

**GRAYSON COLLEGE  
DISCUSSION OF BUDGET FOR 2021-2022**

**UNRESTRICTED FUND**

**Summary**

The 2021-2022 budget reflects the financial recovery from the negative effects of the pandemic. The recovery is seen in the strengthening of revenue from tuition and fees, local property taxes, and support from the State of Texas. The 2021-2022 budget invests the majority of the increased revenue in employees. This is particularly appropriate because the 2020-2021 budget did not grant across-the-board wage increases due to the pandemic.

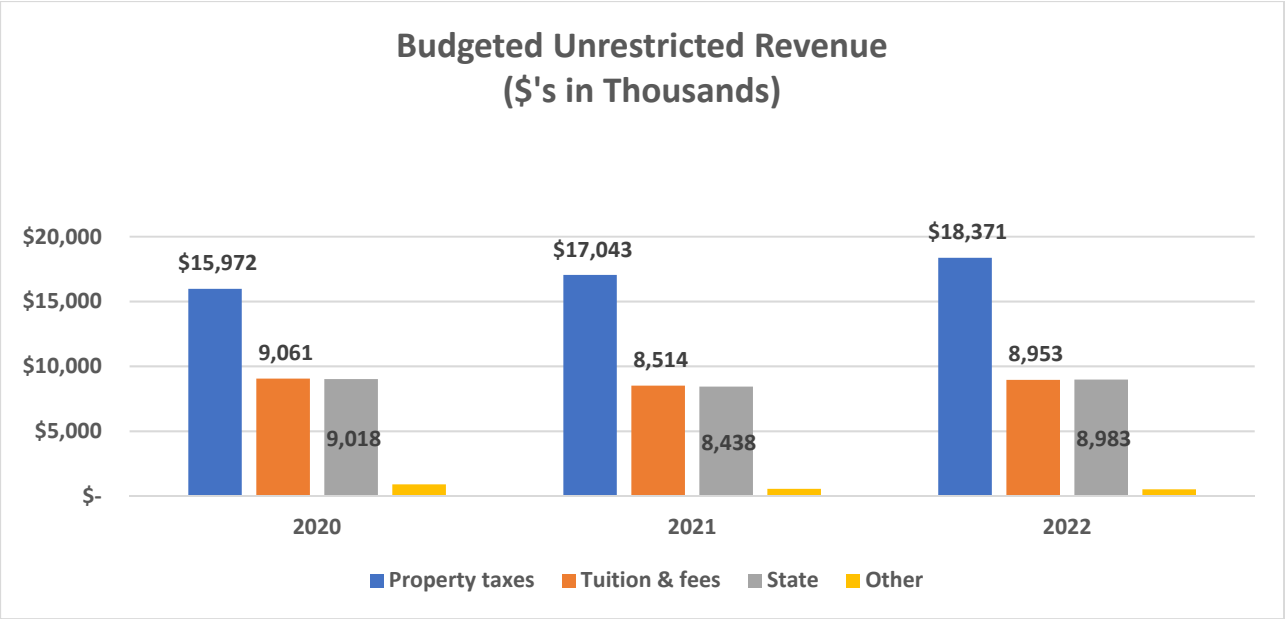
The 2021-2022 budget increased \$2,267,235, or 6.56%, from the 2020-2021 budget. It is balanced, meaning that authorized expenditures equal anticipated revenues.

**Revenue**

Total revenue is budgeted to increase \$2,267,235, or 6.56%, for 2021-2022, as compared to 2020-2021.

There are four primary sources for revenue for the unrestricted fund: (1) property taxes, (2) tuition and fees, (3) funding from the State of Texas, and (4) all other.

<b>Budgeted Unrestricted Fund Revenue</b>								
<b>(dollars in thousands)</b>								
	2019-2020		2020-2021		2021-2022		Increase for 2021 to 2022	
Property taxes	\$ 15,972	45.69%	\$ 17,043	49.31%	\$ 18,371	49.88%	\$ 1,328	7.79%
Tuition & fees	9,061	25.92%	8,514	24.63%	8,953	24.31%	439	5.16%
State appropriations	9,018	25.80%	8,438	24.41%	8,983	24.39%	545	6.46%
All other	906	2.59%	566	1.64%	521	1.41%	(45)	-7.95%
<b>Total</b>	<b>\$ 34,957</b>	<b>100.00%</b>	<b>\$ 34,561</b>	<b>100.00%</b>	<b>\$ 36,828</b>	<b>100.00%</b>	<b>\$ 2,267</b>	<b>6.56%</b>

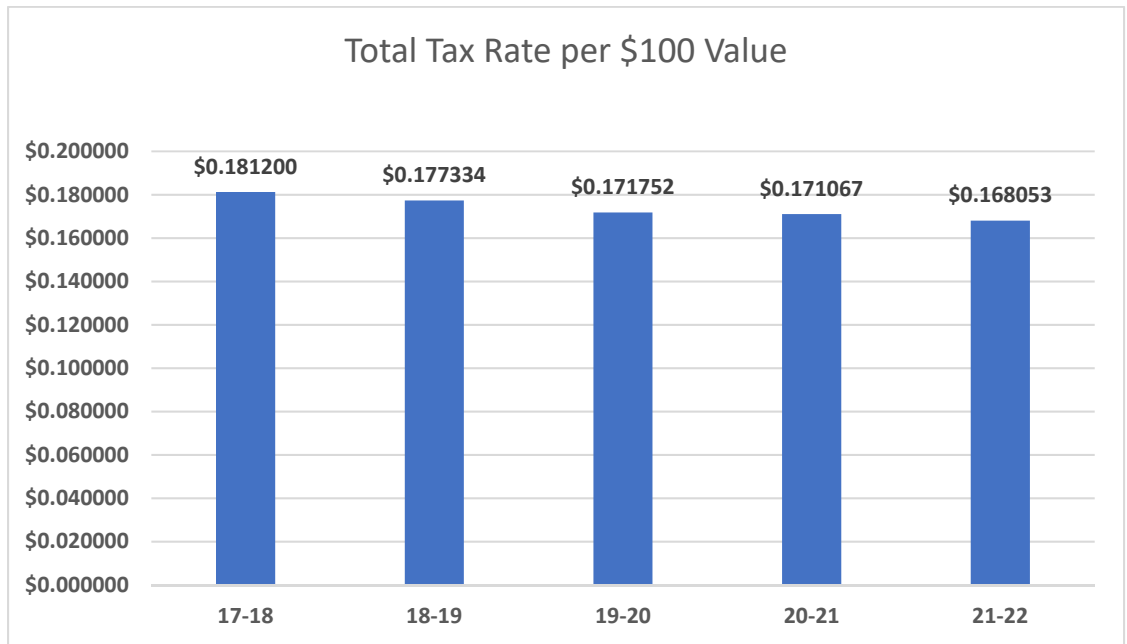


The graph and table presented above show the relative size of each category, along with the changes within each category for the most recent budgets. The property tax category is the largest one and the only category that has had consistent growth.

**Property Taxes**

Local property tax revenue is the largest category of revenue for the Unrestricted Fund. It is now larger than the combined total of the next two largest sources of revenue. Steady and solid growth in taxable values has allowed Grayson College to generate increased amounts of revenue, even as the total property tax rate has declined.

<b>Changes in Taxable Values</b>					
(Dollars in Millions)					
	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
Total value	\$ 9,511	\$ 10,471	\$ 11,811	\$ 12,905	\$ 13,915
Increase in value	666	960	1,340	1,094	1,010
%increase	7.53%	10.09%	12.80%	9.26%	7.83%



### **Tuition and Fees**

Revenue from tuition and fees is budgeted to increase 5.15% from the 2020-2021 budget. The increase reflects growth in enrollment as the recovery from the pandemic continues. It also reflects a \$2.00 increase in the general use fee, which brings the total of the tuition and mandatory fees for in-district students to \$91 per credit hour.

### **State Appropriations**

The college's funding from the State of Texas consists of three components: (1) formula funding; (2) a non-formula special item for viticulture and enology, and (3) funding for benefits. Funding levels are set for each biennium, resulting from the meeting of the state legislature. The 2020-2021 budget provided for a five percent cut in funding during the last year of the biennium, but that did not occur. The increase in state funding from the 2020-2021 budget to the 2021-2022 budget reflects budgeting at the full amount appropriated to Grayson College by the State of Texas. This is partially offset by a slight decrease in formula funding and special item funding as opposed to the prior biennium.

### **Other Revenue**

The primary reason that the other revenue category is shown at a lower level in the 2021-2022 budget is the decrease in the interest earned on the college's investments. The amount invested remains substantial, but the rates those investments earn are at an extremely low level. The budget anticipates that the rates will stay low throughout the 2021-2022 budget year.

### **Expenditures**

Total expenditures are budgeted to increase \$2,267,235, or 6.56%, for 2021-2022, as compared to 2020-2021.

### **Salaries – Full Time**

The major emphasis of the 2021-2022 budget is investing in employees. Of the total \$2,267,235 increase in expenditures, \$1,194,156 or over one half of the total increase, is in increased salaries for full-time employees.

Salaries to existing employee are increasing in the following ways:

1. Faculty members' salaries are governed by a salary scale. The 2021-2022 budget grants two steps on the scale. Also, the scale itself has been increased by 4.0% on average, net of the effect of the two steps.
2. Faculty members will also get more credit for experience gained prior to coming to Grayson College. The current practice is to cap the compensation for prior experience at 12 years, but the 2021-2022 budget will raise that cap to 15 years.
3. The compensation of full-time staff members and administrators is governed by means of salary ranges based on the job requirements, with higher percentage increases for those at the lower end of the salary range and lower percentages for those at the higher end of their range. For the 2021-2022 budget, salary increases for these employees will be 3%, 4%, 5%, 6%, or 7%.

In addition, the 2021-2022 budget for the Unrestricted Fund contains six more full-time positions, as compared with the 2020-2021 budget. Those positions are: (1) a marketing position to target recruitment and retention efforts to increase enrollment, (2) a multimedia specialist, (3) an admissions specialist, (4) a pathways coach, (5) a police officer to be stationed on the South Campus, and (6) an administrative assistant for the human resources department.

### **Departmental Operating Expense (DOE)**

The increased budget in this category reflects various initiatives for the 2021-2022 budget year.

The single largest increase is \$98,615 in the associate's degree nursing program to upgrade simulation mannequins. The college is seeking grants for these purchases, but because of the critical need, funding is provided in the budget in case the college is not successful in receiving a grant or grants.

The second largest increase is \$90,000 for the student success fund. This funding is in a contingency account and is used to fund student success innovations that arise during the budget year. The retrenchments in the 2020-2021 budget led to a decrease in this account, but that \$90,000 cut is restored for the 2021-2022 budget.

The next largest increase in the category is \$72,400 for the new Quality Enhancement Plan (QEP), which is a requirement for the college's upcoming ten-year re-accreditation. Grayson College's QEP is titled *Grayson Pathways to Success* (GPS) and will focus heavily on redesigning our advising and career exploration for new and returning students.

Finally, \$50,000 is budgeted in this category to provide incentives to faculty members to develop high-quality, low cost open educational resources (OER).

### **Service Contracts**

The information technology area is the primary user of the service contracts category. The increase is largely the result of acquiring additional software and of supporting and modifying existing software in the financial aid department.

### **Institutional Financial Aid**

The increase in this category reflects the beginning or strengthening of various initiatives. A major effort to grow enrollment by getting local high school graduates to start their college career with us is called the GC Connect Scholarship. The 2021-2022 budget moves funding for this effort from \$50,000 to \$200,000. The 2021-2022 also starts a Presidential Scholarship and funds it at \$132,000. Other innovations include \$25,000 to fund scholarships to Grayson College for the dependents of Grayson employees.

**GRAYSON COLLEGE  
OPERATING REVENUES AND EXPENDITURES BY NATURAL CATEGORIES  
2021-2022 BUDGET**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022 Budget vs. 2021 Budget</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b>Revenues</b>					
Tuition and Fees	\$ 9,060,640	\$ 8,514,152	\$ 8,952,656	\$ 438,504	5.15%
State Appropriations	9,017,653	8,438,413	8,982,697	544,284	6.45%
Local Taxes	15,972,364	17,043,291	18,370,517	1,327,226	7.79%
Sales of Educational Depts.	28,740	22,500	22,500	-	0.00%
Other Revenue	878,019	542,579	499,800	(42,779)	-7.88%
<b>Total Revenues</b>	<b>34,957,416</b>	<b>34,560,935</b>	<b>36,828,170</b>	<b>2,267,235</b>	<b>6.56%</b>
<b>Expenditures</b>					
Salaries - Full Time	13,986,824	13,893,470	15,087,626	1,194,156	8.60%
Salaries - Adjunct	1,560,516	2,016,716	1,960,815	(55,901)	-2.77%
Salaries - Part Time	859,902	1,163,993	1,122,051	(41,942)	-3.60%
Employee Benefits	6,706,331	6,308,379	6,337,631	29,252	0.46%
Departmental Operating Expense	1,875,933	2,205,080	2,562,426	357,346	16.21%
Communications and Advertising	462,105	540,464	547,290	6,826	1.26%
Professional Fees/Contract Labor	244,155	262,287	266,200	3,913	1.49%
Service Contracts	976,918	1,033,930	1,185,925	151,995	14.70%
Insurance	351,726	459,500	425,000	(34,500)	-7.51%
Tax Assessing Expense	425,910	440,000	475,000	35,000	7.95%
Building Repairs and Maintenance	923,802	852,500	860,500	8,000	0.94%
Utilities	890,319	1,113,000	1,036,000	(77,000)	-6.92%
Vehicle Repairs and Maintenance	41,015	70,000	80,000	10,000	14.29%
Travel and Staff Development	258,449	435,569	523,849	88,280	20.27%
Property, Plant, and Equipment	167,418	111,000	168,825	57,825	52.09%
Institutional Financial Aid	674,022	758,000	1,059,000	301,000	39.71%
Debt Service	1,409,896	1,413,600	1,367,474	(46,126)	-3.26%
Uncollectible Student Accounts	201,252	275,000	200,000	(75,000)	-27.27%
Miscellaneous	188,754	208,447	212,558	4,111	1.97%
Transfer to Plant Funds	1,000,000	1,000,000	1,350,000	350,000	35.00%
<b>Total Expenditures</b>	<b>33,205,246</b>	<b>34,560,935</b>	<b>36,828,170</b>	<b>2,267,235</b>	<b>6.56%</b>
<b>Net Excess/(Deficit)</b>	<b>\$ 1,752,170</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

**UNRESTRICTED REVENUE**

<u>Acct</u>	<u>Description</u>	<u>Description</u>	<u>Actual 2020</u>	<u>Budget 2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-10100-00-4011-01	Tuition-Semester Hour-In	Fall	\$ 1,727,199	\$ 1,516,326	\$ 1,640,839	\$ 124,513	8.21%
10-10100-00-4011-02	Tuition-Semester Hour-Out	Fall	750,916	683,360	713,371	30,011	4.39%
10-10100-00-4011-03	Tuition-Semester Hour-Non	Fall	114,430	106,197	108,708	2,511	2.36%
10-10100-00-4011-04	Tuition-Semester Hour-Int	Fall	0	0	0	0	
10-10100-00-4012-01	Tuition-Semester Hour-In	Spring	1,466,545	1,313,735	1,393,218	79,483	6.05%
10-10100-00-4012-02	Tuition-Semester Hour-Out	Spring	673,603	623,542	639,923	16,381	2.63%
10-10100-00-4012-03	Tuition-Semester Hour-Non	Spring	62,406	60,766	56,286	(4,480)	-7.37%
10-10100-00-4013-01	Tuition-Semester Hour-In	Summer	394,978	381,802	375,229	(6,573)	-1.72%
10-10100-00-4013-02	Tuition-Semester Hour-Out	Summer	195,829	115,959	186,037	70,078	60.43%
10-10100-00-4013-03	Tuition-Semester Hour-Non	Summer	2,844	10,461	2,702	(7,759)	-74.17%
10-10105-00-4130	College Connections Discount	College Connections	(141,429)	(156,348)	(134,358)	21,990	-14.06%
10-10106-00-4100	Tuition Exem-Sem Hour	Other Exemptions	(106,391)	(99,494)	(101,072)	(1,578)	1.59%
10-10106-00-4102	Tuition Exem-Sem Hour	Blind/Deaf	(8,851)	(7,107)	(8,408)	(1,301)	18.31%
10-10106-00-4103	Tuition Exem-Sem Hour	Child Protect Service Exempt	(15,286)	(14,213)	(14,521)	(308)	2.16%
10-10106-00-4104	Tuition Exem-Sem Hour	Dual Credit	(265,786)	(246,366)	(252,497)	(6,131)	2.49%
10-10106-00-4106	Tuition Exem-Sem Hour	Full-Time Employee Exemption	(14,639)	(11,371)	(13,907)	(2,536)	22.30%
10-10106-00-4107	Tuition Exem-Sem Hour	Hazelwood	(153,108)	(126,973)	(145,452)	(18,479)	14.55%
10-10106-00-4110	Tuition Exem-Sem Hour	Valedictorian	(4,308)	(4,738)	(4,093)	645	-13.61%
10-10108-00-6540	Tuition Transfer-TPEG	Transfer to School Fund	(310,924)	(303,220)	(295,378)	7,842	-2.59%
10-10110-00-4030	Tuition-Adult Vocational	Business	90,073	83,617	75,409	(8,208)	-9.82%
10-10110-00-4036	Tuition-Adult Vocational	Computer Tech	14,402	27,872	25,137	(2,735)	-9.81%
10-10110-00-4044	Tuition-Adult Vocational	AD Tuition-Dental	3,921	0	0	0	
10-10110-00-4058	Tuition-Adult Vocational	AD Tuition-Healthcare	0	234,129	211,146	(22,983)	-9.82%
10-10110-00-4060	Tuition-Adult Vocational	AD Tuition-Industrial	185,855	217,405	196,065	(21,340)	-9.82%
10-10110-00-4071	Tuition-Adult Vocational	AD Tuition-Mirror Courses	69,732	47,383	42,732	(4,651)	-9.82%
10-10110-00-4074	Tuition-Adult Vocational	AD Tuition-Misc. Mech Tech	229	0	0	0	
10-10110-00-4077	Tuition-Adult Vocational	AD Tuition	0	0	100,546	100,546	
10-10110-00-4083	Tuition-Adult Vocational	AD Tuition-Professional Develop	26,395	0	0	0	
10-10120-00-4011	Student Service Fees	Fall	515,287	469,729	489,522	19,793	4.21%
10-10120-00-4012	Student Service Fees	Spring	437,346	407,826	415,479	7,653	1.88%
10-10120-00-4013	Student Service Fees	Summer	121,663	89,078	115,580	26,502	29.75%
10-10121-00-4011	Technology Fee	Fall	206,520	188,261	196,194	7,933	4.21%
10-10121-00-4012	Technology Fee	Spring	174,958	163,163	166,210	3,047	1.87%
10-10121-00-4013	Technology Fee	Summer	48,695	35,097	46,260	11,163	31.81%
10-10122-00-4011	General Use Fees	Fall	805,535	809,630	836,445	26,815	3.31%
10-10122-00-4012	General Use Fees	Spring	682,238	636,225	708,417	72,192	11.35%
10-10122-00-4013	General Use Fees	Summer	189,810	159,367	197,094	37,727	23.67%
10-10130-00-4011	Laboratory Fees	Fall	148,424	129,408	141,003	11,595	8.96%



**UNRESTRICTED REVENUE**

<u>Acct</u>	<u>Description</u>	<u>Description</u>	<u>Actual 2020</u>	<u>Budget 2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-10130-00-4012	Laboratory Fees	Spring	122,387	107,048	116,268	9,220	8.61%
10-10130-00-4013	Laboratory Fees	Summer	17,291	22,691	16,427	(6,264)	-27.61%
10-10132-00-4011	Matriculation Fees	Fall	46,400	42,343	44,080	1,737	4.10%
10-10132-00-4012	Matriculation Fees	Spring	39,294	36,088	37,329	1,241	3.44%
10-10132-00-4013	Matriculation Fees	Summer	15,480	8,023	14,706	6,683	83.30%
10-10133-00-4011	Student ID Fee	Fall	27,828	25,395	26,437	1,042	4.10%
10-10133-00-4012	Student ID Fee	Spring	23,590	21,629	22,411	782	3.62%
10-10133-00-4013	Student ID Fee	Summer	9,287	7,999	8,823	824	10.30%
10-10135-00-4011	Parking Fee	Fall	40,028	36,547	38,027	1,480	4.05%
10-10135-00-4012	Parking Fee	Spring	34,265	31,894	32,552	658	2.06%
10-10135-00-4013	Parking Fee	Summer	14,334	9,557	13,617	4,060	42.48%
10-10136-00-4011	Repeat Surcharge	Fall	28,315	26,245	26,899	654	2.49%
10-10136-00-4012	Repeat Surcharge	Spring	20,990	20,046	19,941	(105)	-0.52%
10-10136-00-4013	Repeat Surcharge	Summer	7,848	9,857	7,455	(2,402)	-24.37%
10-10137-00-4011	International Student	Fall	4,500	4,919	4,275	(644)	-13.10%
10-10137-00-4012	International Student	Spring	4,950	4,714	4,703	(11)	-0.24%
10-10137-00-4013	International Student	Summer	280	114	266	152	133.59%
10-10138-00-4011	Late Registration Fee	Fall	30,000	27,876	28,500	624	2.24%
10-10138-00-4012	Late Registration Fee	Spring	26,775	24,802	25,436	634	2.56%
10-10138-00-4013	Late Registration Fee	Summer	(225)	1,366	214	(1,152)	-84.34%
10-10190-00-4077	AD Tuition CE Non-Funded	CE Tuition	16,402	111,490	0	(111,490)	-100.00%
10-10190-00-4215	Cont. Education Tuition	Business - nonfunded	3,603	55,745	50,273	(5,472)	-9.82%
10-10190-00-4219	Cont. Education Tuition	Computer Tech	19,350	27,873	25,136	(2,737)	-9.82%
10-10190-00-4220	Cont. Education Tuition	CE Tuition-EdToGo	200	0	0	0	
10-10190-00-4227	Cont. Education Tuition	CE Tuition-Healthcare	150,882	156,086	140,764	(15,322)	-9.82%
10-10190-00-4230	Cont. Education Tuition	CE Tuition-IEP	10,030	0	0	0	
10-10190-00-4235	Cont. Education Tuition	CE Tuition-Industrial Nonfunded	245,587	144,937	130,710	(14,227)	-9.82%
10-10190-00-4271	Cont. Education Tuition	CE Tuition-Mirror Nonfunded	5,758	8,362	7,541	(821)	-9.82%
10-10190-00-4275	Cont. Education Tuition	CE Tuition-Online Nonfunded	375	0	0	0	
10-10190-00-4283	Cont. Education Tuition	CE Tuition-Prof Day Nonfunded	4,815	0	0	0	
10-10190-00-4290	Cont. Education Tuition	CE Youth Programs	910	0	0	0	
10-10300-00-4350	Local Taxes	Assessed Taxes	15,919,044	17,040,791	18,364,517	1,323,726	7.77%
10-10300-00-4390	Local Taxes	Other Taxes	53,319	2,500	6,000	3,500	140.00%
10-10600-00-4430	Sales of Educ. Depts.	Cosmetology	28,740	22,500	22,500	0	0.00%
10-10200-00-4300	State Appropriations	Academic	6,775,257	6,434,291	6,731,907	297,616	4.63%
10-10200-00-4330	State Appropriations	Insurance	1,422,449	1,439,632	1,501,883	62,251	4.32%
10-10200-00-4370	State Appropriations	Retirement	500,747	261,250	445,667	184,417	70.59%
11-10200-00-4340	State Appropriations	Other	319,200	303,240	303,240	0	0.00%

**UNRESTRICTED REVENUE**

<u>Acct</u>	<u>Description</u>	<u>Description</u>	<u>Actual 2020</u>	<u>Budget 2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-10400-00-4600	Grant Admin Fees	Federal Grants	82,696	22,500	22,500	0	0.00%
10-10500-00-4610	State Grants	State Grant	79,502	25,000	50,000	25,000	100.00%
10-10800-00-4500	Other Revenue	Interest Income	503,725	332,179	250,000	(82,179)	-24.74%
10-10800-00-4510	Other Revenue	Building Rentals	115	2,500	1,000	(1,500)	-60.00%
10-10800-00-4511	Other Revenue	Building Rentals CWL	410	500	500	0	0.00%
10-10800-00-4520	Other Revenue	Duplication Fees	256	300	300	0	0.00%
10-10800-00-4535	Other Revenue	Installment Plan Fees	6,585	5,400	5,400	0	0.00%
10-10800-00-4540	Other Revenue	LRC - Copying	1,320	3,000	1,000	(2,000)	-66.67%
10-10800-00-4545	Other Revenue	LRC - Fines	26	100	100	0	0.00%
10-10800-00-4560	Other Revenue	Parking Fines	70	0	0	0	
10-10800-00-4570	Other Revenue	Testing Fees	68,156	30,000	60,000	30,000	100.00%
10-10800-00-4575	Other Revenue	Tower Rental	41,447	39,600	30,000	(9,600)	-24.24%
10-10800-00-4580	Other Revenue	International Student Fee	600	1,000	1,000	0	0.00%
10-10800-00-4585	Other Revenue	Federal Flood Control	77,083	60,000	60,000	0	0.00%
10-10800-00-4590	Other Revenue	Miscellaneous	15,249	19,000	15,000	(4,000)	-21.05%
20-20500-00-4587	Athletics Administration	Athletic Gate Receipts	780	1,500	3,000	1,500	100.00%
			<u>\$ 34,957,416</u>	<u>\$ 34,560,935</u>	<u>\$ 36,828,170</u>	<u>\$ 2,267,235</u>	<u>6.56%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11105-10-5110	Accounting	Faculty Salaries	\$105,889	\$102,805	\$90,140	(\$12,665)	-12.32%
10-11105-10-5170	Accounting	Adjunct	18,549	20,399	33,850	13,451	65.94%
10-11105-10-5210	Accounting	FICA Matching	9,418	9,425	9,868	443	4.70%
10-11105-10-5225	Accounting	ORP Match	9,013	13,500	6,130	(7,370)	-54.60%
10-11105-10-5230	Accounting	Group Insurance	13,613	13,500	13,157	(343)	-2.54%
10-11105-10-5300	Accounting	DOE	1,006	1,000	0	(1,000)	-100.00%
10-11105-10-5305	Accounting	Communications Expense	0	150	150	0	0.00%
10-11105-10-5600	Accounting	Travel	0	300	1,572	1,272	424.00%
			<u>157,487</u>	<u>161,079</u>	<u>154,867</u>	<u>(6,212)</u>	<u>-3.86%</u>
10-11106-10-5170	Agriculture Science	Adjunct	4,225	11,847	10,800	(1,047)	-8.84%
10-11106-10-5210	Agriculture Science	FICA Matching	323	907	826	(81)	-8.91%
10-11106-10-5300	Agriculture Science	DOE	0	1,500	1,500	0	0.00%
			<u>4,548</u>	<u>14,254</u>	<u>13,126</u>	<u>(1,128)</u>	<u>-7.91%</u>
10-11107-10-5170	Athletic Training Program	Adjunct	107	0	0	0	
10-11107-10-5300	Athletic Training Program	DOE	0	2,000	2,000	0	0.00%
			<u>107</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00%</u>
10-11109-10-5110	Biological Sciences	Faculty Salaries	354,031	348,610	376,385	27,775	7.97%
10-11109-10-5140	Biological Sciences	Clerical/Staff Salaries	40,544	34,270	37,806	3,536	10.32%
10-11109-10-5150	Biological Sciences	Workstudy Wages	707	0	0	0	
10-11109-10-5170	Biological Sciences	Adjunct	97,841	126,710	126,000	(710)	-0.56%
10-11109-10-5210	Biological Sciences	FICA Matching	35,389	38,984	41,325	2,341	6.00%
10-11109-10-5220	Biological Sciences	TRS Match	25,093	24,069	26,000	1,931	8.02%
10-11109-10-5225	Biological Sciences	ORP Match	9,763	9,856	8,840	(1,016)	-10.31%
10-11109-10-5230	Biological Sciences	Group Insurance	75,534	75,330	75,902	572	0.76%
10-11109-10-5300	Biological Sciences	DOE	55,845	61,500	61,500	0	0.00%
10-11109-10-5305	Biological Sciences	Communications Expense	128	0	0	0	
10-11109-10-5335	Biological Sciences	Contract Labor	16,604	22,680	3,000	(19,680)	-86.77%
10-11109-10-5600	Biological Sciences	Travel	602	2,400	2,400	0	0.00%
			<u>712,082</u>	<u>744,409</u>	<u>759,157</u>	<u>14,748</u>	<u>1.98%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11111-10-5110	Biology - South Campus	Faculty Salaries	58,099	58,099	61,508	3,409	5.87%
10-11111-10-5140	Biology - South Campus	Clerical/Staff Salaries	40,959	37,894	45,306	7,412	19.56%
10-11111-10-5210	Biology - South Campus	FICA Matching	6,990	7,343	8,171	828	11.28%
10-11111-10-5220	Biology - South Campus	TRS Match	7,376	7,054	7,477	423	6.00%
10-11111-10-5230	Biology - South Campus	Group Insurance	17,648	18,312	18,315	3	0.02%
			<u>131,072</u>	<u>128,702</u>	<u>140,777</u>	<u>12,075</u>	<u>9.38%</u>
10-11113-10-5110	Child Development	Faculty Salaries	68,472	68,472	72,405	3,933	5.74%
10-11113-10-5170	Child Development	Adjunct	16,888	16,790	33,200	16,410	97.74%
10-11113-10-5210	Child Development	FICA Matching	6,048	6,599	8,079	1,480	22.42%
10-11113-10-5220	Child Development	TRS Match	6,273	6,045	4,793	(1,252)	-20.71%
10-11113-10-5230	Child Development	Group Insurance	9,782	9,684	10,910	1,226	12.66%
10-11113-10-5300	Child Development	DOE	1,683	10,084	2,583	(7,501)	-74.39%
10-11113-10-5600	Child Development	Travel	111	4,000	4,000	0	0.00%
			<u>109,257</u>	<u>121,674</u>	<u>135,970</u>	<u>14,296</u>	<u>11.75%</u>
10-11117-10-5110	Economics	Faculty Salaries	53,568	45,567	48,964	3,397	7.45%
10-11117-10-5170	Economics	Adjunct	34,103	39,875	0	(39,875)	-100.00%
10-11117-10-5210	Economics	FICA Matching	6,637	6,536	3,746	(2,790)	-42.69%
10-11117-10-5220	Economics	TRS Match	0	4,080	0	(4,080)	-100.00%
10-11117-10-5225	Economics	ORP Match	4,211	0	3,330	3,330	
10-11117-10-5230	Economics	Group Insurance	7,842	7,870	8,641	771	9.80%
10-11117-10-5300	Economics	DOE	35	400	0	(400)	-100.00%
10-11117-10-5600	Economics	Travel	3,392	5,000	0	(5,000)	-100.00%
			<u>109,789</u>	<u>109,328</u>	<u>64,680</u>	<u>(44,648)</u>	<u>-40.84%</u>
10-11121-10-5110	Education	Faculty Salaries	132,853	132,785	141,768	8,983	6.77%
10-11121-10-5170	Education	Adjunct	25,985	55,217	50,400	(4,817)	-8.72%
10-11121-10-5175	Education	Part Time	20	0	0	0	
10-11121-10-5210	Education	FICA Matching	11,322	14,538	14,701	163	1.12%
10-11121-10-5220	Education	TRS Match	11,914	12,163	9,924	(2,239)	-18.41%
10-11121-10-5230	Education	Group Insurance	20,949	21,880	21,007	(873)	-3.99%
10-11121-10-5300	Education	DOE	0	2,000	2,200	200	10.00%
10-11121-10-5335	Education	Contract Labor	4,860	0	7,200	7,200	
10-11121-10-5600	Education	Travel	0	6,300	6,300	0	0.00%
			<u>207,903</u>	<u>244,883</u>	<u>253,499</u>	<u>8,616</u>	<u>3.52%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11125-10-5110	Engineering	Faculty Salaries	21,949	21,950	23,604	1,654	7.54%
10-11125-10-5210	Engineering	FICA Matching	1,656	1,679	1,806	127	7.55%
10-11125-10-5220	Engineering	TRS Match	1,646	1,695	1,652	(43)	-2.52%
10-11125-10-5230	Engineering	Group Insurance	3,556	3,748	3,769	21	0.55%
10-11125-10-5300	Engineering	DOE	448	200	200	0	0.00%
10-11125-10-5600	Engineering	Travel	0	300	300	0	0.00%
			<u>29,255</u>	<u>29,572</u>	<u>31,331</u>	<u>1,759</u>	<u>5.95%</u>
10-11129-10-5110	English	Faculty Salaries	395,995	447,044	482,383	35,339	7.91%
10-11129-10-5170	English	Adjunct	148,748	136,807	136,807	0	0.00%
10-11129-10-5175	English	Part Time	54,263	0	0	0	
10-11129-10-5210	English	FICA Matching	43,946	44,623	47,368	2,745	6.15%
10-11129-10-5220	English	TRS Match	19,377	16,187	19,585	3,398	20.99%
10-11129-10-5225	English	ORP Match	14,879	15,375	13,776	(1,599)	-10.40%
10-11129-10-5230	English	Group Insurance	65,369	67,337	74,390	7,053	10.47%
10-11129-10-5300	English	DOE	733	3,000	3,000	0	0.00%
10-11129-10-5305	English	Communications Expense	2	0	0	0	
10-11129-10-5600	English	Travel	5,026	6,000	7,600	1,600	26.67%
			<u>748,340</u>	<u>736,373</u>	<u>784,910</u>	<u>48,537</u>	<u>6.59%</u>
10-11130-10-5110	English - South Campus	Faculty Salaries	33,581	0	0	0	
10-11130-10-5210	English - South Campus	FICA Matching	2,556	0	0	0	
10-11130-10-5220	English - South Campus	TRS Match	2,519	0	0	0	
10-11130-10-5230	English - South Campus	Group Insurance	3,224	0	0	0	
			<u>41,880</u>	<u>0</u>	<u>0</u>	<u>0</u>	
10-11131-10-5175	Writing Center	Part Time	164	55,000	72,000	17,000	30.91%
10-11131-10-5210	Writing Center	FICA Matching	13	4,208	5,508	1,300	30.89%
10-11131-10-5300	Writing Center	DOE	1,601	1,500	2,500	1,000	66.67%
			<u>1,778</u>	<u>60,708</u>	<u>80,008</u>	<u>19,300</u>	<u>31.79%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11133-10-5110	Integrated Reading/Writing	Faculty Salaries	69,620	50,087	71,222	21,135	42.20%
10-11133-10-5170	Integrated Reading/Writing	Adjunct	4,930	20,987	15,400	(5,587)	-26.62%
10-11133-10-5175	Integrated Reading/Writing	Part Time	5,133	17,000	0	(17,000)	-100.00%
10-11133-10-5210	Integrated Reading/Writing	FICA Matching	5,722	8,232	6,627	(1,605)	-19.50%
10-11133-10-5220	Integrated Reading/Writing	TRS Match	86	0	4,986	4,986	
10-11133-10-5225	Integrated Reading/Writing	ORP Match	4,631	4,783	0	(4,783)	-100.00%
10-11133-10-5230	Integrated Reading/Writing	Group Insurance	10,015	11,818	10,516	(1,302)	-11.02%
10-11133-10-5300	Integrated Reading/Writing	DOE	196	500	500	0	0.00%
10-11133-10-5600	Integrated Reading/Writing	Travel	0	1,500	1,500	0	0.00%
			<u>100,332</u>	<u>114,907</u>	<u>110,750</u>	<u>(4,157)</u>	<u>-3.62%</u>
10-11137-10-5110	Fine Arts - Art	Faculty Salaries	51,216	47,081	50,528	3,447	7.32%
10-11137-10-5170	Fine Arts - Art	Adjunct	25,747	27,283	27,283	0	0.00%
10-11137-10-5175	Fine Arts - Art	Part Time	440	2,000	2,000	0	0.00%
10-11137-10-5210	Fine Arts - Art	FICA Matching	5,406	6,224	6,106	(118)	-1.90%
10-11137-10-5220	Fine Arts - Art	TRS Match	4,338	4,387	3,537	(850)	-19.38%
10-11137-10-5230	Fine Arts - Art	Group Insurance	27	50	75	25	50.00%
10-11137-10-5300	Fine Arts - Art	DOE	4,233	4,500	5,000	500	11.11%
10-11137-10-5305	Fine Arts - Art	Communications Expense	21	0	0	0	
10-11137-10-5600	Fine Arts - Art	Travel	1,150	1,500	1,500	0	0.00%
			<u>92,578</u>	<u>93,025</u>	<u>96,029</u>	<u>3,004</u>	<u>3.23%</u>
10-11139-10-5110	Fine Arts - Drama	Faculty Salaries	55,506	55,506	113,056	57,550	103.68%
10-11139-10-5140	Fine Arts - Drama	Clerical/Staff Salaries	27,442	39,004	0	(39,004)	-100.00%
10-11139-10-5170	Fine Arts - Drama	Adjunct	6,419	10,494	10,494	0	0.00%
10-11139-10-5210	Fine Arts - Drama	FICA Matching	6,825	8,033	9,452	1,419	17.66%
10-11139-10-5220	Fine Arts - Drama	TRS Match	6,703	7,505	6,616	(889)	-11.85%
10-11139-10-5230	Fine Arts - Drama	Group Insurance	11,846	11,268	12,438	1,170	10.39%
10-11139-10-5300	Fine Arts - Drama	DOE	7,773	8,000	8,000	0	0.00%
10-11139-10-5335	Fine Arts-Drama	Contract Labor	0	0	17,000	17,000	
10-11139-10-5600	Fine Arts - Drama	Travel	4,775	4,500	4,500	0	0.00%
			<u>127,289</u>	<u>144,310</u>	<u>181,556</u>	<u>37,246</u>	<u>25.81%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11140-10-5110	Fine Arts - Music	Faculty Salaries	113,686	103,335	110,839	7,504	7.26%
10-11140-10-5170	Fine Arts - Music	Adjunct	43,466	49,194	44,650	(4,544)	-9.24%
10-11140-10-5175	Fine Arts - Music	Part Time	1,207	5,000	5,000	0	0.00%
10-11140-10-5210	Fine Arts - Music	FICA Matching	11,421	12,051	12,277	226	1.88%
10-11140-10-5220	Fine Arts - Music	TRS Match	5,459	5,463	4,031	(1,432)	-26.21%
10-11140-10-5225	Fine Arts - Music	ORP Match	3,664	1	3,621	3,620	
10-11140-10-5230	Fine Arts - Music	Group Insurance	22,080	20,149	23,561	3,412	16.93%
10-11140-10-5300	Fine Arts - Music	DOE	20,294	29,213	18,500	(10,713)	-36.67%
10-11140-10-5305	Fine Arts - Music	Communications Expense	1	0	0	0	
10-11140-10-5600	Fine Arts - Music	Travel	5,715	4,000	6,250	2,250	56.25%
10-11140-10-5700	Fine Arts - Music	Equipment	2,966	10,000	10,000	0	0.00%
			<u>229,960</u>	<u>238,406</u>	<u>238,730</u>	<u>324</u>	<u>0.14%</u>
10-11144-10-5170	Spanish	Adjunct	9,890	10,494	10,800	306	2.92%
10-11144-10-5210	Spanish	FICA Matching	757	803	826	23	2.89%
			<u>10,646</u>	<u>11,297</u>	<u>11,626</u>	<u>329</u>	<u>2.91%</u>
10-11148-10-5110	Humanities	Faculty Salaries	1,725		0	0	
10-11148-10-5170	Humanities	Adjunct	33,168	51,502	51,502	0	0.00%
10-11148-10-5210	Humanities	FICA Matching	2,668	3,196	3,940	744	23.28%
10-11148-10-5220	Humanities	TRS Match	1,820	0	0	0	
10-11148-10-5230	Humanities	Group Insurance	284	0	0	0	
10-11148-10-5300	Humanities	DOE	0	500	500	0	0.00%
			<u>39,665</u>	<u>55,198</u>	<u>55,942</u>	<u>744</u>	<u>1.35%</u>
10-11152-10-5110	Mathematics	Faculty Salaries	249,147	248,340	266,795	18,455	7.43%
10-11152-10-5170	Mathematics	Adjunct	75,469	90,748	97,800	7,052	7.77%
10-11152-10-5210	Mathematics	FICA Matching	24,638	26,057	27,892	1,835	7.04%
10-11152-10-5220	Mathematics	TRS Match	23,077	24,639	18,676	(5,963)	-24.20%
10-11152-10-5230	Mathematics	Group Insurance	28,497	27,651	35,026	7,375	26.67%
10-11152-10-5300	Mathematics	DOE	567	1,276	1,276	0	0.00%
10-11152-10-5600	Mathematics	Travel	4,462	1,500	1,500	0	0.00%
			<u>405,858</u>	<u>420,211</u>	<u>448,964</u>	<u>28,753</u>	<u>6.84%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11154-10-5110	Mathematics - South Campus	Faculty Salaries	54,571	54,571	60,423	5,852	10.72%
10-11154-10-5210	Mathematics - South Campus	FICA Matching	4,087	4,175	4,622	447	10.72%
10-11154-10-5220	Mathematics - South Campus	TRS Match	4,093	4,194	4,230	36	0.85%
10-11154-10-5230	Mathematics - South Campus	Group Insurance	6,567	6,172	6,589	417	6.75%
10-11154-10-5300	Mathematics - South Campus	DOE	0	200	200	0	0.00%
			<u>69,318</u>	<u>69,312</u>	<u>76,064</u>	<u>6,752</u>	<u>9.74%</u>
10-11156-10-5110	Developmental Math	Faculty Salaries	116,060	117,141	127,110	9,969	8.51%
10-11156-10-5140	Developmental Math	Clerical/Staff Salaries	252	0	0	0	
10-11156-10-5170	Developmental Math	Adjunct	38,116	53,517	34,620	(18,897)	-35.31%
10-11156-10-5175	Developmental Math	Part Time	2,046	550	550	0	0.00%
10-11156-10-5210	Developmental Math	FICA Matching	11,927	13,548	12,414	(1,134)	-8.37%
10-11156-10-5220	Developmental Math	TRS Match	10,286	23,796	8,898	(14,898)	-62.61%
10-11156-10-5230	Developmental Math	Group Insurance	13,249	27,474	15,115	(12,359)	-44.98%
10-11156-10-5300	Developmental Math	DOE	7,457	3,896	3,896	0	0.00%
10-11156-10-5600	Developmental Math	Travel	1,837	5,850	5,850	0	0.00%
			<u>201,230</u>	<u>245,772</u>	<u>208,453</u>	<u>(37,319)</u>	<u>-15.18%</u>
10-11157-10-5140	Math Hub	Clerical/Staff Salaries	2,093	0	0	0	
10-11157-10-5170	Math Hub	Adjunct	9,097	0	10,200	10,200	
10-11157-10-5175	Math Hub	Part Time	75,737	110,377	88,607	(21,770)	-19.72%
10-11157-10-5210	Math Hub	FICA Matching	6,564	8,444	7,559	(885)	-10.48%
10-11157-10-5220	Math Hub	TRS Match	1,291	1,500	0	(1,500)	-100.00%
10-11157-10-5300	Math Hub	DOE	1,635	800	800	0	0.00%
10-11157-10-5600	Math Hub	Travel	0	300	300	0	0.00%
			<u>96,418</u>	<u>121,421</u>	<u>107,466</u>	<u>(13,955)</u>	<u>-11.49%</u>
10-11160-10-5175	QEP	Part Time	65	0	0	0	
10-11160-10-5210	QEP	FICA Matching	5	0	0	0	
10-11160-10-5220	QEP	TRS Match	5	0	0	0	
			<u>75</u>	<u>0</u>	<u>0</u>	<u>0</u>	



**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11164-10-5110	Kinesiology	Faculty Salaries	134,091	134,091	140,795	6,704	5.00%
10-11164-10-5170	Kinesiology	Adjunct	38,879	47,691	0	(47,691)	-100.00%
10-11164-10-5210	Kinesiology	FICA Matching	12,368	13,907	10,771	(3,136)	-22.55%
10-11164-10-5220	Kinesiology	TRS Match	7,315	7,241	5,568	(1,673)	-23.10%
10-11164-10-5225	Kinesiology	ORP Match	4,206	4,418	4,165	(253)	-5.73%
10-11164-10-5230	Kinesiology	Group Insurance	25,948	25,054	26,212	1,158	4.62%
10-11164-10-5300	Kinesiology	DOE	188	2,000	2,000	0	0.00%
10-11164-10-5335	Kinesiology	Contract Labor	923	0	0	0	
10-11164-10-5600	Kinesiology	Travel	0	300	300	0	0.00%
			<u>223,918</u>	<u>234,702</u>	<u>189,811</u>	<u>(44,891)</u>	<u>-19.13%</u>
10-11168-10-5110	Physical Science-Chemistry	Faculty Salaries	71,213	67,898	71,806	3,908	5.76%
10-11168-10-5140	Physical Science-Chemistry	Clerical/Staff Salaries	8,615	7,500	7,500	0	0.00%
10-11168-10-5170	Physical Science-Chemistry	Adjunct	8,505	14,733	13,800	(933)	-6.33%
10-11168-10-5210	Physical Science-Chemistry	FICA Matching	6,754	6,895	7,123	228	3.30%
10-11168-10-5220	Physical Science-Chemistry	TRS Match	6,412	6,318	5,551	(767)	-12.13%
10-11168-10-5230	Physical Science-Chemistry	Group Insurance	8,488	8,506	8,651	145	1.71%
10-11168-10-5300	Physical Science-Chemistry	DOE	21,361	16,115	16,115	0	0.00%
10-11168-10-5600	Physical Science-Chemistry	Travel	0	300	300	0	0.00%
			<u>131,349</u>	<u>128,265</u>	<u>130,846</u>	<u>2,581</u>	<u>2.01%</u>
10-11171-10-5110	Physical Science-Geology	Faculty Salaries	117,835	115,113	122,052	6,939	6.03%
10-11171-10-5170	Physical Science-Geology	Adjunct	20,000	30,874	27,600	(3,274)	-10.60%
10-11171-10-5210	Physical Science-Geology	FICA Matching	10,433	10,631	11,448	817	7.69%
10-11171-10-5220	Physical Science-Geology	TRS Match	10,338	10,469	8,544	(1,925)	-18.39%
10-11171-10-5230	Physical Science-Geology	Group Insurance	8,363	8,412	8,454	42	0.50%
10-11171-10-5300	Physical Science-Geology	DOE	4,623	4,750	4,750	0	0.00%
10-11171-10-5600	Physical Science-Geology	Travel	0	600	600	0	0.00%
			<u>171,593</u>	<u>180,849</u>	<u>183,448</u>	<u>2,599</u>	<u>1.44%</u>
10-11174-10-5110	Physical Science-Physics	Faculty Salaries	55,506	55,506	59,288	3,782	6.81%
10-11174-10-5170	Physical Science-Physics	Adjunct	3,562	3,400	3,600	200	5.88%
10-11174-10-5210	Physical Science-Physics	FICA Matching	4,386	4,506	4,811	305	6.77%
10-11174-10-5225	Physical Science-Physics	ORP Match	3,898	3,989	4,032	43	1.07%
10-11174-10-5230	Physical Science-Physics	Group Insurance	7,555	7,578	8,287	709	9.36%
10-11174-10-5300	Physical Science-Physics	DOE	4,960	5,850	5,850	0	0.00%
10-11174-10-5600	Physical Science-Physics	Travel	0	300	300	0	0.00%
			<u>79,868</u>	<u>81,129</u>	<u>86,168</u>	<u>5,039</u>	<u>6.21%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11178-10-5110	Psychology	Faculty Salaries	181,428	167,428	179,580	12,152	7.26%
10-11178-10-5170	Psychology	Adjunct	73,903	67,998	67,998	0	0.00%
10-11178-10-5210	Psychology	FICA Matching	18,648	18,010	18,940	930	5.16%
10-11178-10-5220	Psychology	TRS Match	17,210	17,651	12,571	(5,080)	-28.78%
10-11178-10-5225	Psychology	ORP Match	1,600	1,380	1,500	120	8.70%
10-11178-10-5230	Psychology	Group Insurance	27,963	28,042	26,448	(1,594)	-5.69%
10-11178-10-5300	Psychology	DOE	0	700	700	0	0.00%
10-11178-10-5600	Psychology	Travel	732	1,500	1,500	0	0.00%
			<u>321,484</u>	<u>302,709</u>	<u>309,236</u>	<u>6,527</u>	<u>2.16%</u>
10-11182-10-5110	Social Sciences	Faculty Salaries	363,737	350,217	373,041	22,824	6.52%
10-11182-10-5170	Social Sciences	Adjunct	185,475	212,603	208,078	(4,525)	-2.13%
10-11182-10-5210	Social Sciences	FICA Matching	41,335	43,056	44,456	1,400	3.25%
10-11182-10-5220	Social Sciences	TRS Match	26,801	26,966	17,636	(9,330)	-34.60%
10-11182-10-5225	Social Sciences	ORP Match	8,284	8,567	8,235	(332)	-3.88%
10-11182-10-5230	Social Sciences	Group Insurance	43,545	43,480	34,837	(8,643)	-19.88%
10-11182-10-5300	Social Sciences	DOE	213	500	500	0	0.00%
10-11182-10-5305	Social Sciences	Communications Expense	20	0	0	0	
10-11182-10-5335	Social Sciences	Contract Labor	6,253	6,253	7,000	747	11.95%
10-11182-10-5600	Social Sciences	Travel	3,367	4,000	5,500	1,500	37.50%
			<u>679,031</u>	<u>695,642</u>	<u>699,283</u>	<u>3,641</u>	<u>0.52%</u>
10-11186-10-5110	Speech	Faculty Salaries	55,349	49,333	52,871	3,538	7.17%
10-11186-10-5170	Speech	Adjunct	29,459	34,629	41,800	7,171	20.71%
10-11186-10-5210	Speech	FICA Matching	6,457	6,423	7,242	819	12.76%
10-11186-10-5220	Speech	TRS Match	5,272	5,174	3,453	(1,721)	-33.26%
10-11186-10-5230	Speech	Group Insurance	7,248	7,370	7,542	172	2.33%
10-11186-10-5300	Speech	DOE	0	500	500	0	0.00%
10-11186-10-5600	Speech	Travel	0	300	1,500	1,200	400.00%
			<u>103,785</u>	<u>103,729</u>	<u>114,908</u>	<u>11,179</u>	<u>10.78%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11301-10-5110	Advanced Manufacturing	Faculty Salaries	45,593	45,593	63,256	17,663	38.74%
10-11301-10-5170	Advanced Manufacturing	Adjunct	14,385	23,925	22,800	(1,125)	-4.70%
10-11301-10-5175	Advanced Manufacturing	Part Time	269	15,360	0	(15,360)	-100.00%
10-11301-10-5210	Advanced Manufacturing	FICA Matching	4,582	6,493	6,583	90	1.39%
10-11301-10-5220	Advanced Manufacturing	TRS Match	11	100	100	0	0.00%
10-11301-10-5225	Advanced Manufacturing	ORP Match	3,402	3,577	4,301	724	20.25%
10-11301-10-5230	Advanced Manufacturing	Group Insurance	6,340	6,492	7,389	897	13.81%
10-11301-10-5300	Advanced Manufacturing	DOE	3,353	10,000	13,000	3,000	30.00%
10-11301-10-5600	Advanced Manufacturing	Travel	0	1,000	1,000	0	0.00%
			<u>77,936</u>	<u>112,540</u>	<u>118,429</u>	<u>5,889</u>	<u>5.23%</u>
10-11304-10-5110	Auto Body Repair	Faculty Salaries	58,099	58,099	61,508	3,409	5.87%
10-11304-10-5170	Auto Body Repair	Adjunct	2,160	4,533	4,320	(213)	-4.70%
10-11304-10-5175	Auto Body Repair	Part Time	300	330	330	0	0.00%
10-11304-10-5210	Auto Body Repair	FICA Matching	4,606	4,816	5,061	245	5.09%
10-11304-10-5220	Auto Body Repair	TRS Match	4,519	4,799	4,067	(732)	-15.25%
10-11304-10-5230	Auto Body Repair	Group Insurance	8,039	8,076	8,116	40	0.50%
10-11304-10-5300	Auto Body Repair	DOE	9,353	16,000	16,000	0	0.00%
10-11304-10-5600	Auto Body Repair	Travel	32	300	300	0	0.00%
			<u>87,108</u>	<u>96,953</u>	<u>99,702</u>	<u>2,749</u>	<u>2.84%</u>
10-11308-10-5110	Business & Management	Faculty Salaries	111,056	102,622	108,176	5,554	5.41%
10-11308-10-5140	Business & Management	Clerical/Staff Salaries	5,308	0	0	0	
10-11308-10-5170	Business & Management	Adjunct	50,602	75,648	92,500	16,852	22.28%
10-11308-10-5210	Business & Management	FICA Matching	12,417	13,100	15,352	2,252	17.19%
10-11308-10-5220	Business & Management	TRS Match	8,793	10,312	7,572	(2,740)	-26.57%
10-11308-10-5225	Business & Management	ORP Match	2,199	2,355	2,000	(355)	-15.07%
10-11308-10-5230	Business & Management	Group Insurance	15,058	15,869	15,811	(58)	-0.37%
10-11308-10-5300	Business & Management	DOE	1,426	2,200	2,700	500	22.73%
10-11308-10-5305	Business & Management	Communications Expense	81	150	150	0	0.00%
10-11308-10-5600	Business & Management	Travel	0	600	300	(300)	-50.00%
			<u>206,939</u>	<u>222,856</u>	<u>244,561</u>	<u>21,705</u>	<u>9.74%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11315-10-5110	Computer Maintenance	Faculty Salaries	60,876	57,008	62,051	5,043	8.85%
10-11315-10-5170	Computer Maintenance	Adjunct	13,586	25,520	24,320	(1,200)	-4.70%
10-11315-10-5210	Computer Maintenance	FICA Matching	5,273	6,314	6,607	293	4.65%
10-11315-10-5220	Computer Maintenance	TRS Match	5,421	4,975	4,344	(631)	-12.69%
10-11315-10-5225	Computer Maintenance	ORP Match	52	100	0	(100)	-100.00%
10-11315-10-5230	Computer Maintenance	Group Insurance	12,161	13,652	11,509	(2,143)	-15.70%
10-11315-10-5300	Computer Maintenance	DOE	4,092	4,160	4,160	0	0.00%
10-11315-10-5315	Computer Maintenance	Advertising	0	200	200	0	0.00%
10-11315-10-5600	Computer Maintenance	Travel	148	300	300	0	0.00%
			<u>101,610</u>	<u>112,229</u>	<u>113,491</u>	<u>1,262</u>	<u>1.12%</u>
10-11316-10-5170	Cyber Security	Adjunct	14,876	22,204	12,160	(10,044)	-45.24%
10-11316-10-5210	Cyber Security	FICA Matching	1,112	1,699	930	(769)	-45.25%
10-11316-10-5220	Cyber Security	TRS Match	462	0	0	0	
10-11316-10-5225	Cyber Security	ORP Match	55	0	0	0	
10-11316-10-5230	Cyber Security	Group Insurance	789	0	0	0	
10-11316-10-5300	Cyber Security	DOE	3,197	4,400	4,400	0	0.00%
10-11316-10-5315	Cyber Security	Advertising	0	200	200	0	0.00%
10-11316-10-5600	Cyber Security	Travel	0	300	300	0	0.00%
			<u>20,491</u>	<u>28,803</u>	<u>17,990</u>	<u>(10,813)</u>	<u>-37.54%</u>
10-11318-10-5110	Computer Science	Faculty Salaries	129,767	112,629	119,969	7,340	6.52%
10-11318-10-5170	Computer Science	Adjunct	13,410	18,888	24,600	5,712	30.24%
10-11318-10-5175	Computer Science	Part Time	1,136	2,800	2,800	0	0.00%
10-11318-10-5210	Computer Science	FICA Matching	10,821	10,474	11,274	800	7.64%
10-11318-10-5220	Computer Science	TRS Match	228	125	4,020	3,895	3115.91%
10-11318-10-5225	Computer Science	ORP Match	8,740	7,910	4,253	(3,657)	-46.23%
10-11318-10-5230	Computer Science	Group Insurance	8,125	7,167	8,434	1,267	17.68%
10-11318-10-5300	Computer Science	DOE	3,073	2,782	3,482	700	25.16%
10-11318-10-5335	Computer Science	Contract Labor	4,050	4,050	4,800	750	18.52%
10-11318-10-5600	Computer Science	Travel	177	300	475	175	58.33%
			<u>179,527</u>	<u>167,125</u>	<u>184,106</u>	<u>16,981</u>	<u>10.16%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11321-10-5110	Cosmetology	Faculty Salaries	181,963	174,554	185,668	11,114	6.37%
10-11321-10-5170	Cosmetology	Adjunct	49,899	0	1,000	1,000	
10-11321-10-5175	Cosmetology	Part Time	830	60,000	72,404	12,404	20.67%
10-11321-10-5210	Cosmetology	FICA Matching	17,712	19,517	19,819	302	1.55%
10-11321-10-5220	Cosmetology	TRS Match	13,722	13,454	12,997	(457)	-3.40%
10-11321-10-5230	Cosmetology	Group Insurance	22,353	38,047	22,606	(15,441)	-40.58%
10-11321-10-5300	Cosmetology	DOE	30,440	44,515	45,885	1,370	3.08%
10-11321-10-5360	Cosmetology	Mc/Visa Fees	1,949	1,750	1,750	0	0.00%
10-11321-10-5600	Cosmetology	Travel	72	900	900	0	0.00%
			<u>318,941</u>	<u>352,737</u>	<u>363,029</u>	<u>10,292</u>	<u>2.92%</u>
10-11324-10-5110	Criminal Justice	Faculty Salaries	78,742	50,087	58,695	8,608	17.19%
10-11324-10-5170	Criminal Justice	Adjunct	30,418	30,599	40,000	9,401	30.72%
10-11324-10-5210	Criminal Justice	FICA Matching	8,070	6,172	7,550	1,378	22.33%
10-11324-10-5220	Criminal Justice	TRS Match	0	0	4,109	4,109	
10-11324-10-5225	Criminal Justice	ORP Match	6,562	4,604	0	(4,604)	-100.00%
10-11324-10-5230	Criminal Justice	Group Insurance	7,940	5,433	7,152	1,719	31.63%
10-11324-10-5300	Criminal Justice	DOE	1,114	1,255	1,005	(250)	-19.92%
10-11324-10-5305	Criminal Justice	Communications Expense	31	50	0	(50)	-100.00%
10-11324-10-5600	Criminal Justice	Travel	0	650	650	0	0.00%
			<u>132,876</u>	<u>98,850</u>	<u>119,160</u>	<u>20,310</u>	<u>20.55%</u>
10-11327-10-5110	Culinary Arts	Faculty Salaries	113,720	113,245	120,111	6,866	6.06%
10-11327-10-5150	Culinary Arts	Workstudy Wages	2,889	0	0	0	
10-11327-10-5170	Culinary Arts	Adjunct	20,285	35,132	33,900	(1,232)	-3.51%
10-11327-10-5175	Culinary Arts	Part Time	4,733	13,281	13,281	0	0.00%
10-11327-10-5210	Culinary Arts	FICA Matching	9,597	11,829	12,798	969	8.19%
10-11327-10-5220	Culinary Arts	TRS Match	4,716	4,912	4,849	(63)	-1.28%
10-11327-10-5225	Culinary Arts	ORP Match	3,630	3,772	3,457	(315)	-8.35%
10-11327-10-5230	Culinary Arts	Group Insurance	24,740	24,302	26,948	2,646	10.89%
10-11327-10-5300	Culinary Arts	DOE	33,272	57,430	57,430	0	0.00%
10-11327-10-5305	Culinary Arts	Communications Expense	3	0	500	500	
10-11327-10-5315	Culinary Arts	Advertising	0	500	500	0	0.00%
10-11327-10-5360	Culinary Arts	Mc/Visa Fees	1,948	1,900	1,900	0	0.00%
10-11327-10-5600	Culinary Arts	Travel	802	9,600	9,600	0	0.00%
			<u>220,336</u>	<u>275,903</u>	<u>285,274</u>	<u>9,371</u>	<u>3.40%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11331-10-5110	Dental Assisting	Faculty Salaries	117,722	108,325	125,722	17,397	16.06%
10-11331-10-5170	Dental Assisting	Adjunct	1,165	0	0	0	
10-11331-10-5175	Dental Assisting	Part Time	2,330	9,600	9,600	0	0.00%
10-11331-10-5210	Dental Assisting	FICA Matching	8,610	9,007	10,352	1,345	14.93%
10-11331-10-5220	Dental Assisting	TRS Match	8,917	9,153	8,801	(352)	-3.85%
10-11331-10-5230	Dental Assisting	Group Insurance	22,060	22,168	22,269	101	0.45%
10-11331-10-5300	Dental Assisting	DOE	15,064	13,300	13,500	200	1.50%
10-11331-10-5305	Dental Assisting	Communications Expense	1	300	300	0	0.00%
10-11331-10-5335	Dental Assisting	Contract Labor	5,200	5,200	5,200	0	0.00%
10-11331-10-5600	Dental Assisting	Travel	0	500	1,100	600	120.00%
			<u>181,069</u>	<u>177,553</u>	<u>196,843</u>	<u>19,290</u>	<u>10.86%</u>
10-11335-10-5110	Drafting	Faculty Salaries	63,316	63,316	52,090	(11,226)	-17.73%
10-11335-10-5170	Drafting	Adjunct	10,173	13,741	4,800	(8,941)	-65.07%
10-11335-10-5210	Drafting	FICA Matching	5,240	5,894	4,352	(1,542)	-26.16%
10-11335-10-5225	Drafting	ORP Match	4,396	4,282	3,542	(740)	-17.28%
10-11335-10-5230	Drafting	Group Insurance	11,536	11,384	11,847	463	4.07%
10-11335-10-5300	Drafting	DOE	1,800	1,700	1,650	(50)	-2.94%
10-11335-10-5600	Drafting	Travel	0	300	300	0	0.00%
			<u>96,460</u>	<u>100,617</u>	<u>78,581</u>	<u>(22,036)</u>	<u>-21.90%</u>
10-11338-10-5110	Electrician	Faculty Salaries	58,735	52,705	59,288	6,583	12.49%
10-11338-10-5170	Electrician	Adjunct	5,254	9,021	9,022	1	0.01%
10-11338-10-5210	Electrician	FICA Matching	4,862	4,997	5,226	229	4.58%
10-11338-10-5220	Electrician	TRS Match	4,799	5,180	4,150	(1,030)	-19.88%
10-11338-10-5230	Electrician	Group Insurance	7,461	7,498	7,535	37	0.50%
10-11338-10-5300	Electrician	DOE	1,097	10,000	12,000	2,000	20.00%
10-11338-10-5305	Electrician	Communications Expense	0	1,000	1,000	0	0.00%
10-11338-10-5600	Electrician	Travel	118	4,344	4,344	0	0.00%
			<u>82,327</u>	<u>94,745</u>	<u>102,565</u>	<u>7,820</u>	<u>8.25%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11341-10-5110	Emer Med Tech	Faculty Salaries	234,065	217,671	225,580	7,909	3.63%
10-11341-10-5170	Emer Med Tech	Adjunct	25,365	35,930	34,240	(1,690)	-4.70%
10-11341-10-5175	Emer Med Tech	Part Time	57,557	90,720	50,000	(40,720)	-44.89%
10-11341-10-5210	Emer Med Tech	FICA Matching	22,837	26,258	19,876	(6,382)	-24.30%
10-11341-10-5220	Emer Med Tech	TRS Match	18,888	19,485	15,791	(3,694)	-18.96%
10-11341-10-5230	Emer Med Tech	Group Insurance	38,891	40,088	38,373	(1,715)	-4.28%
10-11341-10-5300	Emer Med Tech	DOE	25,578	34,900	44,420	9,520	27.28%
10-11341-10-5305	Emer Med Tech	Communications Expense	0	50	50	0	0.00%
10-11341-10-5335	Emer Med Tech	Contract Labor	23,738	7,500	7,500	0	0.00%
10-11341-10-5600	Emer Med Tech	Travel	323	3,200	5,400	2,200	68.75%
			<u>447,242</u>	<u>475,802</u>	<u>441,230</u>	<u>(34,572)</u>	<u>-7.27%</u>
10-11345-10-5170	Hospitality Management	Adjunct	15,817	13,033	18,000	4,967	38.11%
10-11345-10-5210	Hospitality Management	FICA Matching	1,122	997	1,377	380	38.11%
10-11345-10-5220	Hospitality Management	TRS Match	784	800	0	(800)	-100.00%
10-11345-10-5225	Hospitality Management	ORP Match	247	300	300	0	0.00%
10-11345-10-5230	Hospitality Management	Group Insurance	2,099	1,261	250	(1,011)	-80.17%
10-11345-10-5300	Hospitality Management	DOE	428	5,595	5,595	0	0.00%
10-11345-10-5315	Hospitality Management	Advertising	0	500	500	0	0.00%
10-11345-10-5600	Hospitality Management	Travel	0	600	600	0	0.00%
			<u>20,497</u>	<u>23,086</u>	<u>26,622</u>	<u>3,536</u>	<u>15.32%</u>
10-11356-10-5110	Medical Lab Technicians	Faculty Salaries	123,489	124,029	120,902	(3,127)	-2.52%
10-11356-10-5170	Medical Lab Technicians	Adjunct	14,273	20,987	20,000	(987)	-4.70%
10-11356-10-5210	Medical Lab Technicians	FICA Matching	9,301	11,053	10,779	(274)	-2.48%
10-11356-10-5220	Medical Lab Technicians	TRS Match	4,529	4,604	8,463	3,859	83.82%
10-11356-10-5225	Medical Lab Technicians	ORP Match	5,812	6,101	0	(6,101)	-100.00%
10-11356-10-5230	Medical Lab Technicians	Group Insurance	26,339	26,464	26,582	118	0.45%
10-11356-10-5300	Medical Lab Technicians	DOE	14,115	21,800	19,740	(2,060)	-9.45%
10-11356-10-5315	Medical Lab Technicians	Advertising	0	500	1,000	500	100.00%
10-11356-10-5600	Medical Lab Technicians	Travel	173	1,500	1,500	0	0.00%
			<u>198,030</u>	<u>217,038</u>	<u>208,966</u>	<u>(8,072)</u>	<u>-3.72%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11360-10-5110	Nursing - Associate Degr	Faculty Salaries	1,459,982	1,326,445	1,351,960	25,515	1.92%
10-11360-10-5130	Nursing - Associate Degr	Administrative Salaries	25,375	41,234	44,120	2,886	7.00%
10-11360-10-5170	Nursing - Associate Degr	Adjunct	128,224	178,390	193,000	14,610	8.19%
10-11360-10-5175	Nursing - Associate Degr	Part Time	398	0	0	0	
10-11360-10-5210	Nursing - Associate Degr	FICA Matching	118,106	118,149	121,565	3,416	2.89%
10-11360-10-5220	Nursing - Associate Degr	TRS Match	67,363	77,105	63,373	(13,732)	-17.81%
10-11360-10-5225	Nursing - Associate Degr	ORP Match	46,883	51,960	33,371	(18,589)	-35.78%
10-11360-10-5230	Nursing - Associate Degr	Group Insurance	214,536	225,000	230,698	5,698	2.53%
10-11360-10-5300	Nursing - Associate Degr	DOE	114,571	70,040	168,655	98,615	140.80%
10-11360-10-5305	Nursing - Associate Degr	Communications Expense	23	200	200	0	0.00%
10-11360-10-5600	Nursing - Associate Degr	Travel	2,094	13,000	13,600	600	4.62%
			<u>2,177,554</u>	<u>2,101,523</u>	<u>2,220,541</u>	<u>119,018</u>	<u>5.66%</u>
10-11364-10-5110	Nursing - Vocational	Faculty Salaries	339,048	324,787	319,351	(5,436)	-1.67%
10-11364-10-5170	Nursing - Vocational	Adjunct	500	83,948	90,000	6,052	7.21%
10-11364-10-5175	Nursing - Vocational	Part Time	46,555	0	0	0	
10-11364-10-5210	Nursing - Vocational	FICA Matching	27,879	30,739	31,315	576	1.87%
10-11364-10-5220	Nursing - Vocational	TRS Match	20,597	27,926	17,810	(10,116)	-36.22%
10-11364-10-5225	Nursing - Vocational	ORP Match	4,285	5,404	4,415	(989)	-18.30%
10-11364-10-5230	Nursing - Vocational	Group Insurance	56,270	61,008	55,000	(6,008)	-9.85%
10-11364-10-5300	Nursing - Vocational	DOE	5,861	73,477	29,000	(44,477)	-60.53%
10-11364-10-5305	Nursing - Vocational	Communications Expense	0	100	100	0	0.00%
10-11364-10-5600	Nursing - Vocational	Travel	254	2,500	2,500	0	0.00%
			<u>501,248</u>	<u>609,889</u>	<u>549,491</u>	<u>(60,398)</u>	<u>-9.90%</u>
10-11365-10-5110	Nursing - BSN	Faculty Salaries	88,070	253,987	261,309	7,322	2.88%
10-11365-10-5130	Nursing - BSN	Administrative Salaries	0	41,234	44,120	2,886	7.00%
10-11365-10-5170	Nursing - BSN	Adjunct	25,537	94,442	94,442	0	0.00%
10-11365-10-5210	Nursing - BSN	FICA Matching	8,034	25,713	30,590	4,877	18.97%
10-11365-10-5220	Nursing - BSN	TRS Match	7,679	10,000	11,887	1,887	18.87%
10-11365-10-5225	Nursing - BSN	ORP Match	741	1,000	9,221	8,221	822.14%
10-11365-10-5230	Nursing - BSN	Group Insurance	19,277	20,000	20,000	0	0.00%
10-11365-10-5300	Nursing - BSN	DOE	12,834	6,500	9,000	2,500	38.46%
10-11365-10-5305	Nursing - BSN	Communications Expense	0	200	200	0	0.00%
10-11365-10-5600	Nursing - BSN	Travel	436	2,900	3,200	300	10.34%
			<u>162,607</u>	<u>455,976</u>	<u>483,970</u>	<u>27,994</u>	<u>6.14%</u>



**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11372-10-5110	Office Occupations	Faculty Salaries	68,585	62,272	65,848	3,576	5.74%
10-11372-10-5170	Office Occupations	Adjunct	20,737	35,699	31,390	(4,309)	-12.07%
10-11372-10-5210	Office Occupations	FICA Matching	6,676	7,494	7,439	(55)	-0.74%
10-11372-10-5220	Office Occupations	TRS Match	508	650	650	0	0.00%
10-11372-10-5225	Office Occupations	ORP Match	6,529	5,888	4,478	(1,410)	-23.95%
10-11372-10-5230	Office Occupations	Group Insurance	11,206	11,758	10,810	(948)	-8.06%
10-11372-10-5300	Office Occupations	DOE	499	1,200	1,700	500	41.67%
10-11372-10-5305	Office Occupations	Communications Expense	0		300	300	
10-11372-10-5600	Office Occupations	Travel	0	300	300	0	0.00%
			<u>114,740</u>	<u>125,261</u>	<u>122,914</u>	<u>(2,347)</u>	<u>-1.87%</u>
10-11376-10-5110	Police Academy	Faculty Salaries	67,030	63,505	52,090	(11,415)	-17.97%
10-11376-10-5170	Police Academy	Adjunct	691	0	0	0	
10-11376-10-5175	Police Academy	Part Time	53,234	78,600	78,600	0	0.00%
10-11376-10-5210	Police Academy	FICA Matching	9,213	10,788	9,998	(790)	-7.32%
10-11376-10-5220	Police Academy	TRS Match	0	3,000	0	(3,000)	-100.00%
10-11376-10-5225	Police Academy	ORP Match	4,456	4,289	3,542	(747)	-17.41%
10-11376-10-5230	Police Academy	Group Insurance	7,548	7,548	8,197	649	8.60%
10-11376-10-5300	Police Academy	DOE	5,677	10,000	10,000	0	0.00%
10-11376-10-5315	Police Academy	Advertising	107	1,750	750	(1,000)	-57.14%
10-11376-10-5600	Police Academy	Travel	1,457	3,400	2,900	(500)	-14.71%
			<u>149,410</u>	<u>182,880</u>	<u>166,077</u>	<u>(16,803)</u>	<u>-9.19%</u>
10-11380-10-5110	Radiology	Faculty Salaries	106,762	107,302	110,820	3,518	3.28%
10-11380-10-5170	Radiology	Adjunct	500	4,250	6,480	2,230	52.47%
10-11380-10-5175	Radiology	Part Time	735	0	0	0	
10-11380-10-5210	Radiology	FICA Matching	7,950	8,492	8,973	481	5.67%
10-11380-10-5220	Radiology	TRS Match	8,044	9,049	7,757	(1,292)	-14.27%
10-11380-10-5230	Radiology	Group Insurance	16,952	15,331	16,928	1,597	10.42%
10-11380-10-5300	Radiology	DOE	3,414	7,100	7,400	300	4.23%
10-11380-10-5305	Radiology	Communications Expense	142	1,200	1,200	0	0.00%
10-11380-10-5315	Radiology	Advertising	0	600	0	(600)	-100.00%
10-11380-10-5600	Radiology	Travel	621	4,000	4,000	0	0.00%
10-11380-10-5650	Radiology	Staff Development	0	4,000	0	(4,000)	-100.00%
			<u>145,120</u>	<u>161,324</u>	<u>163,559</u>	<u>2,235</u>	<u>1.39%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11384-10-5110	Refrigeration/A C	Faculty Salaries	47,081	47,081	50,528	3,447	7.32%
10-11384-10-5170	Refrigeration/A C	Adjunct	18,709	40,421	36,000	(4,421)	-10.94%
10-11384-10-5175	Refrigeration/A C	Part Time	0	15,008	12,096	(2,912)	-19.40%
10-11384-10-5210	Refrigeration/A C	FICA Matching	4,969	7,842	7,545	(297)	-3.79%
10-11384-10-5225	Refrigeration/A C	ORP Match	3,447	3,614	3,436	(178)	-4.93%
10-11384-10-5230	Refrigeration/A C	Group Insurance	7,703	7,762	7,801	39	0.50%
10-11384-10-5300	Refrigeration/A C	DOE	6,687	10,075	10,075	0	0.00%
10-11384-10-5600	Refrigeration/A C	Travel	50	300	300	0	0.00%
			<u>88,646</u>	<u>132,103</u>	<u>127,780</u>	<u>(4,323)</u>	<u>-3.27%</u>
10-11390-10-5170	Web Based Small Business	Adjunct	551	8,500	0	(8,500)	-100.00%
10-11390-10-5210	Web Based Small Business	FICA Matching	42	651	0	(651)	-100.00%
10-11390-10-5300	Web Based Small Business	DOE	330	0	0	0	
10-11390-10-5600	Web Based Small Business	Travel	64	0	0	0	
			<u>988</u>	<u>9,151</u>	<u>0</u>	<u>(9,151)</u>	<u>-100.00%</u>
10-11392-10-5110	Welding	Faculty Salaries	105,964	110,058	109,406	(652)	-0.59%
10-11392-10-5170	Welding	Adjunct	42,145	44,742	40,530	(4,212)	-9.41%
10-11392-10-5175	Welding	Part Time	0	27,360	29,696	2,336	8.54%
10-11392-10-5210	Welding	FICA Matching	10,823	13,398	13,742	344	2.57%
10-11392-10-5220	Welding	TRS Match	305	500	600	100	20.00%
10-11392-10-5225	Welding	ORP Match	9,531	10,152	7,440	(2,712)	-26.72%
10-11392-10-5230	Welding	Group Insurance	20,166	20,925	18,335	(2,590)	-12.38%
10-11392-10-5300	Welding	DOE	49,580	58,658	60,658	2,000	3.41%
10-11392-10-5600	Welding	Travel	926	1,000	1,000	0	0.00%
			<u>239,440</u>	<u>286,793</u>	<u>281,407</u>	<u>(5,386)</u>	<u>-1.88%</u>
10-11398-10-5110	Welding - South Campus	Faculty Salaries	53,257	53,984	56,965	2,981	5.52%
10-11398-10-5170	Welding - South Campus	Adjunct	40,531	25,216	23,510	(1,706)	-6.77%
10-11398-10-5175	Welding - South Campus	Part Time	5,569	9,000	16,128	7,128	79.20%
10-11398-10-5210	Welding - South Campus	FICA Matching	7,600	6,211	7,390	1,179	18.98%
10-11398-10-5220	Welding - South Campus	TRS Match	1,832	2,194	2,200	6	0.27%
10-11398-10-5225	Welding - South Campus	ORP Match	4,578	4,801	3,874	(927)	-19.32%
10-11398-10-5230	Welding - South Campus	Group Insurance	12,665	14,056	14,442	386	2.75%
10-11398-10-5300	Welding - South Campus	DOE	9,627	21,367	23,367	2,000	9.36%
			<u>135,659</u>	<u>136,829</u>	<u>147,876</u>	<u>11,047</u>	<u>8.07%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11500-14-5300	Dual Credit	DOE	4,175	6,000	6,000	0	0.00%
10-11500-14-5305	Dual Credit	Communications Expense	0	10	10	0	0.00%
10-11500-14-5600	Dual Credit	Travel	2,031	5,800	5,800	0	0.00%
			<u>6,206</u>	<u>11,810</u>	<u>11,810</u>	<u>0</u>	<u>0.00%</u>
10-11509-10-5300	Business & Management CE	DOE	25,944	0	0	0	
10-11509-10-5335	Business & Management CE	Contract Labor	640	0	0	0	
			<u>26,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	
10-11515-10-5175	Computer Science - C.E.	Part Time	0	2,000	2,000	0	0.00%
10-11515-10-5210	Computer Science - C.E.	FICA Matching	0	153	153	0	0.00%
10-11515-10-5300	Computer Science - C.E.	DOE	3,352	375	375	0	0.00%
10-11515-10-5305	Computer Science - C.E.	Communications Expense	7	0	0	0	
10-11515-10-5335	Computer Science - C.E.	Contract Labor	960	0	0	0	
10-11515-10-5375	Computer Science - C.E.	Service Contracts	0	5,500	5,500	0	0.00%
			<u>4,318</u>	<u>8,028</u>	<u>8,028</u>	<u>0</u>	<u>0.00%</u>
10-11541-10-5175	Emer Med Tech - C.E.	Part Time	10,067	0	0	0	
10-11541-10-5210	Emer Med Tech - C.E.	FICA Matching	707	0	0	0	
10-11541-10-5220	Emer Med Tech - C.E.	TRS Match	755	0	0	0	
10-11541-10-5230	Emer Med Tech - C.E.	Group Insurance	1,472	949	0	(949)	-100.00%
			<u>13,001</u>	<u>949</u>	<u>0</u>	<u>(949)</u>	<u>-100.00%</u>
10-11543-10-5110	Health Science - C.E.	Faculty Salaries	58,095	56,801	59,469	2,668	4.70%
10-11543-10-5175	Health Science - C.E.	Part Time	54,778	79,583	79,583	0	0.00%
10-11543-10-5210	Health Science - C.E.	FICA Matching	8,576	10,433	10,637	204	1.96%
10-11543-10-5220	Health Science - C.E.	TRS Match	4,575	4,526	4,163	(363)	-8.02%
10-11543-10-5230	Health Science - C.E.	Group Insurance	7,872	8,020	8,838	818	10.20%
10-11543-10-5300	Health Science - C.E.	DOE	110,745	40,000	40,000	0	0.00%
10-11543-10-5335	Health Science - C.E.	Contract Labor	6,574	0	0	0	
10-11543-10-5370	Health Science - C.E.	Printing	0	2,000	1,350	(650)	-32.50%
10-11543-10-5600	Health Science - C.E.	Travel	1,207	650	1,300	650	100.00%
			<u>252,421</u>	<u>202,013</u>	<u>205,340</u>	<u>3,327</u>	<u>1.65%</u>
10-11544-10-5300	Health Science CE Grant	DOE	468	0	0	0	

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-11550-10-5175	Management - C.E.	Part Time	9,653	10,000	6,000	(4,000)	-40.00%
10-11550-10-5210	Management - C.E.	FICA Matching	738	765	459	(306)	-40.00%
10-11550-10-5300	Management - C.E.	DOE	0	2,000	2,000	0	0.00%
10-11550-10-5335	Management - C.E.	Contract Labor	(987)	1,000	1,000	0	0.00%
10-11550-10-5375	Management - C.E.	Service Contracts	0	0	4,000	4,000	
			<u>9,404</u>	<u>13,765</u>	<u>13,459</u>	<u>(306)</u>	<u>(1)</u>
10-11558-10-5110	Mechatronics - C.E.	Faculty Salaries	69,919	53,639	58,695	5,056	9.43%
10-11558-10-5170	Mechatronics - C.E.	Adjunct	2,927	0	0	0	
10-11558-10-5175	Mechatronics - C.E.	Part Time	2,551	30,000	0	(30,000)	-100.00%
10-11558-10-5210	Mechatronics - C.E.	FICA Matching	5,603	6,398	6,020	(378)	-5.91%
10-11558-10-5225	Mechatronics - C.E.	ORP Match	4,672	4,713	3,991	(722)	-15.31%
10-11558-10-5230	Mechatronics - C.E.	Group Insurance	1,043	1,130	1,463	333	29.49%
10-11558-10-5300	Mechatronics - C.E.	DOE	92,751	35,000	32,000	(3,000)	-8.57%
10-11558-10-5335	Mechatronics - C.E.	Contract Labor	22,485	1,604	3,000	1,396	87.03%
10-11558-10-5364	Mechatronics - C.E.	Non-Capital Equipment	0	0	8,700	8,700	
10-11558-10-5600	Mechatronics - C.E.	Travel	1,147	0	1,300	1,300	
			<u>203,097</u>	<u>132,484</u>	<u>115,170</u>	<u>(17,314)</u>	<u>-13.07%</u>
10-12100-11-5130	Cont. Edu. - Admin	Administrative Salaries	135,003	143,494	203,745	60,251	41.99%
10-12100-11-5140	Cont. Edu. - Admin	Clerical/Staff Salaries	148,458	152,979	171,853	18,874	12.34%
10-12100-11-5175	Cont. Edu. - Admin	Part Time	4,681	0	0	0	
10-12100-11-5210	Cont. Edu. - Admin	FICA Matching	21,199	21,856	28,733	6,877	31.47%
10-12100-11-5220	Cont. Edu. - Admin	TRS Match	14,458	15,043	20,016	4,973	33.06%
10-12100-11-5225	Cont. Edu. - Admin	ORP Match	5,917	6,066	6,096	30	0.50%
10-12100-11-5230	Cont. Edu. - Admin	Group Insurance	55,301	56,510	57,000	490	0.87%
10-12100-11-5300	Cont. Edu. - Admin	DOE	10,790	6,000	6,000	0	0.00%
10-12100-11-5305	Cont. Edu. - Admin	Communications Expense	1,018	1,000	500	(500)	-50.00%
10-12100-11-5308	Cont. Edu. - Admin	Graduation Expense	2,190	3,000	4,000	1,000	33.33%
10-12100-11-5315	Cont. Edu. - Admin	Advertising	7,389	40,000	33,500	(6,500)	-16.25%
10-12100-11-5370	Cont. Edu. - Admin	Printing	137	1,500	1,500	0	0.00%
10-12100-11-5375	Cont. Edu. - Admin	Service Contracts	0	0	1,500	1,500	
10-12100-11-5600	Cont. Edu. - Admin	Travel	1,844	5,000	8,000	3,000	60.00%
			<u>408,386</u>	<u>452,448</u>	<u>542,444</u>	<u>89,996</u>	<u>19.89%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-12120-11-5130	Cont. Edu. - Courses	Administrative Salaries	57,881	57,881	61,933	4,052	7.00%
10-12120-11-5170	Cont. Edu. - Courses	Adjunct	1,307	0	10,500	10,500	
10-12120-11-5175	Cont. Edu. - Courses	Part Time	2,411	9,000	0	(9,000)	-100.00%
10-12120-11-5210	Cont. Edu. - Courses	FICA Matching	4,079	5,116	5,541	425	8.31%
10-12120-11-5220	Cont. Edu. - Courses	TRS Match	4,341	4,449	4,335	(114)	-2.56%
10-12120-11-5225	Cont. Edu.-Courses	ORP Match	0	100	0	(100)	-100.00%
10-12120-11-5230	Cont. Edu. - Courses	Group Insurance	14,670	14,670	14,733	63	0.43%
10-12120-11-5300	Cont. Edu. - Courses	DOE	2,832	7,000	9,500	2,500	35.71%
10-12120-11-5305	Cont. Edu. - Courses	Communications Expense	315	0	0	0	
10-12120-11-5335	Cont. Edu. - Courses	Contract Labor	0	3,000	0	(3,000)	-100.00%
10-12120-11-5370	Cont. Edu. - Courses	Printing	0	2,000	1,000	(1,000)	-50.00%
10-12120-11-5600	Cont. Edu. - Courses	Travel	207	2,100	2,100	0	0.00%
			<u>88,044</u>	<u>105,316</u>	<u>109,643</u>	<u>4,327</u>	<u>4.11%</u>
10-12300-11-5300	Early College HS	DOE	1,962	0	0	0	
10-12300-11-5600	Early College HS	Travel	252	0	0	0	
			<u>2,214</u>	<u>0</u>	<u>0</u>	<u>0</u>	
10-12400-11-5170	IEL Program	Adjunct	0	22,792	21,720	(1,072)	-4.70%
10-12400-11-5210	IEL Program	FICA Matching	0	1,744	1,662	(82)	-4.73%
10-12400-11-5300	IEL Program	DOE	0	1,500	1,500	0	0.00%
10-12400-11-5600	IEL Program	Travel	0	0	1,000	1,000	
			<u>0</u>	<u>26,036</u>	<u>25,882</u>	<u>(154)</u>	<u>-0.59%</u>
10-12800-11-5140	SBDC-Matching	Clerical/Staff Salaries	15,394	21,000	21,000	0	0.00%
10-12800-11-5210	SBDC-Matching	FICA Matching	1,296	1,607	1,607	0	0.00%
10-12800-11-5220	SBDC-Matching	TRS Match	1,307	800	1,470	670	83.75%
10-12800-11-5230	SBDC-Matching	Group Insurance	4,613	3,748	5,652	1,904	50.80%
10-12800-11-5240	SBDC-Matching	Workers Compensation	154	0	0	0	
10-12800-11-5300	SBDC-Matching	DOE	319	2,500	1,500	(1,000)	-40.00%
			<u>23,083</u>	<u>29,655</u>	<u>31,229</u>	<u>1,574</u>	<u>5.31%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-13100-12-5130	Academic Instruction	Administrative Salaries	162,707	182,740	199,584	16,844	9.22%
10-13100-12-5140	Academic Instruction	Clerical/Staff Salaries	59,314	56,710	61,088	4,378	7.72%
10-13100-12-5170	Academic Instruction	Adjunct	2,000	0	0	0	
10-13100-12-5210	Academic Instruction	FICA Matching	16,111	22,036	19,941	(2,095)	-9.51%
10-13100-12-5220	Academic Instruction	TRS Match	16,802	17,481	18,247	766	4.38%
10-13100-12-5230	Academic Instruction	Group Insurance	38,035	40,471	43,689	3,218	7.95%
10-13100-12-5300	Academic Instruction	DOE	21,961	12,000	12,000	0	0.00%
10-13100-12-5305	Academic Instruction	Communications Expense	8	0	0	0	
10-13100-12-5600	Academic Instruction	Travel	4,339	3,875	7,000	3,125	80.65%
			<u>321,276</u>	<u>335,313</u>	<u>361,550</u>	<u>26,237</u>	<u>7.82%</u>
10-13110-12-5130	Academic Computing	Administrative Salaries	180,937	176,031	214,706	38,675	21.97%
10-13110-12-5140	Academic Computing	Clerical/Staff Salaries	247,465	236,225	233,937	(2,288)	-0.97%
10-13110-12-5210	Academic Computing	FICA Matching	31,345	31,538	34,321	2,784	8.83%
10-13110-12-5220	Academic Computing	TRS Match	27,572	27,437	26,898	(539)	-1.97%
10-13110-12-5225	Academic Computing	ORP Match	4,807	4,926	5,200	274	5.56%
10-13110-12-5230	Academic Computing	Group Insurance	63,429	63,430	60,000	(3,430)	-5.41%
10-13110-12-5300	Academic Computing	DOE	222,547	264,000	264,000	0	0.00%
10-13110-12-5375	Academic Computing	Service Contracts	449	0	0	0	
10-13110-12-5710	Academic Computing	Technology Equipment	0	36,000	36,000	0	0.00%
			<u>778,552</u>	<u>839,587</u>	<u>875,062</u>	<u>35,475</u>	<u>4.23%</u>
10-13120-12-5130	Academic Advising	Administrative Salaries	37,064	110,245	117,962	7,717	7.00%
10-13120-12-5140	Academic Advising	Clerical/Staff Salaries	165,674	113,875	157,564	43,689	38.37%
10-13120-12-5150	Academic Advising	Workstudy Wages	3,950	0	0	0	
10-13120-12-5170	Academic Advising	Adjunct	2,264	0	0	0	
10-13120-12-5175	Academic Advising	Part Time	35,855	38,500	36,000	(2,500)	-6.49%
10-13120-12-5210	Academic Advising	FICA Matching	17,017	20,090	23,832	3,742	18.62%
10-13120-12-5220	Academic Advising	TRS Match	15,269	3,730	19,287	15,557	417.07%
10-13120-12-5230	Academic Advising	Group Insurance	46,904	23,750	67,653	43,903	184.85%
10-13120-12-5300	Academic Advising	DOE	1,085	10,558	14,400	3,842	36.39%
10-13120-12-5305	Academic Advising	Communications Expense	0	3,669	3,000	(669)	-18.23%
10-13120-12-5375	Academic Advising	Service Contracts	0	2,000	2,640	640	32.00%
10-13120-12-5600	Academic Advising	Travel	0	3,000	3,000	0	0.00%
			<u>325,081</u>	<u>329,417</u>	<u>445,337</u>	<u>115,920</u>	<u>35.19%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-13125-12-5140	QEP-GPS	Clerical/Staff Salaries	0	0	51,808	51,808	
10-13125-12-5210	QEP-GPS	FICA Matching	0	0	3,963	3,963	
10-13125-12-5220	QEP-GPS	TRS Match	0	0	3,627	3,627	
10-13125-12-5300	QEP-GPS	DOE	0	0	72,400	72,400	
10-13125-12-5305	QEP-GPS	Communications Expense	0	0	1,800	1,800	
10-13125-12-5315	QEP-GPS	Advertising	0	0	15,900	15,900	
10-13125-12-5600	QEP-GPS	Travel	0	0	8,000	8,000	
			<u>0</u>	<u>0</u>	<u>157,498</u>	<u>157,498</u>	
10-13130-12-5130	Teaching & Learning	Administrative Salaries	118,664	113,784	119,978	6,194	5.44%
10-13130-12-5210	Teaching & Learning	FICA Matching	8,649	8,704	9,178	474	5.45%
10-13130-12-5220	Teaching & Learning	TRS Match	8,895	12,125	8,898	(3,227)	-26.61%
10-13130-12-5230	Teaching & Learning	Group Insurance	20,625	26,783	19,415	(7,368)	-27.51%
10-13130-12-5300	Teaching & Learning	DOE	38,460	37,197	37,197	0	0.00%
10-13130-12-5335	Teaching & Learning	Contract Labor	0	7,000	1,000	(6,000)	-85.71%
10-13130-12-5600	Teaching & Learning	Travel	(379)	3,000	3,000	0	0.00%
			<u>194,913</u>	<u>208,593</u>	<u>198,666</u>	<u>(9,927)</u>	<u>-4.76%</u>
10-13140-12-5600	Faculty Travel Pool	Travel	7,018	10,000	10,000	0	0.00%
10-13145-12-5300	Fine Arts Productions	DOE	11,474	12,500	12,500	0	0.00%
10-13300-12-5130	Workforce Instruction	Administrative Salaries	0	18,000	18,000	0	0.00%
10-13300-12-5140	Workforce Instruction	Clerical/Staff Salaries	27,367	35,335	37,460	2,125	6.01%
10-13300-12-5170	Workforce Instruction	Adjunct	3,000	0	0	0	
10-13300-12-5175	Workforce Instruction	Part Time	1,058	19,440	7,200	(12,240)	-62.96%
10-13300-12-5210	Workforce Instruction	FICA Matching	2,444	5,319	4,793	(526)	-9.88%
10-13300-12-5220	Workforce Instruction	TRS Match	2,278	916	3,882	2,966	323.82%
10-13300-12-5230	Workforce Instruction	Group Insurance	6,591	3,000	3,000	0	0.00%
10-13300-12-5300	Workforce Instruction	DOE	30,613	8,000	8,000	0	0.00%
10-13300-12-5305	Workforce Instruction	Communications Expense	1	1,000	1,000	0	0.00%
10-13300-12-5600	Workforce Instruction	Travel	291	8,000	8,000	0	0.00%
			<u>73,642</u>	<u>81,010</u>	<u>73,336</u>	<u>(7,674)</u>	<u>-9.47%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-13310-12-5130	Health Science	Administrative Salaries	107,263	101,276	104,085	2,809	2.77%
10-13310-12-5140	Health Science	Clerical/Staff Salaries	150,842	137,316	140,991	3,675	2.68%
10-13310-12-5210	Health Science	FICA Matching	17,551	16,339	18,748	2,409	14.75%
10-13310-12-5220	Health Science	TRS Match	11,313	14,533	17,155	2,622	18.04%
10-13310-12-5225	Health Science	ORP Match	8,485	6,909	0	(6,909)	-100.00%
10-13310-12-5230	Health Science	Group Insurance	51,972	45,144	44,015	(1,129)	-2.50%
10-13310-12-5300	Health Science	DOE	8,973	5,770	10,900	5,130	88.91%
10-13310-12-5305	Health Science	Communications Expense	48	0	200	200	
10-13310-12-5600	Health Science	Travel	784	2,250	4,750	2,500	111.11%
10-13310-12-5650	Health Science	Staff Development	0	4,000	6,000	2,000	50.00%
10-13310-12-5715	Health Science	Departmental Tech Equipment	1,392	0	0	0	
			<u>358,624</u>	<u>333,537</u>	<u>346,845</u>	<u>13,308</u>	<u>3.99%</u>
10-13320-12-5300	Bus/Tech Advisory CMTE	DOE	2,323	0	0	0	
10-13500-12-5130	Library	Administrative Salaries	74,836	74,836	79,324	4,488	6.00%
10-13500-12-5140	Library	Clerical/Staff Salaries	128,985	124,639	132,866	8,227	6.60%
10-13500-12-5150	Library	Work Study wages	741	0	0	0	
10-13500-12-5175	Library	Part Time	29,782	26,000	31,000	5,000	19.23%
10-13500-12-5210	Library	FICA Matching	16,472	17,631	18,604	973	5.52%
10-13500-12-5220	Library	TRS Match	9,433	9,164	9,615	451	4.92%
10-13500-12-5225	Library	ORP Match	4,939	5,064	5,089	25	0.49%
10-13500-12-5230	Library	Group Insurance	38,161	35,798	39,802	4,004	11.19%
10-13500-12-5300	Library	DOE	76,557	85,000	90,000	5,000	5.88%
10-13500-12-5375	Library	Service Contracts	16,800	40,000	42,000	2,000	5.00%
10-13500-12-5600	Library	Travel	1,108	7,000	8,000	1,000	14.29%
10-13500-12-5720	Library	Library Books	20,526	20,000	20,000	0	0.00%
			<u>418,338</u>	<u>445,132</u>	<u>476,300</u>	<u>31,168</u>	<u>7.00%</u>
10-13550-12-5175	Library - South Campus	Part Time	31,750	36,000	36,000	0	0.00%
10-13550-12-5210	Library - South Campus	FICA Matching	2,429	2,754	2,754	0	0.00%
10-13550-12-5300	Library - South Campus	DOE	4,190	10,000	10,000	0	0.00%
			<u>38,369</u>	<u>48,754</u>	<u>48,754</u>	<u>0</u>	<u>0.00%</u>



**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-14000-14-5130	Student Services	Administrative Salaries	148,122	88,390	93,693	5,303	6.00%
10-14000-14-5140	Student Services	Clerical/Staff Salaries	40,178	39,558	34,086	(5,472)	-13.83%
10-14000-14-5175	Student Services	Part Time	1,141	4,000	0	(4,000)	-100.00%
10-14000-14-5210	Student Services	FICA Matching	14,187	11,439	9,775	(1,664)	-14.55%
10-14000-14-5220	Student Services	TRS Match	4,279	2,444	8,945	6,501	265.98%
10-14000-14-5225	Student Services	ORP Match	8,662	7,525	0	(7,525)	-100.00%
10-14000-14-5230	Student Services	Group Insurance	22,418	18,253	20,406	2,153	11.79%
10-14000-14-5300	Student Services	DOE	19,419	12,000	13,200	1,200	10.00%
10-14000-14-5305	Student Services	Communications Expense	2,139	2,000	2,000	0	0.00%
10-14000-14-5375	Student Services	Service Contracts	0	8,000	8,000	0	0.00%
10-14000-14-5600	Student Services	Travel	5,227	8,000	8,000	0	0.00%
			<u>265,773</u>	<u>201,609</u>	<u>198,104</u>	<u>(3,505)</u>	<u>-1.74%</u>
10-14100-14-5130	Admissions and Records	Administrative Salaries	117,798	121,875	129,628	7,753	6.36%
10-14100-14-5140	Admissions and Records	Clerical/Staff Salaries	248,306	297,720	338,759	41,039	13.78%
10-14100-14-5150	Admissions and Records	Work Study wages	3,229	0	0	0	
10-14100-14-5175	Admissions and Records	Part Time	15,604	10,500	10,500	0	0.00%
10-14100-14-5210	Admissions and Records	FICA Matching	28,069	32,902	36,635	3,733	11.35%
10-14100-14-5220	Admissions and Records	TRS Match	27,458	25,264	32,787	7,523	29.78%
10-14100-14-5230	Admissions and Records	Group Insurance	80,052	76,769	85,702	8,933	11.64%
10-14100-14-5300	Admissions and Records	DOE	9,583	18,588	18,588	0	0.00%
10-14100-14-5305	Admissions and Records	Communications Expense	1,487	6,000	6,000	0	0.00%
10-14100-14-5308	Admissions and Records	Graduation Expense	15,856	18,000	21,000	3,000	16.67%
10-14100-14-5600	Admissions and Records	Travel	1,940	0	5,000	5,000	
			<u>549,382</u>	<u>607,618</u>	<u>684,599</u>	<u>76,981</u>	<u>12.67%</u>
10-14200-14-5140	Recruiting and Retention	Clerical/Staff Salaries	90,203	99,424	110,703	11,279	11.34%
10-14200-14-5175	Recruiting and Retention	Part Time	12,246	0	4,000	4,000	
10-14200-14-5210	Recruiting and Retention	FICA Matching	7,822	7,606	8,775	1,169	15.37%
10-14200-14-5220	Recruiting and Retention	TRS Match	6,765	5,775	7,749	1,974	34.19%
10-14200-14-5230	Recruiting and Retention	Group Insurance	13,329	11,662	15,071	3,409	29.23%
10-14200-14-5300	Recruiting and Retention	DOE	18,950	20,130	20,130	0	0.00%
10-14200-14-5305	Recruiting and Retention	Communications Expense	417	1,220	1,220	0	0.00%
10-14200-14-5335	Recruiting and Retention	Contract Labor	0	0	15,000	15,000	
10-14200-14-5600	Recruiting and Retention	Travel	2,201	10,000	10,000	0	0.00%
			<u>151,932</u>	<u>155,817</u>	<u>192,648</u>	<u>36,831</u>	

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-14300-14-5130	Financial Aid	Administrative Salaries	110,693	110,787	120,682	9,895	8.93%
10-14300-14-5140	Financial Aid	Clerical/Staff Salaries	203,192	216,954	234,338	17,384	8.01%
10-14300-14-5150	Financial Aid	Work-study Wages	9,499	0	0	0	
10-14300-14-5175	Financial Aid	Part Time	13,793	15,000	15,000	0	0.00%
10-14300-14-5210	Financial Aid	FICA Matching	23,855	26,354	28,307	1,953	7.41%
10-14300-14-5220	Financial Aid	TRS Match	23,572	23,825	24,851	1,026	4.31%
10-14300-14-5230	Financial Aid	Group Insurance	62,595	62,178	61,043	(1,135)	-1.83%
10-14300-14-5300	Financial Aid	DOE	24,264	24,600	24,600	0	0.00%
10-14300-14-5305	Financial Aid	Communications Expense	6,293	4,500	5,500	1,000	22.22%
10-14300-14-5335	Financial Aid	Contract Labor	0	30,000	30,000	0	0.00%
10-14300-14-5375	Financial Aid	Service Contracts	9,585	25,000	25,000	0	0.00%
10-14300-14-5600	Financial Aid	Travel	10,802	13,300	13,300	0	0.00%
			<u>498,141</u>	<u>552,498</u>	<u>582,621</u>	<u>30,123</u>	<u>5.45%</u>
10-14315-14-5140	Veteran Affairs	Clerical/Staff Salaries	80,309	78,384	84,332	5,948	7.59%
10-14315-14-5150	Veteran Affairs	Work Study wages	1,274	0	0	0	
10-14315-14-5175	Veteran Affairs	Part Time	12,498	12,000	12,000	0	0.00%
10-14315-14-5210	Veteran Affairs	FICA Matching	7,068	6,914	7,369	455	6.59%
10-14315-14-5220	Veteran Affairs	TRS Match	6,023	5,777	5,903	126	2.19%
10-14315-14-5230	Veteran Affairs	Group Insurance	7,498	7,498	7,535	37	0.50%
10-14315-14-5300	Veteran Affairs	DOE	6,378	6,750	7,500	750	11.11%
10-14315-14-5305	Veteran Affairs	Communications Expense	744	1,275	1,300	25	1.96%
10-14315-14-5600	Veteran Affairs	Travel	0	3,700	5,100	1,400	37.84%
			<u>121,792</u>	<u>122,298</u>	<u>131,040</u>	<u>8,742</u>	<u>7.15%</u>
10-14400-14-5130	Guidance and Counseling	Administrative Salaries	80,880	80,880	84,115	3,235	4.00%
10-14400-14-5140	Guidance and Counseling	Clerical/Staff Salaries	29,497	9,240	9,887	647	7.00%
10-14400-14-5150	Guidance and Counseling	Work-study Wages	523	0	0	0	
10-14400-14-5175	Guidance and Counseling	Part Time	5,423	10,000	10,000	0	0.00%
10-14400-14-5210	Guidance and Counseling	FICA Matching	8,752	7,659	7,956	297	3.88%
10-14400-14-5220	Guidance and Counseling	TRS Match	2,212	7,927	700	(7,227)	-91.17%
10-14400-14-5225	Guidance and Counseling	ORP Match	6,398	5,465	5,712	247	4.52%
10-14400-14-5230	Guidance and Counseling	Group Insurance	12,944	29,468	12,653	(16,815)	-57.06%
10-14400-14-5300	Guidance and Counseling	DOE	6,257	4,225	4,225	0	0.00%
10-14400-14-5305	Guidance and Counseling	Communications Expense	610	900	900	0	0.00%
10-14400-14-5375	Guidance and Counseling	Service Contracts	352	600	600	0	0.00%
10-14400-14-5600	Guidance and Counseling	Travel	74	2,000	2,000	0	0.00%
			<u>153,923</u>	<u>158,364</u>	<u>138,748</u>	<u>(19,616)</u>	<u>-12.39%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-14600-14-5130	Test, Tutor, Disability	Administrative Salaries	80,333	80,333	83,547	3,214	4.00%
10-14600-14-5140	Test, Tutor, Disability	Clerical/Staff Salaries	23,689	22,572	22,572	0	0.00%
10-14600-14-5175	Test, Tutor, Disability	Part Time	65,494	88,848	97,840	8,992	10.12%
10-14600-14-5210	Test, Tutor, Disability	FICA Matching	12,900	14,669	15,603	934	6.37%
10-14600-14-5220	Test, Tutor, Disability	TRS Match	7,802	8,315	7,428	(887)	-10.66%
10-14600-14-5230	Test, Tutor, Disability	Group Insurance	7,542	7,678	7,560	(118)	-1.54%
10-14600-14-5300	Test, Tutor, Disability	DOE	50,377	72,755	56,445	(16,310)	-22.42%
10-14600-14-5305	Test, Tutor, Disability	Communications Expense	610	540	540	0	0.00%
10-14600-14-5335	Test, Tutor, Disability	Contract Labor	11,048	28,000	28,000	0	0.00%
10-14600-14-5600	Test, Tutor, Disability	Travel	(696)	1,900	3,000	1,100	57.89%
			<u>259,099</u>	<u>325,610</u>	<u>322,535</u>	<u>(3,075)</u>	<u>-0.94%</u>
10-14650-14-5140	Academic Success - SC	Clerical/Staff Salaries	47,148	44,981	47,221	2,240	4.98%
10-14650-14-5175	Academic Success - SC	Part Time	0	5,000	5,000	0	0.00%
10-14650-14-5210	Academic Success - SC	FICA Matching	3,527	3,824	3,995	171	4.47%
10-14650-14-5220	Academic Success - SC	TRS Match	3,517	3,383	3,305	(78)	-2.29%
10-14650-14-5230	Academic Success - SC	Group Insurance	7,171	7,046	7,769	723	10.26%
10-14650-14-5300	Academic Success - SC	DOE	0	500	500	0	0.00%
10-14650-14-5600	Academic Success - SC	Travel	0	200	200	0	0.00%
			<u>61,363</u>	<u>64,934</u>	<u>67,990</u>	<u>3,056</u>	<u>4.71%</u>
10-14900-14-5300	UIL	DOE	0	5,000	5,000	0	0.00%
10-14950-14-5300	SSS Match	DOE	2,906	2,500	5,750	3,250	130.00%
10-14950-14-5600	SSS Match	Travel	605	0	1,000	1,000	
			<u>3,511</u>	<u>2,500</u>	<u>6,750</u>	<u>4,250</u>	<u>170.00%</u>
10-16000-16-5300	Board of Trustees	DOE	2,103	3,000	3,000	0	0.00%
10-16000-16-5375	Board of Trustees	Service Contracts	1,250	1,250	1,250	0	0.00%
10-16000-16-5600	Board of Trustees	Travel	(1,212)	5,000	20,000	15,000	300.00%
			<u>2,140</u>	<u>9,250</u>	<u>24,250</u>	<u>15,000</u>	<u>162.16%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-16050-16-5130	Office of the President	Administrative Salaries	298,322	261,324	274,825	13,501	5.17%
10-16050-16-5140	Office of the President	Clerical/Staff Salaries	33,219	30,685	30,860	175	0.57%
10-16050-16-5210	Office of the President	FICA Matching	19,364	25,193	21,260	(3,933)	-15.61%
10-16050-16-5220	Office of the President	TRS Match	7,370	8,440	7,695	(745)	-8.83%
10-16050-16-5225	Office of the President	ORP Match	54,712	52,978	54,000	1,022	1.93%
10-16050-16-5230	Office of the President	Group Insurance	26,683	28,720	26,498	(2,222)	-7.74%
10-16050-16-5300	Office of the President	DOE	10,756	10,000	10,000	0	0.00%
10-16050-16-5301	Office of the President	DOE Contingency	70	15,000	15,000	0	0.00%
10-16050-16-5305	Office of the President	Communications Expense	137	75	0	(75)	-100.00%
10-16050-16-5600	Office of the President	Travel	8,279	17,000	22,000	5,000	29.41%
10-16050-16-5650	Office of the President	Staff Development	0	4,000	4,000	0	0.00%
			<u>458,912</u>	<u>453,415</u>	<u>466,138</u>	<u>12,723</u>	<u>2.81%</u>
10-16100-16-5130	Institutional Effectiveness	Administrative Salaries	92,594	85,957	96,720	10,763	12.52%
10-16100-16-5140	Institutional Effectiveness	Clerical/Staff Salaries	100,368	96,651	166,057	69,406	71.81%
10-16100-16-5210	Institutional Effectiveness	FICA Matching	13,551	13,970	20,102	6,132	43.90%
10-16100-16-5220	Institutional Effectiveness	TRS Match	14,472	14,516	14,894	378	2.61%
10-16100-16-5230	Institutional Effectiveness	Group Insurance	33,930	33,168	46,783	13,615	41.05%
10-16100-16-5300	Institutional Effectiveness	DOE	7,005	3,300	3,300	0	0.00%
10-16100-16-5305	Institutional Effectiveness	Communications Expense	360	400	400	0	0.00%
10-16100-16-5375	Institutional Effectiveness	Service Contracts	24,279	15,100	19,100	4,000	26.49%
10-16100-16-5600	Institutional Effectiveness	Travel	15,041	8,000	26,000	18,000	225.00%
			<u>301,601</u>	<u>271,062</u>	<u>393,357</u>	<u>122,295</u>	<u>45.12%</u>
10-16140-16-5300	Instructional Research	DOE	425	0	0	0	
10-16140-16-5375	Instructional Research	Service Contracts	0	2,200	2,200	0	0.00%
10-16140-16-5600	Instructional Research	Travel	1,657	4,400	6,400	2,000	45.45%
			<u>2,082</u>	<u>6,600</u>	<u>8,600</u>	<u>2,000</u>	<u>30.30%</u>
10-16180-16-5375	Institutional Assessment	Service Contracts	1,266	12,800	15,100	2,300	17.97%
10-16180-16-5600	Institutional Assessment	Travel	2,449	2,500	3,000	500	20.00%
			<u>3,716</u>	<u>15,300</u>	<u>18,100</u>	<u>2,800</u>	<u>18.30%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-16200-16-5300	General Institutional	DOE	(2,918)	14,982	43,000	28,018	187.01%
10-16200-16-5301	General Institutional	DOE Contingency	(18,341)	20,000	57,758	37,758	188.79%
10-16200-16-5350	General Institutional	Institutional Memberships	33,509	38,000	35,000	(3,000)	-7.89%
10-16200-16-5353	General Institutional	Legal Fees	30,653	40,000	40,000	0	0.00%
10-16200-16-5380	General Institutional	Tax Assessing Expense	425,910	440,000	475,000	35,000	7.95%
			<u>468,813</u>	<u>552,982</u>	<u>650,758</u>	<u>97,776</u>	<u>17.68%</u>
10-16210-16-5300	Achieve the Dream	DOE	10,953	10,000	10,000	0	0.00%
10-16210-16-5375	Achieve the Dream	Service Contracts	0	8,000	8,000	0	0.00%
10-16210-16-5600	Achieve the Dream	Travel	11,771	11,000	11,000	0	0.00%
			<u>22,724</u>	<u>29,000</u>	<u>29,000</u>	<u>0</u>	<u>0.00%</u>
10-16230-16-5300	OER Development	DOE	0		50,000	50,000	
10-16250-16-5300	Official Functions	DOE	610	1,000	1,000	0	0.00%
10-16260-16-5130	Public Infor/Marketing	Administrative Salaries	6,923	62,142	64,200	2,058	3.31%
10-16260-16-5140	Public Infor/Marketing	Clerical/Staff Salaries	109,976	116,177	165,037	48,860	42.06%
10-16260-16-5150	Public Infor/Marketing	Work-study Wages	1,268	0	0	0	
10-16260-16-5210	Public Infor/Marketing	FICA Matching	8,241	9,663	17,537	7,874	81.48%
10-16260-16-5220	Public Infor/Marketing	TRS Match	8,767	12,255	16,047	3,792	30.94%
10-16260-16-5230	Public Infor/Marketing	Group Insurance	26,054	33,625	29,557	(4,068)	-12.10%
10-16260-16-5300	Public Infor/Marketing	DOE	42,181	50,000	50,000	0	0.00%
10-16260-16-5305	Public Infor/Marketing	Communications Expense	50	0	0	0	
10-16260-16-5315	Public Infor/Marketing	Advertising	125,112	100,000	100,000	0	0.00%
10-16260-16-5375	Public Infor/Marketing	Service Contracts	0	25,000	25,000	0	0.00%
10-16260-16-5600	Public Infor/Marketing	Travel	0	6,500	6,500	0	0.00%
			<u>328,572</u>	<u>415,362</u>	<u>473,877</u>	<u>58,515</u>	<u>14.09%</u>
10-16270-16-5300	Trustee Elections	DOE	0	15,000	15,000	0	0.00%

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-16300-16-5130	Foundation	Administrative Salaries	226,327	175,237	185,156	9,919	5.66%
10-16300-16-5140	Foundation	Clerical/Staff Salaries	64,018	111,446	120,866	9,420	8.45%
10-16300-16-5150	Foundation	Work-study Wages	1,522	0	0	0	
10-16300-16-5175	Foundation	Part Time	0	2,000	4,000	2,000	100.00%
10-16300-16-5210	Foundation	FICA Matching	21,647	22,084	23,717	1,633	7.39%
10-16300-16-5220	Foundation	TRS Match	12,974	12,911	13,207	296	2.29%
10-16300-16-5225	Foundation	ORP Match	7,745	7,940	7,980	40	0.51%
10-16300-16-5230	Foundation	Group Insurance	41,922	41,978	42,182	204	0.49%
10-16300-16-5300	Foundation	DOE	68,797	101,131	106,331	5,200	5.14%
10-16300-16-5305	Foundation	Communications Expense	3,782	6,500	6,500	0	0.00%
10-16300-16-5600	Foundation	Travel	3,513	3,500	9,058	5,558	158.80%
			<u>452,248</u>	<u>484,727</u>	<u>518,996</u>	<u>34,269</u>	<u>7.07%</u>
10-16400-16-5130	Business Services	Administrative Salaries	303,255	303,255	321,114	17,859	5.89%
10-16400-16-5140	Business Services	Clerical/Staff Salaries	151,179	154,171	167,701	13,530	8.78%
10-16400-16-5150	Business Services	Work-study Wages	3,022	0	0	0	
10-16400-16-5175	Business Services	Part Time	1,565	4,000	14,000	10,000	250.00%
10-16400-16-5210	Business Services	FICA Matching	33,585	35,299	38,465	3,166	8.97%
10-16400-16-5220	Business Services	TRS Match	26,702	26,597	27,329	732	2.75%
10-16400-16-5225	Business Services	ORP Match	12,549	12,862	11,456	(1,406)	-10.93%
10-16400-16-5230	Business Services	Group Insurance	68,547	66,144	69,496	3,352	5.07%
10-16400-16-5300	Business Services	DOE	10,450	17,000	16,000	(1,000)	-5.88%
10-16400-16-5305	Business Services	Communications Expense	8,830	9,000	8,000	(1,000)	-11.11%
10-16400-16-5345	Business Services	Financial Audit	37,500	38,000	45,000	7,000	18.42%
10-16400-16-5360	Business Services	Mc/Visa Fees	94,152	91,000	92,000	1,000	1.10%
10-16400-16-5375	Business Services	Service Contracts	25,771	25,000	25,000	0	0.00%
10-16400-16-5600	Business Services	Travel	2,778	4,000	7,300	3,300	82.50%
			<u>779,884</u>	<u>786,328</u>	<u>842,861</u>	<u>56,533</u>	<u>7.19%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-16450-16-5130	Human Resources	Administrative Salaries	83,415	83,738	89,600	5,862	7.00%
10-16450-16-5140	Human Resources	Clerical/Staff Salaries	109,783	109,614	149,644	40,030	36.52%
10-16450-16-5175	Human Resources	Part Time	1,130	12,000	0	(12,000)	-100.00%
10-16450-16-5210	Human Resources	FICA Matching	13,480	15,709	18,302	2,593	16.51%
10-16450-16-5220	Human Resources	TRS Match	10,045	8,178	16,747	8,569	104.78%
10-16450-16-5225	Human Resources	ORP Match	3,911	7,487	0	(7,487)	-100.00%
10-16450-16-5230	Human Resources	Group Insurance	25,108	24,978	33,720	8,742	35.00%
10-16450-16-5300	Human Resources	DOE	24,190	28,500	29,500	1,000	3.51%
10-16450-16-5305	Human Resources	Communications Expense	90	80	200	120	150.00%
10-16450-16-5315	Human Resources	Advertising	1,558	2,000	4,000	2,000	100.00%
10-16450-16-5335	Human Resources	Contract Labor	9,000	15,000	10,000	(5,000)	-33.33%
10-16450-16-5350	Human Resources	Institutional Memberships	910	2,297	5,758	3,461	150.67%
10-16450-16-5362	Human Resources	Memorials	1,865	1,000	1,300	300	30.00%
10-16450-16-5375	Human Resources	Service Contracts	53,198	43,050	53,985	10,935	25.40%
10-16450-16-5600	Human Resources	Travel	771	2,500	8,450	5,950	238.00%
			<u>338,456</u>	<u>356,131</u>	<u>421,207</u>	<u>65,076</u>	<u>18.27%</u>
10-16500-16-5130	Campus Security	Administrative Salaries	88,200	88,200	82,925	(5,275)	-5.98%
10-16500-16-5140	Campus Security	Clerical/Staff Salaries	293,198	288,157	354,244	66,087	22.93%
10-16500-16-5175	Campus Security	Part Time	46,438	55,000	55,000	0	0.00%
10-16500-16-5210	Campus Security	FICA Matching	31,119	32,999	37,651	4,652	14.10%
10-16500-16-5220	Campus Security	TRS Match	29,353	27,158	34,452	7,294	26.86%
10-16500-16-5230	Campus Security	Group Insurance	62,286	58,212	80,553	22,341	38.38%
10-16500-16-5300	Campus Security	DOE	21,210	30,000	40,000	10,000	33.33%
10-16500-16-5305	Campus Security	Communications Expense	2,009	2,000	2,000	0	0.00%
10-16500-16-5355	Campus Security	Liability Insurance	13,553	14,500	16,500	2,000	13.79%
10-16500-16-5600	Campus Security	Travel	0	1,000	2,000	1,000	100.00%
10-16500-16-5700	Campus Security	Equipment	49,713	0	4,000	4,000	
			<u>637,080</u>	<u>597,226</u>	<u>709,324</u>	<u>112,098</u>	<u>18.77%</u>
10-16510-16-5300	Emergency Management	DOE	10,111	7,500	10,000	2,500	33.33%
10-16510-16-5305	Emergency Management	Communications Expense	1	0	0	0	
10-16510-16-5375	Emergency Management	Service Contracts	19,574	15,000	20,000	5,000	33.33%
10-16510-16-5600	Emergency Management	Travel	0	1,000	1,000	0	0.00%
10-16510-16-5700	Emergency Management	Equipment	4,885	0	20,000	20,000	
			<u>34,571</u>	<u>23,500</u>	<u>51,000</u>	<u>27,500</u>	<u>117.02%</u>
10-16620-16-5305	Central Phone System	Communications Expense	234,311	250,000	250,000	0	0.00%

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-16630-16-5305	Central Copy Charges	Communications Expense	42,547	50,000	45,000	(5,000)	-10.00%
10-16650-16-5175	Mail Room	Part Time	21,830	19,600	20,000	400	2.04%
10-16650-16-5210	Mail Room	FICA Matching	1,670	1,499	1,530	31	2.07%
10-16650-16-5300	Mail Room	DOE	924	2,000	2,000	0	0.00%
10-16650-16-5305	Mail Room	Communications Expense	1,633	5,000	5,000	0	0.00%
10-16650-16-5375	Mail Room	Service Contracts	2,118	6,650	6,650	0	0.00%
10-16650-16-5600	Mail Room	Travel	1,008	750	750	0	0.00%
			<u>29,184</u>	<u>35,499</u>	<u>35,930</u>	<u>431</u>	<u>1.21%</u>
10-16660-16-5355	Insurance - Nonproperty	Liability Insurance	33,883	60,000	50,000	(10,000)	-16.67%
10-16700-16-5130	Instructional Services	Administrative Salaries	130,812	134,858	144,298	9,440	7.00%
10-16700-16-5140	Instructional Services	Clerical/Staff Salaries	67,471	66,486	77,601	11,115	16.72%
10-16700-16-5175	Instructional Services	Part-time	1,847	0	0	0	
10-16700-16-5210	Instructional Services	FICA Matching	14,072	15,403	16,975	1,572	10.21%
10-16700-16-5220	Instructional Services	TRS Match	14,897	17,549	15,533	(2,016)	-11.49%
10-16700-16-5225	Instructional Services	ORP Match	4,594	4,738	4,700	(38)	-0.80%
10-16700-16-5230	Instructional Services	Group Insurance	33,184	38,355	33,567	(4,788)	-12.48%
10-16700-16-5300	Instructional Services	DOE	7,033	5,000	5,000	0	0.00%
10-16700-16-5301	Instructional Services	DOE Contingency	90,802	60,000	150,000	90,000	150.00%
10-16700-16-5305	Instructional Services	Communications Expense	7	15	20	5	33.33%
10-16700-16-5600	Instructional Services	Travel	5,859	5,000	5,000	0	0.00%
			<u>370,576</u>	<u>347,404</u>	<u>452,694</u>	<u>105,290</u>	<u>30.31%</u>



**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-16810-16-5130	Admin. Computer Services	Administrative Salaries	112,268	117,173	128,478	11,305	9.65%
10-16810-16-5140	Admin. Computer Services	Clerical/Staff Salaries	80,336	67,713	69,663	1,950	2.88%
10-16810-16-5150	Admin. Computer Services	Work Study wages	1,409	0	0	0	
10-16810-16-5175	Admin. Computer Services	Part Time	38,007	22,000	22,000	0	0.00%
10-16810-16-5210	Admin. Computer Services	FICA Matching	17,154	15,827	16,841	1,014	6.41%
10-16810-16-5220	Admin. Computer Services	TRS Match	11,339	10,074	13,870	3,796	37.68%
10-16810-16-5225	Admin. Computer Services	ORP Match	4,806	4,926	5,000	74	1.50%
10-16810-16-5230	Admin. Computer Services	Group Insurance	28,046	26,406	23,897	(2,509)	-9.50%
10-16810-16-5300	Admin. Computer Services	DOE	6,683	80,000	80,000	0	0.00%
10-16810-16-5305	Admin. Computer Services	Communications Expense	2,147	4,000	4,000	0	0.00%
10-16810-16-5335	Admin. Computer Services	Contract Labor	48,000	20,000	20,000	0	0.00%
10-16810-16-5375	Admin. Computer Services	Service Contracts	669,284	683,780	805,400	121,620	17.79%
10-16810-16-5600	Admin. Computer Services	Travel	1,774	7,000	7,000	0	0.00%
10-16810-16-5700	Admin. Computer Services	Equipment	0	0	22,000	22,000	
			<u>1,021,253</u>	<u>1,058,899</u>	<u>1,218,149</u>	<u>159,250</u>	<u>15.04%</u>
10-16970-16-5130	South Campus	Administrative Salaries	87,189	80,123	84,930	4,807	6.00%
10-16970-16-5140	South Campus	Clerical/Staff Salaries	95,674	103,008	109,478	6,470	6.28%
10-16970-16-5175	South Campus	Part Time	0	2,000	2,000	0	0.00%
10-16970-16-5210	South Campus	FICA Matching	13,835	13,550	15,025	1,475	10.89%
10-16970-16-5220	South Campus	TRS Match	7,869	7,603	13,609	6,006	78.99%
10-16970-16-5225	South Campus	ORP Match	3,979	5,109	0	(5,109)	-100.00%
10-16970-16-5230	South Campus	Group Insurance	26,555	29,992	30,000	8	0.03%
10-16970-16-5300	South Campus	DOE	19,297	35,000	35,000	0	0.00%
10-16970-16-5305	South Campus	Communications Expense	3,860	4,800	6,000	1,200	25.00%
10-16970-16-5315	South Campus	Advertising	2,992	4,000	4,000	0	0.00%
10-16970-16-5435	South Campus	Ground Supplies	0	1,500	1,500	0	0.00%
10-16970-16-5600	South Campus	Travel	1,925	4,000	7,000	3,000	75.00%
			<u>263,174</u>	<u>290,685</u>	<u>308,542</u>	<u>17,857</u>	<u>6.14%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-17010-17-5130	Facilities Service - General	Administrative Salaries	74,220	74,220	74,900	680	0.92%
10-17010-17-5140	Facilities Service - General	Clerical/Staff Salaries	31,131	30,368	33,711	3,343	11.01%
10-17010-17-5150	Facilities Service - General	work study wages	1,627	0	0	0	
10-17010-17-5210	Facilities Service - General	FICA Matching	8,019	8,001	8,309	308	3.85%
10-17010-17-5220	Facilities Service - General	TRS Match	7,901	7,934	7,603	(331)	-4.17%
10-17010-17-5230	Facilities Service - General	Group Insurance	17,015	17,016	17,000	(16)	-0.09%
10-17010-17-5300	Facilities Service - General	DOE	(985)	5,000	8,000	3,000	60.00%
10-17010-17-5305	Facilities Service - General	Communications Expense	7,210	10,000	8,000	(2,000)	-20.00%
10-17010-17-5335	Facilities Service - General	Contract Labor	14,888	20,000	10,000	(10,000)	-50.00%
10-17010-17-5452	Facilities Service - General	EPA Expenses	0	1,000	0	(1,000)	-100.00%
10-17010-17-5453	Facilities Service - General	Misc. Maintenance Expense	126,579	118,750	125,000	6,250	5.26%
10-17010-17-5465	Facilities Service - General	Property Insurance	255,611	310,000	314,500	4,500	1.45%
10-17010-17-5600	Facilities Service - General	Travel	0	200	200	0	0.00%
			<u>543,216</u>	<u>602,489</u>	<u>607,223</u>	<u>4,734</u>	<u>0.79%</u>
10-17020-17-5160	Building Maintenance	Hourly Wages	269,842	295,577	311,185	15,608	5.28%
10-17020-17-5175	Building Maintenance	Part Time	30,005	5,000	32,500	27,500	550.00%
10-17020-17-5210	Building Maintenance	FICA Matching	20,840	22,994	26,292	3,298	14.34%
10-17020-17-5220	Building Maintenance	TRS Match	22,489	21,796	21,783	(13)	-0.06%
10-17020-17-5230	Building Maintenance	Group Insurance	94,793	92,324	130,105	37,781	40.92%
10-17020-17-5300	Building Maintenance	DOE	7,624	18,000	18,000	0	0.00%
10-17020-17-5375	Building Maintenance	Service Contracts	152,992	115,000	115,000	0	0.00%
10-17020-17-5405	Building Maintenance	A/C-Heating Repairs	153,910	150,000	150,000	0	0.00%
10-17020-17-5410	Building Maintenance	Carpentry	40,536	47,500	45,000	(2,500)	-5.26%
10-17020-17-5420	Building Maintenance	Electrical	132,895	130,000	130,000	0	0.00%
10-17020-17-5423	Building Maintenance	Equipment Rental	12,625	5,000	5,000	0	0.00%
10-17020-17-5429	Building Maintenance	Floor Repairs	17,093	30,000	25,000	(5,000)	-16.67%
10-17020-17-5437	Building Maintenance	Hardware	38,148	25,000	30,000	5,000	20.00%
10-17020-17-5442	Building Maintenance	Lighting Expenses	30,709	20,000	15,000	(5,000)	-25.00%
10-17020-17-5456	Building Maintenance	Painting Expenses	55,136	50,000	45,000	(5,000)	-10.00%
10-17020-17-5459	Building Maintenance	Pest Control	13,909	15,000	27,000	12,000	80.00%
10-17020-17-5462	Building Maintenance	Plumbing Repairs	84,599	50,000	50,000	0	0.00%
10-17020-17-5469	Building Maintenance	Roof Repairs	11,859	0	0	0	
10-17020-17-5485	Building Maintenance	Water Additives	6,905	10,000	8,000	(2,000)	-20.00%
10-17020-17-5600	Building Maintenance	Travel	211	250	250	0	0.00%
10-17020-17-5700	Building Maintenance	Equipment	26,464	0	30,000	30,000	
			<u>1,223,584</u>	<u>1,103,441</u>	<u>1,215,115</u>	<u>111,674</u>	<u>10.12%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-17040-17-5130	Custodial Services	Administrative Salaries	53,237	44,859	47,558	2,699	6.02%
10-17040-17-5160	Custodial Services	Hourly Wages	405,867	405,350	450,362	45,012	11.10%
10-17040-17-5175	Custodial Services	Part Time	48,000	60,000	60,000	0	0.00%
10-17040-17-5210	Custodial Services	FICA Matching	36,596	39,182	42,681	3,499	8.93%
10-17040-17-5220	Custodial Services	TRS Match	34,433	33,581	34,854	1,273	3.79%
10-17040-17-5230	Custodial Services	Group Insurance	171,124	173,894	170,000	(3,894)	-2.24%
10-17040-17-5240	Custodial Services	Workers Compensation	73,778	0	0	0	
10-17040-17-5300	Custodial Services	DOE	0	0	1,500	1,500	
10-17040-17-5335	Custodial Services	Contract Labor	566	5,000	5,000	0	0.00%
10-17040-17-5413	Custodial Services	Custodial Supplies	123,121	123,500	125,000	1,500	1.21%
10-17040-17-5700	Custodial Services	Equipment	25,764	20,000	18,125	(1,875)	-9.38%
			<u>972,485</u>	<u>905,366</u>	<u>955,080</u>	<u>49,714</u>	<u>5.49%</u>
10-17050-17-5160	Grounds Maintenance	Hourly Wages	112,137	111,962	92,458	(19,504)	-17.42%
10-17050-17-5175	Grounds Maintenance	Part Time	0	0	20,000	20,000	
10-17050-17-5210	Grounds Maintenance	FICA Matching	8,377	8,565	8,603	38	0.44%
10-17050-17-5220	Grounds Maintenance	TRS Match	8,410	9,604	6,472	(3,132)	-32.61%
10-17050-17-5230	Grounds Maintenance	Group Insurance	30,568	30,678	22,029	(8,649)	-28.19%
10-17050-17-5300	Grounds Maintenance	DOE	15	500	250	(250)	-50.00%
10-17050-17-5335	Grounds Maintenance	Contract Labor	1,200	3,000	1,500	(1,500)	-50.00%
10-17050-17-5435	Grounds Maintenance	Ground Supplies	56,970	52,250	53,000	750	1.44%
			<u>217,678</u>	<u>216,559</u>	<u>204,312</u>	<u>(12,247)</u>	<u>-5.66%</u>
10-17070-17-5175	Transportation	Part Time	0	0	11,400	11,400	
10-17070-17-5210	Transportation	FICA Matching	0	0	8,721	8,721	
10-17070-17-5450	Transportation	Oil/Gas/Filters, Etc.	2,751	15,000	20,000	5,000	33.33%
10-17070-17-5477	Transportation	Tires and Tire Repairs	8,208	10,000	10,000	0	0.00%
10-17070-17-5480	Transportation	Vehicle Parts/Repairs	30,056	45,000	50,000	5,000	11.11%
10-17070-17-5700	Transportation	Equipment	35,709	25,000	0	(25,000)	-100.00%
			<u>76,725</u>	<u>95,000</u>	<u>100,121</u>	<u>5,121</u>	<u>5.39%</u>
10-17090-17-5490	Utilities-Main Campus	Electricity	550,767	720,000	650,000	(70,000)	-9.72%
10-17090-17-5495	Utilities-Main Campus	Gas	124,173	110,000	110,000	0	0.00%
10-17090-17-5498	Utilities-Main Campus	Water/Garbage	102,511	120,000	120,000	0	0.00%
10-17095-17-5490	Utilities-Van Alstyne	Electricity	44,374	93,000	90,000	(3,000)	-3.23%
10-17095-17-5495	Utilities-Van Alstyne	Gas	12,804	40,000	35,000	(5,000)	-12.50%
10-17095-17-5498	Utilities-Van Alstyne	Water/Garbage	55,688	30,000	31,000	1,000	3.33%
			<u>890,319</u>	<u>1,113,000</u>	<u>1,036,000</u>	<u>(77,000)</u>	<u>-6.92%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
10-18000-00-5220	Staff Benefits	TRS Match	306,525	0	0	0	
10-18000-00-5226	Staff Benefits	Pension	818,348	0	0	0	
10-18000-00-5230	Staff Benefits	Group Insurance	725,378	1,250,000	1,236,175	(13,825)	-1.11%
10-18000-00-5240	Staff Benefits	Workers Compensation	(28,174)	95,000	80,000	(15,000)	-15.79%
10-18000-00-5250	Staff Benefits	Unemployment Benefits	23,219	30,000	25,000	(5,000)	-16.67%
10-18000-00-5260	Staff Benefits	Other Benefits	79,444	25,000	20,000	(5,000)	-20.00%
10-18000-00-5280	Staff Benefits	Other Retirement Benefits	0	15,000	0	(15,000)	-100.00%
10-18000-00-5300	Staff Benefits	DOE	0	1,000	500	(500)	-50.00%
			<u>1,924,741</u>	<u>1,416,000</u>	<u>1,361,675</u>	<u>(54,325)</u>	<u>-3.84%</u>
10-19730-00-6576	Transfer to Debt Service	Transfer to Debt Service	1,409,896	1,413,600	1,367,474	(46,126)	-3.26%
10-19780-00-6573	Transfer to Plant Fund	Transfer to Plant Fund	1,000,000	1,000,000	1,350,000	350,000	35.00%
11-11388-10-5110	Viticulture/Enology	Faculty Salaries	116,917	129,822	139,717	9,895	7.62%
11-11388-10-5170	Viticulture/Enology	Adjunct	0	5,247	4,800	(447)	-8.52%
11-11388-10-5210	Viticulture/Enology	FICA Matching	8,278	12,164	11,056	(1,108)	-9.11%
11-11388-10-5220	Viticulture/Enology	TRS Match	8,946	9,208	9,780	572	6.21%
11-11388-10-5230	Viticulture/Enology	Group Insurance	20,117	20,290	22,898	2,608	12.85%
11-11388-10-5300	Viticulture/Enology	DOE	66,486	93,450	85,000	(8,450)	-9.04%
11-11388-10-5305	Viticulture/Enology	Communications Expense	130	250	500	250	100.00%
11-11388-10-5315	Viticulture/Enology	Advertising	0	14,500	14,500	0	0.00%
11-11388-10-5453	Viticulture/Enology	Misc. Maintenance Expense	0	3,000	6,000	3,000	100.00%
11-11388-10-5600	Viticulture/Enology	Travel	10,061	7,500	7,500	0	0.00%
			<u>230,934</u>	<u>295,431</u>	<u>301,751</u>	<u>6,320</u>	<u>2.14%</u>
11-13155-12-5175	Munson Vineyard	Part Time	21,486	20,836	20,836	0	0.00%
11-13155-12-5210	Munson Vineyard	FICA Matching	1,644	1,594	1,594	0	0.00%
11-13155-12-5300	Munson Vineyard	DOE	1,630	6,000	6,000	0	0.00%
11-13155-12-5600	Munson Vineyard	Travel	0	1,000	1,000	0	0.00%
			<u>24,760</u>	<u>29,430</u>	<u>29,430</u>	<u>0</u>	<u>0.00%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
20-20200-20-5130	Student Life	Administrative Salaries	31,894	31,894	65,249	33,355	104.58%
20-20200-20-5140	Student Life	Clerical/Staff Salaries	12,825	11,046	23,641	12,595	114.02%
20-20200-20-5150	student life	work study wages	3,574	0	0	0	
20-20200-20-5175	Student Life	Part Time	5,734	16,000	16,000	0	0.00%
20-20200-20-5210	Student Life	FICA Matching	3,837	5,580	8,024	2,444	43.80%
20-20200-20-5220	Student Life	TRS Match	3,354	3,311	6,222	2,911	87.93%
20-20200-20-5230	Student Life	Group Insurance	9,590	7,688	7,726	38	0.50%
20-20200-20-5300	Student Life	DOE	33,981	55,000	55,000	0	0.00%
20-20200-20-5305	Student Life	Communications Expense	0	30	400	370	1233.33%
20-20200-20-5600	Student Life	Travel	1,025	3,000	3,000	0	0.00%
			<u>105,813</u>	<u>133,549</u>	<u>185,263</u>	<u>51,714</u>	<u>38.72%</u>
20-20210-20-5300	Student Life-South Campus	DOE	804	3,500	3,500	0	0.00%
20-20210-20-5600	Student Life-South Campus	Travel	0	200	200	0	0.00%
			<u>804</u>	<u>3,700</u>	<u>3,700</u>	<u>0</u>	<u>0.00%</u>
20-20240-20-5175	International Student	Part Time	4,011	6,500	6,500	0	0.00%
20-20240-20-5210	International Student	FICA Matching	307	497	497	0	0.05%
20-20240-20-5300	International Student	DOE	239	0	2,300	2,300	
20-20240-20-5305	International Student	Communications Expense	1	800	800	0	0.00%
20-20240-20-5600	International Student	Travel	749	2,750	2,750	0	0.00%
			<u>5,307</u>	<u>10,547</u>	<u>12,847</u>	<u>2,300</u>	<u>21.81%</u>
20-20250-20-5175	Gym Activities/Intramurals	Part Time	7,425	15,000	15,000	0	0.00%
20-20250-20-5210	Gym Activities/Intramurals	FICA Matching	568	1,148	1,148	0	0.00%
20-20250-20-5220	Gym Activities/Intramurals	TRS Match	9	0	0	0	
20-20250-20-5300	Gym Activities/Intramurals	DOE	2,742	13,000	13,000	0	0.00%
			<u>10,744</u>	<u>29,148</u>	<u>29,148</u>	<u>0</u>	<u>0.00%</u>
20-20260-20-5175	Viking Voice	Part Time	3,240	3,200	3,600	400	12.50%
20-20260-20-5210	Viking Voice	FICA Matching	248	245	275	30	12.41%
20-20260-20-5300	Viking Voice	DOE	4,550	4,656	5,000	344	7.39%
			<u>8,038</u>	<u>8,101</u>	<u>8,875</u>	<u>774</u>	<u>9.56%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
20-20270-20-5170	Phi Theta Kappa	Adjunct	0	3,568	3,400	(168)	-4.71%
20-20270-20-5210	Phi Theta Kappa	FICA Matching	0	273	260	(13)	-4.73%
20-20270-20-5300	Phi Theta Kappa	DOE	7,778	6,425	6,425	0	0.00%
20-20270-20-5305	Phi Theta Kappa	Communications Expense	658	700	700	0	0.00%
20-20270-20-5600	Phi Theta Kappa	Travel	933	12,800	12,800	0	0.00%
			<u>9,369</u>	<u>23,766</u>	<u>23,585</u>	<u>(181)</u>	<u>-0.76%</u>
20-20500-20-5140	Athletics Administration	Clerical/Staff Salaries	751	0	0	0	
20-20500-20-5150	Athletics Administration	Work study wages	1,460	0	0	0	
20-20500-20-5170	Athletics Administration	Adjunct	0	2,099	2,099	0	0.00%
20-20500-20-5210	Athletics Administration	FICA Matching	56	161	161	0	0.00%
20-20500-20-5220	Athletics Administration	TRS Match	56	0	0	0	
20-20500-20-5230	Athletics Administration	Group Insurance	153	0	0	0	
20-20500-20-5300	Athletics Administration	DOE	38,010	12,000	12,000	0	0.00%
20-20500-20-5305	Athletics Administration	Communications Expense	1,705	2,500	2,500	0	0.00%
20-20500-20-5335	Athletics Administration	Contract Labor	0	5,000	5,000	0	0.00%
20-20500-20-5350	Athletics Administration	Institutional Memberships	10,983	9,000	9,000	0	0.00%
20-20500-20-5355	Athletics Administration	Liability Insurance	48,678	75,000	44,000	(31,000)	-41.33%
20-20500-20-5600	Athletics Administration	Travel	1,147	6,000	6,000	0	0.00%
			<u>103,000</u>	<u>111,760</u>	<u>80,760</u>	<u>(31,000)</u>	<u>-27.74%</u>
20-20510-20-5130	Baseball	Administrative Salaries	0	29,412	30,294	882	3.00%
20-20510-20-5140	Baseball	Clerical/Staff Salaries	42,951	0	0	0	
20-20510-20-5170	Baseball	Adjunct	0	1,049	1,000	(49)	-4.67%
20-20510-20-5175	Baseball	Part Time	1,445	0	1,000	1,000	
20-20510-20-5210	Baseball	FICA Matching	3,396	2,331	2,470	139	5.98%
20-20510-20-5220	Baseball	TRS Match	3,330	3,830	3,800	(30)	-0.78%
20-20510-20-5230	Baseball	Group Insurance	10,071	10,734	11,302	568	5.29%
20-20510-20-5300	Baseball	DOE	42,530	30,000	32,500	2,500	8.33%
20-20510-20-5305	Baseball	Communications Expense	375	600	600	0	0.00%
20-20510-20-5366	Baseball	Officials	4,485	13,500	13,500	0	0.00%
20-20510-20-5435	Baseball	Ground Supplies	10,444	10,000	10,000	0	0.00%
20-20510-20-5600	Baseball	Travel	35,279	32,000	32,000	0	0.00%
20-20510-20-5850	Baseball	Tuition/Fee Charges	155,560	140,000	140,000	0	0.00%
			<u>309,865</u>	<u>273,456</u>	<u>278,467</u>	<u>5,011</u>	<u>1.83%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
20-20520-20-5130	Men's Basketball	Administrative Salaries	60,824	72,314	78,655	6,341	8.77%
20-20520-20-5140	Men's Basketball	Clerical/Staff Salaries	19,675	0	0	0	
20-20520-20-5175	Men's Basketball	Part Time	340	1,000	1,000	0	0.00%
20-20520-20-5210	Men's Basketball	FICA Matching	5,910	5,609	6,094	485	8.64%
20-20520-20-5220	Men's Basketball	TRS Match	6,042	6,386	5,506	(880)	-13.78%
20-20520-20-5225	Men's Basketball	ORP Match	17	0	0	0	
20-20520-20-5230	Men's Basketball	Group Insurance	13,177	12,486	12,000	(486)	-3.89%
20-20520-20-5300	Men's Basketball	DOE	8,256	10,000	11,000	1,000	10.00%
20-20520-20-5305	Men's Basketball	Communications Expense	237	600	600	0	0.00%
20-20520-20-5366	Men's Basketball	Officials	6,600	8,000	8,000	0	0.00%
20-20520-20-5600	Men's Basketball	Travel	19,015	23,000	23,000	0	0.00%
20-20520-20-5850	Men's Basketball	Tuition/Fee Charges	116,471	135,000	135,000	0	0.00%
			<u>256,565</u>	<u>274,395</u>	<u>280,854</u>	<u>6,459</u>	<u>2.35%</u>
20-20530-20-5130	Women's Basketball	Administrative Salaries	60,844	75,190	78,655	3,465	4.61%
20-20530-20-5140	Women's Basketball	Clerical/Staff Salaries	14,502	0	0	0	
20-20530-20-5175	Women's Basketball	Part Time	520	1,000	1,000	0	0.00%
20-20530-20-5210	Women's Basketball	FICA Matching	5,194	5,829	6,094	265	4.54%
20-20530-20-5220	Women's Basketball	TRS Match	5,669	5,947	5,263	(684)	-11.50%
20-20530-20-5225	Women's Basketball	ORP Match	21	0	0	0	
20-20530-20-5230	Women's Basketball	Group Insurance	17,655	18,413	0	(18,413)	-100.00%
20-20530-20-5300	Women's Basketball	DOE	14,763	13,000	14,000	1,000	7.69%
20-20530-20-5305	Women's Basketball	Communications Expense	0	600	600	0	0.00%
20-20530-20-5366	Women's Basketball	Officials	8,700	8,000	8,000	0	0.00%
20-20530-20-5600	Women's Basketball	Travel	26,116	23,000	23,000	0	0.00%
20-20530-20-5850	Women's Basketball	Tuition/Fee Charges	131,722	135,000	135,000	0	0.00%
			<u>285,706</u>	<u>285,979</u>	<u>271,612</u>	<u>(14,367)</u>	<u>-5.02%</u>
20-20540-20-5140	Athletic Trainer	Clerical/Staff Salaries	57,115	55,000	57,750	2,750	5.00%
20-20540-20-5210	Athletic Trainer	FICA Matching	4,108	4,208	4,418	210	4.99%
20-20540-20-5220	Athletic Trainer	TRS Match	4,284	4,227	4,043	(185)	-4.36%
20-20540-20-5230	Athletic Trainer	Group Insurance	8,643	10,000	10,484	484	4.84%
20-20540-20-5300	Athletic Trainer	DOE	7,784	7,000	7,000	0	0.00%
20-20540-20-5305	Athletic Trainer	Communications Expense	652	600	600	0	0.00%
20-20540-20-5600	Athletic Trainer	Travel	560	2,500	2,500	0	0.00%
20-20540-20-5850	Athletic Trainer	Tuition/Fee Charges	10,756	10,000	10,000	0	0.00%
			<u>93,903</u>	<u>93,535</u>	<u>96,795</u>	<u>3,260</u>	<u>3.48%</u>

**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						<u>\$</u>	<u>%</u>
20-20580-20-5130	Softball	Administrative Salaries	48,312	61,018	63,775	2,757	4.52%
20-20580-20-5140	Softball	Clerical/Staff Salaries	14,399	0	0	0	
20-20580-20-5175	Softball	Part Time	0	1,000	1,000	0	0.00%
20-20580-20-5210	Softball	FICA Matching	4,604	4,744	4,955	211	4.45%
20-20580-20-5220	Softball	TRS Match	4,553	7,810	4,464	(3,346)	-42.84%
20-20580-20-5230	Softball	Group Insurance	10,480	10,490	10,512	22	0.21%
20-20580-20-5300	Softball	DOE	19,793	23,000	25,000	2,000	8.70%
20-20580-20-5305	Softball	Communications Expense	66	1,500	1,500	0	0.00%
20-20580-20-5366	Softball	Officials	5,469	7,500	7,500	0	0.00%
20-20580-20-5435	Softball	Ground Supplies	8,365	10,000	10,000	0	0.00%
20-20580-20-5600	Softball	Travel	22,902	23,000	23,000	0	0.00%
20-20580-20-5850	Softball	Tuition/Fee Charges	165,797	140,000	140,000	0	0.00%
			<u>304,739</u>	<u>290,062</u>	<u>291,707</u>	<u>1,645</u>	<u>0.57%</u>
20-20700-20-5850	GC Dept. Scholarships	Tuition/Fee Charges	41,183	100,000	102,500	2,500	2.50%
20-20710-20-5850	GC Connect Scholarships	Tuition/Fee Charges	29,679	50,000	200,000	150,000	300.00%
20-20720-20-5170	Honors College	Adjunct	0	3,400	3,600	200	5.88%
20-20720-20-5210	Honors College	FICA Matching	0	260	275	15	5.92%
20-20720-20-5300	Honors College	DOE	3,323	2,800	2,800	0	0.00%
20-20720-20-5600	Honors College	Travel	5,920	4,500	4,500	0	0.00%
			<u>9,242</u>	<u>10,960</u>	<u>11,175</u>	<u>215</u>	<u>1.97%</u>
20-20730-20-5175	Cheer Squad	Part Time	5,373	10,000	10,000	0	0.00%
20-20730-20-5210	Cheer Squad	FICA Matching	383	765	765	0	0.00%
20-20730-20-5220	Cheer Squad	TRS Match	403	0	1,000	1,000	
20-20730-20-5230	Cheer Squad	Group Insurance	617	0	1,235	1,235	
20-20730-20-5300	Cheer Squad	DOE	3,288	13,950	11,160	(2,790)	-20.00%
20-20730-20-5305	Cheer Squad	Communications Expense	0	150	200	50	33.33%
20-20730-20-5600	Cheer Squad	Travel	0	6,400	2,400	(4,000)	-62.50%
20-20730-20-5850	Cheer Squad	Tuition/Fee Charges	18,255	24,000	40,500	16,500	68.75%
			<u>28,319</u>	<u>55,265</u>	<u>67,260</u>	<u>11,995</u>	<u>21.70%</u>
20-20740-20-5300	Pep Band	DOE	0	15,000	15,000	0	0.00%
20-20740-20-5850	Pep Band	Tuition/Fee Charges	4,600	24,000	24,000	0	0.00%
			<u>4,600</u>	<u>39,000</u>	<u>39,000</u>	<u>0</u>	<u>0.00%</u>



**UNRESTRICTED EXPENDITURES BY DEPARTMENT**

<u>Account</u>	<u>Department</u>	<u>Description</u>	<u>Actual2020</u>	<u>Budget2021</u>	<u>Budget 2022</u>	<u>Change</u>	
						\$	%
20-20750-20-5850	Presidential Scholars	Tuition/Fee Charges	0	0	132,000	132,000	

## EQUIPMENT REQUESTS

<u>Acct</u>	<u>Dept</u>	<u>Type</u>	<u>Amt</u>	<u>Description</u>
10-11140-10-5700	Fine Arts - Music	Equipment	\$ 10,000	Musical instruments
10-11558-10-5364	Mechatronics - C.E.	Non-Capital Equipment	8,700	Equipment repair or replacement
10-13110-12-5710	Academic Computing	Technology Equipment	36,000	Not specified
10-13500-12-5720	Library	Library Books	20,000	Library books
10-16500-16-5700	Campus Security	Equipment	4,000	Personal Protective Equipment
10-16510-16-5700	Emergency Management	Equipment	20,000	Surveillance cameras and equipment
10-16810-16-5700	Admin. Computer Services	Equipment	22,000	Not specified
10-17020-17-5700	Building Maintenance	Equipment	30,000	Replacement pick-up (one/year for five years)
10-17040-17-5700	Custodial Services	Equipment	18,125	Vacuums, carpet steamers, batteries for scrubber
			<u>\$ 168,825</u>	

## **AUXILIARY FUNDS**

Traditionally, the auxiliary funds account for operations that share a goal of providing resources to the college through business-like operations. The operations included in this category include the bookstore, food service, campus housing, and the former golf course.

The 2021-2022 budget anticipates the start of a recovery from the effects of the pandemic. Taken as a group, these funds will produce over \$227,000 in net resources.

After years of providing substantial resources to the college, the bookstore is in a transition. The college has finalized an agreement with its bookstore vendor to move from receiving income from commissions to charging all students a fee for instructional material. The college will charge each student a set fee per credit hour, which will cover vendor expenses, costs of program implementation and some additional revenue to be used by the college. The new program, called ACCESS, has the additional advantage of ensuring that students have the necessary learning material at the start of each term. It will be effective beginning with the Fall 2021 terms. The 2020-2021 budget contained a \$80,000 transition payment from the vendor.

Resources provided from food service are budgeted to recover as more students return to campus after the worst of the pandemic.

Grayson College closed its golf course in 2016 following many years of operating at a deficit. The auxiliary fund continues to account for the college's cost to provide health insurance to the employees that retired from the course.

## AUXILIARY SUMMARY

	2020	2021	2022	Change	
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
<b>Revenue</b>					
Bookstore	\$160,039	\$80,000	\$210,000	\$130,000	162.50%
Food Service	137,906	81,500	111,500	30,000	36.81%
Housing	204,321	220,900	247,000	26,100	11.82%
Golf Course	0	0	0	0	
Other	12,068	100	100	0	0.00%
	<u>514,334</u>	<u>382,500</u>	<u>568,600</u>	<u>186,100</u>	<u>32.73%</u>
<b>Expenditure</b>					
Bookstore	18,314	7,900	7,500	(400)	-5.06%
Food Service	14,996	15,371	15,000	(371)	-2.41%
Housing	231,144	305,306	269,548	(35,758)	-11.71%
Golf Course	19,292	19,774	20,169	395	2.00%
Other	12,446	43,200	38,200	(5,000)	-11.57%
	<u>296,192</u>	<u>391,551</u>	<u>350,418</u>	<u>(41,133)</u>	<u>-10.51%</u>
<b>Net</b>					
Bookstore	141,725	72,100	202,500	130,400	180.86%
Food Service	122,910	66,129	96,500	30,371	45.93%
Housing	(26,823)	(84,406)	(22,548)	61,858	-73.29%
Golf Course	(19,292)	(19,774)	(20,169)	(395)	2.00%
Other	(378)	(43,100)	(38,100)	5,000	-11.60%
	<u>\$218,142</u>	<u>(\$9,051)</u>	<u>\$218,182</u>	<u>\$227,233</u>	<u>-2510.59%</u>

**AUXILIARY DETAIL**

Acct Number	Acct Name	2020	2021	2022	Change	
		Actual	Budget	Budget	\$	%
<b>BOOKSTORE</b>						
21-21000-00-4707-	Commissions	160,039	80,000	10,000	(70,000)	-87.50%
21-21000-00-4709	Access Fees - net	0	0	200,000	200,000	100.00%
		<u>160,039</u>	<u>80,000</u>	<u>210,000</u>	<u>130,000</u>	<u>162.50%</u>
21-21000-20-5230	Group Insurance	7,498	0	7,500	7,500	100.00%
21-21000-20-5300-	Departmental Operating Expense	0	7,900	0	(7,900)	-100.00%
21-21000-00-6529	Transfer to Auxiliaries	10,816	0	0	0	0.00%
		<u>18,314</u>	<u>7,900</u>	<u>7,500</u>	<u>(400)</u>	<u>-5.06%</u>
		<u>141,725</u>	<u>72,100</u>	<u>202,500</u>	<u>130,400</u>	<u>180.86%</u>
<b>FOOD SERVICE</b>						
22-22000-00-4720-	Commissions	2,678	1,500	1,500	0	0.00%
22-22000-00-4723-	Commissions-Vending	28,385	15,000	10,000	(5,000)	-33.33%
22-22000-00-4726-	Meal Plans	106,843	65,000	100,000	35,000	53.85%
		<u>137,906</u>	<u>81,500</u>	<u>111,500</u>	<u>30,000</u>	<u>36.81%</u>
22-22000-20-5230-	Group Insurance	14,996	15,371	15,000	(371)	-2.41%
		<u>122,910</u>	<u>66,129</u>	<u>96,500</u>	<u>30,371</u>	<u>45.93%</u>

**AUXILIARY DETAIL**

Acct Number	Acct Name	2020	2021	2022	Change	
		Actual	Budget	Budget	\$	%
<b>HOUSING</b>						
24-24000-00-4730-	Dorm Rent - Viking	96,275	100,000	115,000	15,000	15.00%
24-24200-00-4730	Dorm Rent - Jones	86,566	100,000	110,000	10,000	10.00%
24-24000-00-4732-	Application Fee	15,600	16,000	16,000	0	0.00%
24-24000-00-4736-	Payment Fee	2,520	2,000	2,500	500	25.00%
24-24000-00-4738-	Dorm Make Ready	3,360	2,900	3,500	600	20.69%
		<u>204,321</u>	<u>220,900</u>	<u>247,000</u>	<u>26,100</u>	<u>11.82%</u>
24-24000-20-5130-	Salaries - Administration	31,894	58,430	30,294	(28,136)	-48.15%
24-24000-20-5140-	Salaries - Clerical/Staff	106,265	109,580	114,479	4,899	4.47%
24-24000-20-5210-	FICA Match	10,513	12,853	11,075	(1,778)	-13.83%
24-24000-20-5220-	Retire-TRS Match	10,362	11,726	12,000	274	2.34%
24-24000-20-5230-	Group Insurance	30,337	34,778	36,000	1,222	3.51%
24-24000-20-5300-	Departmental Operating Expense	21,047	47,239	35,000	(12,239)	-25.91%
24-24000-20-5305-	Communications Expense	1,002	700	700	0	0.00%
24-24000-20-5490-	Electricity	17,308	25,000	25,000	0	0.00%
24-24000-20-5498-	Water/Garbage	2,416	4,000	4,000	0	0.00%
24-24000-20-5600-	Travel	0	1,000	1,000	0	0.00%
		<u>231,144</u>	<u>305,306</u>	<u>269,548</u>	<u>(35,758)</u>	<u>-11.71%</u>
		<u>(26,823)</u>	<u>(84,406)</u>	<u>(22,548)</u>	<u>61,858</u>	<u>-73.29%</u>
<b>GOLF COURSE</b>						
Revenue		0	0	0	0	0.00%
28-28000-20-5230-	Group Insurance	19,292	19,774	20,169	395	2.00%
		<u>(19,292)</u>	<u>(19,774)</u>	<u>(20,169)</u>	<u>(395)</u>	<u>2.00%</u>

**AUXILIARY DETAIL**

Acct Number	Acct Name	2020	2021	2022	Change		
		Actual	Budget	Budget	\$	%	
<b>OTHER</b>							
29-29600-00-6421	Transfer from Auxiliaries	10,816	0	0	0	0.00%	
29-29700-00-4790-	Returned Check Fee	120	100	100	0	0.00%	
29-29700-00-4590	Miscellaneous	1,132	0	0	0	0.00%	
		<u>12,068</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0.00%</u>	
29-29600-20-5300	DOE - Other Auxiliaries	1,866	0	0			
29-29600-20-5335-	Contract Services - Other Auxiliaries	4,147	10,000	5,000	(5,000)	-50.00%	
29-29600-20-5350-	Institutional Memberships (see Note)	8,291	15,000	15,000	0	0.00%	
29-29610-20-5335	Contract Services - Advocacy Expenses	0	3,150	3,150	0	0.00%	
29-29610-20-5350	Membership Dues - Advocacy Expenses	0	15,000	15,000	0	0.00%	
29-29700-20-5300-	DOE - Returned Checks	8	50	50	0	0.00%	
		<u>12,446</u>	<u>43,200</u>	<u>38,200</u>	<u>(5,000)</u>	<u>-11.57%</u>	
		<u>(378)</u>	<u>(43,100)</u>	<u>(38,100)</u>	<u>5,000</u>	<u>-11.60%</u>	
	<b>TOTAL AUXILIARY FUNDS</b>	\$218,142	(\$9,051)	\$218,182	\$227,233	-2510.59%	

**Note:**

Institutional Memberships in Other Auxiliaries (29-29600-20-5350) is used to budget and account for expenditures directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.