GRAYSON COLLEGE

Operating Budget

Fiscal Year Ending
August 31, 2018

GRAYSON COLLEGE
DISCUSSION OF BUDGET FOR 2017-2018 FISCAL YEAR

SUMMARY

The 2017-2018 budget provides resources for new initiatives, strengthens existing operations and maintains financial stability. The budget is balanced, meaning that requested expenditures are matched by anticipated revenue.

New Initiatives

In a major step forward for Grayson College, the 2017-2018 budget establishes a department for Bachelor of Science in Nursing. The legislative authority was granted in the most recent session of the Texas legislature, but additional work remains to receive permission to grant this degree from our state regulators, the Texas Higher Education Coordinating Board, and from the regional accreditation body, the Southern Association of Colleges and Schools – Commission on Colleges. Two full-time positions are created in this budget to move this initiative forward, an administrative position and a support position.

Another major initiative increases the focus on student success. It will build on ideas that the college leadership team observed during a visit to Odessa College. While the over-all program is still under development, some specific items have emerged. Grayson College is committed to moving the vast majority of its class offerings to an eight-week schedule beginning in the Fall semester of 2018. The 2017-2018 budget contains $15,000 for an incentive program to improve employee involvement, which will be called GC All-In. Also, the student success account has been increased by $36,127 to allow for another student advisor, although the specific location and role of that new position is yet to be determined.

The 2017-2018 operations budget is also affected by the program to build additional facilities. That building program will construct an Advanced Manufacturing Lab, a dormitory, a Student Success building, and a Viticulture and Enology Lab. One new janitorial position is created to relieve pressure on the current staff and to provide staffing for the building that will be completed in the 2017-2018 fiscal year. Another such position will be requested for the 2018-2019 fiscal year when even more new buildings come into service. Additionally, the Auxiliary budget includes one month's funding for a new dorm supervisor and a housing assistant, in addition to some part-time positions.

Strengthening Existing Operations

The 2017-2018 budget takes a significant step forward in salary administration, with a goal of increasing employee satisfaction.

All non-faculty positions, full-time and part-time, have been evaluated in relation to ten compensable factors. Each position has then been placed in a grade, ranging from a low of grade four for positions such as Mailroom Assistant and Maintenance Custodian to a high of grade twenty for the College President. A salary range based on the market is associated with each grade. Wage increases for employees whose current salary is within the range will vary. Those employees whose current salary is on the low end of the range will receive a 2% wage increase, those whose current salary is near the mid-point of the range will receive a 1.5% wage increase, and those that are near the top of the range will receive a 1% wage increase.

The current salary of a few employees are outside their range, some below it and some above it. Those employees below the range for their job duties will receive a wage increase to get them to the minimum of their range. Those that have salaries above the range for their job duties will maintain their current salary but will not receive a wage increase.

Salaries for faculty members will be administered as they have in the past while the administration studies their situation and potentially develops a plan to improve their salary administration. The faculty salary scale will remain in place, and be adjusted so that the average on-going salary increase for faculty members will be 1.5%. Due to the structure of the scale, those at the lower steps of the scale will receive a wage increase that is higher than 1.5% and those that are at the top steps of the scale will receive a wage increase that is less than 1.5%.

In an effort to mitigate the lower raises at the top end of the faculty scale, any faculty member that will receive a permanent raise of less than 1.5% will also receive a one-time payment in the amount that their raise is less than 1.5%.

The 2017-2018 budget also includes $24,000 for an audit of the security features of our computer systems and Internet communications. This is a vital step given the prevalence of online crime.

The 2017-2018 budget establishes a Viticulture and Enology Fund. The college receives a special appropriation from the State of Texas for viticulture and enology, and that funding must be spent for those activities. In the past, the amount of state funding was small and was clearly less than the amount that the college spent on these activities. Now, however, the state funding is over $300,000. Therefore, a new fund is established in this budget to make sure that any unspent funds are reserved for the purpose that the State of Texas intended.

The following full-time, permanent positions are created in the 2017-2018 budget:

<u>Unrestricted Fund</u>

- Bachelor of Science in Nursing Administrator
- Bachelor of Science in Nursing Administrative Assistant
- Campus Police Officer
- Heating and Air Conditioning Specialist
- Janitor
- Records Specialist in Foundation

<u>Viticulture Fund</u>

- Viticulture Instructor

<u>Auxiliary Fund</u>

- Housing Administrative Assistant
- Dorm Supervisor

The Records Specialist position in the Foundation is an upgrade of a current part-time position. Additionally, two positions were eliminated: (1) Teaching & Learning Specialist and (2) Human Resources Specialist.

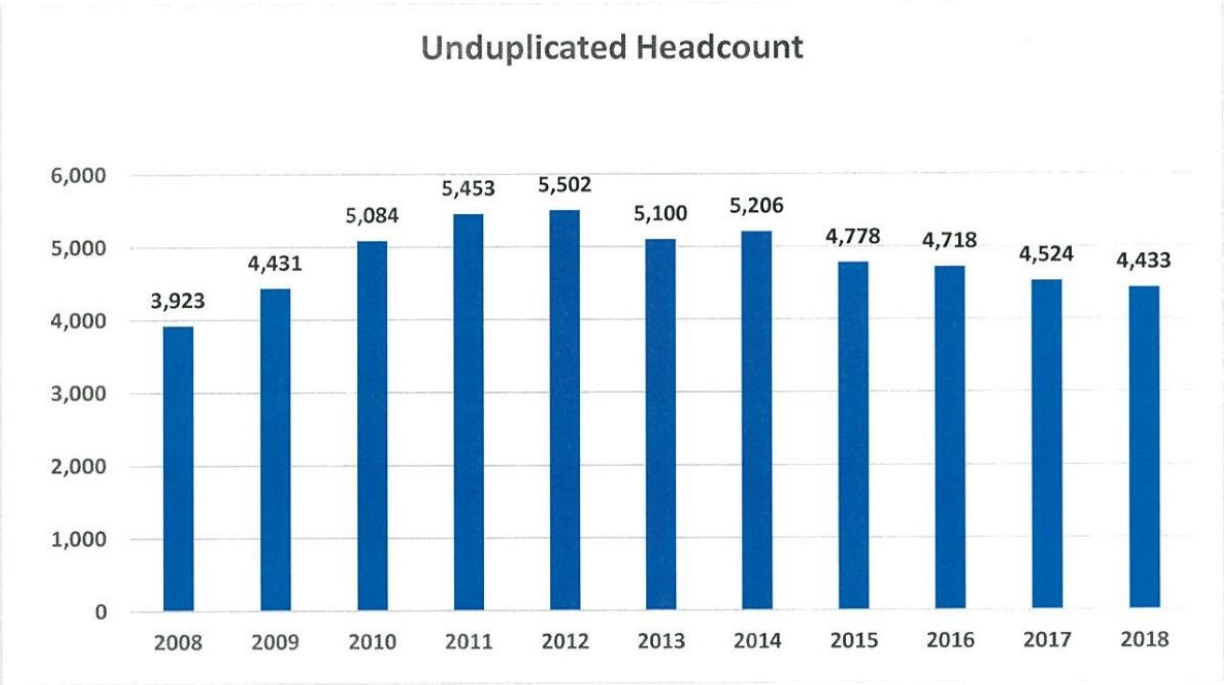
One additional potential position is included in the 2017-2018 budget. The student success initiative, based on the observations at Odessa College, will likely require an additional student advisor. Because

the actual location and duties of this new position are not final, its funding is included in the student success account.

The student success account contains $196,127. This is broken down as: (1) $10,000 in traditional funding; (2) $150,000 in additional funding for new initiatives, and (3) $36,127 for the new student advisor position.

The 2017-2018 budget continues to provide for future capital needs by transferring $1,000,000 from the Unrestricted Fund to the Preservation Fund, which is a portion of the Plant Fund dedicated to mitigating deferred maintenance and preserving the college's investment in capital assets.

Grayson College's biggest financial concern on an on-going basis is enrollment. The graph below shows unduplicated annual enrollment for the last ten years. It also includes the budget assumption for the 2017-2018 budget year which is based on a two percent decrease.



Enrollment peaked in the 2011-2012 fiscal year at 5,502. The enrollment assumption for the 2017-2018 budget is 4,433, which is 19.4% down from the peak.

This is a concern because serving students is our mission. From a financial standpoint, lower enrollment leads to lower tuition revenue and pressure to raise tuition rates in order to offset the loss in volume. It also factors into lower appropriations from the State of Texas because the majority of that funding is based on enrollment.

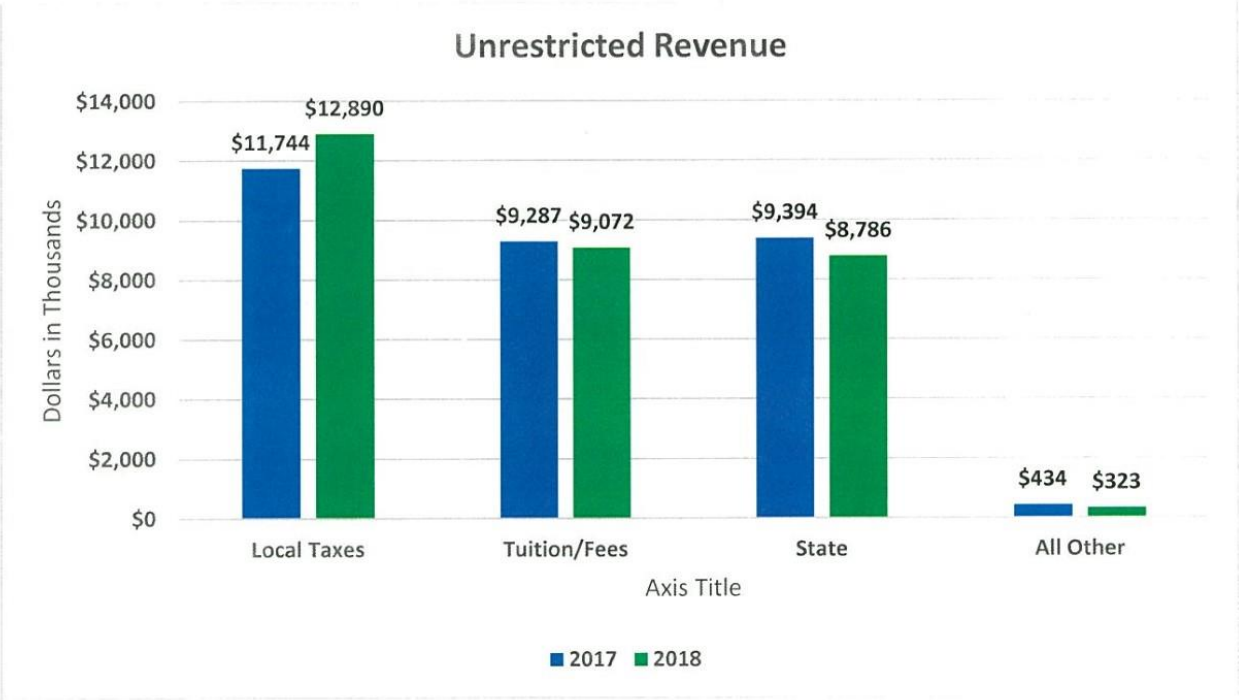
UNRESTRICTED FUND REVENUE

Revenue in the 2017-2018 Unrestricted Fund budget is higher than that in the 2016-2017 budget, increasing $212,050, or 0.69%. Increased revenue from local property taxes offset decreases in state appropriations, tuition and fees, and the other revenue categories.

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.

	2016-2017		2017-2018	
Local Taxes	$11,744,000	38.06%	$12,890,000	41.50%
Tuition and Fees	9,286,580	30.09%	9,072,391	29.21%
State Appropriations	9,394,342	30.44%	8,786,215	28.29%
All Other	434,300	1.41%	322,666	1.00%
	$30,859,222	100.00%	$31,071,272	100.00%

Information on Unrestricted Fund revenue from the 2016-2017 budget and the 2017-2018 budget are presented in graphic form below.



Local Property Taxes: This is the single largest source of revenue in the Unrestricted Fund, bringing in 41.5% of the total.

Total taxable values are approximately $665 million higher than the prior year. This growth allows the total tax rate to decrease from $.1813/$100 value to $.1812/$100 value while bringing in more revenue.

Approximately two-thirds of the increase in taxable values came for the re-evaluation of existing properties, while the remaining one-third came from new property. Over one-half of the values from new property came from single family residences.

Tuition and Fees: This is the second largest category of Unrestricted Fund Revenue, making up 29.2% of the total. Revenue from this category is projected to decrease $214,189, or 2.3%. As noted above, the budget is built on the assumption of a 2.0% drop in enrollment. Additionally, revenue for the Center for Workplace Learning (CWL) is budgeted to drop.

State Appropriations: Appropriations from the State of Texas are now the third largest category of Unrestricted Revenue, making up 28.3% of the total.

State 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 core funding in a flat amount each year for basic operations.

Comparing state funding for instruction at Grayson College in the 2017-2018 budget to the 2016-2017 budget, the total appropriation dropped $389,809. That decrease all came from the activity funding for credit hours and reflects the loss in enrollment. There were slight increases in core funding and in success funding.

Additionally, as noted above, the special state appropriation for the viticulture program has been moved from the Unrestricted Fund to its own fund in order to properly track the use of this special funding. For the 2017-2018 budget, special state funding for viticulture is $319,200. This is down slightly from the $350,000 that was received in the prior year.

This category of revenue also includes state funding for benefits. Grayson College received an increase of approximately $130,000 in such funding.

UNRESTRICTED FUND EXPENDITURES

Expenditures in the 2017-2018 Unrestricted Fund budget are $212,050, or 0.69%, higher than that in the 2016-2017 budget.

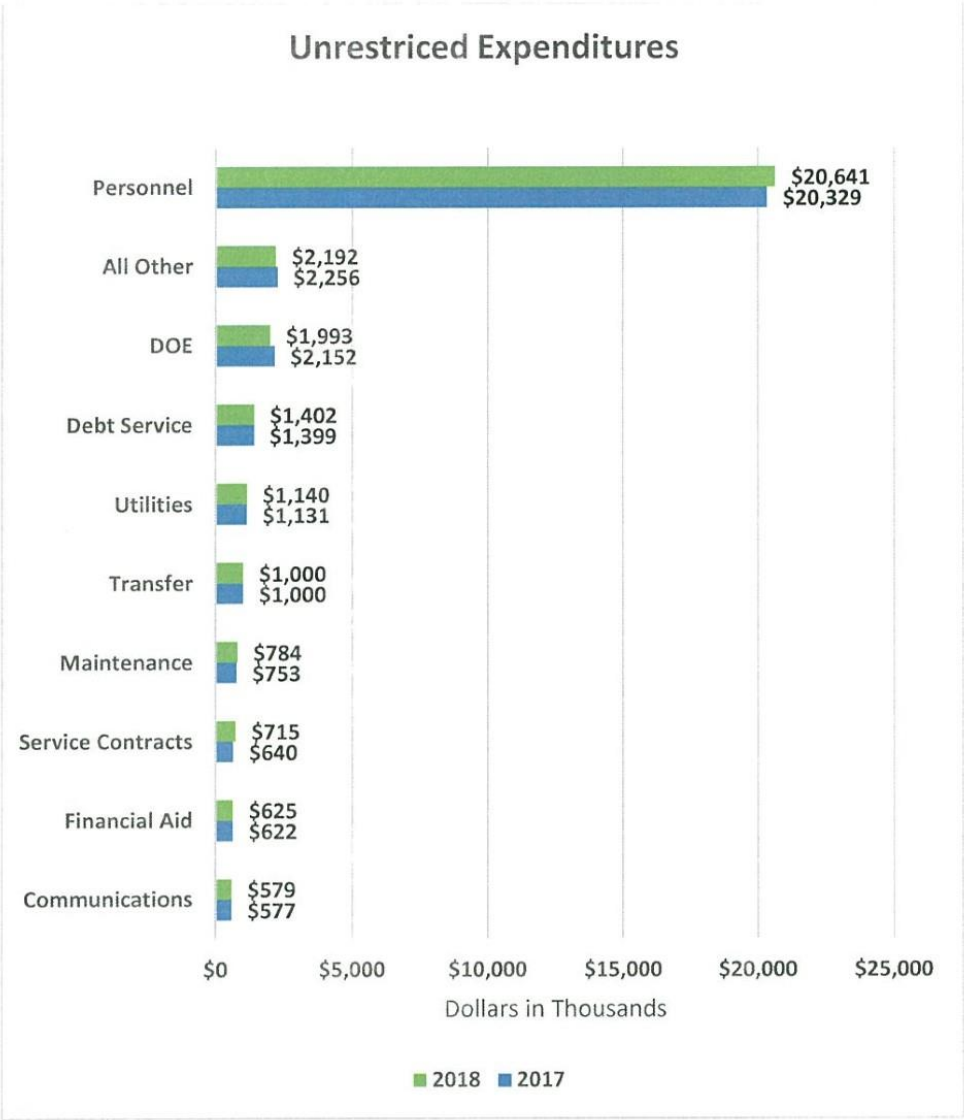
The following table shows the relative size of each category of expenditures in the 2016-2017 budget and the 2017-2018 budget.

Unrestricted Fund Expenditures

	2016-17		2017-18	
Salaries - Nonadjunct	11,781,595	38.18%	12,023,041	38.70%
Salaries - Part Time & Adjunct	2,986,764	9.68%	2,948,069	9.49%
Employee Benefits	5,560,925	18.02%	5,670,352	18.25%
Sub-total(Personnel Related)	20,329,284	65.88%	20,641,462	66.43%
Department Operation	2,152,204	6.97%	1,993,124	6.41%
Communications/Advertising	576,987	1.87%	579,365	1.86%
Professional Fees/Contract Labor	470,814	1.53%	340,950	1.10%
Service Contracts	640,098	2.07%	715,263	2.30%
Insurance	247,500	0.80%	242,400	0.78%
Tax Assessing	330,000	1.07%	345,000	1.11%
Building Repairs & Maintenance	753,100	2.44%	783,500	2.52%
Utilities	1,131,000	3.67%	1,140,000	3.67%
Vehicle Repairs & Maintenance	59,113	0.19%	59,000	0.19%
Travel & Staff Development	439,752	1.43%	434,788	1.40%
Property, Plant & Equipment	230,800	0.75%	326,000	1.05%
Institutional Financial Aid	622,400	2.02%	625,000	2.01%
Debt Service	1,398,550	4.53%	1,401,600	4.51%
Uncollectible Student Accounts	300,000	0.97%	285,000	0.92%
Miscellaneous	177,620	0.58%	158,820	0.51%
Transfer to Plant Funds	1,000,000	3.24%	1,000,000	3.22%
Total Expenditures	30,859,222	100.00%	31,071,272	100.00%

There is much similarity between the percentages of expenses in the 2016-17 budget and the 2017-18 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 2017-2018 budget and the 2016-2017 budget are shown in graphic format below.



There is very little change in any category of expenditure, comparing the 2017-2018 budget to the 2016-2017 one.

Unrestricted Fund Conclusion: The 2017-2018 budget is balanced, meaning that anticipated revenues equal proposed expenditures. It continues to provide resources for capital needs and to fund initiatives.

SUMMARY – AUXILIARY FUND

The goal of the Auxiliary Fund is to provide resources to the college through related business-like operations. The budgets for this fund continue to show positive results that exceed $300,000.

The bookstore, operated by Follett, continues to produce the majority of the positive results in the Auxiliary Fund.

GRAYSON COLLEGE
OPERATING REVENUES AND EXPENDITURES BY NATURAL CATEGORIES
2017-2018 BUDGET

	2016	2017	2018	2018 Budget vs. 2017 Budget	
	Actual	Budget	Budget	$	%
Revenues					
Tuition and Fees	$ 9,688,863	$ 9,286,580	$ 9,072,391	$ (214,189)	-2.31%
State Appropriations	9,461,785	9,394,342	8,786,215	(608,127)	-6.47%
Local Taxes	11,058,200	11,744,000	12,890,000	1,146,000	9.76%
Sales of Educational Depts.	51,235	45,000	45,000	-	0.00%
Other Revenue	428,093	329,300	277,666	(51,634)	-15.68%
Transfers - In	-	60,000	-	(60,000)	-100.00%
Total Revenues	30,688,176	30,859,222	31,071,272	212,050	0.69%
Expenditures					
Salaries - Full Time	10,801,791	11,781,595	12,023,041	241,446	2.05%
Salaries - Part Time & Adjunct	2,604,857	2,986,764	2,948,069	(38,695)	-1.30%
Employee Benefits	5,290,150	5,560,925	5,670,352	109,427	1.97%
Departmental Operating Expense	1,508,187	2,152,204	1,993,124	(159,080)	-7.39%
Communications and Advertising	459,536	576,987	579,365	2,378	0.41%
Professional Fees/Contract Labor	587,443	470,814	340,950	(129,864)	-27.58%
Service Contracts	576,917	640,098	715,263	75,165	11.74%
Insurance	81,677	247,500	242,400	(5,100)	-2.06%
Tax Assessing Expense	265,948	330,000	345,000	15,000	4.55%
Building Repairs and Maintenance	587,801	753,100	783,500	30,400	4.04%
Utilities	985,891	1,131,000	1,140,000	9,000	0.80%
Vehicle Repairs and Maintenance	50,281	59,113	59,000	(113)	-0.19%
Travel and Staff Development	338,377	439,752	434,788	(4,964)	-1.13%
Property, Plant, and Equipment	379,016	230,800	326,000	95,200	41.25%
Institutional Financial Aid	577,523	622,400	625,000	2,600	0.42%
Debt Service	1,398,639	1,398,550	1,401,600	3,050	0.22%
Uncollectible Student Accounts	182,286	300,000	285,000	(15,000)	-5.00%
Miscellaneous	165,412	177,620	158,820	(18,800)	-10.58%
Transfer to Plant Funds	1,000,000	1,000,000	1,000,000	-	0.00%
Total Expenditures	27,841,732	30,859,222	31,071,272	212,050	0.69%
Net Excess/(Deficit)	$ 2,846,444	$ 0	$ -	$ (0)	

UNRESTRICTED REVENUE

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-10100-00-4011-1	Tuition-Semester Hour	Fall - In District	$ 2,708,351	$ 2,517,765	$ 1,642,370	$ (875,395)	-34.77%
10-10100-00-4011-2	Tuition-Semester Hour	Fall - Out of District	0	0	789,877	789,877	
10-10100-00-4011-3	Tuition-Semester Hour	Fall - Non-Resident	0	0	110,017	110,017	
10-10100-00-4012-1	Tuition-Semester Hour	Spring-In District	2,384,370	2,303,957	1,395,490	(908,467)	-39.43%
10-10100-00-4012-2	Tuition-Semester Hour	Spring Out of District	0	0	732,932	732,932	
10-10100-00-4012-3	Tuition-Semester Hour	Spring -Non-Resident	0	0	160,124	160,124	
10-10100-00-4013-1	Tuition-Semester Hour	Summer-In District	550,123	535,804	326,970	(208,834)	-38.98%
10-10100-00-4013-2	Tuition-Semester Hour	Summer-Out of District	0	0	171,642	171,642	
10-10100-00-4013-3	Tuition-Semester Hour	Summer-Non-Resident	0	0	37,499	37,499	
10-10106-00-4100	Tuition Exem-Sem Hour	Other Exemptions	(29,310)	(29,000)	(28,420)	580	-2.00%
10-10106-00-4102	Tuition Exem-Sem Hour	Blind/Deaf	(12,653)	(18,000)	(17,640)	360	-2.00%
10-10106-00-4103	Tuition Exem-Sem Hour	Child Protect Service Exempt	(17,299)	(30,000)	(29,400)	600	-2.00%
10-10106-00-4105	Tuition Exem-Sem Hour	Fire Science Exemption	0	(2,000)	(1,960)	40	-2.00%
10-10106-00-4106	Tuition Exem-Sem Hour	Full-Time Employee Exemption	(17,014)	(16,000)	(15,680)	320	-2.00%
10-10106-00-4107	Tuition Exem-Sem Hour	Hazelwood	(199,897)	(200,000)	(196,000)	4,000	-2.00%
10-10106-00-4108	Tuition Exem-Sem Hour	Preceptors Nursing Exemption	0	(2,000)	(1,960)	40	-2.00%
10-10106-00-4109	Tuition Exem-Sem Hour	Professional Nursing Exemption	0	(2,000)	(1,960)	40	-2.00%
10-10106-00-4110	Tuition Exem-Sem Hour	Valedictorian	(294)	(2,000)	(1,960)	40	-2.00%
10-10108-00-6540	Tuition Transfer-TPEG	Transfer to School Fund	(381,831)	(400,000)	(392,000)	8,000	-2.00%
10-10110-00-4030	Tuition-Adult Vocational	Business	(346)	0	72,000	72,000	
10-10110-00-4035	Tuition-Adult Vocational	AD Tuition-CNA	5,192	250	0	(250)	-100.00%
10-10110-00-4036	Tuition-Adult Vocational	Computer Tech	0	0	26,550	26,550	
10-10110-00-4038	Tuition-Adult Vocational	AD Tuition-CPR	6,138	5,000	0	(5,000)	-100.00%
10-10110-00-4041	Tuition-Adult Vocational	AD Tuition-Criminal Justice	746	500	0	(500)	-100.00%
10-10110-00-4044	Tuition-Adult Vocational	AD Tuition-Dental	91,842	60,000	0	(60,000)	-100.00%
10-10110-00-4048	Tuition-Adult Vocational	AD Tuition-EPA	3,260	3,000	0	(3,000)	-100.00%
10-10110-00-4055	Tuition-Adult Vocational	AD Tuition-GC	471,041	405,000	0	(405,000)	-100.00%
10-10110-00-4058	Tuition-Adult Vocational	AD Tuition-Healthcare	50,923	0	287,902	287,902	
10-10110-00-4060	Tuition-Adult Vocational	AD Tuition-Industrial	26,207	0	171,600	171,600	
10-10110-00-4065	Tuition-Adult Vocational	AD Tuition-Medical Asst	9,998	5,000	0	(5,000)	-100.00%
10-10110-00-4071	Tuition-Adult Vocational	AD Tuition-Mirror Courses	25,011	500	30,000	29,500	5900.00%
10-10110-00-4074	Tuition-Adult Vocational	AD Tuition-Misc. Mech Tech	0	34,654	0	(34,654)	-100.00%
10-10110-00-4077	Tuition-Adult Vocational	AD Tuition	103,062	234,654	0	(234,654)	-100.00%
10-10110-00-4080	Tuition-Adult Vocational	AD Tuition-Pharm Math CE Funded	1,670	2,500	0	(2,500)	-100.00%
10-10110-00-4081	Tuition-Adult Vocational	AD Tuition-Pharm Tech CE Funded	11,065	8,000	0	(8,000)	-100.00%
10-10110-00-4083	Tuition-Adult Vocational	AD Tuition-Professional Develop	43,916	0	0	0	
10-10110-00-4085	Tuition-Adult Vocational	AD Tuition-Trucking School	27,367	25,000	0	(25,000)	-100.00%
10-10116-00-4107	Tuition Exem-Adult Voc.	Hazelwood	0	(2,300)	0	2,300	-100.00%
10-10120-00-4011	Student Service Fees	Fall	311,139	298,211	288,037	(10,174)	-3.41%
10-10120-00-4012	Student Service Fees	Spring	282,574	275,419	253,962	(21,457)	-7.79%
10-10120-00-4013	Student Service Fees	Summer	58,299	62,543	61,292	(1,251)	-2.00%
10-10121-00-4011	Technology Fee	Fall	222,372	213,003	205,728	(7,275)	-3.42%
10-10121-00-4012	Technology Fee	Spring	201,801	196,687	181,128	(15,559)	-7.91%
10-10121-00-4013	Technology Fee	Summer	41,579	44,674	43,781	(893)	-2.00%
10-10122-00-4011	General Use Fees	Fall	711,325	852,043	855,793	3,750	0.44%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-10122-00-4012	General Use Fees	Spring	645,829	786,871	761,477	(25,394)	-3.23%
10-10122-00-4013	General Use Fees	Summer	133,196	178,695	183,877	5,182	2.90%
10-10130-00-4011	Laboratory Fees	Fall	203,726	196,000	174,226	(21,774)	-11.11%
10-10130-00-4012	Laboratory Fees	Spring	172,753	171,500	143,889	(27,611)	-16.10%
10-10130-00-4013	Laboratory Fees	Summer	20,774	27,440	26,891	(549)	-2.00%
10-10132-00-4011	Matriculation Fees	Fall	47,945	45,987	45,374	(613)	-1.33%
10-10132-00-4012	Matriculation Fees	Spring	45,460	42,806	40,699	(2,107)	-4.92%
10-10132-00-4013	Matriculation Fees	Summer	16,110	9,702	9,508	(194)	-2.00%
10-10133-00-4011	Student ID Fee	Fall	9,572	0	9,050	9,050	
10-10133-00-4012	Student ID Fee	Spring	9,064	0	8,081	8,081	
10-10133-00-4013	Student ID Fee	Summer	3,224	0	3,160	3,160	
10-10135-00-4011	Parking Fee	Fall	61,255	0	39,367	39,367	
10-10135-00-4012	Parking Fee	Spring	11,850	0	35,659	35,659	
10-10135-00-4013	Parking Fee	Summer	45	0	0	0	
10-10136-00-4011	Repeat Surcharge	Fall	27,838	26,644	0	(26,644)	-100.00%
10-10136-00-4012	Repeat Surcharge	Spring	26,515	25,853	0	(25,853)	-100.00%
10-10136-00-4013	Repeat Surcharge	Summer	450	5,468	0	(5,468)	-100.00%
10-10137-00-4011	International Student	Fall	8,050	0	4,851	4,851	
10-10137-00-4012	International Student	Spring	6,531	0	5,292	5,292	
10-10137-00-4013	International Student	Summer	1,575	0	1,544	1,544	
10-10138-00-4011	Late Registration Fee	Fall	36,150	0	35,427	35,427	
10-10138-00-4012	Late Registration Fee	Spring	32,225	0	31,581	31,581	
10-10138-00-4013	Late Registration Fee	Summer	2,025	0	1,985	1,985	
10-10190-00-4055	Cont. Education Tuition	CE Tuition	239	(750)	0	750	-100.00%
10-10190-00-4077	AD Tuition CE Non-Funded	CE Tuition	(1,334)	(3,500)	60,750	64,250	-1835.71%
10-10190-00-4096	Cont. Education Tuition	Youth Programs	19,500	0	0	0	
10-10190-00-4200	Cont. Education Tuition	CE Tuition	85,387	85,000	0	(85,000)	-100.00%
10-10190-00-4205	Cont. Education Tuition	CE Tuition-Culinary Arts	2,402	3,000	0	(3,000)	-100.00%
10-10190-00-4210	Cont. Education Tuition	CE Tuition-CHL	2,780	3,500	0	(3,500)	-100.00%
10-10190-00-4215	Cont. Education Tuition	Business - nonfunded	0	0	24,000	24,000	
10-10190-00-4219	Cont. Education Tuition	Computer Tech	0	0	8,850	8,850	
10-10190-00-4220	Cont. Education Tuition	CE Tuition-EdToGo	2,190	500	0	(500)	-100.00%
10-10190-00-4225	Cont. Education Tuition	CE Tuition-GC	263,158	275,000	0	(275,000)	-100.00%
10-10190-00-4227	Cont. Education Tuition	CE Tuition-Healthcare	3,357	0	191,939	191,939	
10-10190-00-4230	Cont. Education Tuition	CE Tuition-IEP	37,095	25,000	0	(25,000)	-100.00%
10-10190-00-4235	Cont. Education Tuition	CE Tuition-Industrial Nonfunded	0	0	57,200	57,200	
10-10190-00-4271	Cont. Education Tuition	CE Tuition-Mirror Nonfunded	2,841	0	10,000	10,000	
10-10190-00-4275	Cont. Education Tuition	CE Tuition-Online Nonfunded	500	0	0	0	
10-10190-00-4280	Cont. Education Tuition	CE Tuition-TEAMS	1,620	1,000	0	(1,000)	-100.00%
10-10190-00-4290	Cont. Education Tuition	CE Youth Programs	56,240	0	0	0	

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-10400-00-4600	Grant Admin Fees	Federal Grants	50,224	20,000	15,000	(5,000)	-25.00%
10-10500-00-4610	State Grants	State Grant	8,750	0	0	0	
10-10600-00-4430	Sales of Educ. Depts.	Cosmetology	51,235	45,000	45,000	0	0.00%
10-10800-00-4500	Other Revenue	Interest Income	157,190	85,000	120,691	35,691	41.99%
10-10800-00-4511	Other Revenue	Building Rentals CWL	0	0	500	500	
10-10800-00-4515	Other Revenue	Campus Police Fines	315	0	50	50	
10-10800-00-4520	Other Revenue	Duplication Fees	1,396	1,200	1,200	0	0.00%
10-10800-00-4525	Other Revenue	ID Cards	0	20,000	0	(20,000)	-100.00%
10-10800-00-4530	Other Revenue	Fine Arts Productions	1,201	1,000	0	(1,000)	-100.00%
10-10800-00-4535	Other Revenue	Installment Plan Fees	2,140	0	4,000	4,000	
10-10800-00-4536	Other Revenue	Payment Plan CWL	0	0	300	300	
10-10800-00-4540	Other Revenue	LRC - Copying	5,313	6,000	5,500	(500)	-8.33%
10-10800-00-4545	Other Revenue	LRC - Fines	585	600	25	(575)	-95.83%
10-10800-00-4553	Other Revenue	Parking Fees - Fall	0	72,000	0	(72,000)	-100.00%
10-10800-00-4560	Other Revenue	Parking Fines	1,386	1,500	400	(1,100)	-73.33%
10-10800-00-4570	Other Revenue	Testing Fees	89,589	40,000	40,000	0	0.00%
10-10800-00-4575	Other Revenue	Tower Rental	44,547	12,000	60,000	48,000	400.00%
10-10800-00-4580	Other Revenue	International Student Fee	0	15,000	0	(15,000)	-100.00%
10-10800-00-4582	Other Revenue	Student Activity Income	0	5,000	0	(5,000)	-100.00%
10-10800-00-4590	Other Revenue	Miscellaneous	37,139	30,000	25,000	(5,000)	-16.67%
10-19750-00-6565	Transfers	Transfer	0	60,000	0	(60,000)	-100.00%
			$ 30,659,859	$ 30,839,222	$ 31,066,272	$ 227,050	0.74%

UNRESTRICTED EXPENDITURES

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-10119-00-5312	Uncollectible Student A/R	Uncollectible Student A/R	$ 182,286	$ 300,000	$ 285,000	$ (15,000)	-5.00%
10-11105-10-5110	Accounting	Faculty Salaries	87,999	90,256	92,120	1,864	2.07%
10-11105-10-5170	Accounting	Adjunct	20,859	20,000	15,000	(5,000)	-25.00%
10-11105-10-5210	Accounting	FICA Matching	0	8,407	8,147	(260)	-3.09%
10-11105-10-5225	Accounting	ORP Match	0	0	7,242	7,242	
10-11105-10-5230	Accounting	Group Insurance	0	0	13,789	13,789	
10-11105-10-5300	Accounting	DOE	439	1,592	1,600	8	0.50%
10-11105-10-5305	Accounting	Communications Expense	201	420	0	(420)	-100.00%
10-11105-10-5600	Accounting	Travel	509	480	480	0	0.00%
			110,007	121,155	138,378	17,223	14.22%
10-11109-10-5110	Biological Sciences	Faculty Salaries	334,245	329,766	322,479	(7,287)	-2.21%
10-11109-10-5140	Biological Sciences	Clerical/Staff Salaries	16,045	21,354	30,750	9,396	44.00%
10-11109-10-5170	Biological Sciences	Adjunct	103,402	158,580	150,150	(8,430)	-5.32%
10-11109-10-5210	Biological Sciences	FICA Matching	0	39,354	38,424	(930)	-2.36%
10-11109-10-5220	Biological Sciences	TRS Match	0	0	20,538	20,538	
10-11109-10-5225	Biological Sciences	ORP Match	0	0	13,411	13,411	
10-11109-10-5230	Biological Sciences	Group Insurance	0	0	71,465	71,465	
10-11109-10-5300	Biological Sciences	DOE	57,154	61,179	51,400	(9,779)	-15.98%
10-11109-10-5305	Biological Sciences	Communications Expense	733	5,125	0	(5,125)	-100.00%
10-11109-10-5335	Biological Sciences	Contract Labor	17,415	26,940	20,520	(6,420)	-23.83%
10-11109-10-5600	Biological Sciences	Travel	164	4,770	3,300	(1,470)	-30.82%
			529,158	647,068	722,437	75,369	11.65%
10-11111-10-5110	Biology - South Campus	Faculty Salaries	92,679	51,726	53,206	1,480	2.86%
10-11111-10-5140	Biology - South Campus	Clerical/Staff Salaries	33,886	34,482	35,035	553	1.60%
10-11111-10-5170	Biology - South Campus	Adjunct	1,187	0	6,000	6,000	
10-11111-10-5210	Biology - South Campus	FICA Matching	0	6,573	7,209	636	9.67%
10-11111-10-5210	Biology - South Campus	ORP Match	0	0	41	41	
10-11111-10-5210	Biology - South Campus	TRS Match	0	0	2,714	2,714	
10-11111-10-5210	Biology - South Campus	Group Insurance	0	0	15,199	15,199	
10-11111-10-5300	Biology - South Campus	DOE	6,036	12,000	14,000	2,000	16.67%
10-11111-10-5600	Biology - South Campus	Travel			500	500	
			133,788	104,781	133,904	29,123	27.79%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11113-10-5110	Child Development	Faculty Salaries	0	0	63,112	63,112	
10-11113-10-5170	Child Development	Adjunct	21,875	18,000	25,000	7,000	38.89%
10-11113-10-5210	Child Development	FICA Matching	0	1,373	6,741	5,369	391.15%
10-11113-10-5220	Child Development	TRS Match	0	0	1,539	1,539	
10-11113-10-5230	Child Development	Group Insurance	0	0	3,138	3,138	
10-11113-10-5300	Child Development	DOE	6,476	3,300	3,300	0	0.00%
10-11113-10-5305	Child Development	Communications Expense	0	100	0	(100)	-100.00%
10-11113-10-5600	Child Development	Travel	39	600	900	300	50.00%
10-11113-10-5710	Child Development	Technology Equipment	0	1,300	0	(1,300)	-100.00%
			28,390	24,673	103,730	79,058	320.43%
10-11117-10-5110	Economics	Faculty Salaries	65,693	66,340	45,854	(20,486)	-30.88%
10-11117-10-5170	Economics	Adjunct	35,765	38,000	38,000	0	0.00%
10-11117-10-5210	Economics	FICA Matching	0	7,956	6,415	(1,541)	-19.37%
10-11117-10-5220	Economics	TRS Match	0	0	6,350	6,350	
10-11117-10-5230	Economics	Group Insurance	0	0	10,312	10,312	
10-11117-10-5300	Economics	DOE	201	720	1,700	980	136.11%
10-11117-10-5305	Economics	Communications Expense	1	150	0	(150)	-100.00%
10-11117-10-5600	Economics	Travel	1,047	2,144	8,209	6,065	282.88%
			102,706	115,310	116,840	1,530	1.33%
10-11121-10-5110	Education	Faculty Salaries	263,510	293,905	115,590	(178,315)	-60.67%
10-11121-10-5140	Education	Clerical/Staff Salaries	0	22,296	0	(22,296)	-100.00%
10-11121-10-5170	Education	Adjunct	103,531	109,094	109,000	(94)	-0.09%
10-11121-10-5175	Education	Part Time	52	0	0	0	
10-11121-10-5210	Education	FICA Matching	0	32,429	17,528	(14,901)	-45.95%
10-11121-10-5220	Education	TRS Match	0	0	20,850	20,850	
10-11121-10-5225	Education	ORP Match	0	0	2,734	2,734	
10-11121-10-5230	Education	Group Insurance	0	0	50,460	50,460	
10-11121-10-5300	Education	DOE	1,366	1,720	2,800	1,080	62.79%
10-11121-10-5305	Education	Communications Expense	149	300	0	(300)	-100.00%
10-11121-10-5335	Education	Contract Labor	3,240	0	0	0	
10-11121-10-5600	Education	Travel	4,344	5,000	5,700	700	14.00%
			376,191	464,744	324,662	(140,082)	-30.14%
10-11125-10-5110	Engineering	Faculty Salaries	0	0	25,879	25,879	
10-11125-10-5170	Engineering	Adjunct	2,700	7,560	9,720	2,160	28.57%
10-11125-10-5210	Engineering	FICA Matching	0	576	744	168	29.07%
10-11125-10-5300	Engineering	DOE	250	1,000	1,000	0	0.00%
10-11125-10-5600	Engineering	Travel	0	3,300	1,500	(1,800)	-54.55%
			2,950	12,436	38,843	26,407	212.33%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11129-10-5110	English	Faculty Salaries	215,035	236,512	292,058	55,546	23.49%
10-11129-10-5170	English	Adjunct	134,105	134,500	133,610	(890)	-0.66%
10-11129-10-5175	English	Part Time	13,756	42,480	42,480	0	0.00%
10-11129-10-5210	English	FICA Matching	0	31,567	35,784	4,217	13.36%
10-11129-10-5220	English	TRS Match	0	0	13,518	13,518	
10-11129-10-5225	English	ORP Match	0	0	8,204	8,204	
10-11129-10-5230	English	Group Insurance	0	0	54,253	54,253	
10-11129-10-5300	English	DOE	1,932	3,495	3,400	(95)	-2.72%
10-11129-10-5305	English	Communications Expense	346	3,000	30	(2,970)	-99.00%
10-11129-10-5335	English	Contract Labor	4,455		0	0	
10-11129-10-5600	English	Travel	10,399	9,766	7,500	(2,266)	-23.20%
			380,028	461,320	590,837	129,517	28.08%
10-11130-10-5110	English - South Campus	Faculty Salaries	2,610	60,996	63,112	2,116	3.47%
10-11130-10-5210	English - South Campus	FICA Matching	0	4,651	4,828	177	3.81%
10-11130-10-5220	English - South Campus	TRS Match	0	0	5,495	5,495	
10-11130-10-5230	English - South Campus	Group Insurance	0	0	8,670	8,670	
10-11130-10-5300	English - South Campus	DOE	1,809	2,000	2,000	0	0.00%
10-11130-10-5600	English - South Campus	Travel	0	0	500	500	
			4,419	67,647	84,605	16,958	25.07%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11133-10-5110	Integrated Reading/Writing	Faculty Salaries	64,058	64,689	65,982	1,293	2.00%
10-11133-10-5140	Integrated Reading/Writing	Clerical/Staff Salaries	58,586	28,690	0	(28,690)	-100.00%
10-11133-10-5170	Integrated Reading/Writing	Adjunct	29,518	25,920	23,920	(2,000)	-7.72%
10-11133-10-5175	Integrated Reading/Writing	Part Time	4,535	32,832	32,832	0	0.00%
10-11133-10-5210	Integrated Reading/Writing	FICA Matching	0	11,600	9,363	(2,237)	-19.28%
10-11133-10-5220	Integrated Reading/Writing	TRS Match	0	0	58	58	
10-11133-10-5225	Integrated Reading/Writing	ORP Match	0	0	4,837	4,837	
10-11133-10-5230	Integrated Reading/Writing	Group Insurance	0	0	11,527	11,527	
10-11133-10-5300	Integrated Reading/Writing	DOE	75	260	105	(155)	-59.62%
10-11133-10-5305	Integrated Reading/Writing	Communications Expense	269	810	40	(770)	-95.06%
10-11133-10-5600	Integrated Reading/Writing	Travel	277	1,925	425	(1,500)	-77.92%
			157,318	166,726	149,089	(17,637)	-10.58%
10-11137-10-5110	Fine Arts - Art	Faculty Salaries	61,473	62,081	62,983	902	1.45%
10-11137-10-5170	Fine Arts - Art	Adjunct	41,468	43,200	34,960	(8,240)	-19.07%
10-11137-10-5175	Fine Arts - Art	Part Time	2,040	2,280	2,280	0	0.00%
10-11137-10-5210	Fine Arts - Art	FICA Matching	0	8,202	7,615	(587)	-7.15%
10-11137-10-5220	Fine Arts - Art	TRS Match	0	0	641	641	
10-11137-10-5225	Fine Arts - Art	ORP Match	0	0	5,735	5,735	
10-11137-10-5230	Fine Arts - Art	Group Insurance	0	0	8,729	8,729	
10-11137-10-5300	Fine Arts - Art	DOE	1,721	4,900	4,300	(600)	-12.24%
10-11137-10-5305	Fine Arts - Art	Communications Expense	1,475	1,570	200	(1,370)	-87.26%
10-11137-10-5600	Fine Arts - Art	Travel		450	450	0	0.00%
			108,177	122,683	127,893	5,210	4.25%
10-11139-10-5110	Fine Arts - Drama	Faculty Salaries	83,151	105,804	90,490	(15,314)	-14.47%
10-11139-10-5170	Fine Arts - Drama	Adjunct	14,002	5,636	8,100	2,464	43.73%
10-11139-10-5175	Fine Arts - Drama	Part Time	0	1,000	1,000	0	0.00%
10-11139-10-5210	Fine Arts - Drama	FICA Matching	0	8,761	7,619	(1,142)	-13.04%
10-11139-10-5210	Fine Arts - Drama	TRS Match	0	0	8,909	8,909	
10-11139-10-5210	Fine Arts - Drama	Group Insurance	0	0	16,481	16,481	
10-11139-10-5300	Fine Arts - Drama	DOE	6,761	8,000	8,000	0	0.00%
10-11139-10-5305	Fine Arts - Drama	Communications Expense	1,372	2,000	525	(1,475)	-73.75%
10-11139-10-5335	Fine Arts-Drama	Contract Labor	0	2,464	0	(2,464)	-100.00%
10-11139-10-5600	Fine Arts - Drama	Travel	10,110	10,000	5,000	(5,000)	-50.00%
			115,396	143,665	146,124	2,459	1.71%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11140-10-5110	Fine Arts - Music	Faculty Salaries	77,442	90,502	92,935	2,433	2.69%
10-11140-10-5140	Fine Arts - Music	Clerical/Staff Salaries	12,017	0	0	0	
10-11140-10-5170	Fine Arts - Music	Adjunct	31,857	43,020	35,820	(7,200)	-16.74%
10-11140-10-5175	Fine Arts - Music	Part Time	7,749	5,850	13,050	7,200	123.08%
10-11140-10-5210	Fine Arts - Music	FICA Matching	0	10,627	10,298	(329)	-3.10%
10-11140-10-5220	Fine Arts - Music	TRS Match	0	0	7,668	7,668	
10-11140-10-5230	Fine Arts - Music	Group Insurance	0	0	23,537	23,537	
10-11140-10-5300	Fine Arts - Music	DOE	9,763	9,986	8,500	(1,486)	-14.88%
10-11140-10-5305	Fine Arts - Music	Communications Expense	600	700	10	(690)	-98.57%
10-11140-10-5335	Fine Arts - Music	Contract Labor	7,378	0	0	0	
10-11140-10-5600	Fine Arts - Music	Travel	4,320	5,000	5,000	0	0.00%
10-11140-10-5700	Fine Arts - Music	Equipment	5,000	10,000	10,000	0	0.00%
			156,126	175,685	206,818	31,133	17.72%
10-11144-10-5110	Spanish	Faculty Salaries	65,769	66,323	0	(66,323)	-100.00%
10-11144-10-5170	Spanish	Adjunct	908	12,560	11,160	(1,400)	-11.15%
10-11144-10-5210	Spanish	FICA Matching	0	6,015	854	(5,161)	-85.80%
10-11144-10-5220	Spanish	TRS Match	0	0	6,514	6,514	
10-11144-10-5230	Spanish	Group Insurance	0	0	7,482	7,482	
10-11144-10-5300	Spanish	DOE	118	800	800	0	0.00%
10-11144-10-5305	Spanish	Communications Expense	64	300	25	(275)	-91.67%
10-11144-10-5600	Spanish	Travel	1,869	950	0	(950)	-100.00%
			68,728	86,948	26,835	(60,113)	-69.14%
10-11148-10-5110	Humanities	Faculty Salaries	30,195	0	0	0	
10-11148-10-5170	Humanities	Adjunct	14,398	14,510	46,470	31,960	220.25%
10-11148-10-5210	Humanities	FICA Matching	0	1,068	3,555	2,487	232.78%
10-11148-10-5220	Humanities	TRS Match	0	0	1,399	1,399	
10-11148-10-5230	Humanities	Group Insurance	0	0	384	384	
10-11148-10-5300	Humanities	DOE	22	850	500	(350)	-41.18%
10-11148-10-5305	Humanities	Communications Expense	0	300	40	(260)	-86.67%
			44,615	16,729	52,348	35,619	212.93%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11152-10-5110	Mathematics	Faculty Salaries	277,934	265,625	183,095	(82,530)	-31.07%
10-11152-10-5170	Mathematics	Adjunct	89,070	111,240	102,600	(8,640)	-7.77%
10-11152-10-5175	Mathematics	Part Time	3,414	0	0	0	
10-11152-10-5210	Mathematics	FICA Matching	0	28,736	23,727	(5,009)	-17.43%
10-11152-10-5220	Mathematics	TRS Match	0	0	14,955	14,955	
10-11152-10-5225	Mathematics	ORP Match	0	0	8,687	8,687	
10-11152-10-5230	Mathematics	Group Insurance	0	0	37,885	37,885	
10-11152-10-5300	Mathematics	DOE	709	806	806	0	0.00%
10-11152-10-5305	Mathematics	Communications Expense	451	3,000	20	(2,980)	-99.33%
10-11152-10-5335	Mathematics	Contract Labor	13,732	0	0	0	
10-11152-10-5600	Mathematics	Travel	347	1,500	1,500	0	0.00%
			385,657	410,907	373,275	(37,632)	-9.16%
10-11154-10-5110	Mathematics - South Campus	Faculty Salaries	0	47,475	99,253	51,778	109.06%
10-11154-10-5210	Mathematics - South Campus	FICA Matching	0	3,620	7,593	3,973	109.75%
10-11154-10-5220	Mathematics - South Campus	TRS Match	0	0	3,452	3,452	
10-11154-10-5230	Mathematics - South Campus	Group Insurance	0	0	5,624	5,624	
10-11154-10-5300	Mathematics - South Campus	DOE	0	500	500	0	0.00%
			0	51,595	116,422	64,827	125.65%
10-11156-10-5110	Developmental Math	Faculty Salaries	148,052	139,032	92,769	(46,263)	-33.28%
10-11156-10-5140	Developmental Math	Clerical/Staff Salaries	1,791	0	0	0	
10-11156-10-5170	Developmental Math	Adjunct	57,718	87,480	78,840	(8,640)	-9.88%
10-11156-10-5175	Developmental Math	Part Time	22,491	86,750	105,060	18,310	21.11%
10-11156-10-5210	Developmental Math	FICA Matching	0	23,886	21,165	(2,721)	-11.39%
10-11156-10-5220	Developmental Math	TRS Match	0	0	15,606	15,606	
10-11156-10-5230	Developmental Math	Group Insurance	0	0	29,470	29,470	
10-11156-10-5300	Developmental Math	DOE	1,032	960	3,575	2,615	272.40%
10-11156-10-5305	Developmental Math	Communications Expense	0	2,800	0	(2,800)	-100.00%
10-11156-10-5600	Developmental Math	Travel	217	2,200	8,550	6,350	288.64%
			231,301	343,108	355,035	11,927	3.48%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11160-10-5130	QEP	Administrative Salaries	12,000	11,880	0	(11,880)	-100.00%
10-11160-10-5175	QEP	Part Time	53,050	0	0	0	
10-11160-10-5210	QEP	FICA Matching	0	906	0	(906)	-100.00%
10-11160-10-5300	QEP	DOE	2,660	2,500	0	(2,500)	-100.00%
10-11160-10-5305	QEP	Communications Expense	101	300	0	(300)	-100.00%
10-11160-10-5600	QEP	Travel	4,795	6,250	0	(6,250)	-100.00%
			72,606	21,836	0	(21,836)	-100.00%
10-11164-10-5110	Kinesiology	Faculty Salaries	0	0	123,453	123,453	
10-11164-10-5170	Kinesiology	Adjunct	18,402	22,680	22,680	0	0.00%
10-11164-10-5210	Kinesiology	FICA Matching	0	0	11,179	11,179	
10-11164-10-5220	Kinesiology	TRS Match	0	0	477	477	
10-11164-10-5230	Kinesiology	Group Insurance	0	0	1,414	1,414	
10-11164-10-5300	Kinesiology	DOE	1,683	2,100	2,100	0	0.00%
10-11164-10-5305	Kinesiology	Communications Expense	0	100	0	(100)	-100.00%
10-11164-10-5335	Kinesiology	Contract Labor	1,215	0	0	0	
10-11164-10-5600	Kinesiology	Travel	0	600	300	(300)	-50.00%
			21,300	25,480	161,603	136,123	534.23%
10-11168-10-5110	Physical Science-Chemistry	Faculty Salaries	62,621	60,996	63,112	2,116	3.47%
10-11168-10-5140	Physical Science-Chemistry	Clerical/Staff Salaries	8,710	11,498	7,500	(3,998)	-34.77%
10-11168-10-5170	Physical Science-Chemistry	Adjunct	17,415	24,300	19,300	(5,000)	-20.58%
10-11168-10-5210	Physical Science-Chemistry	FICA Matching	0	7,381	6,878	(503)	-6.81%
10-11168-10-5220	Physical Science-Chemistry	TRS Match	0	0	5,169	5,169	
10-11168-10-5230	Physical Science-Chemistry	Group Insurance	0	0	7,295	7,295	
10-11168-10-5300	Physical Science-Chemistry	DOE	17,001	16,372	16,000	(372)	-2.27%
10-11168-10-5305	Physical Science-Chemistry	Communications Expense	139	300	0	(300)	-100.00%
10-11168-10-5600	Physical Science-Chemistry	Travel	1,784	450	450	0	0.00%
			107,670	121,297	125,704	4,407	3.63%
10-11169-10-5170	Chemistry - South Campus	Adjunct	0	0	4,000	4,000	
10-11169-10-5210	Chemistry - South Campus	FICA Matching	0	0	306	306	
			0	0	4,306	4,306	

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11171-10-5110	Physical Science-Geology	Faculty Salaries	99,701	104,027	106,812	2,785	2.68%
10-11171-10-5170	Physical Science-Geology	Adjunct	19,697	25,410	25,132	(278)	-1.09%
10-11171-10-5210	Physical Science-Geology	FICA Matching	0	9,481	10,094	613	6.46%
10-11171-10-5220	Physical Science-Geology	TRS Match	0	0	9,443	9,443	
10-11171-10-5230	Physical Science-Geology	Group Insurance	0	0	8,305	8,305	
10-11171-10-5300	Physical Science-Geology	DOE	3,856	4,750	4,750	0	0.00%
10-11171-10-5305	Physical Science-Geology	Communications Expense	80	300	0	(300)	-100.00%
10-11171-10-5600	Physical Science-Geology	Travel	300	600	600	0	0.00%
			123,634	144,568	165,136	20,568	14.23%
10-11174-10-5110	Physical Science-Physics	Faculty Salaries	49,257	49,957	51,417	1,460	2.92%
10-11174-10-5170	Physical Science-Physics	Adjunct	2,309	5,400	4,400	(1,000)	-18.52%
10-11174-10-5210	Physical Science-Physics	FICA Matching	0	4,221	4,270	49	1.16%
10-11174-10-5225	Physical Science-Physics	ORP Match	0	3,264	3,800	536	16.42%
10-11174-10-5230	Physical Science-Physics	Group Insurance	0	6,984	7,551	567	8.12%
10-11174-10-5300	Physical Science-Physics	DOE	5,524	5,860	5,850	(10)	-0.17%
10-11174-10-5305	Physical Science-Physics	Communications Expense	2	400	10	(390)	-97.50%
10-11174-10-5600	Physical Science-Physics	Travel	0	300	300	0	0.00%
			57,092	76,386	77,598	1,212	1.59%
10-11178-10-5110	Psychology	Faculty Salaries	135,917	155,029	154,591	(438)	-0.28%
10-11178-10-5170	Psychology	Adjunct	44,485	110,160	69,240	(40,920)	-37.15%
10-11178-10-5210	Psychology	FICA Matching	0	20,221	17,496	(2,725)	-13.47%
10-11178-10-5220	Psychology	TRS Match	0	0	13,891	13,891	
10-11178-10-5230	Psychology	Group Insurance	0	0	23,278	23,278	
10-11178-10-5300	Psychology	DOE	248	1,740	1,080	(660)	-37.93%
10-11178-10-5305	Psychology	Communications Expense	282	230	0	(230)	-100.00%
10-11178-10-5600	Psychology	Travel	0	3,662	1,900	(1,762)	-48.12%
			180,932	291,042	281,476	(9,566)	-3.29%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11182-10-5110	Social Sciences	Faculty Salaries	353,909	309,599	322,234	12,635	4.08%
10-11182-10-5140	Social Sciences	Clerical/Staff Salaries	0	19,399	0	(19,399)	-100.00%
10-11182-10-5170	Social Sciences	Adjunct	236,319	260,000	230,977	(29,023)	-11.16%
10-11182-10-5175	Social Sciences	Part Time	526	1,250	0	(1,250)	-100.00%
10-11182-10-5210	Social Sciences	FICA Matching	0	45,006	42,321	(2,685)	-5.97%
10-11182-10-5220	Social Sciences	TRS Match	0	35,324	25,310	(10,014)	-28.35%
10-11182-10-5225	Social Sciences	ORP Match	0	8,088	9,146	1,058	13.08%
10-11182-10-5230	Social Sciences	Group Insurance	0	62,296	45,775	(16,521)	-26.52%
10-11182-10-5300	Social Sciences	DOE	1,055	900	900	0	0.00%
10-11182-10-5305	Social Sciences	Communications Expense	779	4,635	50	(4,585)	-98.92%
10-11182-10-5600	Social Sciences	Travel	2,218	7,500	4,500	(3,000)	-40.00%
			594,806	753,997	681,213	(72,784)	-9.65%
10-11186-10-5110	Speech	Faculty Salaries	94,105	60,879	111,541	50,662	83.22%
10-11186-10-5170	Speech	Adjunct	38,291	42,120	34,020	(8,100)	-19.23%
10-11186-10-5175	Speech	Part Time	0	500	400	(100)	-20.00%
10-11186-10-5210	Speech	FICA Matching	0	3,250	11,167	7,917	243.62%
10-11186-10-5220	Speech	TRS Match	0	7,308	5,860	(1,448)	-19.81%
10-11186-10-5230	Speech	Group Insurance	0	9,516	7,482	(2,034)	-21.37%
10-11186-10-5300	Speech	DOE	583	750	450	(300)	-40.00%
10-11186-10-5305	Speech	Communications Expense	139	300	10	(290)	-96.67%
10-11186-10-5600	Speech	Travel	2,200	2,000	1,500	(500)	-25.00%
			135,318	126,623	172,430	45,807	36.18%
10-11301-10-5300	Advanced Manufacturing	DOE	0	0	10,000	10,000	
10-11301-10-5305	Advanced Manufacturing	Communications Expense	0	0	500	500	
10-11301-10-5600	Advanced Manufacturing	Travel	0	0	300	300	
			0	0	10,800	10,800	

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11304-10-5110	Auto Body Repair	Faculty Salaries	51,036	51,726	53,206	1,480	2.86%
10-11304-10-5170	Auto Body Repair	Adjunct	7,360	13,440	12,150	(1,290)	-9.60%
10-11304-10-5175	Auto Body Repair	Part Time	5,760	7,168	7,168	0	0.00%
10-11304-10-5210	Auto Body Repair	FICA Matching	0	5,515	5,547	32	0.57%
10-11304-10-5220	Auto Body Repair	TRS Match	0	3,712	4,227	515	13.87%
10-11304-10-5230	Auto Body Repair	Group Insurance	0	7,224	7,817	593	8.21%
10-11304-10-5300	Auto Body Repair	DOE	17,146	19,079	19,079	0	0.00%
10-11304-10-5305	Auto Body Repair	Communications Expense	0	600	1,000	400	66.67%
10-11304-10-5600	Auto Body Repair	Travel	215	947	400	(547)	-57.76%
10-11304-10-5650	Auto Body Repair	Staff Development	0	0	1,125	1,125	
			81,517	109,411	111,719	2,308	2.11%
10-11308-10-5110	Business & Management	Faculty Salaries	55,355	89,089	95,784	6,695	7.51%
10-11308-10-5140	Business & Management	Clerical/Staff Salaries	10,798	0	22,695	22,695	
10-11308-10-5170	Business & Management	Adjunct	51,489	62,300	62,300	0	0.00%
10-11308-10-5210	Business & Management	FICA Matching	0	11,543	13,398	1,855	16.07%
10-11308-10-5220	Business & Management	TRS Match	0	4,332	7,653	3,321	76.66%
10-11308-10-5225	Business & Management	ORP Match	0	3,668	2,497	(1,171)	-31.92%
10-11308-10-5230	Business & Management	Group Insurance	0	22,436	27,758	5,322	23.72%
10-11308-10-5300	Business & Management	DOE	1,894	2,100	2,100	0	0.00%
10-11308-10-5305	Business & Management	Communications Expense	31	300	250	(50)	-16.67%
10-11308-10-5335	Business & Management	Contract Labor	5,400	0	0	0	
10-11308-10-5600	Business & Management	Travel	276	420	420	0	0.00%
			125,243	196,188	234,855	38,667	19.71%
10-11312-10-5110	CADA	Faculty Salaries	43,355	0	0	0	
10-11312-10-5170	CADA	Adjunct	1,815	15,000	0	(15,000)	-100.00%
10-11312-10-5210	CADA	FICA Matching	0	1,144	0	(1,144)	-100.00%
10-11312-10-5300	CADA	DOE	223	500	0	(500)	-100.00%
10-11312-10-5305	CADA	Communications Expense	1	200	0	(200)	-100.00%
10-11312-10-5600	CADA	Travel	0	300	0	(300)	-100.00%
			45,394	17,144	0	(17,144)	-100.00%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11315-10-5110	Computer Maintenance	Faculty Salaries	49,257	49,957	51,417	1,460	2.92%
10-11315-10-5170	Computer Maintenance	Adjunct	29,806	30,400	30,400	0	0.00%
10-11315-10-5210	Computer Maintenance	FICA Matching	0	6,127	6,259	132	2.15%
10-11315-10-5220	Computer Maintenance	TRS Match	0	19,484	9,748	(9,736)	-49.97%
10-11315-10-5225	Computer Maintenance	ORP Match	0	7,304	0	(7,304)	-100.00%
10-11315-10-5230	Computer Maintenance	Group Insurance	0	20,000	35,592	15,592	77.96%
10-11315-10-5300	Computer Maintenance	DOE	4,688	4,040	4,060	20	0.50%
10-11315-10-5305	Computer Maintenance	Communications Expense	0	75	0	(75)	-100.00%
10-11315-10-5315	Computer Maintenance	Advertising	0	100	100	0	0.00%
10-11315-10-5600	Computer Maintenance	Travel	0	300	300	0	0.00%
			83,751	137,787	137,876	89	0.06%
10-11318-10-5110	Computer Science	Faculty Salaries	169,059	116,541	118,971	2,430	2.09%
10-11318-10-5170	Computer Science	Adjunct	18,805	30,000	30,000	0	0.00%
10-11318-10-5175	Computer Science	Part Time	5,261	6,450	6,450	0	0.00%
10-11318-10-5210	Computer Science	FICA Matching	0	2,779	11,809	9,030	324.89%
10-11318-10-5220	Computer Science	TRS Match	0	7,020	213	(6,807)	-96.97%
10-11318-10-5225	Computer Science	ORP Match	0	6,608	9,042	2,434	36.83%
10-11318-10-5230	Computer Science	Group Insurance	0	10,000	15,115	5,115	51.15%
10-11318-10-5300	Computer Science	DOE	1,783	3,680	3,500	(180)	-4.89%
10-11318-10-5305	Computer Science	Communications Expense	9	600	10	(590)	-98.33%
10-11318-10-5600	Computer Science	Travel	168	600	600	0	0.00%
			195,085	184,278	195,710	11,432	6.20%
10-11321-10-5110	Cosmetology	Faculty Salaries	156,979	158,338	161,778	3,440	2.17%
10-11321-10-5170	Cosmetology	Adjunct	56,605	54,720	65,000	10,280	18.79%
10-11321-10-5175	Cosmetology	Part Time	4,431	2,888	0	(2,888)	-100.00%
10-11321-10-5210	Cosmetology	FICA Matching	0	16,466	17,289	823	5.00%
10-11321-10-5220	Cosmetology	TRS Match	0	12,344	12,299	(45)	-0.36%
10-11321-10-5230	Cosmetology	Group Insurance	0	24,720	26,732	2,012	8.14%
10-11321-10-5300	Cosmetology	DOE	36,179	38,000	38,000	0	0.00%
10-11321-10-5305	Cosmetology	Communications Expense	80	600	10	(590)	-98.33%
10-11321-10-5360	Cosmetology	Mc/Visa Fees	1,487	1,140	1,140	0	0.00%
10-11321-10-5600	Cosmetology	Travel	0	900	900	0	0.00%
			255,761	310,116	323,148	13,032	4.20%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11324-10-5110	Criminal Justice	Faculty Salaries	70,492	68,592	49,447	(19,145)	-27.91%
10-11324-10-5140	Criminal Justice	Clerical/Staff Salaries	10,798	11,277	11,348	71	0.63%
10-11324-10-5170	Criminal Justice	Adjunct	35,159	40,500	40,500	0	0.00%
10-11324-10-5210	Criminal Justice	FICA Matching	0	9,178	7,639	(1,539)	-16.77%
10-11324-10-5220	Criminal Justice	TRS Match	0	1,468	1,529	61	4.16%
10-11324-10-5225	Criminal Justice	ORP Match	0	2,924	6,231	3,307	113.10%
10-11324-10-5230	Criminal Justice	Group Insurance	0	13,880	17,889	4,009	28.88%
10-11324-10-5300	Criminal Justice	DOE	2,951	1,337	1,330	(7)	-0.52%
10-11324-10-5305	Criminal Justice	Communications Expense	0	100	30	(70)	-70.00%
10-11324-10-5600	Criminal Justice	Travel	663	650	650	0	0.00%
			120,063	149,906	136,593	(13,313)	-8.88%
10-11327-10-5110	Culinary Arts	Faculty Salaries	103,568	105,275	112,962	7,687	7.30%
10-11327-10-5140	Culinary Arts	Clerical/Staff Salaries	(527)	0	0	0	
10-11327-10-5170	Culinary Arts	Adjunct	23,317	33,480	28,620	(4,860)	-14.52%
10-11327-10-5175	Culinary Arts	Part Time	7,957	10,735	11,970	1,235	11.50%
10-11327-10-5210	Culinary Arts	FICA Matching	0	11,399	11,374	(25)	-0.22%
10-11327-10-5220	Culinary Arts	TRS Match	0	4,816	4,463	(353)	-7.33%
10-11327-10-5225	Culinary Arts	ORP Match	0	0	3,169	3,169	
10-11327-10-5230	Culinary Arts	Group Insurance	0	23,952	25,851	1,899	7.93%
10-11327-10-5300	Culinary Arts	DOE	50,310	59,938	65,415	5,477	9.14%
10-11327-10-5305	Culinary Arts	Communications Expense	184	300	20	(280)	-93.33%
10-11327-10-5360	Culinary Arts	Mc/Visa Fees	1,389	1,180	1,180	0	0.00%
10-11327-10-5600	Culinary Arts	Travel	9,058	1,600	1,600	0	0.00%
			195,256	252,675	266,624	13,949	5.52%
10-11331-10-5110	Dental Assisting	Faculty Salaries	101,854	102,406	105,350	2,944	2.87%
10-11331-10-5175	Dental Assisting	Part Time	569	5,200	5,200	0	0.00%
10-11331-10-5210	Dental Assisting	FICA Matching	0	8,205	8,457	252	3.07%
10-11331-10-5220	Dental Assisting	TRS Match	0	6,932	7,548	616	8.89%
10-11331-10-5230	Dental Assisting	Group Insurance	0	20,456	22,122	1,666	8.14%
10-11331-10-5300	Dental Assisting	DOE	13,944	13,671	13,600	(71)	-0.52%
10-11331-10-5305	Dental Assisting	Communications Expense	650	600	110	(490)	-81.67%
10-11331-10-5600	Dental Assisting	Travel	0	600	500	(100)	-16.67%
			117,017	158,070	162,887	4,817	3.05%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11335-10-5110	Drafting	Faculty Salaries	56,094	56,650	57,491	841	1.48%
10-11335-10-5170	Drafting	Adjunct	22,026	26,325	25,650	(675)	-2.56%
10-11335-10-5210	Drafting	FICA Matching	0	6,327	6,315	(12)	-0.19%
10-11335-10-5225	Drafting	ORP Match	0	0	4,639	4,639	
10-11335-10-5230	Drafting	Group Insurance	0	14,040	12,853	(1,187)	-8.45%
10-11335-10-5300	Drafting	DOE	1,877	1,800	1,800	0	0.00%
10-11335-10-5305	Drafting	Communications Expense	76	150	0	(150)	-100.00%
10-11335-10-5600	Drafting	Travel	0	300	300	0	0.00%
			80,073	105,592	109,048	3,456	3.27%
10-11338-10-5110	Electrician	Faculty Salaries	49,257	49,957	48,731	(1,226)	-2.45%
10-11338-10-5170	Electrician	Adjunct	16,522	15,000	15,000	0	0.00%
10-11338-10-5210	Electrician	FICA Matching	0	4,953	4,876	(77)	-1.55%
10-11338-10-5220	Electrician	TRS Match	0	0	2,982	2,982	
10-11338-10-5225	Electrician	ORP Match	0	0	366	366	
10-11338-10-5230	Electrician	Group Insurance	0	0	5,146	5,146	
10-11338-10-5300	Electrician	DOE	5,712	10,000	10,000	0	0.00%
10-11338-10-5305	Electrician	Communications Expense	0	300	275	(25)	-8.33%
10-11338-10-5600	Electrician	Travel	120	1,000	750	(250)	-25.00%
			71,611	81,210	88,126	6,916	8.52%
10-11341-10-5110	Emer Med Tech	Faculty Salaries	111,739	100,473	103,397	2,924	2.91%
10-11341-10-5140	Emer Med Tech	Clerical/Staff Salaries	19,455	0	0	0	
10-11341-10-5170	Emer Med Tech	Adjunct	51,152	17,685	87,685	0	0.00%
10-11341-10-5175	Emer Med Tech	Part Time	26,105	34,560	34,560	0	0.00%
10-11341-10-5210	Emer Med Tech	FICA Matching	0	11,645	11,907	262	2.25%
10-11341-10-5220	Emer Med Tech	TRS Match	0	6,252	7,822	1,570	25.11%
10-11341-10-5230	Emer Med Tech	Group Insurance	0	18,464	25,609	7,145	38.70%
10-11341-10-5300	Emer Med Tech	DOE	12,971	14,225	14,225	0	0.00%
10-11341-10-5305	Emer Med Tech	Communications Expense	156	1,320	10	(1,310)	-99.24%
10-11341-10-5335	Emer Med Tech	Contract Labor	530	1,500	1,500	0	0.00%
10-11341-10-5600	Emer Med Tech	Travel	274	1,400	1,400	0	0.00%
			222,382	207,524	288,115	10,591	5.10%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11345-10-5170	Hospitality Management	Adjunct	14,433	14,040	15,660	1,620	11.54%
10-11345-10-5210	Hospitality Management	FICA Matching	0	1,071	1,198	127	11.91%
10-11345-10-5220	Hospitality Management	TRS Match	0	0	445	445	
10-11345-10-5230	Hospitality Management	Group Insurance	0	0	804	804	
10-11345-10-5300	Hospitality Management	DOE	3,177	4,835	4,835	0	0.00%
10-11345-10-5305	Hospitality Management	Communications Expense	0	500	50	(450)	-90.00%
10-11345-10-5600	Hospitality Management	Travel	590	600	600	0	0.00%
			18,200	21,046	23,592	2,546	12.10%
10-11356-10-5110	Medical Lab Technicians	Faculty Salaries	106,690	107,958	112,441	4,483	4.15%
10-11356-10-5170	Medical Lab Technicians	Adjunct	23,512	23,100	13,000	(10,100)	-43.72%
10-11356-10-5210	Medical Lab Technicians	FICA Matching	0	9,993	9,550	(443)	-4.43%
10-11356-10-5220	Medical Lab Technicians	TRS Match	0	3,788	4,091	303	8.00%
10-11356-10-5225	Medical Lab Technicians	ORP Match	0	16,744	5,178	(11,566)	-69.08%
10-11356-10-5230	Medical Lab Technicians	Group Insurance	0	20,344	23,479	3,135	15.41%
10-11356-10-5300	Medical Lab Technicians	DOE	18,989	21,800	21,800	0	0.00%
10-11356-10-5305	Medical Lab Technicians	Communications Expense	336	300	375	75	25.00%
10-11356-10-5600	Medical Lab Technicians	Travel	1,535	1,515	1,500	(15)	-0.99%
			151,062	205,542	191,414	(14,128)	-6.87%
10-11360-10-5110	Nursing - Associate Degr	Faculty Salaries	1,041,492	1,084,117	1,125,159	41,042	3.79%
10-11360-10-5130	Nursing - Associate Degr	Administrative Salaries	20,621	0	0	0	
10-11360-10-5140	Nursing - Associate Degr	Clerical/Staff Salaries	21,844	0	0	0	
10-11360-10-5170	Nursing - Associate Degr	Adjunct	95,300	110,500	110,500	0	0.00%
10-11360-10-5210	Nursing - Associate Degr	FICA Matching	0	91,090	94,920	3,830	4.21%
10-11360-10-5220	Nursing - Associate Degr	TRS Match	0	47,748	50,313	2,565	5.37%
10-11360-10-5225	Nursing - Associate Degr	ORP Match	0	25,312	33,012	7,700	29.89%
10-11360-10-5230	Nursing - Associate Degr	Group Insurance	0	189,472	188,363	(1,109)	-0.59%
10-11360-10-5300	Nursing - Associate Degr	DOE	27,240	54,384	64,139	9,755	17.94%
10-11360-10-5305	Nursing - Associate Degr	Communications Expense	2,093	6,000	40	(5,960)	-99.33%
10-11360-10-5600	Nursing - Associate Degr	Travel	8,613	8,500	9,000	500	5.88%
			1,217,203	1,617,123	1,675,446	58,323	3.61%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11364-10-5110	Nursing - Vocational	Faculty Salaries	304,553	311,100	366,474	55,374	17.80%
10-11364-10-5170	Nursing - Vocational	Adjunct	57,920	60,000	60,000	0	0.00%
10-11364-10-5210	Nursing - Vocational	FICA Matching	0	28,296	32,595	4,299	15.19%
10-11364-10-5220	Nursing - Vocational	TRS Match	0	16,988	16,766	(222)	-1.31%
10-11364-10-5225	Nursing - Vocational	ORP Match	0	3,804	6,246	2,442	64.20%
10-11364-10-5230	Nursing - Vocational	Group Insurance	0	55,956	44,930	(11,026)	-19.70%
10-11364-10-5300	Nursing - Vocational	DOE	5,154	5,000	20,000	15,000	300.00%
10-11364-10-5305	Nursing - Vocational	Communications Expense	800	250	250	0	0.00%
10-11364-10-5600	Nursing - Vocational	Travel	0	1,500	750	(750)	-50.00%
			368,427	482,894	548,011	65,117	13.48%
10-11365-10-5130	Nursing - BSN	Administrative Salaries	0	0	43,333	43,333	
10-11365-10-5140	Nursing - BSN	Clerical/Staff Salaries	0	0	23,333	23,333	
10-11365-10-5210	Nursing - BSN	FICA Matching	0	0	5,100	5,100	
10-11365-10-5220	Nursing - BSN	TRS Match	0	0	5,497	5,497	
10-11365-10-5230	Nursing - BSN	Group Insurance	0	0	10,000	10,000	
10-11365-10-5300	Nursing - BSN	DOE	0	0	4,500	4,500	
			0	0	91,763	91,763	
10-11368-10-5170	Occupational Safety	Adjunct	5,706	6,900	6,900	0	0.00%
10-11368-10-5210	Occupational Safety	FICA Matching	0	526	528	2	0.36%
10-11368-10-5300	Occupational Safety	DOE	0	1,000	1,000	0	0.00%
10-11368-10-5305	Occupational Safety	Communications Expense	0	50	0	(50)	-100.00%
			5,706	8,476	8,428	(48)	-0.57%
10-11372-10-5110	Office Occupations	Faculty Salaries	55,710	56,262	57,095	833	1.48%
10-11372-10-5170	Office Occupations	Adjunct	17,651	20,000	24,000	4,000	20.00%
10-11372-10-5210	Office Occupations	FICA Matching	0	5,815	6,159	344	5.92%
10-11372-10-5220	Office Occupations	TRS Match	0	140	716	576	411.43%
10-11372-10-5225	Office Occupations	ORP Match	0	8,100	5,363	(2,737)	-33.79%
10-11372-10-5230	Office Occupations	Group Insurance	0	14,112	16,257	2,145	15.20%
10-11372-10-5300	Office Occupations	DOE	320	600	1,600	1,000	166.67%
10-11372-10-5305	Office Occupations	Communications Expense	11	200	0	(200)	-100.00%
10-11372-10-5600	Office Occupations	Travel	0	300	1,000	700	233.33%
			73,692	105,529	112,190	6,661	6.31%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11376-10-5110	Police Academy	Faculty Salaries	61,286	61,378	62,956	1,578	2.57%
10-11376-10-5140	Police Academy	Clerical/Staff Salaries	10,797	11,020	11,348	328	2.98%
10-11376-10-5170	Police Academy	Adjunct	54,769	64,000	64,000	0	0.00%
10-11376-10-5175	Police Academy	Part Time	3,250	0	0	0	
10-11376-10-5210	Police Academy	FICA Matching	0	10,400	10,580	180	1.73%
10-11376-10-5220	Police Academy	TRS Match	0	4,132	4,463	331	8.01%
10-11376-10-5230	Police Academy	Group Insurance	0	10,880	11,768	888	8.16%
10-11376-10-5300	Police Academy	DOE	13,579	13,000	10,000	(3,000)	-23.08%
10-11376-10-5305	Police Academy	Communications Expense	2,446	3,500	1,750	(1,750)	-50.00%
10-11376-10-5600	Police Academy	Travel	1,667	1,800	2,000	200	11.11%
			147,794	180,110	178,865	(1,245)	-0.69%
10-11380-10-5110	Radiology	Faculty Salaries	115,219	116,254	119,162	2,908	2.50%
10-11380-10-5140	Radiology	Clerical/Staff Salaries	16,264	0	0	0	
10-11380-10-5170	Radiology	Adjunct	0	2,500	4,050	1,550	62.00%
10-11380-10-5175	Radiology	Part Time	1,490	0	0	0	
10-11380-10-5210	Radiology	FICA Matching	0	9,055	9,426	371	4.10%
10-11380-10-5220	Radiology	TRS Match	0	7,836	8,530	694	8.86%
10-11380-10-5230	Radiology	Group Insurance	0	16,576	18,049	1,473	8.89%
10-11380-10-5300	Radiology	DOE	9,782	9,940	10,550	610	6.14%
10-11380-10-5305	Radiology	Communications Expense	855	1,140	190	(950)	-83.33%
10-11380-10-5600	Radiology	Travel	2,250	2,000	2,000	0	0.00%
10-11380-10-5650	Radiology	Staff Development	0	1,600	1,600	0	0.00%
10-11380-10-5710	Radiology	Technology Equipment	0	0	100,000	100,000	
			145,860	166,901	273,557	106,656	63.90%
10-11384-10-5110	Refrigeration/A C	Faculty Salaries	35,583	42,481	43,679	1,198	2.82%
10-11384-10-5170	Refrigeration/A C	Adjunct	17,937	32,632	32,632	0	0.00%
10-11384-10-5175	Refrigeration/A C	Part Time	6,720	19,712	19,712	0	0.00%
10-11384-10-5210	Refrigeration/A C	FICA Matching	0	7,230	7,345	115	1.58%
10-11384-10-5225	Refrigeration/A C	ORP Match	0	4,188	3,753	(435)	-10.39%
10-11384-10-5230	Refrigeration/A C	Group Insurance	0	7,028	7,054	26	0.37%
10-11384-10-5300	Refrigeration/A C	DOE	5,294	8,275	8,875	600	7.25%
10-11384-10-5305	Refrigeration/A C	Communications Expense	19	300	300	0	0.00%
10-11384-10-5315	Refrigeration/A C	Advertising	0	700	700	0	0.00%
10-11384-10-5600	Refrigeration/A C	Travel	1,305	300	300	0	0.00%
			66,858	122,846	124,350	1,504	1.22%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11388-10-5110	Viticulture/Enology	Faculty Salaries	61,486	61,877	0	(61,877)	-100.00%
10-11388-10-5170	Viticulture/Enology	Adjunct	13,129	0	0	0	
10-11388-10-5210	Viticulture/Enology	FICA Matching	0	4,718	0	(4,718)	-100.00%
10-11388-10-5220	Viticulture/Enology	TRS Match	0	4,292	0	(4,292)	-100.00%
10-11388-10-5230	Viticulture/Enology	Group Insurance	0	13,536	0	(13,536)	-100.00%
10-11388-10-5300	Viticulture/Enology	DOE	49,093	245,877	0	(245,877)	-100.00%
10-11388-10-5305	Viticulture/Enology	Communications Expense	143	700	0	(700)	-100.00%
10-11388-10-5335	Viticulture/Enology	Contract Labor	0	8,000	0	(8,000)	-100.00%
10-11388-10-5600	Viticulture/Enology	Travel	13,413	11,000	0	(11,000)	-100.00%
10-11388-10-5700	Viticulture/Enology	Equipment	173,938	0	0	0	
			311,202	350,000	0	(350,000)	-100.00%
10-11392-10-5110	Welding	Faculty Salaries	142,937	95,671	98,359	2,688	2.81%
10-11392-10-5140	Welding	Clerical/Staff Salaries	(2,688)	0	0	0	
10-11392-10-5170	Welding	Adjunct	31,429	57,916	47,916	(10,000)	-17.27%
10-11392-10-5175	Welding	Part Time	73,046	72,704	57,344	(15,360)	-21.13%
10-11392-10-5210	Welding	FICA Matching	0	17,255	15,577	(1,678)	-9.72%
10-11392-10-5225	Welding	ORP Match	0	3,948	8,405	4,457	112.89%
10-11392-10-5230	Welding	Group Insurance	0	8,880	24,204	15,324	172.57%
10-11392-10-5300	Welding	DOE	74,144	85,692	56,240	(29,452)	-34.37%
10-11392-10-5305	Welding	Communications Expense	0	300	20	(280)	-93.33%
10-11392-10-5600	Welding	Travel	448	1,476	900	(576)	-39.02%
10-11392-10-5650	Welding	Staff Development	0	7,502	3,000	(4,502)	-60.01%
			319,316	351,344	311,965	(39,379)	-11.21%
10-11398-10-5110	Welding - South Campus	Faculty Salaries	0	43,897	45,131	1,234	2.81%
10-11398-10-5170	Welding - South Campus	Adjunct	5,318	0	10,000	10,000	
10-11398-10-5210	Welding - South Campus	FICA Matching	0	3,347	4,218	871	26.02%
10-11398-10-5225	Welding - South Campus	ORP Match	0	3,716	4,277	561	15.10%
10-11398-10-5230	Welding - South Campus	Group Insurance	0	11,880	15,988	4,108	34.58%
10-11398-10-5300	Welding - South Campus	DOE	9,468	28,000	28,000	0	0.00%
			14,786	90,840	107,614	16,774	18.47%
10-11500-14-5300	Dual Credit	DOE	3,017	6,000	6,000	0	0.00%
10-11500-14-5305	Dual Credit	Communications Expense	47	1,000	10	(990)	-99.00%
10-11500-14-5600	Dual Credit	Travel	4,602	5,800	5,800	0	0.00%
			7,666	12,800	11,810	(990)	-7.73%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11515-10-5170	Computer Science - C.E.	Adjunct	0	3,500	2,000	(1,500)	-42.86%
10-11515-10-5210	Computer Science - C.E.	FICA Matching	0	0	153	153	
10-11515-10-5300	Computer Science - C.E.	DOE	2,252	1,500	750	(750)	-50.00%
10-11515-10-5305	Computer Science - C.E.	Communications Expense	4	0	10	10	
10-11515-10-5335	Computer Science - C.E.	Contract Labor	11,364	12,000	12,000	0	0.00%
			13,620	17,000	14,913	(2,087)	-12.28%
10-11541-10-5170	Emer Med Tech - C.E.	Adjunct	15,880	0	0	0	
10-11541-10-5300	Emer Med Tech - C.E.	DOE	11,428	0	0	0	
10-11541-10-5305	Emer Med Tech - C.E.	Communications Expense	2	0	0	0	
			27,310	0	0	0	
10-11542-10-5300	GC Machining CE	DOE	456	0	0	0	
10-11543-10-5110	Health Science - C.E.	Faculty Salaries	5,282	40,392	0	(40,392)	-100.00%
10-11543-10-5140	Health Science - C.E.	Clerical/Staff Salaries	0	0	41,392	41,392	
10-11543-10-5170	Health Science - C.E.	Adjunct	44,705	32,000	60,000	28,000	87.50%
10-11543-10-5210	Health Science - C.E.	FICA Matching	0	5,520	7,756	2,236	40.51%
10-11543-10-5220	Health Science - C.E.	TRS Match	0	0	3,713	3,713	
10-11543-10-5225	Health Science - C.E.	ORP Match	0	0	20	20	
10-11543-10-5230	Health Science - C.E.	Group Insurance	0	0	13,424	13,424	
10-11543-10-5300	Health Science - C.E.	DOE	71,882	71,900	50,000	(21,900)	-30.46%
10-11543-10-5305	Health Science - C.E.	Communications Expense	16	0	30	30	
10-11543-10-5335	Health Science - C.E.	Contract Labor	71,702	10,000	16,100	6,100	61.00%
			193,587	159,812	192,435	32,623	20.41%
10-11550-10-5170	Management - C.E.	Adjunct	1,495	55,000	25,000	(30,000)	-54.55%
10-11550-10-5175	Management - C.E.	Part Time	420	0	0	0	
10-11550-10-5210	Management - C.E.	FICA Matching	0	4,194	1,913	(2,281)	-54.38%
10-11550-10-5300	Management - C.E.	DOE	(22,134)	8,500	5,000	(3,500)	-41.18%
10-11550-10-5335	Management - C.E.	Contract Labor	71,249	25,000	10,000	(15,000)	-60.00%
10-11550-10-5600	Management - C.E.	Travel	2,479		0	0	
			53,509	92,694	41,913	(50,781)	-54.78%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-11556-10-5170	Misc. Mech & Repair CE	Adjunct	14,269	0	0	0	
10-11556-10-5225	Misc. Mech & Repair CE	ORP Match	0	0	0	0	
10-11556-10-5300	Misc. Mech & Repair CE	DOE	16,158	0	0	0	
10-11556-10-5335	Misc. Mech & Repair CE	Contract Labor	88,814	0	0	0	
10-11556-10-5370	Misc. Mech & Repair CE	Printing	1,134	0	0	0	
			120,375	0	0	0	
10-11558-10-5110	Mechatronics - C.E.	Faculty Salaries	0	44,550	0	(44,550)	-100.00%
10-11558-10-5170	Mechatronics - C.E.	Adjunct	47,411	65,000	30,000	(35,000)	-53.85%
10-11558-10-5210	Mechatronics - C.E.	FICA Matching	0	4,956	2,295	(2,661)	-53.69%
10-11558-10-5225	Mechatronics - C.E.	ORP Match	0	0	372	372	
10-11558-10-5300	Mechatronics - C.E.	DOE	7,896	26,000	45,000	19,000	73.08%
10-11558-10-5335	Mechatronics - C.E.	Contract Labor	0	13,000	13,000	0	0.00%
10-11558-10-5364	Mechatronics - C.E.	Non-Capital Equipment	0	1,500	0	(1,500)	-100.00%
10-11558-10-5600	Mechatronics - C.E.	Travel	0	540	0	(540)	-100.00%
10-11558-10-5650	Mechatronics - C.E.	Staff Development	0	1,200	0	(1,200)	-100.00%
10-11558-10-5710	Mechatronics - C.E.	Technology Equipment	0	1,500	0	(1,500)	-100.00%
			55,307	158,246	90,667	(67,579)	-42.71%
10-12100-11-5130	Cont. Edu. - Admin	Administrative Salaries	98,531	180,617	130,405	(50,212)	-27.80%
10-12100-11-5140	Cont. Edu. - Admin	Clerical/Staff Salaries	50,751	66,567	218,271	151,704	227.90%
10-12100-11-5170	Cont. Edu. - Admin	Adjunct	1,961	0	0	0	
10-12100-11-5175	Cont. Edu. - Admin	Part Time	8,100	0	0	0	
10-12100-11-5210	Cont. Edu. - Admin	FICA Matching	0	18,848	26,504	7,656	40.62%
10-12100-11-5220	Cont. Edu. - Admin	TRS Match	0	12,504	9,753	(2,751)	-22.00%
10-12100-11-5225	Cont. Edu. - Admin	ORP Match	0	5,244	6,050	806	15.37%
10-12100-11-5230	Cont. Edu. - Admin	Group Insurance	0	30,000	45,423	15,423	51.41%
10-12100-11-5300	Cont. Edu. - Admin	DOE	9,777	8,000	8,000	0	0.00%
10-12100-11-5305	Cont. Edu. - Admin	Communications Expense	822	2,500	900	(1,600)	-64.00%
10-12100-11-5308	Cont. Edu. - Admin	Graduation Expense	0	0	1,200	1,200	
10-12100-11-5315	Cont. Edu. - Admin	Advertising	0	0	43,000	43,000	
10-12100-11-5370	Cont. Edu. - Admin	Printing	(33,658)	2,500	1,500	(1,000)	-40.00%
10-12100-11-5600	Cont. Edu. - Admin	Travel	14,751	9,000	23,915	14,915	165.72%
10-12120-11-5110	Cont. Edu. - Admin	Faculty Salaries	14,358	0	0	0	
			165,393	335,780	514,921	179,141	53.35%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-12120-11-5130	Cont. Edu. - Courses	Administrative Salaries	47,986	48,456	52,500	4,044	8.35%
10-12120-11-5140	Cont. Edu. - Courses	Clerical/Staff Salaries	(400)	0	0	0	
10-12120-11-5170	Cont. Edu. - Courses	Adjunct	15,212	12,000	12,000	0	0.00%
10-12120-11-5175	Cont. Edu. - Courses	Part Time	4,493	0	0	0	
10-12120-11-5210	Cont. Edu. - Courses	FICA Matching	0	4,610	4,934	324	7.03%
10-12120-11-5220	Cont. Edu. - Courses	TRS Match	0	2,720	5,246	2,526	92.87%
10-12120-11-5230	Cont. Edu. - Courses	Group Insurance	0	7,396	14,869	7,473	101.04%
10-12120-11-5300	Cont. Edu. - Courses	DOE	20,086	6,000	10,000	4,000	66.67%
10-12120-11-5305	Cont. Edu. - Courses	Communications Expense	1,179	1,300	250	(1,050)	-80.77%
10-12120-11-5315	Cont. Edu. - Courses	Advertising	0	25,000	0	(25,000)	-100.00%
10-12120-11-5335	Cont. Edu. - Courses	Contract Labor	3,842	0	0	0	
10-12120-11-5370	Cont. Edu. - Courses	Printing	51,984	13,000	2,000	(11,000)	-84.62%
10-12120-11-5600	Cont. Edu. - Courses	Travel	4,583	9,240	3,000	(6,240)	-67.53%
			148,965	129,722	104,799	(24,923)	
10-12150-11-5170	TEAMS	Adjunct	1,345	0	0	0	
10-12150-11-5300	TEAMS	DOE	502	0	0	0	
			1,847	0	0	0	
10-12300-11-5300	Early College HS	DOE	2,097	5,000	3,000	(2,000)	-40.00%
10-12300-11-5600	Early College HS	Travel	2,675	5,000	4,000	(1,000)	-20.00%
			4,772	10,000	7,000	(3,000)	-30.00%
10-12400-11-5170	IEL Program	Adjunct	16,920	21,720	21,720	0	0.00%
10-12400-11-5210	IEL Program	FICA Matching	0	1,656	1,662	6	0.35%
10-12400-11-5300	IEL Program	DOE	75	1,500	1,500	0	0.00%
10-12400-11-5600	IEL Program	Travel	0	0	1,500	1,500	
			16,995	24,876	26,382	1,506	6.05%
10-12800-11-5140	SBDC-Matching	Clerical/Staff Salaries	1,918	12,000	0	(12,000)	-100.00%
10-12800-11-5170	SBDC-Matching	Adjunct	0	10,000	0	(10,000)	-100.00%
10-12800-11-5175	SBDC-Matching	Part Time	16,512	0	8,000	0	
10-12800-11-5210	SBDC-Matching	FICA Matching	0	1,683	612	(1,683)	-100.00%
10-12800-11-5220	SBDC-Matching	TRS Match	0	8,000	0	(8,000)	-100.00%
10-12800-11-5230	SBDC-Matching	Group Insurance	0	16,000	0	(16,000)	-100.00%
10-12800-11-5240	SBDC-Matching	Workers Compensation	92	100	0	(100)	-100.00%
10-12800-11-5300	SBDC-Matching	DOE	38	0	1,388	0	
			18,560	47,783	10,000	(47,783)	-100.00%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-13100-12-5130	Academic Instruction	Administrative Salaries	87,268	88,103	90,328	2,225	2.53%
10-13100-12-5140	Academic Instruction	Clerical/Staff Salaries	31,187	29,223	98,343	69,120	236.53%
10-13100-12-5170	Academic Instruction	Adjunct	13,040	42,120	42,120	0	0.00%
10-13100-12-5210	Academic Instruction	FICA Matching	0	12,158	17,739	5,581	45.91%
10-13100-12-5220	Academic Instruction	TRS Match	0	8,824	9,882	1,058	11.99%
10-13100-12-5230	Academic Instruction	Group Insurance	0	16,644	23,386	6,742	40.51%
10-13100-12-5300	Academic Instruction	DOE	14,046	14,457	11,250	(3,207)	-22.18%
10-13100-12-5305	Academic Instruction	Communications Expense	425	1,930	30	(1,900)	-98.45%
10-13100-12-5600	Academic Instruction	Travel	2,978	7,756	6,000	(1,756)	-22.64%
			148,944	221,215	299,078	77,863	35.20%
10-13110-12-5130	Academic Computing	Administrative Salaries	53,595	121,423	176,887	55,464	45.68%
10-13110-12-5140	Academic Computing	Clerical/Staff Salaries	179,797	182,165	215,002	32,837	18.03%
10-13110-12-5175	Academic Computing	Part Time	19,022	0	0	0	
10-13110-12-5210	Academic Computing	FICA Matching	0	23,149	29,649	6,500	28.08%
10-13110-12-5220	Academic Computing	TRS Match	0	0	14,420	14,420	
10-13110-12-5225	Academic Computing	ORP Match	0	0	3,943	3,943	
10-13110-12-5230	Academic Computing	Group Insurance	0	0	36,775	36,775	
10-13110-12-5300	Academic Computing	DOE	259,482	267,800	267,800	0	0.00%
10-13110-12-5305	Academic Computing	Communications Expense	15,924	15,924	10	(15,914)	-99.94%
10-13110-12-5335	Academic Computing	Contract Labor	25,808	20,000	15,000	(5,000)	-25.00%
10-13110-12-5375	Academic Computing	Service Contracts	39,540	60,000	52,580	(7,420)	-12.37%
10-13110-12-5600	Academic Computing	Travel	2,545	2,000	2,500	500	25.00%
10-13110-12-5710	Academic Computing	Technology Equipment	28,654	150,000	150,000	0	0.00%
			624,367	842,461	964,566	122,105	14.49%
10-13130-12-5130	Teaching & Learning	Administrative Salaries	110,428	164,562	175,814	11,252	6.84%
10-13130-12-5140	Teaching & Learning	Clerical/Staff Salaries	8,333	47,001	0	(47,001)	-100.00%
10-13130-12-5210	Teaching & Learning	FICA Matching	0	16,132	13,450	(2,682)	-16.62%
10-13130-12-5220	Teaching & Learning	TRS Match	0	11,028	16,454	5,426	49.20%
10-13130-12-5230	Teaching & Learning	Group Insurance	0	25,064	38,647	13,583	54.19%
10-13130-12-5300	Teaching & Learning	DOE	5,135	22,470	20,700	(1,770)	-7.88%
10-13130-12-5305	Teaching & Learning	Communications Expense	11	315	60	(255)	-80.95%
10-13130-12-5335	Teaching & Learning	Contract Labor	6,961	6,000	6,000	0	0.00%
10-13130-12-5600	Teaching & Learning	Travel	3,654	5,000	5,000	0	0.00%
			134,522	297,572	276,125	(21,447)	-7.21%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-13140-12-5600	Faculty Travel Pool	Travel	(2,682)	5,095	10,000	4,905	96.25%
10-13145-12-5300	Fine Arts Productions	DOE	14,033	11,403	12,000	597	5.24%
10-13155-12-5175	Munson Vineyard	Part Time	14,240	20,836	0	(20,836)	-100.00%
10-13155-12-5210	Munson Vineyard	FICA Matching	0	1,589	0	(1,589)	-100.00%
10-13155-12-5300	Munson Vineyard	DOE	14,178	6,162	0	(6,162)	-100.00%
10-13155-12-5305	Munson Vineyard	Communications Expense	13	100	0	(100)	-100.00%
10-13155-12-5600	Munson Vineyard	Travel	588	1,000	0	(1,000)	-100.00%
			29,019	29,686	0	(29,686)	-100.00%
10-13300-12-5130	Workforce Instruction	Administrative Salaries	87,248	88,103	90,328	2,225	2.53%
10-13300-12-5140	Workforce Instruction	Clerical/Staff Salaries	10,797	30,113	30,248	135	0.45%
10-13300-12-5170	Workforce Instruction	Adjunct	3,855	0	0	0	
10-13300-12-5175	Workforce Instruction	Part Time	13,840	19,440	19,440	0	0.00%
10-13300-12-5210	Workforce Instruction	FICA Matching	0	10,496	10,711	215	2.05%
10-13300-12-5220	Workforce Instruction	TRS Match	0	15,508	9,204	(6,304)	-40.65%
10-13300-12-5225	Workforce Instruction	ORP Match	0	7,452	5,547	(1,905)	-25.56%
10-13300-12-5230	Workforce Instruction	Group Insurance	0	20,000	16,720	(3,280)	-16.40%
10-13300-12-5300	Workforce Instruction	DOE	6,266	11,250	9,750	(1,500)	-13.33%
10-13300-12-5305	Workforce Instruction	Communications Expense	108	500	195	(305)	-61.00%
10-13300-12-5600	Workforce Instruction	Travel	2,038	3,000	5,500	2,500	83.33%
10-13300-12-5710	Workforce Instruction	Technology Equipment	3,500	0	0	0	
			127,652	205,862	197,643	(8,219)	-3.99%
10-13310-12-5130	Health Science	Administrative Salaries	0	76,824	86,328	9,504	12.37%
10-13310-12-5140	Health Science	Clerical/Staff Salaries	0	28,690	28,720	30	0.10%
10-13310-12-5210	Health Science	FICA Matching	0	8,045	8,801	756	9.39%
10-13310-12-5225	Health Science	ORP Match	0	0	1,553	1,553	
10-13310-12-5230	Health Science	Group Insurance	0	0	12,787	12,787	
10-13310-12-5300	Health Science	DOE	0	500	1,250	750	150.00%
10-13310-12-5305	Health Science	Communications Expense	0	500	0	(500)	-100.00%
10-13310-12-5600	Health Science	Travel	0	500	1,500	1,000	200.00%
10-13310-12-5650	Health Science	Staff Development	0	0	1,000	1,000	
			0	115,059	141,939	26,880	23.36%
10-13320-12-5300	Bus/Tech Advisory CMTE	DOE	2,222	2,500	2,500	0	0.00%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-13500-12-5130	Library	Administrative Salaries	216,348	102,972	66,065	(36,907)	-35.84%
10-13500-12-5140	Library	Clerical/Staff Salaries	51,054	19,092	61,353	42,261	221.35%
10-13500-12-5175	Library	Part Time	23,965	21,000	21,000	0	0.00%
10-13500-12-5210	Library	FICA Matching	0	10,909	11,355	446	4.09%
10-13500-12-5220	Library	TRS Match	0	3,844	4,116	272	7.08%
10-13500-12-5225	Library	ORP Match	0	0	4,723	4,723	
10-13500-12-5230	Library	Group Insurance	0	16,516	25,315	8,799	53.28%
10-13500-12-5300	Library	DOE	49,444	60,000	60,000	0	0.00%
10-13500-12-5305	Library	Communications Expense	28	100	50	(50)	-50.00%
10-13500-12-5375	Library	Service Contracts	40,000	42,000	42,000	0	0.00%
10-13500-12-5600	Library	Travel	2,338	3,300	5,400	2,100	63.64%
10-13500-12-5720	Library	Library Books	26,635	27,000	25,000	(2,000)	-7.41%
			409,812	306,733	326,377	19,644	6.40%
10-13550-12-5140	Library - South Campus	Clerical/Staff Salaries	0	24,722	0	(24,722)	-100.00%
10-13550-12-5175	Library - South Campus	Part Time	375	0	35,296	35,296	
10-13550-12-5210	Library - South Campus	FICA Matching	0	1,885	2,700	815	43.23%
10-13550-12-5300	Library - South Campus	DOE	2,816	10,000	10,000	0	0.00%
			3,191	36,607	47,996	11,389	31.11%
10-14000-14-5130	Student Services	Administrative Salaries	105,389	128,860	123,765	(5,095)	-3.95%
10-14000-14-5140	Student Services	Clerical/Staff Salaries	33,614	33,652	56,784	23,132	68.74%
10-14000-14-5175	Student Services	Part Time	523	10,000	7,500	(2,500)	-25.00%
10-14000-14-5210	Student Services	FICA Matching	0	13,154	14,195	1,041	7.91%
10-14000-14-5220	Student Services	TRS Match	0	7,256	8,180	924	12.73%
10-14000-14-5225	Student Services	ORP Match	0	5,780	5,839	59	1.02%
10-14000-14-5230	Student Services	Group Insurance	0	43,712	33,556	(10,156)	-23.23%
10-14000-14-5300	Student Services	DOE	18,274	15,000	15,000	0	0.00%
10-14000-14-5305	Student Services	Communications Expense	1,057	2,500	1,000	(1,500)	-60.00%
10-14000-14-5375	Student Services	Service Contracts	23,307	17,000	17,000	0	0.00%
10-14000-14-5600	Student Services	Travel	1,634	6,000	6,000	0	0.00%
			183,798	282,914	288,819	5,905	2.09%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-14100-14-5110	Admissions and Records	Faculty Salaries	1,052	0	0	0	
10-14100-14-5130	Admissions and Records	Administrative Salaries	110,295	152,056	119,532	(32,524)	-21.39%
10-14100-14-5140	Admissions and Records	Clerical/Staff Salaries	190,310	186,376	222,500	36,124	19.38%
10-14100-14-5175	Admissions and Records	Part Time	6,086	0	4,000	4,000	
10-14100-14-5210	Admissions and Records	FICA Matching	0	25,805	26,471	666	2.58%
10-14100-14-5220	Admissions and Records	TRS Match	0	25,748	24,763	(985)	-3.83%
10-14100-14-5230	Admissions and Records	Group Insurance	0	32,000	95,752	63,752	199.23%
10-14100-14-5300	Admissions and Records	DOE	18,612	16,500	16,500	0	0.00%
10-14100-14-5305	Admissions and Records	Communications Expense	6,349	10,000	8,250	(1,750)	-17.50%
10-14100-14-5308	Admissions and Records	Graduation Expense	19,235	24,250	24,250	0	0.00%
10-14100-14-5335	Admissions and Records	Contract Labor	1,733	0	0	0	
10-14100-14-5600	Admissions and Records	Travel	2,163	5,500	6,000	500	9.09%
			355,835	478,235	548,018	69,783	14.59%
10-14200-14-5130	Recruiting and Retention	Administrative Salaries	72,606	78,902	14,657	(64,245)	-81.42%
10-14200-14-5140	Recruiting and Retention	Clerical/Staff Salaries	34,488	0	65,466	65,466	
10-14200-14-5175	Recruiting and Retention	Part Time	485	0	0	0	
10-14200-14-5210	Recruiting and Retention	FICA Matching	0	6,016	6,129	113	1.87%
10-14200-14-5220	Recruiting and Retention	TRS Match	0	2,416	88	(2,328)	-96.36%
10-14200-14-5230	Recruiting and Retention	Group Insurance	0	8,336	517	(7,819)	-93.80%
10-14200-14-5300	Recruiting and Retention	DOE	23,516	17,258	17,258	0	0.00%
10-14200-14-5305	Recruiting and Retention	Communications Expense	696	12,000	750	(11,250)	-93.75%
10-14200-14-5335	Recruiting and Retention	Contract Labor	0	1,500	0	(1,500)	-100.00%
10-14200-14-5600	Recruiting and Retention	Travel	3,239	5,000	5,000	0	0.00%
			135,030	131,428	109,865	(21,563)	-16.41%
10-14210-14-5300	African American Initiative	DOE	2,112	2,100	2,100	0	0.00%
10-14210-14-5305	African American Initiative	Communications Expense	0	500	0	(500)	-100.00%
10-14210-14-5600	African American Initiative	Travel	987	1,750	1,750	0	0.00%
			3,099	4,350	3,850	(500)	-11.49%
10-14240-14-5300	Hispanic Initiative	DOE	2,015	2,000	2,000	0	0.00%
10-14240-14-5305	Hispanic Initiative	Communications Expense	0	300	0	(300)	-100.00%
10-14240-14-5600	Hispanic Initiative	Travel	198	1,850	1,850	0	0.00%
			2,213	4,150	3,850	(300)	-7.23%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-14300-14-5130	Financial Aid	Administrative Salaries	59,885	121,416	125,066	3,650	3.01%
10-14300-14-5140	Financial Aid	Clerical/Staff Salaries	209,673	224,965	163,328	(61,637)	-27.40%
10-14300-14-5150	Financial Aid	Work-study Wages	0	0	1,850	1,850	
10-14300-14-5175	Financial Aid	Part Time	2,824	0	0	0	
10-14300-14-5210	Financial Aid	FICA Matching	0	26,412	22,904	(3,508)	-13.28%
10-14300-14-5220	Financial Aid	TRS Match	0	16,740	22,283	5,543	33.11%
10-14300-14-5230	Financial Aid	Group Insurance	0	68,208	62,731	(5,477)	-8.03%
10-14300-14-5300	Financial Aid	DOE	21,860	23,625	24,600	975	4.13%
10-14300-14-5305	Financial Aid	Communications Expense	6,330	5,000	6,200	1,200	24.00%
10-14300-14-5335	Financial Aid	Contract Labor	43,280	25,000	15,000	(10,000)	-40.00%
10-14300-14-5375	Financial Aid	Service Contracts	11,456	40,000	25,000	(15,000)	-37.50%
10-14300-14-5600	Financial Aid	Travel	6,738	13,400	13,300	(100)	-0.75%
			362,046	564,766	482,262	(82,504)	-14.61%
10-14315-14-5140	Veteran Affairs	Clerical/Staff Salaries	35,514	65,332	71,094	5,762	8.82%
10-14315-14-5175	Veteran Affairs	Part Time	2,550	10,000	10,000	0	0.00%
10-14315-14-5210	Veteran Affairs	FICA Matching	0	5,744	6,204	460	8.01%
10-14315-14-5220	Veteran Affairs	TRS Match	0	8,456	7,705	(751)	-8.88%
10-14315-14-5230	Veteran Affairs	Group Insurance	0	5,776	19,580	13,804	238.99%
10-14315-14-5300	Veteran Affairs	DOE	6,456	6,600	7,000	400	6.06%
10-14315-14-5305	Veteran Affairs	Communications Expense	2	125	100	(25)	-20.00%
10-14315-14-5600	Veteran Affairs	Travel	694	4,000	5,500	1,500	37.50%
			45,216	106,033	127,183	21,150	19.95%
10-14400-14-5130	Guidance and Counseling	Administrative Salaries	167,038	180,152	76,237	(103,915)	-57.68%
10-14400-14-5140	Guidance and Counseling	Clerical/Staff Salaries	60,629	55,109	163,612	108,503	196.89%
10-14400-14-5150	Guidance and Counseling	Work-study Wages	0	0	1,000	1,000	
10-14400-14-5175	Guidance and Counseling	Part Time	40,885	52,480	52,480	0	0.00%
10-14400-14-5210	Guidance and Counseling	FICA Matching	0	21,940	22,440	500	2.28%
10-14400-14-5220	Guidance and Counseling	TRS Match	0	1,600	4,720	3,120	195.00%
10-14400-14-5225	Guidance and Counseling	ORP Match	0	0	5,972	5,972	
10-14400-14-5230	Guidance and Counseling	Group Insurance	0	1,200	24,454	23,254	1937.83%
10-14400-14-5300	Guidance and Counseling	DOE	20,084	14,783	14,783	0	0.00%
10-14400-14-5305	Guidance and Counseling	Communications Expense	3,265	4,569	2,500	(2,069)	-45.28%
10-14400-14-5375	Guidance and Counseling	Service Contracts		3,245	3,245	0	0.00%
10-14400-14-5600	Guidance and Counseling	Travel	2,135	3,000	3,000	0	0.00%
			294,036	338,078	374,443	36,365	10.76%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-14480-14-5300	SSS Match	DOE	0	0	2,000	2,000	
10-14480-14-5580	SSS Match	Tuition/Fee Charges	0	0	10,000	10,000	
			0	0	12,000	12,000	
10-14600-14-5130	Test, Tutor, Disability	Administrative Salaries	74,654	77,315	78,750	1,435	1.86%
10-14600-14-5140	Test, Tutor, Disability	Clerical/Staff Salaries	19,575	27,450	27,156	(294)	-1.07%
10-14600-14-5170	Test, Tutor, Disability	Adjunct	675	0	0	0	
10-14600-14-5175	Test, Tutor, Disability	Part Time	95,935	89,400	90,180	780	0.87%
10-14600-14-5210	Test, Tutor, Disability	FICA Matching	0	14,806	15,000	194	1.31%
10-14600-14-5220	Test, Tutor, Disability	TRS Match	0	12,312	12,493	181	1.47%
10-14600-14-5230	Test, Tutor, Disability	Group Insurance	0	28,064	25,522	(2,542)	-9.06%
10-14600-14-5300	Test, Tutor, Disability	DOE	9,477	48,465	50,315	1,850	3.82%
10-14600-14-5305	Test, Tutor, Disability	Communications Expense	292	700	10	(690)	-98.57%
10-14600-14-5335	Test, Tutor, Disability	Contract Labor	0	10,000	56,080	46,080	460.80%
10-14600-14-5600	Test, Tutor, Disability	Travel	1,094	2,930	2,930	0	0.00%
			201,702	311,441	358,436	46,995	15.09%
10-14650-14-5140	Academic Success - SC	Clerical/Staff Salaries	0	41,812	43,225	1,413	3.38%
10-14650-14-5175	Academic Success - SC	Part Time	0	2,000	5,000	3,000	150.00%
10-14650-14-5210	Academic Success - SC	FICA Matching	0	3,341	3,690	349	10.46%
10-14650-14-5300	Academic Success - SC	DOE	0	300	750	450	150.00%
10-14650-14-5305	Academic Success - SC	Communications Expense	0	300	50	(250)	-83.33%
10-14650-14-5600	Academic Success - SC	Travel	0	95	100	5	5.26%
			0	47,848	52,815	4,967	10.38%
10-14700-14-5175	Testing	Part Time	34,737	0	0	0	
10-14700-14-5220	Testing	TRS Match	0	0	44	44	
10-14700-14-5230	Testing	Group Insurance	0	0	329	329	
10-14700-14-5300	Testing	DOE	24,838	0	0	0	
10-14700-14-5305	Testing	Communications Expense	6	0	35	35	
10-14700-14-5600	Testing	Travel	766	0	0	0	
			60,347	0	408	408	
10-14900-14-5175	UIL	Part Time	(9,018)	0	0	0	
10-14900-14-5300	UIL	DOE	0	5,000	5,000	0	0.00%
			(9,018)	5,000	5,000	0	0.00%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-14950-14-5300	SSS Match	DOE	0	1,668	0	(1,668)	-100.00%
10-14950-14-5600	SSS Match	Travel	917	0	0	0	
			917	1,668	0	(1,668)	-100.00%
10-16000-16-5300	Board of Trustees	DOE	1,502	6,100	6,100	0	0.00%
10-16000-16-5600	Board of Trustees	Travel	38,159	36,000	20,000	(16,000)	-44.44%
			39,661	42,100	26,100	(16,000)	-38.00%
10-16050-16-5130	Office of the President	Administrative Salaries	196,869	269,485	286,112	16,627	6.17%
10-16050-16-5140	Office of the President	Clerical/Staff Salaries	69,462	18,342	34,070	15,728	85.75%
10-16050-16-5210	Office of the President	FICA Matching	0	21,947	24,494	2,547	11.61%
10-16050-16-5220	Office of the President	TRS Match	0	4,760	5,139	379	7.96%
10-16050-16-5225	Office of the President	ORP Match	0	12,992	27,506	14,514	111.71%
10-16050-16-5230	Office of the President	Group Insurance	0	19,728	21,497	1,769	8.97%
10-16050-16-5300	Office of the President	DOE	5,304	7,600	8,850	1,250	16.45%
10-16050-16-5301	Office of the President	DOE Contingency	14,314	15,000	15,000	0	0.00%
10-16050-16-5305	Office of the President	Communications Expense	773	1,300	240	(1,060)	-81.54%
10-16050-16-5600	Office of the President	Travel	9,063	20,750	20,750	0	0.00%
10-16050-16-5650	Office of the President	Staff Development	1,892	4,000	4,000	0	0.00%
			297,677	395,904	447,658	51,754	13.07%
10-16100-16-5130	Institutional Effectiveness	Administrative Salaries	149,402	150,820	122,243	(28,577)	-18.95%
10-16100-16-5140	Institutional Effectiveness	Clerical/Staff Salaries	0	0	48,307	48,307	
10-16100-16-5210	Institutional Effectiveness	FICA Matching	0	11,500	12,417	917	7.97%
10-16100-16-5220	Institutional Effectiveness	TRS Match	0	10,212	8,918	(1,294)	-12.67%
10-16100-16-5230	Institutional Effectiveness	Group Insurance	0	23,936	17,268	(6,668)	-27.86%
10-16100-16-5300	Institutional Effectiveness	DOE	3,475	5,000	3,500	(1,500)	-30.00%
10-16100-16-5305	Institutional Effectiveness	Communications Expense	171	500	225	(275)	-55.00%
10-16100-16-5375	Institutional Effectiveness	Service Contracts	18,971	17,080	12,280	(4,800)	-28.10%
10-16100-16-5600	Institutional Effectiveness	Travel	7,248	11,000	14,500	3,500	31.82%
			179,267	230,048	239,658	9,610	4.18%
10-16140-16-5300	Instructional Research	DOE	17	0	0	0	
10-16140-16-5375	Instructional Research	Service Contracts	0	1,500	1,000	(500)	-33.33%
10-16140-16-5600	Instructional Research	Travel	4,200	6,550	7,800	1,250	19.08%
			4,217	8,050	8,800	750	9.32%
10-16180-16-5375	Institutional Assessment	Service Contracts	7,105	12,600	11,740	(860)	-6.83%
10-16180-16-5600	Institutional Assessment	Travel	532	1,500	1,500	0	0.00%
			7,637	14,100	13,240	(860)	-6.10%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-16200-16-5300	General Institutional	DOE	25,541	15,843	30,000	14,157	89.36%
10-16200-16-5301	General Institutional	DOE Contingency	0	0	24,000	24,000	
10-16200-16-5350	General Institutional	Institutional Memberships	39,517	32,000	32,000	0	0.00%
10-16200-16-5353	General Institutional	Legal Fees	38,243	62,000	60,000	(2,000)	-3.23%
10-16200-16-5380	General Institutional	Tax Assessing Expense	42,162	330,000	345,000	15,000	4.55%
10-16200-16-5650	General Institutional	Staff Development	6,402	0	10,000	10,000	
			151,865	439,843	501,000	61,157	13.90%
10-16210-16-5375	Achieve the Dream	Service Contracts	52,849	52,500	10,000	(42,500)	-80.95%
10-16210-16-5600	Achieve the Dream	Travel	5,449	11,000	11,000	0	0.00%
			58,298	63,500	21,000	(42,500)	-66.93%
10-16210-32-5300	Commencement	DOE	814	0	0	0	
10-16250-16-5300	Official Functions	DOE	1,922	2,200	2,200	0	0.00%
10-16260-16-5130	Public Infor/Marketing	Administrative Salaries	106,268	122,691	126,015	3,324	2.71%
10-16260-16-5170	Public Infor/Marketing	Adjunct	350	0	0	0	
10-16260-16-5210	Public Infor/Marketing	FICA Matching	0	9,355	9,640	285	3.04%
10-16260-16-5220	Public Infor/Marketing	TRS Match	0	8,264	8,921	657	7.95%
10-16260-16-5230	Public Infor/Marketing	Group Insurance	0	32,516	22,306	(10,210)	-31.40%
10-16260-16-5300	Public Infor/Marketing	DOE	34,698	53,000	50,000	(3,000)	-5.66%
10-16260-16-5305	Public Infor/Marketing	Communications Expense	23	1,875	30	(1,845)	-98.40%
10-16260-16-5315	Public Infor/Marketing	Advertising	84,331	103,000	100,000	(3,000)	-2.91%
10-16260-16-5335	Public Infor/Marketing	Contract Labor	6,209	8,160	3,000	(5,160)	-63.24%
10-16260-16-5375	Public Infor/Marketing	Service Contracts	22,000	22,000	22,000	0	0.00%
10-16260-16-5600	Public Infor/Marketing	Travel	2,707	3,600	3,600	0	0.00%
			256,586	364,461	345,512	(18,949)	-5.20%
10-16270-16-5300	Trustee Elections	DOE	0	15,000	15,000	0	0.00%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-16300-16-5130	Foundation	Administrative Salaries	163,891	204,075	161,002	(43,073)	-21.11%
10-16300-16-5140	Foundation	Clerical/Staff Salaries	46,664	31,309	103,971	72,662	232.08%
10-16300-16-5175	Foundation	Part Time	13,889	11,033	5,425	(5,608)	-50.83%
10-16300-16-5210	Foundation	FICA Matching	0	18,789	20,282	1,493	7.94%
10-16300-16-5220	Foundation	TRS Match	0	9,360	15,520	6,160	65.81%
10-16300-16-5225	Foundation	ORP Match	0	0	1,355	1,355	
10-16300-16-5230	Foundation	Group Insurance	0	13,884	30,018	16,134	116.21%
10-16300-16-5300	Foundation	DOE	50,263	90,950	84,772	(6,178)	-6.79%
10-16300-16-5305	Foundation	Communications Expense	8,724	20,000	3,750	(16,250)	-81.25%
10-16300-16-5453	Foundation	Misc. Maintenance Expense	0	7,000	0	(7,000)	-100.00%
10-16300-16-5600	Foundation	Travel	4,811	10,258	8,000	(2,258)	-22.01%
			288,242	416,658	434,095	17,437	4.18%
10-16400-16-5130	Business Services	Administrative Salaries	247,080	308,398	283,414	(24,984)	-8.10%
10-16400-16-5140	Business Services	Clerical/Staff Salaries	136,112	131,062	165,256	34,194	26.09%
10-16400-16-5150	Business Services	Work-study Wages	0	0	2,000	2,000	
10-16400-16-5175	Business Services	Part Time	7,818	8,000	8,000	0	0.00%
10-16400-16-5210	Business Services	FICA Matching	0	34,119	35,151	1,032	3.03%
10-16400-16-5220	Business Services	TRS Match	0	20,016	24,884	4,868	24.32%
10-16400-16-5225	Business Services	ORP Match	0	0	7,671	7,671	
10-16400-16-5230	Business Services	Group Insurance	0	63,800	84,115	20,315	31.84%
10-16400-16-5300	Business Services	DOE	20,586	20,000	20,500	500	2.50%
10-16400-16-5303	Business Services	Late Payment Fee	137	0	0	0	
10-16400-16-5305	Business Services	Communications Expense	7,128	8,000	11,100	3,100	38.75%
10-16400-16-5345	Business Services	Financial Audit	32,250	35,000	35,500	500	1.43%
10-16400-16-5360	Business Services	Mc/Visa Fees	67,741	80,000	72,000	(8,000)	-10.00%
10-16400-16-5375	Business Services	Service Contracts	21,443	12,000	10,000	(2,000)	-16.67%
10-16400-16-5380	Business Services	Tax Assessing Expense	223,786	0	0	0	
10-16400-16-5600	Business Services	Travel	5,218	8,000	11,000	3,000	37.50%
			769,299	728,395	770,591	42,196	5.79%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-16450-16-5130	Human Resources	Administrative Salaries	34,438	84,556	96,188	11,632	13.76%
10-16450-16-5140	Human Resources	Clerical/Staff Salaries	57,482	54,982	66,846	11,864	21.58%
10-16450-16-5175	Human Resources	Part Time	10,669	0	10,400	10,400	
10-16450-16-5210	Human Resources	FICA Matching	0	13,385	13,268	(117)	-0.87%
10-16450-16-5220	Human Resources	TRS Match	0	4,332	6,267	1,935	44.67%
10-16450-16-5225	Human Resources	ORP Match	0	0	1,207	1,207	
10-16450-16-5230	Human Resources	Group Insurance	0	15,188	15,110	(78)	-0.51%
10-16450-16-5300	Human Resources	DOE	26,768	41,000	26,000	(15,000)	-36.59%
10-16450-16-5305	Human Resources	Communications Expense	1,456	3,000	185	(2,815)	-93.83%
10-16450-16-5315	Human Resources	Advertising	0	0	6,000	6,000	
10-16450-16-5335	Human Resources	Contract Labor	44,605	36,000	10,000	(26,000)	-72.22%
10-16450-16-5350	Human Resources	Institutional Memberships	2,565	4,000	3,000	(1,000)	-25.00%
10-16450-16-5362	Human Resources	Memorials	438	600	600	0	0.00%
10-16450-16-5375	Human Resources	Service Contracts	0	0	30,500	30,500	
10-16450-16-5600	Human Resources	Travel	0	5,957	4,000	(1,957)	-32.86%
			178,421	263,000	289,571	26,571	10.10%
10-16500-16-5130	Campus Security	Administrative Salaries	60,000	60,588	75,000	14,412	23.79%
10-16500-16-5140	Campus Security	Clerical/Staff Salaries	119,876	144,813	208,146	63,333	43.73%
10-16500-16-5175	Campus Security	Part Time	72,234	65,840	50,000	(15,840)	-24.06%
10-16500-16-5210	Campus Security	FICA Matching	0	20,682	26,506	5,824	28.16%
10-16500-16-5220	Campus Security	TRS Match	0	15,548	14,549	(999)	-6.43%
10-16500-16-5230	Campus Security	Group Insurance	0	36,292	60,487	24,195	66.67%
10-16500-16-5300	Campus Security	DOE	20,440	25,000	25,000	0	0.00%
10-16500-16-5305	Campus Security	Communications Expense	2,132	3,000	2,500	(500)	-16.67%
10-16500-16-5355	Campus Security	Liability Insurance	11,283	12,500	12,400	(100)	-0.80%
10-16500-16-5600	Campus Security	Travel	2,111	3,000	3,000	0	0.00%
			288,076	387,263	477,588	90,325	23.32%
10-16510-16-5300	Emergency Management	DOE	2,000	5,000	9,000	4,000	80.00%
10-16510-16-5375	Emergency Management	Service Contracts	9,225	9,225	9,500	275	2.98%
10-16510-16-5600	Emergency Management	Travel	0	1,000	1,500	500	50.00%
10-16510-16-5700	Emergency Management	Equipment	83,432	0	0	0	
			94,657	15,225	20,000	4,775	5.04%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-16620-16-5140	Central Phone System	Clerical/Staff Salaries	9,122	9,800	0	(9,800)	-100.00%
10-16620-16-5210	Central Phone System	FICA Matching	0	747	0	(747)	-100.00%
10-16620-16-5220	Central Phone System	TRS Match	0	747	0	(747)	-100.00%
10-16620-16-5300	Central Phone System	DOE	0	6,000	0	(6,000)	-100.00%
10-16620-16-5303	Central Phone System	Late Payment Fee	181	0	0	0	
10-16620-16-5305	Central Phone System	Communications Expense	240,247	260,000	285,000	25,000	9.62%
			249,550	277,295	285,000	7,706	2.78%
10-16630-16-5300	Central Copy Charges	DOE	11,222	0	0	0	
10-16630-16-5305	Central Copy Charges	Communications Expense	37,254	8,000	75,000	67,000	837.50%
			48,476	8,000	75,000	67,000	837.50%
10-16650-16-5140	Mail Room	Clerical/Staff Salaries	9,121	0	0	0	
10-16650-16-5175	Mail Room	Part Time	6,328	9,800	19,600	9,800	100.00%
10-16650-16-5210	Mail Room	FICA Matching	0	747	1,499	752	100.60%
10-16650-16-5300	Mail Room	DOE	1,196	2,000	2,000	0	0.00%
10-16650-16-5305	Mail Room	Communications Expense	839	3,000	1,400	(1,600)	-53.33%
10-16650-16-5335	Mail Room	Contract Labor	686	0	0	0	
10-16650-16-5375	Mail Room	Service Contracts	6,627	5,948	5,948	0	0.00%
10-16650-16-5600	Mail Room	Travel	248	320	320	0	0.00%
10-16650-16-5700	Mail Room	Equipment	9,115	0	0	0	
			34,160	21,815	30,767	8,952	41.03%
10-16660-16-5355	Insurance - Nonproperty	Liability Insurance	11,908	45,000	40,000	(5,000)	-11.11%
10-16700-16-5130	Instructional Services	Administrative Salaries	105,388	106,421	124,684	18,263	17.16%
10-16700-16-5140	Instructional Services	Clerical/Staff Salaries	19,860	22,744	27,269	4,525	19.90%
10-16700-16-5210	Instructional Services	FICA Matching	0	9,849	11,624	1,775	18.02%
10-16700-16-5220	Instructional Services	TRS Match	0	3,148	5,130	1,982	62.96%
10-16700-16-5225	Instructional Services	ORP Match	0	3,644	4,280	636	17.45%
10-16700-16-5230	Instructional Services	Group Insurance	0	11,008	17,516	6,508	59.12%
10-16700-16-5300	Instructional Services	DOE	5,211	5,000	5,000	0	0.00%
10-16700-16-5301	Instructional Services	DOE Contingency	960	160,000	196,127	36,127	22.58%
10-16700-16-5305	Instructional Services	Communications Expense	143	1,000	275	(725)	-72.50%
10-16700-16-5600	Instructional Services	Travel	13,876	4,500	5,000	500	11.11%
			145,438	327,314	396,905	69,591	21.26%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-16810-16-5130	Admin. Computer Services	Administrative Salaries	73,152	165,695	86,091	(79,604)	-48.04%
10-16810-16-5140	Admin. Computer Services	Clerical/Staff Salaries	52,186	61,215	80,614	19,399	31.69%
10-16810-16-5175	Admin. Computer Services	Part Time	3,764	0	0	0	
10-16810-16-5210	Admin. Computer Services	FICA Matching	0	17,302	12,643	(4,659)	-26.93%
10-16810-16-5220	Admin. Computer Services	TRS Match	0	6,208	9,149	2,941	47.37%
10-16810-16-5225	Admin. Computer Services	ORP Match	0	0	4,939	4,939	
10-16810-16-5230	Admin. Computer Services	Group Insurance	0	16,644	27,504	10,860	65.25%
10-16810-16-5300	Admin. Computer Services	DOE	32,347	35,200	78,000	42,800	121.59%
10-16810-16-5305	Admin. Computer Services	Communications Expense	1,846	2,174	3,425	1,251	57.54%
10-16810-16-5335	Admin. Computer Services	Contract Labor	25,808	40,000	40,000	0	0.00%
10-16810-16-5375	Admin. Computer Services	Service Contracts	247,226	255,000	372,470	117,470	46.07%
10-16810-16-5600	Admin. Computer Services	Travel	3,473	2,500	2,500	0	0.00%
10-16810-16-5700	Admin. Computer Services	Equipment	4,021	20,000	20,000	0	0.00%
			443,823	621,938	737,335	115,397	18.55%
10-16970-16-5130	South Campus	Administrative Salaries	87,248	88,103	90,328	2,225	2.53%
10-16970-16-5140	South Campus	Clerical/Staff Salaries	37,385	38,673	54,017	15,344	39.68%
10-16970-16-5175	South Campus	Part Time	0	3,240	4,000	760	23.46%
10-16970-16-5210	South Campus	FICA Matching	0	9,914	11,348	1,434	14.47%
10-16970-16-5220	South Campus	TRS Match	0	3,560	3,694	134	3.76%
10-16970-16-5225	South Campus	ORP Match	0	0	3,957	3,957	
10-16970-16-5230	South Campus	Group Insurance	0	27,608	29,844	2,236	8.10%
10-16970-16-5300	South Campus	DOE	15,299	25,500	25,000	(500)	-1.96%
10-16970-16-5305	South Campus	Communications Expense	8,352	10,000	5,535	(4,465)	-44.65%
10-16970-16-5315	South Campus	Advertising	1,523	4,000	4,000	0	0.00%
10-16970-16-5335	South Campus	Contract Labor	0	3,000	3,000	0	0.00%
10-16970-16-5435	South Campus	Ground Supplies	1,000	2,500	2,500	0	0.00%
10-16970-16-5600	South Campus	Travel	8,054	9,000	10,000	1,000	11.11%
10-16970-16-5700	South Campus	Equipment	880	2,500	3,000	500	20.00%
			159,741	227,598	250,223	22,625	9.94%
10-16980-16-5600	Travel Pool	Travel	1,951	6,000	6,000	0	0.00%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-17010-17-5130	Facilities Service - General	Administrative Salaries	59,716	65,340	67,320	1,980	3.03%
10-17010-17-5140	Facilities Service - General	Clerical/Staff Salaries	33,339	23,661	24,097	436	1.84%
10-17010-17-5210	Facilities Service - General	FICA Matching	0	6,786	6,993	207	3.05%
10-17010-17-5220	Facilities Service - General	TRS Match	0	8,004	9,302	1,298	16.22%
10-17010-17-5230	Facilities Service - General	Group Insurance	0	14,868	24,223	9,355	62.92%
10-17010-17-5300	Facilities Service - General	DOE	(4,334)	5,000	5,000	0	0.00%
10-17010-17-5305	Facilities Service - General	Communications Expense	10,138	8,500	8,500	0	0.00%
10-17010-17-5452	Facilities Service - General	EPA Expenses	0	2,000	2,000	0	0.00%
10-17010-17-5453	Facilities Service - General	Misc. Maintenance Expense	89,049	110,000	110,000	0	0.00%
10-17010-17-5465	Facilities Service - General	Insurance Property	6,914	150,000	160,000	10,000	6.67%
10-17010-17-5600	Facilities Service - General	Travel	99	400	400	0	0.00%
			194,921	394,559	417,835	23,276	5.90%
10-17020-17-5160	Building Maintenance	Hourly Wages	203,028	205,102	245,080	39,978	19.49%
10-17020-17-5175	Building Maintenance	Part Time	1,302	5,000	0	(5,000)	-100.00%
10-17020-17-5210	Building Maintenance	FICA Matching	0	16,020	19,230	3,210	20.04%
10-17020-17-5220	Building Maintenance	TRS Match	12,979	20,000	15,188	(4,812)	-24.06%
10-17020-17-5230	Building Maintenance	Group Insurance	79,462	82,000	95,684	13,684	16.69%
10-17020-17-5240	Building Maintenance	Workers Compensation	682	1,000	0	(1,000)	-100.00%
10-17020-17-5300	Building Maintenance	DOE	2,933	20,000	20,000	0	0.00%
10-17020-17-5375	Building Maintenance	Service Contracts	77,168	90,000	90,000	0	0.00%
10-17020-17-5405	Building Maintenance	A/C-Heating Repairs	159,378	100,000	150,000	60,000	60.00%
10-17020-17-5410	Building Maintenance	Carpentry	14,715	35,000	35,000	0	0.00%
10-17020-17-5420	Building Maintenance	Electrical	80,652	160,000	100,000	(60,000)	-37.50%
10-17020-17-5423	Building Maintenance	Equipment Rental	3,675	2,000	2,000	0	0.00%
10-17020-17-5429	Building Maintenance	Floor Repairs	(13,203)	20,000	20,000	0	0.00%
10-17020-17-5437	Building Maintenance	Hardware	23,386	23,000	23,000	0	0.00%
10-17020-17-5442	Building Maintenance	Lighting Expenses	7,536	20,000	20,000	0	0.00%
10-17020-17-5456	Building Maintenance	Painting Expenses	5,985	15,000	60,000	45,000	300.00%
10-17020-17-5459	Building Maintenance	Pest Control	9,544	12,500	12,500	0	0.00%
10-17020-17-5462	Building Maintenance	Plumbing Repairs	38,123	50,000	50,000	0	0.00%
10-17020-17-5469	Building Maintenance	Roof Repairs	4,023	7,500	7,500	0	0.00%
10-17020-17-5485	Building Maintenance	Water Additives	6,742	6,000	6,000	0	0.00%
10-17020-17-5600	Building Maintenance	Travel	0	600	600	0	0.00%
10-17020-17-5700	Building Maintenance	Equipment	722	0	0	0	
			718,832	890,722	971,782	91,060	10.22%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-17040-17-5130	Custodial Services	Administrative Salaries	24,665	39,501	40,685	1,184	3.00%
10-17040-17-5160	Custodial Services	Hourly Wages	351,174	332,583	387,791	55,208	16.60%
10-17040-17-5210	Custodial Services	FICA Matching	0	28,371	32,778	4,407	15.53%
10-17040-17-5220	Custodial Services	TRS Match	19,435	15,000	22,856	7,856	52.37%
10-17040-17-5230	Custodial Services	Group Insurance	95,751	80,000	132,275	52,275	65.34%
10-17040-17-5240	Custodial Services	Workers Compensation	0	4,000	0	(4,000)	-100.00%
10-17040-17-5300	Custodial Services	DOE	1,111	0	0	0	
10-17040-17-5335	Custodial Services	Contract Labor	1,855	4,000	4,000	0	0.00%
10-17040-17-5413	Custodial Services	Custodial Supplies	97,221	117,600	110,000	7,400	6.29%
10-17040-17-5600	Custodial Services	Travel	0	400	0	(400)	-100.00%
10-17040-17-5700	Custodial Services	Equipment	39,444	15,000	16,000	1,000	6.67%
			630,656	636,455	746,385	124,930	19.63%
10-17050-17-5140	Grounds Maintenance	Clerical/Staff Salaries	4,805	0	0	0	
10-17050-17-5160	Grounds Maintenance	Hourly Wages	116,732	126,552	130,684	4,132	3.27%
10-17050-17-5162	Grounds Maintenance	Hourly Wage-PT	(611)	13,500	0	(13,500)	-100.00%
10-17050-17-5210	Grounds Maintenance	FICA Matching	0	10,679	9,997	(682)	-6.39%
10-17050-17-5220	Grounds Maintenance	TRS Match	8,369	6,000	9,378	3,378	56.30%
10-17050-17-5230	Grounds Maintenance	Group Insurance	24,791	27,000	31,189	4,189	15.51%
10-17050-17-5300	Grounds Maintenance	DOE	190	1,000	1,000	0	0.00%
10-17050-17-5435	Grounds Maintenance	Ground Supplies	63,650	65,000	65,000	0	0.00%
			217,926	249,731	247,248	(2,483)	-0.99%
10-17070-17-5335	Transportation	Contract Labor	59,669	100,000	0	(100,000)	-100.00%
10-17070-17-5450	Transportation	Oil/Gas/Filters, Etc.	20,795	35,113	35,000	(113)	-0.32%
10-17070-17-5477	Transportation	Tires and Tire Repairs	3,401	5,000	5,000	0	0.00%
10-17070-17-5480	Transportation	Vehicle Parts/Repairs	26,085	19,000	19,000	0	0.00%
			109,950	159,113	59,000	(100,113)	-62.92%
10-17090-17-5490	Utilities-Main Campus	Electricity	664,338	725,000	750,000	25,000	3.45%
10-17090-17-5494	Utilities-Main Campus	Garbage	252	0	0	0	
10-17090-17-5495	Utilities-Main Campus	Gas	112,070	135,000	135,000	25,000	18.52%
10-17090-17-5498	Utilities-Main Campus	Water/Garbage	106,871	160,000	135,000	(5,000)	-3.13%
10-17095-17-5490	Utilities-Van Alstyne	Electricity	64,928	66,000	68,000	2,000	3.03%
10-17095-17-5495	Utilities-Van Alstyne	Gas	8,121	15,000	22,000	7,000	46.67%
10-17095-17-5498	Utilities-Van Alstyne	Water/Garbage	29,311	30,000	30,000	0	0.00%
			985,891	1,131,000	1,140,000	54,000	4.77%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
10-18000-00-5198	Staff Benefits	Salary for reclassifications	0	227,540	0	(227,540)	-100.00%
10-18000-00-5210	Staff Benefits	FICA Matching	965,841	0	0	0	
10-18000-00-5220	Staff Benefits	TRS Match	536,004	358,041	36,369	(321,672)	-89.84%
10-18000-00-5226	Staff Benefits	Pension	546,335	0	50,000	50,000	
10-18000-00-5230	Staff Benefits	Group Insurance	2,886,357	2,004,012	1,240,000	(764,012)	-38.12%
10-18000-00-5240	Staff Benefits	Workers Compensation	43,306	45,000	40,000	(5,000)	-11.11%
10-18000-00-5250	Staff Benefits	Unemployment Benefits	29,571	35,000	40,000	5,000	14.29%
10-18000-00-5260	Staff Benefits	Other Benefits	28,248	0	20,000	20,000	
10-18000-00-5280	Staff Benefits	Other Retirement Benefits	12,927	15,000	15,000	0	0.00%
			5,048,589	2,684,593	1,441,369	(1,243,224)	-46.31%
10-19730-00-6576	Transfer to Debt Service	Transfer to Debt Service	1,398,639	1,398,550	1,401,600	3,050	0.22%
10-19780-00-6573	Transfer to Plant Fund	Transfer to Plant Fund	1,000,000	1,000,000	1,000,000	0	0.00%
20-20200-20-5130	Student Life	Administrative Salaries	43,412	53,998	45,912	(8,086)	-14.97%
20-20200-20-5140	Student Life	Clerical/Staff Salaries	380	0	0	0	
20-20200-20-5175	Student Life	Part Time	16,996	12,008	12,000	(8)	-0.07%
20-20200-20-5210	Student Life	FICA Matching	0	5,032	4,430	(602)	-11.97%
20-20200-20-5220	Student Life	TRS Match	0	980	200	(780)	-79.59%
20-20200-20-5230	Student Life	Group Insurance	0	20,352	13,669	(6,683)	-32.84%
20-20200-20-5300	Student Life	DOE	30,307	34,637	39,367	4,730	13.66%
20-20200-20-5305	Student Life	Communications Expense	22	450	10	(440)	-97.78%
20-20200-20-5600	Student Life	Travel	1,817	2,000	2,000	0	0.00%
			92,934	129,458	117,588	(11,870)	-9.17%
20-20240-20-5140	International Student	Clerical/Staff Salaries	41,858	0	0	0	
20-20240-20-5175	International Student	Part Time	7,310	0	6,500	6,500	
20-20240-20-5210	International Student	FICA Matching	0	0	497	497	
20-20240-20-5220	International Student	TRS Match	0	0	2,934	2,934	
20-20240-20-5230	International Student	Group Insurance	0	0	7,621	7,621	
20-20240-20-5300	International Student	DOE	1,394	3,220	3,000	(220)	-6.83%
20-20240-20-5305	International Student	Communications Expense	1,299	1,500	635	(865)	-57.67%
20-20240-20-5335	International Student	Contract Labor	0	2,000	1,000	(1,000)	-50.00%
20-20240-20-5600	International Student	Travel	1,609	3,350	2,000	(1,350)	-40.30%
			53,470	10,070	24,187	14,117	140.19%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
20-20250-20-5175	Gym Activities/Intramurals	Part Time	18,954	0	12,000	12,000	
20-20250-20-5210	Gym Activities/Intramurals	FICA Matching	0	0	918	918	
20-20250-20-5300	Gym Activities/Intramurals	DOE	900	1,140	0	(1,140)	-100.00%
20-20250-20-5650	Gym Activities/Intramurals	Staff Development	10,092	10,000	10,000	0	0.00%
			29,946	11,140	22,918	11,778	105.73%
20-20260-20-5175	Viking Voice	Part Time	3,240	3,200	3,200	0	0.00%
20-20260-20-5210	Viking Voice	FICA Matching	0	244	245	1	0.41%
20-20260-20-5300	Viking Voice	DOE	3,450	5,056	4,656	(400)	-7.91%
			6,690	8,500	8,101	(399)	-4.69%
20-20270-20-5110	Phi Theta Kappa	Faculty Salaries	2,280	0	0	0	
20-20270-20-5170	Phi Theta Kappa	Adjunct	3,240	3,240	3,400	160	4.94%
20-20270-20-5210	Phi Theta Kappa	FICA Matching	0	247	260	13	5.24%
20-20270-20-5300	Phi Theta Kappa	DOE	(206)	5,001	5,091	90	1.80%
20-20270-20-5305	Phi Theta Kappa	Communications Expense	(111)	500	950	450	90.00%
20-20270-20-5600	Phi Theta Kappa	Travel	16,429	7,250	7,250	0	0.00%
			21,632	16,238	16,951	713	4.39%
20-20500-20-5130	Athletics Administration	Administrative Salaries	17,853	30,046	33,025	2,979	9.91%
20-20500-20-5140	Athletics Administration	Clerical/Staff Salaries	9,604	0	0	0	
20-20500-20-5170	Athletics Administration	Adjunct	3,925	0	1,000	1,000	
20-20500-20-5210	Athletics Administration	FICA Matching	0	2,291	2,603	312	13.62%
20-20500-20-5300	Athletics Administration	DOE	8,452	5,790	5,790	0	0.00%
20-20500-20-5305	Athletics Administration	Communications Expense	428	2,500	155	(2,345)	-93.80%
20-20500-20-5335	Athletics Administration	Contract Labor	0	19,250	19,250	0	0.00%
20-20500-20-5350	Athletics Administration	Institutional Memberships	700	3,500	4,500	1,000	28.57%
20-20500-20-5355	Athletics Administration	Liability Insurance	51,572	40,000	40,000	0	0.00%
20-20500-20-5600	Athletics Administration	Travel	69	1,064	1,064	0	0.00%
			92,603	104,441	107,387	2,946	2.82%

Account Number	Description	Description	2016Actual	2017Budget	2018Budget	Change $	Change %
20-20510-20-5130	Baseball	Administrative Salaries	20,814	21,114	22,459	1,345	6.37%
20-20510-20-5170	Baseball	Adjunct	3,209	0	0	0	
20-20510-20-5210	Baseball	FICA Matching	0	1,610	2,291	681	42.30%
20-20510-20-5220	Baseball	TRS Match	0	0	1,598	1,598	
20-20510-20-5230	Baseball	Group Insurance	0	0	10,352	10,352	
20-20510-20-5300	Baseball	DOE	26,816	23,632	23,632	0	0.00%
20-20510-20-5305	Baseball	Communications Expense	400	1,500	50	(1,450)	-96.67%
20-20510-20-5366	Baseball	Officials	8,130	9,450	9,450	0	0.00%
20-20510-20-5600	Baseball	Travel	28,912	23,864	27,000	3,136	13.14%
20-20510-20-5820	Baseball	Athletic Scholarship	0	3,850	0	(3,850)	-100.00%
20-20510-20-5850	Baseball	Tuition/Fee Charges	130,332	140,000	140,000	0	0.00%
			218,613	225,020	236,832	11,812	5.25%
20-20580-20-5175	Softball	Part Time	2,736	0	0	0	
20-20580-20-5220	Softball	TRS Match	0	0	2,159	2,159	
20-20580-20-5230	Softball	Group Insurance	0	0	6,158	6,158	
20-20580-20-5300	Softball	DOE	24,573	20,081	20,081	0	0.00%
20-20580-20-5305	Softball	Communications Expense	757	1,500	10	(1,490)	-99.33%
20-20580-20-5366	Softball	Officials	4,750	6,000	6,000	0	0.00%
20-20580-20-5600	Softball	Travel	11,666	18,875	20,000	1,125	5.96%
20-20580-20-5820	Softball	Athletic Scholarship	0	3,550	0	(3,550)	-100.00%
20-20580-20-5850	Softball	Tuition/Fee Charges	147,536	140,000	140,000	0	0.00%
			192,018	190,006	194,408	4,402	2.32%
20-20700-20-5850	GC Dept. Scholarships	Tuition/Fee Charges	61,651	85,000	85,000	0	0.00%
20-20710-20-5850	Dual Credit Scholarships	Tuition/Fee Charges	238,004	250,000	250,000	0	0.00%
20-20720-20-5110	Honors College	Faculty Salaries	3,168	0	0	0	
20-20720-20-5170	Honors College	Adjunct	4,120	3,240	3,240	0	0.00%
20-20720-20-5210	Honors College	FICA Matching	0	0	248	248	
20-20720-20-5300	Honors College	DOE	5,616	2,200	2,200	0	0.00%
20-20720-20-5305	Honors College	Communications Expense	13	200	0	(200)	-100.00%
20-20720-20-5600	Honors College	Travel	5,642	8,500	8,500	0	0.00%
			18,559	14,140	14,188	48	0.34%
			$ 27,841,732	$ 30,859,222	$ 31,071,272	$ 212,050	0.69%

EQUIPMENT REQUESTS IN UNRESTRICTED FUND

Equipment - 5700		
Music	Concert instruments	$ 10,000
Administrative Computing	Server updates	20,000
Custodial Services	Scrubber and 2 floor strippers	16,000
South Campus	Purchase/replace classroom equipment	3,000
		49,000
Technology Equipment - 5710		
Radiology	Digital Radiology Lab Upgrade	100,000
Academic Computing	New phone system	150,000
		250,000
Library Books - 5720		
Library	Books	25,000
Equipment Rental - 5423		
Building Maintenance	Large equipment rental	2,000
		$ 326,000

VITICULTURE/ENOLOGY FUND

Revenues	
State Appropriations	$ 319,200
Vitculture Expenditures	
Salaries - Nonadjunct	101,728
Salaries - Adjunct	10,000
Employee Benefits	44,741
Departmental Operating Expense	110,251
Communications and Advertising	500
Building Repairs and Maintenance	3,000
Travel and Staff Development	19,500
Total Expenditures	289,720
Net Excess/(Deficit)	29,480
Munson Vineyard Expenditures	
Part Time	20,836
FICA Matching	1,594
DOE	6,000
Communications Expense	50
Travel	1,000
	29,480
Combined Expenditures	319,200
Net	$ (0)

Staffing	
Current Employee	63,279
New Hire (for 8 months)	38,449

UNFUNDED CAPITAL NEEDS

The items listed on this page have been identified as needed improvements to our existing facilities. Two significant projects will be completed in the 2017-2018 fiscal year. The goal is to fund the two athletic projects through contributions.

Items Previous on List that will be completed in 2017-2018 fiscal year:	
Replacement of Chillers	$ 1,250,000
Replacement of Phone System,	150,000
	$ 1,400,000
Deferred Maintenance (items to be addressed in future years):	
Re-surface parking lots/entrances	$ 1,200,000
Demolish Mathis Dorm, Erwin Dorm, Silver Wings Club	450,000
Renovate Viking Dorm	100,000
Renovate and Expand Restrooms in current Success Center	50,000
Rehabilitate Elevated Walkway	50,000
	1,850,000
Fund Raising Opportunities	
Baseball/Softball Lights & Bleachers	300,000
Baseball/Softball Scoreboards	32,000
	332,000
Grand Total	$ 3,582,000

BUDGET FOR AUXILIARY FUND
FOR FISCAL YEAR 2017-2018

	2016 Actual	2017 Budget	2018 Budget	Change $	%
Revenue:					
Bookstore	$ 402,258	$ 390,000	$ 300,000	$ (90,000)	-23.08%
Food Service	31,661	47,000	73,500	26,500	56.38%
Housing	110,670	106,250	109,265	3,015	2.84%
Golf Course	152,782	-	-	0	0.00%
Other	20,952	20,750	21,100	350	1.69%
	718,323	564,000	503,865	(60,135)	-10.66%
Expenditures:					
Bookstore	27,712	115,000	6,734	(108,266)	-94.14%
Food Service	31,962	29,045	24,981	(4,064)	-13.99%
Housing	47,745	59,366	82,086	22,720	38.27%
Golf Course	231,880	-	2,500	2,500	0.00%
Other	20,838	22,500	21,100	(1,400)	-6.22%
	360,137	225,911	137,401	(88,510)	-39.18%
Net:					
Bookstore	374,546	275,000	293,266	18,266	6.64%
Food Service	(301)	17,955	48,519	30,564	170.23%
Housing	62,925	46,884	27,179	(19,705)	-42.03%
Golf Course	(79,098)	-	(2,500)	(2,500)	0.00%
Other	114	(1,750)	-	1,750	-100.00%
	$358,186	$338,089	$366,464	$28,375	8.39%

AUXILIARY DETAIL

Account #	Description	2,016 Actual	2,017 Budget	2,018 Budget	Change $	%
Bookstore						
21-21000-00-4707-	Commissions	402,258	340,000	300,000	(40,000)	-11.76%
21-21000-00-4708-	Upfront Bonus	0	50,000	0	(50,000)	-100.00%
		402,258	390,000	300,000	(90,000)	-23.08%
21-21000-20-5230-	Group Insurance	6,920	5,000	6,734	1,734	34.68%
21-21000-20-5300-	DOE	10	50,000	0	(50,000)	-100.00%
21-21000-00-6529-	Transfer	20,782	60,000	0	(60,000)	-100.00%
		27,712	115,000	6,734	(108,266)	-94.14%
		374,546	275,000	293,266	18,266	6.64%
Food Service						
22-22000-00-4720-	Commissions	4,700	5,000	35,000	30,000	600.00%
22-22000-00-4723-	Vending	10,062	12,000	8,500	(3,500)	-29.17%
22-22000-00-4726-	Meal Plans	16,899	30,000	30,000	0	0.00%
		31,661	47,000	73,500	26,500	56.38%
22-22000-20-5230-	Group Insurance	27,674	25,000	23,941	(1,059)	-4.24%
22-22000-20-5300-	DOE	4,252	4,000	1,000	(3,000)	-75.00%
22-22000-20-5305-	Communications	36	45	40	(5)	-11.11%
		31,962	29,045	24,981	(4,064)	-13.99%
		(301)	17,955	48,519	30,564	170.23%
Other						
29-29600-20-5350-	Miscellaneous	0	500	0	(500)	-100.00%
29-29700-00-4590-	Return Check Fee	170	250	100	(150)	-60.00%
29-29600-00-6421-	Transfer	20,782	20,000	21,000	1,000	5.00%
		20,952	20,750	21,100	350	1.69%
29-29700-20-5300-	DOE	56	500	100	(400)	-80.00%
29-29600-20-5350-	Institutional Memberships	20,782	22,000	21,000	(1,000)	-4.55%
		20,838	22,500	21,100	(1,400)	-6.22%
		114	(1,750)	0	1,750	-100.00%

Account #	Description	2,016 Actual	2,017 Budget	2,018 Budget	Change $	%
Housing						
24-24000-00-4730-	Rent	104,650	100,000	100,000	0	0.00%
24-24000-00-4732-	Application Fee	2,200	2,200	8,000	5,800	263.64%
24-24000-00-4736-	Payment Fee	3,755	3,750	1,200	(2,550)	-68.00%
24-24000-00-4738-	Make Ready Fee	65	300	65	(235)	-78.33%
		110,670	106,250	109,265	3,015	2.84%
24-24000-20-5130-	Admin Salaries	2,196	1,650	6,588	4,938	299.27%
24-24000-20-5140-	Clerical/Staff Salaries	16,828	19,080	30,397	11,317	59.31%
24-24000-20-5175-	Part Time Salaries	4,500	5,000	9,000	4,000	80.00%
24-24000-20-5210-	FICA Matching	1,838	1,836	3,518	1,682	91.61%
24-24000-20-5220-	Retirement Matching	914	2,000	1,436	(564)	-28.20%
24-24000-20-5230-	Group Insurance	8,466	6,500	10,847	4,347	66.88%
24-24000-20-5300-	DOE	6,897	12,000	9,000	(3,000)	-25.00%
24-24000-20-5305-	Communications	712	700	700	0	0.00%
24-24000-20-5490-	Electricity	2,902	5,000	5,000	0	0.00%
24-24000-20-5498-	Water/Garbage	2,492	2,500	2,500	0	0.00%
24-24000-20-5600-	Travel	0	1,000	1,000	0	0.00%
24-24000-20-5850-	Tuition/Fee Charges	0	2,100	2,100	0	0.00%
		47,745	59,366	82,086	22,720	38.27%
		62,925	46,884	27,179	(19,705)	-42.03%

Account #	Description	2,016 Actual	2,017 Budget	2,018 Budget	Change $	%
Golf Course						
28-28000-00-4710-	Green Fees	30,783	0	0	0	0.00%
28-28000-00-4714-	Cart Rental	16,603	0	0	0	0.00%
28-28000-00-4716-	Food & Drink	9,596	0	0	0	0.00%
28-28000-00-4718-	Merchandise Sales	26,008	0	0	0	0.00%
28-28000-00-4590	Other Revenue	69,792	0	0	0	0.00%
		152,782	0	0	0	0.00%
28-28000-20-5140-	Salaries	21,105	0	0	0	0.00%
28-28000-20-5160-	Hourly Wages	14,829	0	0	0	0.00%
28-28000-20-5162-	Hourly Wages- PT	25,363	0	0	0	0.00%
28-28000-20-5210-	FICA Matching	4,687	0	0	0	0.00%
28-28000-20-5220-	Retirement Matching	1,435	0	2,500	2,500	0.00%
28-28000-20-5260-	Other Benefits	(2,837)	0	0	0	0.00%
28-28000-20-5230-	Group Insurance	20,683	0	0	0	0.00%
28-28000-20-5300-	DOE	5,255	0	0	0	0.00%
28-28000-20-5305-	Communications	8	0	0	0	0.00%
28-28000-20-5360-	Credit Card Fees	2,135	0	0	0	0.00%
28-28000-20-5390-	Purchases-Equipment	51,219	0	0	0	0.00%
28-28000-20-5391-	Purchases-Food	357	0	0	0	0.00%
28-28000-20-5392-	Purchases-Beverages	1,021	0	0	0	0.00%
28-28000-20-5423-	Equipment Rental	999	0	0	0	0.00%
28-28000-20-5432-	Oil, Gas, Filters	5,800	0	0	0	0.00%
28-28000-20-5435-	Ground Supplies	635	0	0	0	0.00%
28-28000-20-5439-	Irrigation Repairs	3,684	0	0	0	0.00%
28-28000-20-5465-	Property Insurance	129	0	0	0	0.00%
28-28000-20-5473-	Seed, Sand, Sod	230	0	0	0	0.00%
28-28000-20-5490-	Electricity	9,442	0	0	0	0.00%
28-28000-20-5498-	Water/Garbage	3,511	0	0	0	0.00%
28-28000-20-5600-	Equipment Rental	62,190	0	0	0	0.00%
		231,880	0	2,500	2,500	0.00%
		(79,098)	0	(2,500)	(2,500)	0.00%
	TOTAL AUXILIARES	358,186	338,089	366,464	28,375	8.39%