		450,000
	\$	2,450,000
400 New Wireless Access Points	\$	60,000
Replace ITV at South Campus		30,000
Replace ITV at Main Campus		30,000
Switch Replacements		125,000
APC UPS Backups		25,000
New Phone System		200,000
	\$	470,000
Baseball/Softball Lights & Bleachers	\$	300,000
Baseball/Softball Scoreboards		32,000
	\$	332,000

SUMMARY OF INSTRUCTIONAL AND OTHER FUNCTIONS IN UNRESTRICTED FUND

	2014 Actual	2015 Budget	2016 Budget	Change in Budgets	
				\$	%
<u>Instructional</u>					
Biological Sciences	\$ 681,366	\$ 716,373	\$ 599,007	\$ (117,366)	-16.38%
Biology - South Campus	-	-	90,000	90,000	0.00%
Accounting	113,524	117,628	110,560	(7,068)	-6.01%
Education	393,160	379,609	390,319	10,710	2.82%
Child Development	14,676	34,624	16,500	(18,124)	-52.35%
Physical Education	12,457	18,059	12,800	(5,259)	-29.12%
Engineering	2,373	9,607	9,560	(47)	-0.49%
Fine Arts - Art	112,267	118,128	112,458	(5,670)	-4.80%
Fine Arts - Drama	112,324	111,214	111,753	539	0.48%
Fine Arts - Music	150,359	161,311	178,397	17,086	10.59%
Spanish	73,056	67,327	80,206	12,879	19.13%
English	410,608	397,502	356,001	(41,501)	-10.44%
English - South Campus	-	-	62,736	62,736	0.00%
Develop Reading/Writing	92,389	154,240	157,757	3,517	2.28%
Reading/Writing Center	140	-	-	-	-
Speech	145,709	134,761	146,106	11,345	8.42%
Mathematics	334,837	344,325	322,239	(22,086)	-6.41%
Developmental Math	249,706	286,104	326,371	40,267	14.07%
Mathematics - CE	-	-	2,000	2,000	0.00%
Mathematics - South Campus	-	-	51,329	51,329	0.00%
QEP	89,727	64,517	26,597	(37,920)	-58.78%
Physical Science-Chemistry	106,962	115,595	110,554	(5,041)	-4.36%
Physical Science-Geology	142,931	121,382	128,054	6,672	5.50%
Physical Science-Physics	59,169	58,610	60,724	2,114	3.61%
Psychology	310,918	258,533	264,240	5,707	2.21%
Social Sciences	522,672	616,394	582,926	(33,468)	-5.43%
Economics	94,850	108,957	103,050	(5,907)	-5.42%
Humanities	48,085	45,402	54,800	9,398	20.70%
Viticulture/Enology	57,299	77,458	150,313	72,855	94.06%
Business & Management	120,842	129,639	129,290	(349)	-0.27%
Computer Science	233,648	260,564	253,195	(7,369)	-2.83%
Office Occupations	86,506	79,456	82,848	3,392	4.27%
Auto Body Repair	80,670	89,092	91,112	2,020	2.27%
Cosmetology	255,762	255,547	248,904	(6,643)	-2.60%
Criminal Justice	111,381	121,103	127,972	6,869	5.67%
Police Academy	154,383	166,938	153,574	(13,364)	-8.01%
Welding - South Campus	-	-	69,594	69,594	0.00%
Refrigeration/A C	78,960	102,723	100,659	(2,064)	-2.01%
Computer Maintenance	104,987	90,862	84,975	(5,887)	-6.48%
Welding	264,873	307,324	268,136	(39,188)	-12.75%
Nursing - Associate Degree	1,247,207	1,306,083	1,345,212	39,129	3.00%
Nursing - Vocational	343,751	364,593	357,887	(6,706)	-1.84%
Dental Assisting	119,657	118,247	119,098	851	0.72%

Emergency Med Tech	257,226	236,810	207,139	(29,671)	-12.53%
Medical Lab Technicians	135,180	140,355	144,588	4,233	3.02%
Radiology	142,030	134,815	138,748	3,933	2.92%
CADA	53,315	54,563	55,922	1,359	2.49%
Drafting	80,134	85,875	84,753	(1,122)	-1.31%
Culinary Arts	177,970	204,302	202,788	(1,514)	-0.74%
Hospitality Management	27,551	22,129	19,975	(2,154)	-9.73%
Occupational Safety	87	13,456	7,530	(5,926)	-44.04%
Electrician	40,030	64,447	81,619	17,172	26.65%
Computer Science - Open	320	-	-	-	0.00%
Emergency Med Tech - C. E.	17,775	11,522	6,700	(4,822)	-41.85%
Health Science - C. E.	49,902	97,100	-	(97,100)	-100.00%
Mechatronics - C. E.	50,759	36,425	31,500	(4,925)	-13.52%
Management - C. E.	5,284	124,958	88,500	(36,458)	-29.18%
Computer Science - C. E.	70,831	31,923	7,200	(24,723)	-77.45%
EMT - Custom	9,868	13,090	3,950	(9,140)	-69.82%
Health Science - C. E.	20,843	152,198	140,870	(11,328)	-7.44%
Electrician - C. E.	2,800	24,952	8,500	(16,452)	-65.93%
Misc Mech & Repair - C. E.	194,084	120,136	92,140	(27,996)	-23.30%
Machining - C. E.	-	27,216	8,700	(18,516)	0.00%
Total Instructional	8,870,180	9,506,135	9,380,935	(125,200)	-1.32%

Other Functions

Academic Support	1,534,348	1,641,679	1,624,923	(16,756)	-1.02%
Auxiliary*	890,243	1,002,095	1,006,065	3,970	0.40%
Benefits	2,671,575	2,980,260	3,358,361	378,101	12.69%
Institutional Support	3,561,221	3,851,340	4,390,846	539,506	14.01%
Maintenance/Operation of Plant	3,044,118	3,262,332	3,265,531	3,199	0.10%
Public Service	249,081	330,369	346,906	16,537	5.01%
Student Services	1,730,811	1,794,654	1,782,638	(12,016)	-0.67%
Transfers	1,540,618	2,038,800	2,399,600	360,800	17.70%
	\$ 24,092,195	\$ 26,407,664	\$ 27,555,805	\$ 1,148,141	4.35%

*The auxiliary function in Unrestricted Fund include: Student Life, International Students, Intramurals, Viking Voice, Phi Theta Kappa, Athletics Administration, Baseball, Softball, Scholarships and Honors College.

**BUDGET FOR AUXILIARY FUND
FOR FISCAL YEAR 2015-2016**

	2014	2015	2016
	Actual	Budget	Budget
Revenue:			
Bookstore	\$ 2,733,068	\$ 435,750	\$ 350,000
Food Service	106,936	64,000	66,000
Housing	124,672	119,000	112,500
Golf Course	332,150	363,000	183,000
Other	19,747	23,000	20,800
	<u>3,316,573</u>	<u>1,004,750</u>	<u>732,300</u>
Expenditures:			
Bookstore	2,370,459	156,180	60,000
Food Service	41,559	42,525	42,125
Housing	99,534	80,836	80,320
Golf Course	468,610	452,995	142,858
Other	21,490	20,250	20,800
	<u>3,001,652</u>	<u>752,786</u>	<u>346,103</u>
Net:			
Bookstore	362,609	279,570	290,000
Food Service	65,377	21,475	23,875
Housing	25,138	38,164	32,180
Golf Course	(136,460)	(89,995)	40,143
Other	(1,743)	2,750	-
	<u>\$ 314,921</u>	<u>\$ 251,964</u>	<u>\$ 386,198</u>

AUXILIARY DETAIL

Old Account #	New Account #	Description	2014 Actual	2015 Budget	2016 Budget	Change	
						\$	%
Bookstore							
2-1710-40700	21-21000-00-2150	Sales - Taxable	2,557,259	85,560	-	(85,560)	-100.00%
2-1710-40705	N/A	Sales - Non-Taxable	175,809	6,440	-	(6,440)	-100.00%
2-1710-40707	21-21000-00-4707	Commissions	-	297,917	300,000	2,083	0.70%
2-1710-40708	21-21000-00-4708	Upfront Bonus	-	45,833	50,000	4,167	9.09%
			<u>2,733,068</u>	<u>435,750</u>	<u>350,000</u>	<u>(85,750)</u>	<u>-19.68%</u>
2-1710-51300	21-21000-20-5130	Administrative Salaries	49,431	5,595	-	(5,595)	-100.00%
2-1710-51400	21-21000-20-5140	Clerical/Staff Salaries	47,433	5,525	-	(5,525)	-100.00%
2-1710-51750	21-21000-20-5175	Other Adjunct	11,691	2,000	-	(2,000)	-100.00%
2-1710-52100	21-21000-20-5210	FICA Matching	8,200	1,000	-	(1,000)	-100.00%
2-1710-52200	21-21000-20-5220	Retirement Matching	6,297	542	-	(542)	-100.00%
2-1710-52300	21-21000-20-5230	Group Insurance	25,338	2,318	-	(2,318)	-100.00%
2-1710-52600	N/A	Other Benefits	(490)	-	-	-	-
2-1710-53100	21-21000-20-5300	DOE	10,424	1,000	-	(1,000)	-100.00%
2-1710-53105	21-21000-20-5305	Communications	15,666	15,000	-	(15,000)	-100.00%
2-1710-53135	21-21000-20-5335	Contract Labor	2,697	200	-	(200)	-100.00%
2-1710-53160	21-21000-20-5360	Credit Card Fees	34,207	3,000	-	(3,000)	-100.00%
2-1710-53900	21-21000-20-5390	Purchases	2,138,785	50,000	-	(50,000)	-100.00%
2-1710-54100	N/A	Travel	27	-	-	-	-
2-1710-58500	N/A	Tuition/Fee Charges	2,399	-	-	-	-
2-1710-65217	21-21000-00-6529	Transfer	18,354	70,000	60,000	(10,000)	-14.29%
			<u>2,370,459</u>	<u>156,180</u>	<u>60,000</u>	<u>(96,180)</u>	<u>-61.58%</u>
			<u>362,609</u>	<u>279,570</u>	<u>290,000</u>	<u>10,430</u>	<u>3.73%</u>
Food Service							
2-1720-40720	22-22000-00-4720	Commissions	13,055	11,000	13,000	2,000	18.18%
2-1720-40723	22-22000-00-4723	Vending	64,408	23,000	23,000	-	0.00%
2-1720-40726	22-22000-00-4726	Meal Plans	29,473	30,000	30,000	-	0.00%
			<u>106,936</u>	<u>64,000</u>	<u>66,000</u>	<u>2,000</u>	<u>3.13%</u>
2-1720-52300	22-22000-20-5230	Group Insurance	39,512	40,000	40,000	-	0.00%
2-1720-53100	22-22000-20-5300	DOE	2,020	2,500	2,100	(400)	-16.00%
2-1720-53105	22-22000-20-5305	Communications	27	25	25	-	0.00%
			<u>41,559</u>	<u>42,525</u>	<u>42,125</u>	<u>(400)</u>	<u>-0.94%</u>
			<u>65,377</u>	<u>21,475</u>	<u>23,875</u>	<u>2,400</u>	<u>11.18%</u>

Housing												
2-1740-40730	24-24000-00-4730	Rent	107,212	103,000	97,000	(6,000)						-5.83%
2-1740-40732		Application Fee	8,500	8,000	8,000	-						0.00%
2-1740-40736	24-24000-00-4736	Payment Fee	4,465	4,000	3,500	(500)						-12.50%
2-1740-40738	24-24000-00-4738	Make Ready Fee	4,495	4,000	4,000	-						0.00%
			<u>124,672</u>	<u>119,000</u>	<u>112,500</u>	<u>(6,500)</u>						-5.46%
2-1740-51400	24-24000-20-5140	Clerical/Staff Salaries	41,553	18,101	18,834	733						4.05%
2-1740-51750	24-24000-20-5175	Other Adjunct	3,500	4,000	4,000	-						0.00%
2-1740-52100	24-24000-20-5210	FICA Matching	3,447	1,685	1,436	(249)						-14.78%
2-1740-52200	24-24000-20-5220	Retirement Matching	3,245	3,500	3,500	-						0.00%
2-1740-52300	24-24000-20-5230	Group Insurance	13,452	14,500	14,500	-						0.00%
2-1740-52600	N/A	Other Benefits	(215)	-	-	-						-
2-1740-53100	24-24000-20-5300	DOE	13,423	13,850	12,850	(1,000)						-7.22%
2-1740-53105	24-24000-20-5305	Communications	779	700	700	-						0.00%
2-1740-53730	24-24000-20-5490	Electricity	18,462	20,000	20,000	-						0.00%
2-1740-53790	24-24000-20-5498	Water/Garbage	1,386	1,500	1,400	(100)						-6.67%
2-1740-54100	24-24000-20-5600	Travel	502	1,000	1,000	-						0.00%
2-1740-58500	24-24000-20-5850	Tuition/Fee Charges	-	2,000	2,100	100						5.00%
			<u>99,534</u>	<u>80,836</u>	<u>80,320</u>	<u>(516)</u>						-0.64%
			<u>25,138</u>	<u>38,164</u>	<u>32,180</u>	<u>(5,984)</u>						-15.68%

Golf Course									
2-1780-40710	28-28000-00-4710	Green Fees	163,080	179,000	48,000	(131,000)	-73.18%		
2-1780-40714	28-28000-00-4714	Cart Rental	92,479	97,000	22,000	(75,000)	-77.32%		
2-1780-40590	N/A	Sale of Equipment	-	-	83,000	83,000	-		
2-1780-40716	28-28000-00-4716	Food & Drink	17,117	16,000	5,000	(11,000)	-68.75%		
2-1780-40718	28-28000-00-4718	Merchandise Sales	59,474	56,000	20,000	(36,000)	-64.29%		
2-1780-40580	28-28000-00-4510	Rental Income	-	15,000	5,000	(10,000)	-66.67%		
			332,150	363,000	183,000	(180,000)	-49.59%		
2-1780-51400	28-28000-20-5140	Salaries	47,501	48,194	14,000	(34,194)	-70.95%		
2-1780-51600	28-28000-20-5160	Hourly Wages	74,097	56,454	13,000	(43,454)	-76.97%		
2-1780-51620	28-28000-20-5162	Hourly Wages- PT	69,830	62,901	19,000	(43,901)	-69.79%		
2-1780-52100	28-28000-20-5210	FICA Matching	14,644	12,776	3,508	(9,269)	-72.55%		
2-1780-52200	28-28000-20-5220	Retirement Matching	3,030	4,000	1,000	(3,000)	-75.00%		
2-1780-52300	28-28000-20-5230	Group Insurance	16,934	18,500	6,000	(12,500)	-67.57%		
2-1780-52400	28-28000-20-5240	Workers Compensation	385	2,500	-	(2,500)	-100.00%		
2-1780-52600		Other Benefits	54	-	-	-	-		
2-1780-53100	28-28000-20-5300	DOE	2,921	5,000	1,000	(4,000)	-80.00%		
2-1780-53105	28-28000-20-5305	Communications	150	200	100	(100)	-50.00%		
2-1780-53160	28-28000-20-5360	Credit Card Fees	7,170	7,500	2,500	(5,000)	-66.67%		
2-1780-53410	N/A	Carpentry	460	-	-	-	-		
2-1780-53435	28-28000-20-5465	Property Insurance	2,500	2,750	5,000	2,250	81.82%		
2-1780-53600	28-28000-20-5435	Ground Supplies	12,474	10,000	1,000	(9,000)	-90.00%		
2-1780-53620	28-28000-20-5473	Seed, Sand, Sod	2,400	8,000	-	(8,000)	-100.00%		
2-1780-53640	28-28000-20-5426	Fertilizer	23,004	20,000	-	(20,000)	-100.00%		
2-1780-53660	28-28000-20-5439	Irrigation Repairs	6,138	6,000	-	(6,000)	-100.00%		
2-1780-53680	28-28000-20-5423	Equipment Rental	9,506	48,000	65,000	17,000	35.42%		
2-1780-53730	28-28000-20-5490	Electricity	25,691	26,000	6,000	(20,000)	-76.92%		
2-1780-53790	28-28000-20-5498	Water/Garbage	19,275	20,000	1,500	(18,500)	-92.50%		
2-1780-53800	28-28000-20-5432	Oil, Gas, Filters	10,880	12,000	1,000	(11,000)	-91.67%		
2-1780-53850	28-28000-20-5450	Vehicle Repair Parts	29,533	30,000	1,000	(29,000)	-96.67%		
2-1780-53900	28-28000-20-5390	Purchases	42,401	40,000	-	(40,000)	-100.00%		
2-1780-53910	28-28000-20-5391	Purchases - Food	2,112	3,720	750	(2,970)	-79.84%		
2-1780-53920	28-28000-20-5392	Purchases - Beverages	5,759	7,000	1,500	(5,500)	-78.57%		
2-1780-54100	28-28000-20-5600	Travel	1,123	1,500	-	(1,500)	-100.00%		
2-1780-57900	N/A	Other Plant Deductions	38,638	-	-	-	-		
			468,610	452,995	142,858	(310,138)	-68.46%		
			(136,460)	(89,995)	40,143	130,138	-144.61%		

Other									
2-1790-40590	29-29700-00-4590	Miscellaneous	672	2,000	500	(1,500)			-75.00%
2-1790-40790	29-29700-00-4790	Return Check Fee	721	1,000	300	(700)			-70.00%
2-1799-64217	29-29600-00-6421	Transfer	18,354	20,000	20,000	-			0.00%
			19,747	23,000	20,800	(2,200)			-9.57%
2-1790-53100	29-29700-20-5300	DOE	3,136	250	800	550			220.00%
2-1799-53150	29-29600-20-5350	Institutional Memberships	18,354	20,000	20,000	-			0.00%
			21,490	20,250	20,800	550			2.72%
			(1,743)	2,750	-	(2,750)			-100.00%

TUITION AND FEE RATES

All fee are per credit hour except matriculation which is per semester

	2008	2009	2010	2011	2012	2013	2014	2015	2016
In-District									
Tuition	\$ 33	\$ 35	\$ 35	\$ 37	\$ 42	\$ 45	\$ 49	\$ 49	\$ 49
Student Services	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 7	\$ 7	\$ 7
General Use	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 12	\$ 16
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Matriculation (per semester)	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Out-of-District									
Tuition	\$ 44	\$ 54	\$ 54	\$ 64	\$ 74	\$ 80	\$ 87	\$ 87	\$ 87
Student Services	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 7	\$ 7	\$ 7
General Use	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 12	\$ 16
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Matriculation (per semester)	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Non-Resident									
Tuition	\$ 93	\$ 103	\$ 103	\$ 113	\$ 123	\$ 129	\$ 133	\$ 133	\$ 133
Student Services	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 7	\$ 7	\$ 7
General Use	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 12	\$ 16
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Matriculation (per semester)	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10

AD VALOREM TAX RATES

All rates per \$100 valuation

Fiscal Year	Maintenance and Operations	Interest and Sinking	Total Rate	% Change from prior year
2007-2008	\$ 0.13974	\$ -	\$ 0.13974	-5.41%
2008-2009	\$ 0.13000	\$ 0.05436	\$ 0.18436	31.93%
2009-2010	\$ 0.13278	\$ 0.05094	\$ 0.18372	-0.35%
2010-2011	\$ 0.13300	\$ 0.04880	\$ 0.18180	-1.04%
2011-2012	\$ 0.13617	\$ 0.04563	\$ 0.18180	0.00%
2012-2013	\$ 0.13060	\$ 0.05120	\$ 0.18180	0.00%
2013-2014	\$ 0.12925	\$ 0.05236	\$ 0.18161	-0.10%
2014-2015	\$ 0.13059	\$ 0.05091	\$ 0.18150	-0.06%
2015-2016*	\$ 0.13384	\$ 0.04756	\$ 0.18140	-0.06%

*Pending board approval

