

**GRAYSON COLLEGE
DISCUSSION OF BUDGET FOR 2020-2021**

UNRESTRICTED FUND

SUMMARY

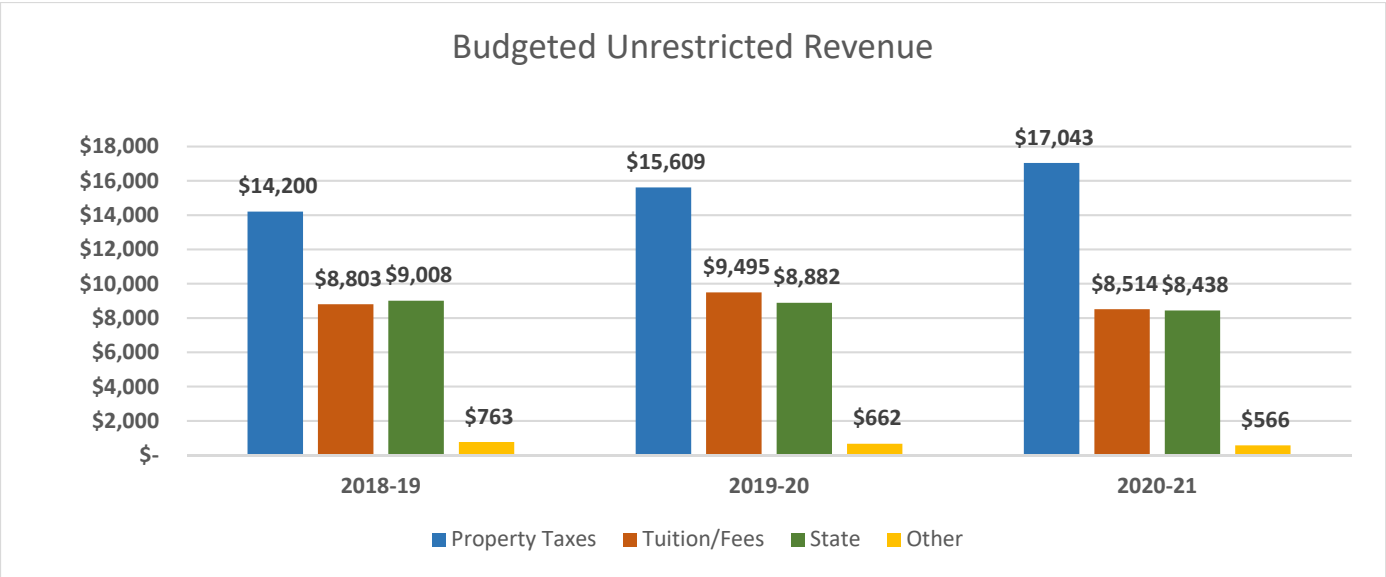
The 2020-2021 budget has been developed during a time of uncertainty caused by the pandemic. That uncertainty affects tuition revenue, funding from the State of Texas, athletics, housing, dining services, and numerous other operations. The budget takes a conservative approach for fiscal year 2020-2021 and maintains flexibility to respond to future challenges.

The 2020-2021 budget for the unrestricted fund is slightly lower than the 2019-2019 budget, decreasing \$87,096 or 0.25%. It is balanced, meaning that authorized expenditures equal anticipated revenues.

REVENUE

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. The pandemic will affect each of those areas except for property taxes.

Budgeted Unrestricted Fund Revenue						
(dollars in thousands)						
	2018-2019		2019-2020		2020-2021	
Property taxes	\$ 14,200	43.33%	\$ 15,609	45.05%	\$ 17,043	49.31%
Tuition & Fees	8,803	26.86%	9,495	27.40%	8,514	24.63%
State Appropriations	9,008	27.49%	8,882	25.63%	8,438	24.41%
All Other	763	2.33%	662	1.91%	566	1.64%
	\$ 32,774	100.00%	\$ 34,648	100.00%	\$ 34,561	100.00%

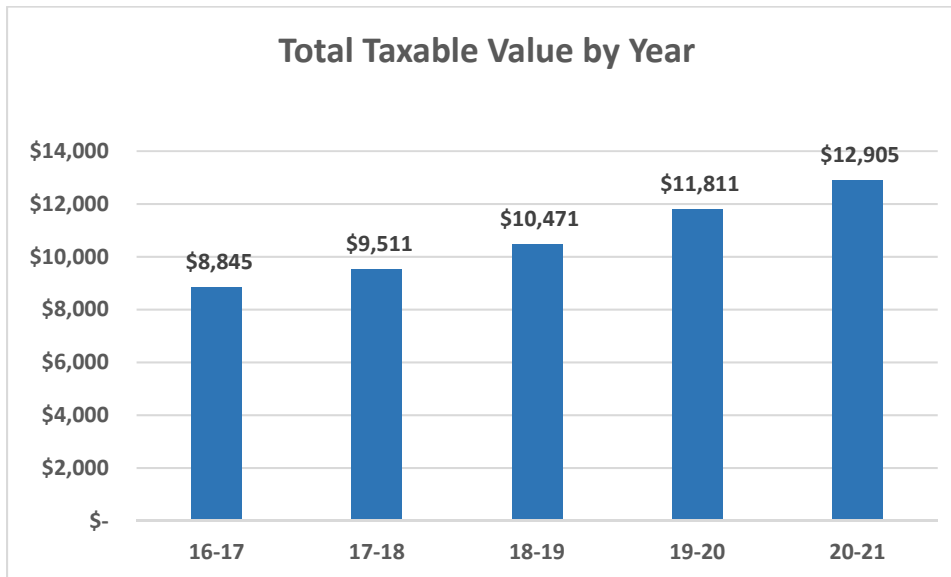


The graph and table presented above show the relative size of each category, along with the changes within each category for the most recent budgets. The property tax category is the largest and the only category that has had consistent growth.

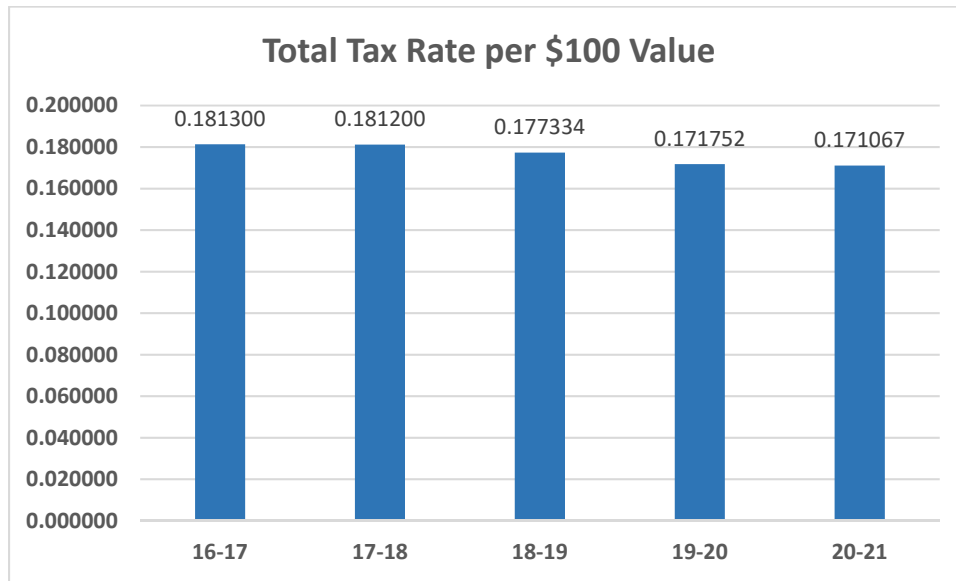
Local Property Taxes

Grayson College has enjoyed several years of solid increases in taxable values, with the current year continuing that trend.

Changes in Taxable Values					
(dollars in millions)					
	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>
Total value	\$ 8,845	\$ 9,511	\$ 10,471	\$ 11,811	\$ 12,905
Increase in value	\$ 507	\$ 666	\$ 960	\$ 1,340	\$ 1,094
% increase	6.08%	7.53%	10.09%	12.80%	9.26%



The growth in the taxable values allows the college to lower its over-all tax rate, while still collecting more revenue from property taxes. The graph below shows the total tax rate for each of the 2020-2021 budget, as well as the previous four budgets.



Tuition and Fees

Revenue from tuition and fees is budgeted to decrease \$980,826, or 10.33%, as compared to the 2019-2020 budget. The pandemic has necessitated limits on the number of health science students, as well as limiting the capacity for face-to-face students due to the need for social distancing.

State Appropriations

The college’s appropriations from the State of Texas consist of three components: (1) formula funding; (2) a non-formula special item for viticulture and enology, and (3) funding for benefits. The State of Texas has communicated that it is facing a major budget deficit due to lower prices on petroleum and due to the pandemic’s effect on sales tax revenue. The 2020-2021 budget anticipates that Grayson College’s appropriations, across all three components, will be cut in response to the state’s deficit.

Sales of Educational Departments

This category, which solely contains the revenue from Cosmetology customers, is budgeted to decrease. There is a possibility that the pandemic will force this operation to temporarily cease operations again. Additionally, the number of customers has decreased during the pandemic.

Other Revenue

The decline in this category is based on the assumption that general economic activity will be at a lower level than prior years due to the pandemic.

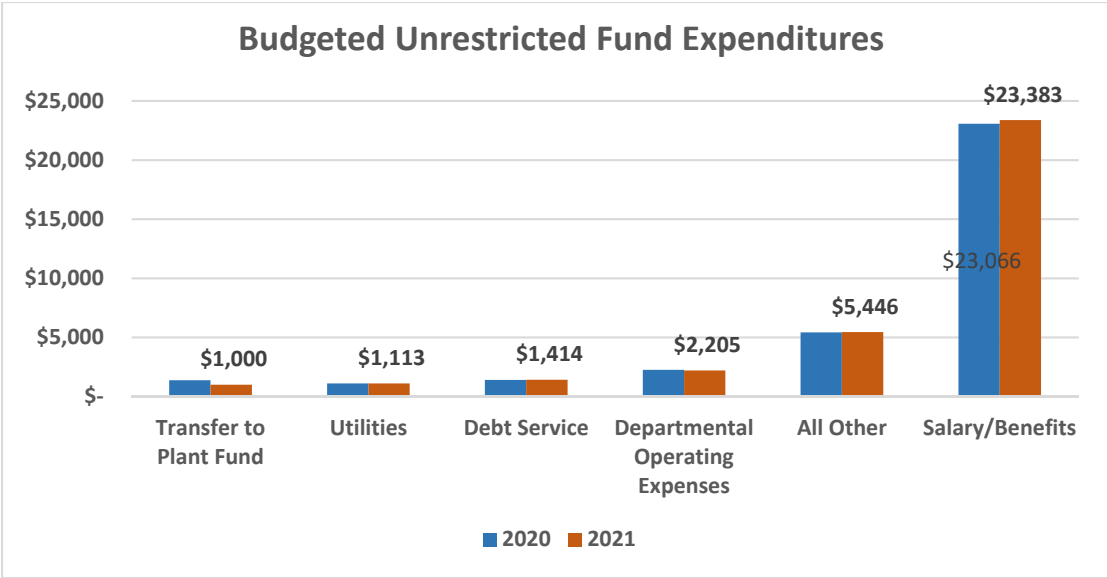
EXPENDITURES

Total expenditures in the Unrestricted Fund for the 2020-2021 budget are \$34,560,935. That is \$87,096, or 0.25% less than the 2019-2020 budget. This small decrease reflects a decrease in the transfer from the Unrestricted Fund to the Plant Fund, as well as generally holding the line within each category of expenditure.

The twenty categories of expenditures shown in the budget document can be condensed into the six groups reflected in the table below:

BUDGETED UNRESTRICTED FUND EXPENDITURES				
(Dollars in Thousands)				
	2019-2020		2020-2021	
Salary/Benefits	\$ 23,066	66.57%	\$ 23,383	67.66%
Departmental Operating Expenses	2,252	6.50%	2,205	6.38%
Debt Service	1,412	4.08%	1,414	4.09%
Utilities	1,113	3.21%	1,113	3.22%
Transfer to Plant Fund	1,380	3.98%	1,000	2.89%
All Other	5,425	15.66%	5,446	15.76%
	<u>\$ 34,648</u>	<u>100.00%</u>	<u>\$ 34,561</u>	<u>100.00%</u>

The proportion of Unrestricted Fund expenditures that goes into each of these broad grouping is largely unchanged from the prior year. That general distribution has been stable over the last several budget years. The salary/benefits group increased by approximately the amount that the transfers to the plant fund decreased, while the amounts in the other groups were essentially unchanged.



The graph shown above illustrates the relative size of these groups of expenditures. The salary/benefits group continues to be the largest group, as is to be expected for community colleges.

Salaries and Benefits

This grouping includes salaries for full-time employees, salaries for adjunct instructors, salaries for other part-time employees, and employee benefits.

Given the uncertainty that prevailed as the 2020-2021 budget was developed, no across-the-board wage increase is included. Rather, the college will monitor the budget performance during the first half of the budget year. If budget performance, as reported in the February Business Office Report to the Board of Trustees, is sufficient, then the college president will recommend that a one-time bonus be granted. The groups of employees to be included and the amount of the bonus would be dependent on the size of the positive budget performance.

Salaries for full-time employees is budgeted to increase slightly, \$94,337 or 0.68%. That small increase is primarily due to increases to faculty members that earned additional graduate hours. Those earning more graduate hours are largely in the nursing faculty. Salaries for part-time employees increased, in part due to the need for more hours and a higher rate of pay in the Emergency Medical Technician program. Benefit expenses are budgeted to increase due to potential increases in pension cost.

Salaries for adjunct instructors is budgeted to decrease from the prior fiscal year even though the rate of pay for these instructors will increase from \$540 to \$600 per credit hour. The increased rate will add over \$100,000 in expenses, but that is more than off-set by the anticipated drop in hours taught due to the projection of lower enrollment.

Debt Service

Debt service is budgeted at the current schedule of debt service payments, but there is a potential that the actual expenditures may be less. The college, through its financial advisor, is seeking to refinance its outstanding revenue bonds. The current estimate of the potential savings in the 2020-2021 budget year is \$25,000.

Departmental Operating Expenses, Utilities, and All Other Expenses

The 2020-2021 budget for each of these three groups of expenditures are essentially flat, as compared to the 2019-2020 budget. This reflects the college's attempt to hold the line on costs during the uncertainty caused by the pandemic.

Transfer to Plant Fund

For several years, the college has budgeted a substantial transfer from the Unrestricted Fund to the Plant Fund in order to provide resources for building projects and major repairs to facilities. Holding these funds for future periods also provides flexibility to address emerging opportunities or to meet unexpected challenges.

In the 2019-2020 budget, that amount was \$1,380,000. The 2020-2021 budget decreases that transfer to \$1,000,000. The decrease reflects the projected decrease in enrollment and the potential that funding from the State of Texas may be cut.

AUXILIARY FUND

Traditionally, the auxiliary fund accounts 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, the food service, campus housing, and the former golf course.

The 2020-2021 budget anticipates that the revenue from these operations as a group, will only exceed the expenditures by a small amount.

After years of providing substantial resources to the college, the bookstore is in a transition. The college is finalizing 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, and pay its vendor around 80% of that, retaining the remainder instead of a commission. The new model will not be in place until the 2021-2022 budget year, but the 2020-2021 budget contains a \$80,000 transition payment from the vendor.

Resources provided from food service are budgeted less from 2020-2021 than they were for 2019-2020. This reflects the projection that fewer students will be physically on campus than in the past, taking online courses instead.

Likewise, returns from campus housing will be less than in prior years. The pandemic will restrict the number of students that can be housed safely in our facilities.

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.

GRAYSON COLLEGE
OPERATING REVENUES AND EXPENDITURES BY NATURAL CATEGORIES
2020-2021 BUDGET

	2019	2020	2021	2021 Budget vs. 2020 Budget	
	Actual	Budget	Budget	\$	%
Revenues					
Tuition and Fees	\$ 9,841,613	\$ 9,494,978	\$ 8,514,152	\$ (980,826)	-10.33%
State Appropriations	9,244,616	8,882,540	8,438,413	(444,127)	-5.00%
Local Taxes	14,491,190	15,609,093	17,043,291	1,434,198	9.19%
Sales of Educational Departments	50,634	45,000	22,500	(22,500)	-50.00%
Other Revenue	1,203,666	616,420	542,579	(73,841)	-11.98%
Total Revenues	34,831,719	34,648,031	34,560,935	(87,096)	-0.25%
Expenditures					
Salaries - Full Time	13,024,964	13,799,133	13,893,470	94,337	0.68%
Salaries - Adjunct	1,611,926	2,052,527	2,016,716	(35,811)	-1.74%
Salaries - Part Time	886,771	1,050,644	1,163,993	113,349	10.79%
Employee Benefits	6,195,873	6,131,507	6,308,379	176,872	2.88%
Departmental Operating Expense	2,219,242	2,251,763	2,205,080	(46,683)	-2.07%
Communications and Advertising	452,669	607,179	540,464	(66,715)	-10.99%
Professional Fees/Contract Labor	261,229	294,867	262,287	(32,580)	-11.05%
Service Contracts	822,473	862,887	1,033,930	171,043	19.82%
Insurance	297,456	399,500	459,500	60,000	15.02%
Tax Assessing Expense	382,830	440,000	440,000	-	0.00%
Building Repairs and Maintenance	988,429	890,500	852,500	(38,000)	-4.27%
Utilities	907,037	1,112,750	1,113,000	250	0.02%
Vehicle Repairs and Maintenance	48,337	65,000	70,000	5,000	7.69%
Travel and Staff Development	437,253	536,412	435,569	(100,843)	-18.80%
Property, Plant, and Equipment	311,080	125,400	111,000	(14,400)	-11.48%
Institutional Financial Aid	672,629	754,150	758,000	3,850	0.51%
Debt Service	1,405,984	1,411,600	1,413,600	2,000	0.14%
Uncollectible Student Accounts	176,627	275,000	275,000	-	0.00%
Miscellaneous	183,415	207,212	208,447	1,235	0.60%
Transfer to Plant Funds	1,000,000	1,380,000	1,000,000	(380,000)	-27.54%
Total Expenditures	32,286,224	34,648,031	34,560,935	(87,096)	-0.25%
Net Excess/(Deficit)	\$ 2,545,495	\$ -	\$ 0	\$ 0	

UNRESTRICTED REVENUE

Acct	Description	Description	Actual 2019	Budget 2020	Budget 2021	\$	%
10-10100-00-4011-01	Tuition-Semester Hour-In District	Fall	\$1,653,077	\$1,853,766	\$1,516,326	(\$337,440)	-18.20%
10-10100-00-4011-02	Tuition-Semester Hour-Out of District	Fall	666,491	620,790	683,360	62,570	10.08%
10-10100-00-4011-03	Tuition-Semester Hour-Non District	Fall	91,575	145,161	106,197	(38,964)	-26.84%
10-10120-00-4011	Student Service Fees	Fall	498,553	491,201	469,729	(21,472)	-4.37%
10-10121-00-4011	Technology Fee	Fall	199,521	196,562	188,261	(8,301)	-4.22%
10-10122-00-4011	General Use Fees	Fall	698,156	793,904	809,630	15,726	1.98%
10-10130-00-4011	Laboratory Fees	Fall	178,039	149,025	129,408	(19,617)	-13.16%
10-10132-00-4011	Matriculation Fees	Fall	44,400	43,793	42,343	(1,450)	-3.31%
10-10133-00-4011	Student ID Fee	Fall	26,623	26,255	25,395	(860)	-3.28%
10-10135-00-4011	Parking Fee	Fall	37,929	37,478	36,547	(931)	-2.48%
10-10136-00-4011	Repeat Surcharge	Fall	23,760	25,305	26,245	940	3.72%
10-10137-00-4011	International Student	Fall	6,680	6,649	4,919	(1,730)	-26.01%
10-10138-00-4011	Late Registration Fee	Fall	25,125	24,896	27,876	2,980	11.97%
10-10100-00-4012-01	Tuition-Semester Hour-In District	Spring	1,449,082	1,657,563	1,313,735	(343,828)	-20.74%
10-10100-00-4012-02	Tuition-Semester Hour-Out of District	Spring	619,394	584,649	623,542	38,893	6.65%
10-10100-00-4012-03	Tuition-Semester Hour-Non District	Spring	86,109	139,965	60,766	(79,199)	-56.59%
10-10120-00-4012	Student Service Fees	Spring	429,766	424,840	407,826	(17,014)	-4.00%
10-10121-00-4012	Technology Fee	Spring	172,013	169,909	163,163	(6,746)	-3.97%
10-10122-00-4012	General Use Fees	Spring	602,134	719,412	636,225	(83,187)	-11.56%
10-10130-00-4012	Laboratory Fees	Spring	135,576	101,329	107,048	5,719	5.64%
10-10132-00-4012	Matriculation Fees	Spring	39,350	38,947	36,088	(2,859)	-7.34%
10-10133-00-4012	Student ID Fee	Spring	23,545	23,278	21,629	(1,649)	-7.09%
10-10135-00-4012	Parking Fee	Spring	33,729	33,479	31,894	(1,585)	-4.74%
10-10136-00-4012	Repeat Surcharge	Spring	27,235	27,363	20,046	(7,317)	-26.74%
10-10137-00-4012	International Student	Spring	7,875	7,757	4,714	(3,043)	-39.22%
10-10138-00-4012	Late Registration Fee	Spring	19,331	19,632	24,802	5,170	26.33%
10-10100-00-4013-01	Tuition-Semester Hour-In District	Summer	316,249	421,304	381,802	(39,502)	-9.38%
10-10100-00-4013-02	Tuition-Semester Hour-Out of District	Summer	184,377	127,290	115,959	(11,331)	-8.90%
10-10100-00-4013-03	Tuition-Semester Hour-Non District	Summer	18,578	11,483	10,461	(1,022)	-8.90%
10-10120-00-4013	Student Service Fees	Summer	114,437	97,782	89,078	(8,704)	-8.90%
10-10121-00-4013	Technology Fee	Summer	45,795	38,526	35,097	(3,429)	-8.90%
10-10122-00-4013	General Use Fees	Summer	160,277	152,541	159,367	6,826	4.47%
10-10130-00-4013	Laboratory Fees	Summer	17,431	24,908	22,691	(2,217)	-8.90%
10-10132-00-4013	Matriculation Fees	Summer	15,630	8,807	8,023	(784)	-8.90%
10-10133-00-4013	Student ID Fee	Summer	9,356	8,781	7,999	(782)	-8.90%
10-10135-00-4013	Parking Fee	Summer	14,107	10,491	9,557	(934)	-8.90%
10-10136-00-4013	Repeat Surcharge	Summer	10,965	10,820	9,857	(963)	-8.90%
10-10137-00-4013	International Student	Summer	630	125	114	(11)	-8.90%
10-10138-00-4013	Late Registration Fee	Summer	375	1,500	1,366	(134)	-8.90%
10-10110-00-4030	Tuition-Adult Vocational	Business	130,099	46,822	83,617	36,795	78.58%
10-10110-00-4036	Tuition-Adult Vocational	Computer Tech	13,892	49,944	27,872	(22,072)	-44.19%
10-10110-00-4058	Tuition-Adult Vocational	AD Tuition-Healthcare	639,687	399,550	234,129	(165,421)	-41.40%
10-10110-00-4060	Tuition-Adult Vocational	AD Tuition-Industrial	392,501	369,584	217,405	(152,179)	-41.18%

UNRESTRICTED REVENUE

Acct	Description	Description	Actual 2019	Budget 2020	Budget 2021	\$	%
10-10190-00-4060	Cont. Education Tuition	Industrial	2	0	0	0	
10-10110-00-4071	Tuition-Adult Vocational	AD Tuition-Mirror Courses	77,681	59,308	47,383	(11,925)	-20.11%
10-10110-00-4077	Tuition-Adult Vocational	AD Tuition	(11,700)	0	0	0	
10-10190-00-4077	AD Tuition CE Non-Funded	CE Tuition	75,354	99,887	111,490	11,603	11.62%
10-10110-00-4083	Tuition-Adult Vocational	AD Tuition-Professional Development	80,120	0	0	0	
10-10110-00-4085	Tuition-Adult Vocational	AD Tuition-Trucking School	(4,100)	0	0	0	
10-10106-00-4100	Tuition Exem-Sem Hour	Other Exemptions	(93,158)	(87,357)	(99,494)	(12,137)	13.89%
10-10106-00-4102	Tuition Exem-Sem Hour	Blind/Deaf	(5,999)	(5,420)	(7,107)	(1,687)	31.12%
10-10106-00-4103	Tuition Exem-Sem Hour	Child Protect Service Exempt	(16,939)	(14,199)	(14,213)	(14)	0.10%
10-10106-00-4104	Tuition Exem-Sem Hour	Dual Credit	(276,673)	(289,173)	(246,366)	42,807	-14.80%
10-10106-00-4106	Tuition Exem-Sem Hour	Full-Time Employee Exemption	(15,805)	(14,246)	(11,371)	2,875	-20.18%
10-10106-00-4107	Tuition Exem-Sem Hour	Hazelwood	(145,722)	(134,000)	(126,973)	7,027	-5.24%
10-10106-00-4110	Tuition Exem-Sem Hour	Valedictorian	(1,350)	(1,485)	(4,738)	(3,253)	219.04%
10-10105-00-4130	College Connections Discount	College Connections	(140,004)	(165,000)	(156,348)	8,652	-5.24%
10-10190-00-4205	Cont. Education Tuition	Culinary Arts	420	0	0	0	
10-10190-00-4215	Cont. Education Tuition	Business - no funded	57,609	15,607	55,745	40,138	257.18%
10-10190-00-4219	Cont. Education Tuition	Computer Tech	11,179	12,486	27,873	15,387	123.23%
10-10190-00-4220	Cont. Education Tuition	CE Tuition-EdToGo	890	0	0	0	
10-10190-00-4227	Cont. Education Tuition	CE Tuition-Healthcare	496,141	99,887	156,086	56,199	56.26%
10-10190-00-4230	Cont. Education Tuition	CE Tuition-IEP	36,450	0	0	0	
10-10190-00-4235	Cont. Education Tuition	CE Tuition-Industrial No funded	154,404	92,396	144,937	52,541	56.87%
10-10190-00-4271	Cont. Education Tuition	CE Tuition-Mirror No funded	10,889	3,121	8,362	5,241	167.93%
10-10190-00-4275	Cont. Education Tuition	CE Tuition-Online No funded	474	0	0	0	
10-10190-00-4283	Cont. Education Tuition	CE Tuition-Prof Day No funded	4,230	0	0	0	
10-10190-00-4285	Cont. Education Tuition	CE Tuition-TEAMS-No funded	3,780	0	0	0	
10-10190-00-4290	Cont. Education Tuition	CE Youth Programs	501	0	0	0	
10-10200-00-4300	State Appropriations	Academic	6,838,578	6,772,938	6,434,291	(338,647)	-5.00%
10-10200-00-4330	State Appropriations	Insurance	1,666,619	1,515,402	1,439,632	(75,770)	-5.00%
11-10200-00-4340	State Appropriations	Other	319,200	319,200	303,240	(15,960)	-5.00%
10-10300-00-4350	Local Taxes	Assessed Taxes	14,485,152	15,604,093	17,040,791	1,436,698	9.21%
10-10200-00-4370	State Appropriations	Retirement	420,219	275,000	261,250	(13,750)	-5.00%
10-10300-00-4390	Local Taxes	Other Taxes	6,038	5,000	2,500	(2,500)	-50.00%
10-10600-00-4430	Sales of Educ. Depts.	Cosmetology	50,634	45,000	22,500	(22,500)	-50.00%
10-10800-00-4500	Other Revenue	Interest Income	684,721	300,000	332,179	32,179	10.73%
10-10800-00-4510	Other Revenue	Building Rentals	5,812	5,000	2,500	(2,500)	-50.00%
10-10800-00-4511	Other Revenue	Building Rentals CWL	2,135	1,000	500	(500)	-50.00%
10-10800-00-4515	Other Revenue	Campus Police Fines	5	0	0	0	
10-10800-00-4520	Other Revenue	Duplication Fees	297	600	300	(300)	-50.00%
10-10800-00-4535	Other Revenue	Installment Plan Fees	6,705	6,000	5,400	(600)	-10.00%
10-10800-00-4540	Other Revenue	LRC - Copying	5,768	6,000	3,000	(3,000)	-50.00%
10-10800-00-4545	Other Revenue	LRC - Fines	224	200	100	(100)	-50.00%
10-10800-00-4560	Other Revenue	Parking Fines	20	20	0	(20)	-100.00%
10-10800-00-4570	Other Revenue	Testing Fees	69,122	60,000	30,000	(30,000)	-50.00%

UNRESTRICTED REVENUE

Acct	Description	Description	Actual 2019	Budget 2020	Budget 2021	\$	%
10-10800-00-4575	Other Revenue	Tower Rental	38,682	39,600	39,600	0	0.00%
10-10800-00-4580	Other Revenue	International Student Fee	1,600	2,000	1,000	(1,000)	-50.00%
10-10800-00-4585	Other Revenue	Federal Flood Control	64,616	60,000	60,000	0	0.00%
20-20500-00-4587	Athletics Administration	Athletic Gate Receipts	1,960	3,000	1,500	(1,500)	-50.00%
10-10800-00-4590	Other Revenue	Miscellaneous	32,017	38,000	19,000	(19,000)	-50.00%
10-10400-00-4600	Grant Admin Fees	Federal Grants	65,637	45,000	22,500	(22,500)	-50.00%
10-10500-00-4610	State Grants	State Grant	224,345	50,000	25,000	(25,000)	-50.00%
10-10108-00-6540	Tuition Transfer-TPEG	Transfer to School Fund	(336,515)	(320,000)	(303,220)	16,780	-5.24%
			<u>\$34,831,719</u>	<u>\$34,648,031</u>	<u>\$34,560,935</u>	<u>(\$87,096)</u>	<u>-0.25%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-10119-00-5312	Uncollectible Student A/R	Uncollectible Student A/R	176,627	275,000	275,000	0	0.00%
10-11105-10-5110	Accounting	Faculty Salaries	99,229	116,288	102,805	(13,483)	-11.59%
10-11105-10-5170	Accounting	Adjunct	19,134	20,000	20,399	399	2.00%
10-11105-10-5210	Accounting		8,837	10,426	9,425	(1,001)	-9.60%
10-11105-10-5225	Accounting	ORP Match	8,716	9,400	13,500	4,100	43.62%
10-11105-10-5230	Accounting	Group Insurance	14,683	14,700	13,500	(1,200)	-8.16%
10-11105-10-5300	Accounting	DOE	512	1,000	1,000	0	0.00%
10-11105-10-5305	Accounting	Communications Expense	0	0	150	150	
10-11105-10-5600	Accounting	Travel	982	300	300	0	0.00%
			152,093	172,114	161,079	(11,035)	-6.41%
10-11106-10-5170	Agriculture Science	Adjunct	0	11,190	11,847	657	5.87%
10-11106-10-5210	Agriculture Science	FICA Matching	0	856	907	51	5.96%
10-11106-10-5300	Agriculture Science	DOE	0	2,500	1,500	(1,000)	-40.00%
			0	14,546	14,254	(292)	-2.01%
10-11107-10-5300	Athletic Training Program	DOE	0	2,000	2,000	0	0.00%
10-11109-10-5110	Biological Sciences	Faculty Salaries	334,001	348,610	348,610	0	0.00%
10-11109-10-5140	Biological Sciences	Clerical/Staff Salaries	32,665	34,270	34,270	0	0.00%
10-11109-10-5150	Biological Sciences	Work-study Wages	188	0	0	0	
10-11109-10-5170	Biological Sciences	Adjunct	88,952	128,380	126,710	(1,670)	-1.30%
10-11109-10-5210	Biological Sciences	FICA Matching	32,442	39,111	38,984	(127)	-0.32%
10-11109-10-5220	Biological Sciences	TRS Match	20,807	22,500	24,069	1,569	6.97%
10-11109-10-5225	Biological Sciences	ORP Match	8,480	9,500	9,856	356	3.75%
10-11109-10-5230	Biological Sciences	Group Insurance	73,851	73,200	75,330	2,130	2.91%
10-11109-10-5300	Biological Sciences	DOE	61,679	61,500	61,500	0	0.00%
10-11109-10-5335	Biological Sciences	Contract Labor	30,282	22,680	22,680	0	0.00%
10-11109-10-5600	Biological Sciences	Travel	224	2,400	2,400	0	0.00%
			683,571	742,151	744,409	2,258	0.30%
10-11111-10-5110	Biology - South Campus	Faculty Salaries	56,040	58,099	58,099	0	0.00%
10-11111-10-5140	Biology - South Campus	Clerical/Staff Salaries	38,017	37,894	37,894	0	0.00%
10-11111-10-5210	Biology - South Campus	FICA Matching	6,599	7,343	7,343	0	0.00%
10-11111-10-5220	Biology - South Campus	TRS Match	6,459	7,150	7,054	(96)	-1.34%
10-11111-10-5230	Biology - South Campus	Group Insurance	19,760	22,048	18,312	(3,736)	-16.94%
			126,875	132,534	128,702	(3,832)	-2.89%

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<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11113-10-5110	Child Development	Faculty Salaries	66,084	68,472	68,472	0	0.00%
10-11113-10-5170	Child Development	Adjunct	10,904	15,000	16,790	1,790	11.93%
10-11113-10-5210	Child Development	FICA Matching	5,334	6,539	6,599	60	0.92%
10-11113-10-5220	Child Development	TRS Match	5,235	5,500	6,045	545	9.91%
10-11113-10-5230	Child Development	Group Insurance	10,252	9,750	9,684	(66)	-0.68%
10-11113-10-5300	Child Development	DOE	351	3,040	10,084	7,044	231.71%
10-11113-10-5600	Child Development	Travel	544	3,000	4,000	1,000	33.33%
			<u>98,704</u>	<u>111,301</u>	<u>121,674</u>	<u>10,373</u>	<u>9.32%</u>
10-11117-10-5110	Economics	Faculty Salaries	43,621	45,567	45,567	0	0.00%
10-11117-10-5170	Economics	Adjunct	46,418	38,000	39,875	1,875	4.93%
10-11117-10-5210	Economics	FICA Matching	6,815	6,393	6,536	143	2.24%
10-11117-10-5220	Economics	TRS Match	1,337	7,000	4,080	(2,920)	-41.71%
10-11117-10-5225	Economics	ORP Match	3,400	4,000	0	(4,000)	-100.00%
10-11117-10-5230	Economics	Group Insurance	6,589	5,350	7,870	2,520	47.10%
10-11117-10-5300	Economics	DOE	30	400	400	0	0.00%
10-11117-10-5600	Economics	Travel	4,852	5,000	5,000	0	0.00%
			<u>113,062</u>	<u>111,710</u>	<u>109,328</u>	<u>(2,382)</u>	<u>-2.13%</u>
10-11121-10-5110	Education	Faculty Salaries	119,603	129,245	132,785	3,540	2.74%
10-11121-10-5170	Education	Adjunct	27,936	46,140	55,217	9,077	19.67%
10-11121-10-5210	Education	FICA Matching	10,444	14,339	14,538	199	1.39%
10-11121-10-5220	Education	TRS Match	10,030	11,000	12,163	1,163	10.57%
10-11121-10-5230	Education	Group Insurance	20,738	22,000	21,880	(120)	-0.55%
10-11121-10-5300	Education	DOE	3,184	2,000	2,000	0	0.00%
10-11121-10-5335	Education	Contract Labor	3,240	4,860	0	(4,860)	-100.00%
10-11121-10-5600	Education	Travel	3,621	4,000	6,300	2,300	57.50%
			<u>198,796</u>	<u>233,584</u>	<u>244,883</u>	<u>11,299</u>	<u>4.84%</u>
10-11125-10-5110	Engineering	Faculty Salaries	21,081	21,950	21,950	0	0.00%
10-11125-10-5170	Engineering	Adjunct	32	0	0	0	
10-11125-10-5210	Engineering	FICA Matching	1,589	1,679	1,679	0	0.00%
10-11125-10-5220	Engineering	TRS Match	1,436	2,650	1,695	(955)	-36.04%
10-11125-10-5230	Engineering	Group Insurance	3,127	2,500	3,748	1,248	49.92%
10-11125-10-5300	Engineering	DOE	353	200	200	0	0.00%
10-11125-10-5600	Engineering	Travel	0	300	300	0	0.00%
			<u>27,618</u>	<u>29,279</u>	<u>29,572</u>	<u>293</u>	<u>1.00%</u>

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10-11129-10-5110	English	Faculty Salaries	370,320	382,419	447,044	64,625	16.90%
10-11129-10-5170	English	Adjunct	135,541	130,370	136,807	6,437	4.94%
10-11129-10-5175	English	Part Time	44,081	0	0	0	
10-11129-10-5210	English	FICA Matching	39,830	39,228	44,623	5,395	13.75%
10-11129-10-5220	English	TRS Match	16,917	19,000	16,187	(2,813)	-14.81%
10-11129-10-5225	English	ORP Match	13,893	15,200	15,375	175	1.15%
10-11129-10-5230	English	Group Insurance	67,213	66,500	67,337	837	1.26%
10-11129-10-5300	English	DOE	1,303	3,000	3,000	0	0.00%
10-11129-10-5305	English	Communications Expense	10	0	0	0	
10-11129-10-5335	English	Contract Labor	1,620	0	0	0	
10-11129-10-5600	English	Travel	7,841	6,000	6,000	0	0.00%
			<u>698,569</u>	<u>661,717</u>	<u>736,373</u>	<u>74,656</u>	<u>11.28%</u>
10-11130-10-5110	English - South Campus	Faculty Salaries	70,388	72,758	0	(72,758)	-100.00%
10-11130-10-5170	English - South Campus	Adjunct	1,423	0	0	0	
10-11130-10-5210	English - South Campus	FICA Matching	5,463	5,566	0	(5,566)	-100.00%
10-11130-10-5220	English - South Campus	TRS Match	4,883	7,400	0	(7,400)	-100.00%
10-11130-10-5230	English - South Campus	Group Insurance	7,265	10,000	0	(10,000)	-100.00%
			<u>89,422</u>	<u>95,724</u>	<u>0</u>	<u>(95,724)</u>	<u>-100.00%</u>
10-11131-10-5175	Writing Center	Part Time	424	55,000	55,000	0	0.00%
10-11131-10-5210	Writing Center	FICA Matching	32	4,208	4,208	0	0.00%
10-11131-10-5300	Writing Center	DOE	1,505	1,500	1,500	0	0.00%
			<u>1,961</u>	<u>60,708</u>	<u>60,708</u>	<u>0</u>	<u>0.00%</u>
10-11133-10-5110	Integrated Reading/Writing	Faculty Salaries	67,200	69,620	50,087	(19,533)	-28.06%
10-11133-10-5170	Integrated Reading/Writing	Adjunct	15,390	20,000	20,987	987	4.94%
10-11133-10-5175	Integrated Reading/Writing	Part Time	11,189	17,000	17,000	0	0.00%
10-11133-10-5210	Integrated Reading/Writing	FICA Matching	6,828	8,156	8,232	76	0.93%
10-11133-10-5220	Integrated Reading/Writing	TRS Match	200	50	0	(50)	-100.00%
10-11133-10-5225	Integrated Reading/Writing	ORP Match	4,500	5,000	4,783	(217)	-4.34%
10-11133-10-5230	Integrated Reading/Writing	Group Insurance	12,484	12,400	11,818	(582)	-4.69%
10-11133-10-5300	Integrated Reading/Writing	DOE	100	500	500	0	0.00%
10-11133-10-5600	Integrated Reading/Writing	Travel	0	1,500	1,500	0	0.00%
			<u>117,891</u>	<u>134,226</u>	<u>114,907</u>	<u>(19,319)</u>	<u>-14.39%</u>

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10-11137-10-5110	Fine Arts - Art	Faculty Salaries	45,075	47,081	47,081	0	0.00%
10-11137-10-5170	Fine Arts - Art	Adjunct	22,996	25,000	27,283	2,283	9.13%
10-11137-10-5175	Fine Arts - Art	Part Time	1,303	2,000	2,000	0	0.00%
10-11137-10-5210	Fine Arts - Art	FICA Matching	4,542	5,744	6,224	480	8.36%
10-11137-10-5220	Fine Arts - Art	TRS Match	4,242	4,600	4,387	(213)	-4.63%
10-11137-10-5230	Fine Arts - Art	Group Insurance	27	50	50	0	0.00%
10-11137-10-5300	Fine Arts - Art	DOE	4,444	4,500	4,500	0	0.00%
10-11137-10-5305	Fine Arts - Art	Communications Expense	24	0	0	0	
10-11137-10-5600	Fine Arts - Art	Travel	1,416	1,500	1,500	0	0.00%
			<u>84,069</u>	<u>90,475</u>	<u>93,025</u>	<u>2,550</u>	<u>2.82%</u>
10-11139-10-5110	Fine Arts - Drama	Faculty Salaries	101,084	55,506	55,506	0	0.00%
10-11139-10-5140	Fine Arts - Drama	Clerical/Staff Salaries	0	43,337	39,004	(4,333)	-10.00%
10-11139-10-5170	Fine Arts - Drama	Adjunct	6,138	10,000	10,494	494	4.94%
10-11139-10-5210	Fine Arts - Drama	FICA Matching	8,010	8,403	8,033	(370)	-4.40%
10-11139-10-5220	Fine Arts - Drama	TRS Match	7,291	8,000	7,505	(495)	-6.19%
10-11139-10-5230	Fine Arts - Drama	Group Insurance	16,732	15,100	11,268	(3,832)	-25.38%
10-11139-10-5300	Fine Arts - Drama	DOE	8,712	8,000	8,000	0	0.00%
10-11139-10-5335	Fine Arts-Drama	Contract Labor	2,250	0	0	0	
10-11139-10-5600	Fine Arts - Drama	Travel	5,534	6,000	4,500	(1,500)	-25.00%
			<u>155,751</u>	<u>154,346</u>	<u>144,310</u>	<u>(10,036)</u>	<u>-6.50%</u>
10-11140-10-5110	Fine Arts - Music	Faculty Salaries	108,472	113,687	103,335	(10,352)	-9.11%
10-11140-10-5170	Fine Arts - Music	Adjunct	43,496	42,380	49,194	6,814	16.08%
10-11140-10-5175	Fine Arts - Music	Part Time	771	5,000	5,000	0	0.00%
10-11140-10-5210	Fine Arts - Music	FICA Matching	11,157	12,666	12,051	(615)	-4.86%
10-11140-10-5220	Fine Arts - Music	TRS Match	4,725	6,000	5,463	(537)	-8.95%
10-11140-10-5225	Fine Arts - Music	ORP Match	3,243	3,500	1	(3,499)	-99.98%
10-11140-10-5230	Fine Arts - Music	Group Insurance	20,439	18,750	20,149	1,399	7.46%
10-11140-10-5300	Fine Arts - Music	DOE	10,831	14,000	29,213	15,213	108.66%
10-11140-10-5600	Fine Arts - Music	Travel	4,575	6,250	4,000	(2,250)	-36.00%
10-11140-10-5700	Fine Arts - Music	Equipment	10,000	10,000	10,000	0	0.00%
			<u>217,709</u>	<u>232,233</u>	<u>238,406</u>	<u>6,173</u>	<u>2.66%</u>
10-11144-10-5170	Spanish	Adjunct	8,840	10,000	10,494	494	4.94%
10-11144-10-5210	Spanish	FICA Matching	673	765	803	38	4.97%
10-11144-10-5220	Spanish	TRS Match	8	25	0	(25)	-100.00%
			<u>9,521</u>	<u>10,790</u>	<u>11,297</u>	<u>507</u>	<u>4.70%</u>

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10-11148-10-5170	Humanities	Adjunct	43,268	39,360	51,502	12,142	30.85%
10-11148-10-5210	Humanities	FICA Matching	3,297	3,011	3,196	185	6.14%
10-11148-10-5220	Humanities	TRS Match	1,384	1,750	0	(1,750)	-100.00%
10-11148-10-5225	Humanities	ORP Match	124	0	0	0	
10-11148-10-5230	Humanities	Group Insurance	461	0	0	0	
10-11148-10-5300	Humanities	DOE	399	500	500	0	0.00%
			<u>48,933</u>	<u>44,621</u>	<u>55,198</u>	<u>10,577</u>	<u>23.70%</u>
10-11152-10-5110	Mathematics	Faculty Salaries	238,302	252,244	248,340	(3,904)	-1.55%
10-11152-10-5170	Mathematics	Adjunct	79,175	146,340	90,748	(55,592)	-37.99%
10-11152-10-5175	Mathematics	Part Time	985	0	0	0	
10-11152-10-5210	Mathematics	FICA Matching	23,577	30,492	26,057	(4,435)	-14.54%
10-11152-10-5220	Mathematics	TRS Match	19,502	22,000	24,639	2,639	12.00%
10-11152-10-5225	Mathematics	ORP Match	0	0	0	0	
10-11152-10-5230	Mathematics	Group Insurance	34,953	34,550	27,651	(6,899)	-19.97%
10-11152-10-5300	Mathematics	DOE	1,321	1,276	1,276	0	0.00%
10-11152-10-5600	Mathematics	Travel	1,109	1,500	1,500	0	0.00%
			<u>398,924</u>	<u>488,402</u>	<u>420,211</u>	<u>(68,191)</u>	<u>-13.96%</u>
10-11154-10-5110	Mathematics - South Campus	Faculty Salaries	52,207	54,571	54,571	0	0.00%
10-11154-10-5210	Mathematics - South Campus	FICA Matching	3,899	4,175	4,175	0	0.00%
10-11154-10-5220	Mathematics - South Campus	TRS Match	3,550	4,000	4,194	194	4.85%
10-11154-10-5230	Mathematics - South Campus	Group Insurance	6,684	7,000	6,172	(828)	-11.83%
10-11154-10-5300	Mathematics - South Campus	DOE	0	200	200	0	0.00%
			<u>66,340</u>	<u>69,946</u>	<u>69,312</u>	<u>(634)</u>	<u>-0.91%</u>
10-11156-10-5110	Developmental Math	Faculty Salaries	53,332	54,571	117,141	62,570	114.66%
10-11156-10-5140	Developmental Math	Clerical/Staff Salaries	22,861	60,315	0	(60,315)	-100.00%
10-11156-10-5170	Developmental Math	Adjunct	65,839	44,000	53,517	9,517	21.63%
10-11156-10-5175	Developmental Math	Part Time	4,173	550	550	0	0.00%
10-11156-10-5210	Developmental Math	FICA Matching	11,145	13,153	13,548	395	3.00%
10-11156-10-5220	Developmental Math	TRS Match	7,545	12,500	23,796	11,296	90.37%
10-11156-10-5230	Developmental Math	Group Insurance	9,754	13,050	27,474	14,424	110.53%
10-11156-10-5300	Developmental Math	DOE	2,903	3,320	3,896	576	17.35%
10-11156-10-5600	Developmental Math	Travel	6,819	8,000	5,850	(2,150)	-26.88%
			<u>184,371</u>	<u>209,459</u>	<u>245,772</u>	<u>36,313</u>	<u>17.34%</u>

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10-11157-10-5140	Math Hub	Clerical/Staff Salaries	3,930	0	0	0	
10-11157-10-5170	Math Hub	Adjunct	9,703	0	0	0	
10-11157-10-5175	Math Hub	Part Time	82,739	110,377	110,377	0	0.00%
10-11157-10-5210	Math Hub	FICA Matching	7,467	8,444	8,444	0	0.00%
10-11157-10-5220	Math Hub	TRS Match	642	8,444	1,500	(6,944)	-82.24%
10-11157-10-5300	Math Hub	DOE	17,174	1,600	800	(800)	-50.00%
10-11157-10-5600	Math Hub	Travel	0	300	300	0	0.00%
			<u>121,655</u>	<u>129,165</u>	<u>121,421</u>	<u>(7,744)</u>	<u>-6.00%</u>
10-11164-10-5110	Kinesiology	Faculty Salaries	130,185	134,597	134,091	(506)	-0.38%
10-11164-10-5170	Kinesiology	Adjunct	28,073	19,076	47,691	28,615	150.01%
10-11164-10-5210	Kinesiology	FICA Matching	11,896	11,827	13,907	2,080	17.59%
10-11164-10-5220	Kinesiology	TRS Match	5,661	6,500	7,241	741	11.40%
10-11164-10-5225	Kinesiology	ORP Match	3,988	4,400	4,418	18	0.41%
10-11164-10-5230	Kinesiology	Group Insurance	16,815	16,450	25,054	8,604	52.30%
10-11164-10-5300	Kinesiology	DOE	741	2,000	2,000	0	0.00%
10-11164-10-5335	Kinesiology	Contract Labor	0	924	0	(924)	-100.00%
10-11164-10-5600	Kinesiology	Travel	0	600	300	(300)	-50.00%
			<u>197,359</u>	<u>196,374</u>	<u>234,702</u>	<u>38,328</u>	<u>19.52%</u>
10-11168-10-5110	Physical Science-Chemistry	Faculty Salaries	65,528	67,898	67,898	0	0.00%
10-11168-10-5140	Physical Science-Chemistry	Clerical/Staff Salaries	7,498	7,500	7,500	0	0.00%
10-11168-10-5170	Physical Science-Chemistry	Adjunct	9,083	14,040	14,733	693	4.94%
10-11168-10-5210	Physical Science-Chemistry	FICA Matching	6,278	6,842	6,895	53	0.77%
10-11168-10-5220	Physical Science-Chemistry	TRS Match	5,583	6,200	6,318	118	1.90%
10-11168-10-5230	Physical Science-Chemistry	Group Insurance	8,537	8,650	8,506	(144)	-1.66%
10-11168-10-5300	Physical Science-Chemistry	DOE	6,952	16,135	16,115	(20)	-0.12%
10-11168-10-5600	Physical Science-Chemistry	Travel	0	300	300	0	0.00%
			<u>109,459</u>	<u>127,565</u>	<u>128,265</u>	<u>700</u>	<u>0.55%</u>
10-11171-10-5110	Physical Science-Geology	Faculty Salaries	110,178	114,573	115,113	540	0.47%
10-11171-10-5170	Physical Science-Geology	Adjunct	20,720	22,942	30,874	7,932	34.57%
10-11171-10-5210	Physical Science-Geology	FICA Matching	9,908	10,520	10,631	111	1.06%
10-11171-10-5220	Physical Science-Geology	TRS Match	8,901	9,900	10,469	569	5.75%
10-11171-10-5230	Physical Science-Geology	Group Insurance	8,384	8,400	8,412	12	0.14%
10-11171-10-5300	Physical Science-Geology	DOE	4,188	4,750	4,750	0	0.00%
10-11171-10-5600	Physical Science-Geology	Travel	0	600	600	0	0.00%
			<u>162,279</u>	<u>171,685</u>	<u>180,849</u>	<u>9,164</u>	<u>5.34%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11174-10-5110	Physical Science-Physics	Faculty Salaries	53,114	55,506	55,506	0	0.00%
10-11174-10-5170	Physical Science-Physics	Adjunct	2,523	3,240	3,400	160	4.94%
10-11174-10-5210	Physical Science-Physics	FICA Matching	4,119	4,494	4,506	12	0.27%
10-11174-10-5225	Physical Science-Physics	ORP Match	3,672	4,100	3,989	(111)	-2.71%
10-11174-10-5230	Physical Science-Physics	Group Insurance	7,573	7,575	7,578	3	0.04%
10-11174-10-5300	Physical Science-Physics	DOE	5,780	5,850	5,850	0	0.00%
10-11174-10-5600	Physical Science-Physics	Travel	0	300	300	0	0.00%
			<u>76,781</u>	<u>81,065</u>	<u>81,129</u>	<u>64</u>	<u>0.08%</u>
10-11178-10-5110	Psychology	Faculty Salaries	159,516	167,428	167,428	0	0.00%
10-11178-10-5170	Psychology	Adjunct	83,788	64,800	67,998	3,198	4.94%
10-11178-10-5210	Psychology	FICA Matching	17,754	17,765	18,010	245	1.38%
10-11178-10-5220	Psychology	TRS Match	14,583	16,200	17,651	1,451	8.96%
10-11178-10-5225	Psychology	ORP Match	1,364	1,100	1,380	280	25.45%
10-11178-10-5230	Psychology	Group Insurance	27,395	26,750	28,042	1,292	4.83%
10-11178-10-5300	Psychology	DOE	262	700	700	0	0.00%
10-11178-10-5600	Psychology	Travel	282	1,500	1,500	0	0.00%
			<u>304,944</u>	<u>296,243</u>	<u>302,709</u>	<u>6,466</u>	<u>2.18%</u>
10-11182-10-5110	Social Sciences	Faculty Salaries	333,623	350,217	350,217	0	0.00%
10-11182-10-5170	Social Sciences	Adjunct	204,160	202,604	212,603	9,999	4.94%
10-11182-10-5210	Social Sciences	FICA Matching	40,556	42,769	43,056	287	0.67%
10-11182-10-5220	Social Sciences	TRS Match	24,714	27,500	26,966	(534)	-1.94%
10-11182-10-5225	Social Sciences	ORP Match	7,858	9,146	8,567	(579)	-6.33%
10-11182-10-5230	Social Sciences	Group Insurance	43,940	43,700	43,480	(220)	-0.50%
10-11182-10-5300	Social Sciences	DOE	287	500	500	0	0.00%
10-11182-10-5335	Social Sciences	Contract Labor	3,936	6,253	6,253	0	0.00%
10-11182-10-5600	Social Sciences	Travel	3,565	4,000	4,000	0	0.00%
			<u>662,639</u>	<u>686,689</u>	<u>695,642</u>	<u>8,953</u>	<u>1.30%</u>
10-11186-10-5110	Speech	Faculty Salaries	47,287	49,333	49,333	0	0.00%
10-11186-10-5170	Speech	Adjunct	26,416	33,000	34,629	1,629	4.94%
10-11186-10-5210	Speech	FICA Matching	5,604	6,298	6,423	125	1.98%
10-11186-10-5220	Speech	TRS Match	4,035	5,860	5,174	(686)	-11.71%
10-11186-10-5230	Speech	Group Insurance	6,159	5,025	7,370	2,345	46.67%
10-11186-10-5300	Speech	DOE	0	500	500	0	0.00%
10-11186-10-5600	Speech	Travel	0	300	300	0	0.00%
			<u>89,501</u>	<u>100,316</u>	<u>103,729</u>	<u>3,413</u>	<u>3.40%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11301-10-5110	Advanced Manufacturing	Faculty Salaries	29,792	45,593	45,593	0	0.00%
10-11301-10-5170	Advanced Manufacturing	Adjunct	6,653	21,600	23,925	2,325	10.76%
10-11301-10-5175	Advanced Manufacturing	Part Time	81	7,168	15,360	8,192	114.29%
10-11301-10-5210	Advanced Manufacturing	FICA Matching	2,773	6,752	6,493	(259)	-3.84%
10-11301-10-5220	Advanced Manufacturing	TRS Match	97	0	100	100	
10-11301-10-5225	Advanced Manufacturing	ORP Match	2,512	2,400	3,577	1,177	49.04%
10-11301-10-5230	Advanced Manufacturing	Group Insurance	4,705	4,150	6,492	2,342	56.43%
10-11301-10-5300	Advanced Manufacturing	DOE	7,275	10,000	10,000	0	0.00%
10-11301-10-5600	Advanced Manufacturing	Travel	0	300	1,000	700	233.33%
			<u>53,888</u>	<u>97,963</u>	<u>112,540</u>	<u>14,577</u>	<u>14.88%</u>
10-11304-10-5110	Auto Body Repair	Faculty Salaries	56,040	58,099	58,099	0	0.00%
10-11304-10-5170	Auto Body Repair	Adjunct	2,500	4,320	4,533	213	4.93%
10-11304-10-5175	Auto Body Repair	Part Time	330	330	330	0	0.00%
10-11304-10-5210	Auto Body Repair	FICA Matching	4,477	4,852	4,816	(36)	-0.74%
10-11304-10-5220	Auto Body Repair	TRS Match	3,981	4,400	4,799	399	9.07%
10-11304-10-5230	Auto Body Repair	Group Insurance	8,044	8,050	8,076	26	0.32%
10-11304-10-5300	Auto Body Repair	DOE	15,987	12,000	16,000	4,000	33.33%
10-11304-10-5600	Auto Body Repair	Travel	123	300	300	0	0.00%
			<u>91,482</u>	<u>92,351</u>	<u>96,953</u>	<u>4,602</u>	<u>4.98%</u>
10-11308-10-5110	Business & Management	Faculty Salaries	100,528	88,600	102,622	14,022	15.83%
10-11308-10-5140	Business & Management	Clerical/Staff Salaries	24,808	25,015	0	(25,015)	-100.00%
10-11308-10-5170	Business & Management	Adjunct	55,679	54,300	75,648	21,348	39.31%
10-11308-10-5210	Business & Management	FICA Matching	12,767	13,457	13,100	(357)	-2.65%
10-11308-10-5220	Business & Management	TRS Match	8,407	8,900	10,312	1,412	15.87%
10-11308-10-5225	Business & Management	ORP Match	2,478	2,750	2,355	(395)	-14.36%
10-11308-10-5230	Business & Management	Group Insurance	25,813	24,600	15,869	(8,731)	-35.49%
10-11308-10-5300	Business & Management	DOE	2,155	1,500	2,200	700	46.67%
10-11308-10-5305	Business & Management	Communications Expense	182	0	150	150	
10-11308-10-5600	Business & Management	Travel	0	420	600	180	42.86%
			<u>232,817</u>	<u>219,542</u>	<u>222,856</u>	<u>3,314</u>	<u>1.51%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11315-10-5110	Computer Maintenance	Faculty Salaries	54,931	57,008	57,008	0	0.00%
10-11315-10-5170	Computer Maintenance	Adjunct	36,183	24,320	25,520	1,200	4.93%
10-11315-10-5175	Computer Maintenance	Part Time	11	0	0	0	
10-11315-10-5210	Computer Maintenance	FICA Matching	6,398	6,222	6,314	92	1.48%
10-11315-10-5220	Computer Maintenance	TRS Match	5,249	6,500	4,975	(1,525)	-23.46%
10-11315-10-5225	Computer Maintenance	ORP Match	27	100	100	0	0.00%
10-11315-10-5230	Computer Maintenance	Group Insurance	14,506	15,950	13,652	(2,298)	-14.41%
10-11315-10-5300	Computer Maintenance	DOE	3,978	4,160	4,160	0	0.00%
10-11315-10-5315	Computer Maintenance	Advertising	0	0	200	200	
10-11315-10-5600	Computer Maintenance	Travel	0	300	300	0	0.00%
			<u>121,283</u>	<u>114,560</u>	<u>112,229</u>	<u>(2,331)</u>	<u>-2.03%</u>
10-11316-10-5170	Cyber Security	Adjunct	6,512	12,160	22,204	10,044	82.60%
10-11316-10-5210	Cyber Security	FICA Matching	466	930	1,699	769	82.69%
10-11316-10-5220	Cyber Security	TRS Match	283	0	0	0	
10-11316-10-5225	Cyber Security	ORP Match	155	0	0	0	
10-11316-10-5230	Cyber Security	Group Insurance	804		0	0	
10-11316-10-5300	Cyber Security	DOE	4,421	4,000	4,400	400	10.00%
10-11316-10-5315	Cyber Security	Advertising	0	200	200	0	0.00%
10-11316-10-5600	Cyber Security	Travel	865	300	300	0	0.00%
			<u>13,506</u>	<u>17,590</u>	<u>28,803</u>	<u>11,213</u>	<u>63.75%</u>
10-11318-10-5110	Computer Science	Faculty Salaries	123,483	127,914	112,629	(15,285)	-11.95%
10-11318-10-5170	Computer Science	Adjunct	15,553	15,390	18,888	3,498	22.73%
10-11318-10-5175	Computer Science	Part Time	1,580	2,800	2,800	0	0.00%
10-11318-10-5210	Computer Science	FICA Matching	10,519	11,487	10,474	(1,013)	-8.82%
10-11318-10-5220	Computer Science	TRS Match	39	0	125	125	
10-11318-10-5225	Computer Science	ORP Match	9,124	10,000	7,910	(2,090)	-20.90%
10-11318-10-5230	Computer Science	Group Insurance	8,164	8,125	7,167	(958)	-11.79%
10-11318-10-5300	Computer Science	DOE	2,852	3,000	2,782	(218)	-7.27%
10-11318-10-5335	Computer Science	Contract Labor	2,025	4,050	4,050	0	0.00%
10-11318-10-5600	Computer Science	Travel	0	300	300	0	0.00%
			<u>173,339</u>	<u>183,066</u>	<u>167,125</u>	<u>(15,941)</u>	<u>-8.71%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11321-10-5110	Cosmetology	Faculty Salaries	167,954	174,554	174,554	0	0.00%
10-11321-10-5170	Cosmetology	Adjunct	57,544	72,925	0	(72,925)	-100.00%
10-11321-10-5175	Cosmetology	Part Time	0	0	60,000	60,000	
10-11321-10-5210	Cosmetology	FICA Matching	16,838	19,544	19,517	(27)	-0.14%
10-11321-10-5220	Cosmetology	TRS Match	12,239	12,750	13,454	704	5.52%
10-11321-10-5225	Cosmetology	ORP Match	0	0	0	0	
10-11321-10-5230	Cosmetology	Group Insurance	26,790	26,800	38,047	11,247	41.97%
10-11321-10-5300	Cosmetology	DOE	35,234	44,515	44,515	0	0.00%
10-11321-10-5305	Cosmetology	Communications Expense	1	0	0	0	
10-11321-10-5360	Cosmetology	Mc/Visa Fees	1,961	1,750	1,750	0	0.00%
10-11321-10-5600	Cosmetology	Travel	900	900	900	0	0.00%
			<u>319,461</u>	<u>353,738</u>	<u>352,737</u>	<u>(1,001)</u>	<u>-0.28%</u>
10-11324-10-5110	Criminal Justice	Faculty Salaries	70,734	73,196	50,087	(23,109)	-31.57%
10-11324-10-5140	Criminal Justice	Clerical/Staff Salaries	11,915	14,862	0	(14,862)	-100.00%
10-11324-10-5170	Criminal Justice	Adjunct	28,538	29,160	30,599	1,439	4.93%
10-11324-10-5210	Criminal Justice	FICA Matching	8,149	8,967	6,172	(2,795)	-31.17%
10-11324-10-5220	Criminal Justice	TRS Match	952	1,578	0	(1,578)	-100.00%
10-11324-10-5225	Criminal Justice	ORP Match	6,275	6,900	4,604	(2,296)	-33.28%
10-11324-10-5230	Criminal Justice	Group Insurance	11,759	12,075	5,433	(6,642)	-55.01%
10-11324-10-5300	Criminal Justice	DOE	1,288	1,280	1,255	(25)	-1.95%
10-11324-10-5305	Criminal Justice	Communications Expense	2	30	50	20	66.67%
10-11324-10-5600	Criminal Justice	Travel	150	650	650	0	0.00%
			<u>139,762</u>	<u>148,698</u>	<u>98,850</u>	<u>(49,848)</u>	<u>-33.52%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11327-10-5110	Culinary Arts	Faculty Salaries	113,400	117,565	113,245	(4,320)	-3.67%
10-11327-10-5150	Culinary Arts	Work-study Wages	403	0	0	0	
10-11327-10-5170	Culinary Arts	Adjunct	33,006	28,620	35,132	6,512	22.75%
10-11327-10-5175	Culinary Arts	Part Time	14,098	12,340	13,281	941	7.63%
10-11327-10-5210	Culinary Arts	FICA Matching	11,217	12,127	11,829	(298)	-2.46%
10-11327-10-5220	Culinary Arts	TRS Match	4,507	5,100	4,912	(188)	-3.69%
10-11327-10-5225	Culinary Arts	ORP Match	3,514	3,800	3,772	(28)	-0.74%
10-11327-10-5230	Culinary Arts	Group Insurance	26,311	26,950	24,302	(2,648)	-9.83%
10-11327-10-5300	Culinary Arts	DOE	55,002	59,970	57,430	(2,540)	-4.24%
10-11327-10-5305	Culinary Arts	Communications Expense	6	0	0	0	
10-11327-10-5315	Culinary Arts	Advertising	500	0	500	500	
10-11327-10-5360	Culinary Arts	Mc/Visa Fees	2,269	1,800	1,900	100	5.56%
10-11327-10-5600	Culinary Arts	Travel	558	14,000	9,600	(4,400)	-31.43%
			<u>264,791</u>	<u>282,272</u>	<u>275,903</u>	<u>(6,369)</u>	<u>-2.26%</u>
10-11331-10-5110	Dental Assisting	Faculty Salaries	113,206	117,722	108,325	(9,397)	-7.98%
10-11331-10-5170	Dental Assisting	Adjunct	1,142	0	0	0	
10-11331-10-5175	Dental Assisting	Part Time	0	8,600	9,600	1,000	11.63%
10-11331-10-5210	Dental Assisting	FICA Matching	8,076	9,404	9,007	(397)	-4.22%
10-11331-10-5220	Dental Assisting	TRS Match	7,776	8,600	9,153	553	6.43%
10-11331-10-5230	Dental Assisting	Group Insurance	22,135	22,200	22,168	(32)	-0.14%
10-11331-10-5300	Dental Assisting	DOE	13,367	15,100	13,300	(1,800)	-11.92%
10-11331-10-5305	Dental Assisting	Communications Expense	324	500	300	(200)	-40.00%
10-11331-10-5335	Dental Assisting	Contract Labor	0	2,600	5,200	2,600	100.00%
10-11331-10-5600	Dental Assisting	Travel	227	1,000	500	(500)	-50.00%
			<u>166,253</u>	<u>185,726</u>	<u>177,553</u>	<u>(8,173)</u>	<u>-4.40%</u>
10-11335-10-5110	Drafting	Faculty Salaries	61,377	63,316	63,316	0	0.00%
10-11335-10-5170	Drafting	Adjunct	13,890	14,175	13,741	(434)	-3.06%
10-11335-10-5210	Drafting	FICA Matching	5,374	5,928	5,894	(34)	-0.57%
10-11335-10-5225	Drafting	ORP Match	4,194	4,800	4,282	(518)	-10.79%
10-11335-10-5230	Drafting	Group Insurance	12,841	12,850	11,384	(1,466)	-11.41%
10-11335-10-5300	Drafting	DOE	911	1,800	1,700	(100)	-5.56%
10-11335-10-5600	Drafting	Travel	936	300	300	0	0.00%
			<u>99,523</u>	<u>103,169</u>	<u>100,617</u>	<u>(2,552)</u>	<u>-2.47%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11338-10-5110	Electrician	Faculty Salaries	25,194	52,705	52,705	0	0.00%
10-11338-10-5170	Electrician	Adjunct	11,911	8,597	9,021	424	4.93%
10-11338-10-5210	Electrician	FICA Matching	2,818	4,690	4,997	307	6.55%
10-11338-10-5220	Electrician	TRS Match	1,823	3,500	5,180	1,680	48.00%
10-11338-10-5230	Electrician	Group Insurance	4,374	1,500	7,498	5,998	399.87%
10-11338-10-5300	Electrician	DOE	3,377	3,000	10,000	7,000	233.33%
10-11338-10-5305	Electrician	Communications Expense	0	0	1,000	1,000	
10-11338-10-5600	Electrician	Travel	948	1,300	4,344	3,044	234.15%
			<u>50,445</u>	<u>75,292</u>	<u>94,745</u>	<u>19,453</u>	<u>25.84%</u>
10-11341-10-5110	Emer Med Tech	Faculty Salaries	213,905	219,831	217,671	(2,160)	-0.98%
10-11341-10-5140	Emer Med Tech	Clerical/Staff Salaries	1,068	0	0	0	
10-11341-10-5170	Emer Med Tech	Adjunct	29,485	27,340	35,930	8,590	31.42%
10-11341-10-5175	Emer Med Tech	Part Time	64,926	50,000	90,720	40,720	81.44%
10-11341-10-5210	Emer Med Tech	FICA Matching	22,011	29,190	26,258	(2,932)	-10.04%
10-11341-10-5220	Emer Med Tech	TRS Match	15,847	16,300	19,485	3,185	19.54%
10-11341-10-5230	Emer Med Tech	Group Insurance	39,727	40,350	40,088	(262)	-0.65%
10-11341-10-5300	Emer Med Tech	DOE	18,586	23,600	34,900	11,300	47.88%
10-11341-10-5305	Emer Med Tech	Communications Expense	0	50	50	0	0.00%
10-11341-10-5335	Emer Med Tech	Contract Labor	2,813	30,000	7,500	(22,500)	-75.00%
10-11341-10-5600	Emer Med Tech	Travel	3,731	3,200	3,200	0	0.00%
			<u>412,099</u>	<u>439,861</u>	<u>475,802</u>	<u>35,941</u>	<u>8.17%</u>
10-11345-10-5170	Hospitality Management	Adjunct	4,127	12,420	13,033	613	4.94%
10-11345-10-5210	Hospitality Management	FICA Matching	282	950	997	47	4.95%
10-11345-10-5220	Hospitality Management	TRS Match	245	100	800	700	700.00%
10-11345-10-5225	Hospitality Management	ORP Match	34	100	300	200	200.00%
10-11345-10-5230	Hospitality Management	Group Insurance	746	350	1,261	911	260.29%
10-11345-10-5300	Hospitality Management	DOE	4,760	3,915	5,595	1,680	42.91%
10-11345-10-5315	Hospitality Management	Advertising	500	500	500	0	0.00%
10-11345-10-5600	Hospitality Management	Travel	107	600	600	0	0.00%
			<u>10,801</u>	<u>18,935</u>	<u>23,086</u>	<u>4,151</u>	<u>21.92%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-11356-10-5110	Medical Lab Technicians	Faculty Salaries	118,902	123,489	124,029	540	0.44%
10-11356-10-5170	Medical Lab Technicians	Adjunct	11,805	18,000	20,987	2,987	16.59%
10-11356-10-5175	Medical Lab Technicians	Part Time	0	2,000	0	(2,000)	-100.00%
10-11356-10-5210	Medical Lab Technicians	FICA Matching	8,757	10,977	11,053	76	0.69%
10-11356-10-5220	Medical Lab Technicians	TRS Match	3,871	4,400	4,604	204	4.64%
10-11356-10-5225	Medical Lab Technicians	ORP Match	5,505	6,300	6,101	(199)	-3.16%
10-11356-10-5230	Medical Lab Technicians	Group Insurance	26,464	26,475	26,464	(11)	-0.04%
10-11356-10-5300	Medical Lab Technicians	DOE	20,125	21,800	21,800	0	0.00%
10-11356-10-5305	Medical Lab Technicians	Communications Expense	170	0	0	0	
10-11356-10-5315	Medical Lab Technicians	Advertising	0	500	500	0	0.00%
10-11356-10-5600	Medical Lab Technicians	Travel	1,958	1,500	1,500	0	0.00%
			<u>197,557</u>	<u>215,441</u>	<u>217,038</u>	<u>1,597</u>	<u>0.74%</u>
10-11360-10-5110	Nursing - Associate Degree	Faculty Salaries	1,192,329	1,227,825	1,326,445	98,620	8.03%
10-11360-10-5130	Nursing - Associate Degree	Administrative Salaries	0	41,234	41,234	0	0.00%
10-11360-10-5170	Nursing - Associate Degree	Adjunct	114,682	210,000	178,390	(31,610)	-15.05%
10-11360-10-5175	Nursing - Associate Degree	Part Time	0	0	0	0	
10-11360-10-5210	Nursing - Associate Degree	FICA Matching	94,628	111,618	118,149	6,531	5.85%
10-11360-10-5220	Nursing - Associate Degree	TRS Match	49,509	57,400	77,105	19,705	34.33%
10-11360-10-5225	Nursing - Associate Degree	ORP Match	37,875	42,500	51,960	9,460	22.26%
10-11360-10-5230	Nursing - Associate Degree	Group Insurance	191,819	193,900	225,000	31,100	16.04%
10-11360-10-5300	Nursing - Associate Degree	DOE	65,510	74,863	70,040	(4,823)	-6.44%
10-11360-10-5305	Nursing - Associate Degree	Communications Expense	610	500	200	(300)	-60.00%
10-11360-10-5600	Nursing - Associate Degree	Travel	10,415	20,000	13,000	(7,000)	-35.00%
			<u>1,757,377</u>	<u>1,979,840</u>	<u>2,101,523</u>	<u>121,683</u>	<u>6.15%</u>
10-11364-10-5110	Nursing - Vocational	Faculty Salaries	292,668	258,395	324,787	66,392	25.69%
10-11364-10-5170	Nursing - Vocational	Adjunct	2,597	60,000	83,948	23,948	39.91%
10-11364-10-5175	Nursing - Vocational	Part Time	39,768	0	0	0	
10-11364-10-5210	Nursing - Vocational	FICA Matching	24,215	24,357	30,739	6,382	26.20%
10-11364-10-5220	Nursing - Vocational	TRS Match	17,085	18,800	27,926	9,126	48.54%
10-11364-10-5225	Nursing - Vocational	ORP Match	2,734	6,500	5,404	(1,096)	-16.86%
10-11364-10-5230	Nursing - Vocational	Group Insurance	51,340	54,050	61,008	6,958	12.87%
10-11364-10-5300	Nursing - Vocational	DOE	26,977	20,000	73,477	53,477	267.39%
10-11364-10-5305	Nursing - Vocational	Communications Expense	106	100	100	0	0.00%
10-11364-10-5600	Nursing - Vocational	Travel	2,709	4,000	2,500	(1,500)	-37.50%
			<u>460,199</u>	<u>446,202</u>	<u>609,889</u>	<u>163,687</u>	<u>36.68%</u>

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10-11365-10-5110	Nursing - BSN	Faculty Salaries	68,675	200,443	253,987	53,544	26.71%
10-11365-10-5130	Nursing - BSN	Administrative Salaries	0	41,234	41,234	0	0.00%
10-11365-10-5170	Nursing - BSN	Adjunct	0	120,000	94,442	(25,558)	-21.30%
10-11365-10-5210	Nursing - BSN	FICA Matching	4,705	23,078	25,713	2,635	11.42%
10-11365-10-5220	Nursing - BSN	TRS Match	4,670	5,500	10,000	4,500	81.82%
10-11365-10-5225	Nursing - BSN	ORP Match	0	0	1,000	1,000	
10-11365-10-5230	Nursing - BSN	Group Insurance	12,654	12,225	20,000	7,775	63.60%
10-11365-10-5300	Nursing - BSN	DOE	4,641	18,200	6,500	(11,700)	-64.29%
10-11365-10-5305	Nursing - BSN	Communications Expense	0	0	200	200	
10-11365-10-5600	Nursing - BSN	Travel	4,324	3,000	2,900	(100)	-3.33%
			<u>99,669</u>	<u>423,680</u>	<u>455,976</u>	<u>32,296</u>	<u>7.62%</u>
10-11372-10-5110	Office Occupations	Faculty Salaries	60,102	62,272	62,272	0	0.00%
10-11372-10-5170	Office Occupations	Adjunct	39,071	34,020	35,699	1,679	4.94%
10-11372-10-5210	Office Occupations	FICA Matching	7,434	7,366	7,494	128	1.74%
10-11372-10-5220	Office Occupations	TRS Match	1,235	2,500	650	(1,850)	-74.00%
10-11372-10-5225	Office Occupations	ORP Match	6,406	6,250	5,888	(362)	-5.79%
10-11372-10-5230	Office Occupations	Group Insurance	12,313	13,750	11,758	(1,992)	-14.49%
10-11372-10-5300	Office Occupations	DOE	306	300	1,200	900	300.00%
10-11372-10-5600	Office Occupations	Travel	0	300	300	0	0.00%
			<u>126,867</u>	<u>126,758</u>	<u>125,261</u>	<u>(1,497)</u>	<u>-1.18%</u>
10-11376-10-5110	Police Academy	Faculty Salaries	58,594	62,425	63,505	1,080	1.73%
10-11376-10-5140	Police Academy	Clerical/Staff Salaries	12,917	14,862	0	(14,862)	-100.00%
10-11376-10-5175	Police Academy	Part Time	41,268	76,800	78,600	1,800	2.34%
10-11376-10-5210	Police Academy	FICA Matching	8,498	11,788	10,788	(1,000)	-8.48%
10-11376-10-5220	Police Academy	TRS Match	3,070	5,300	3,000	(2,300)	-43.40%
10-11376-10-5225	Police Academy	ORP Match	1,740	1,000	4,289	3,289	328.90%
10-11376-10-5230	Police Academy	Group Insurance	8,831	10,325	7,548	(2,777)	-26.90%
10-11376-10-5300	Police Academy	DOE	26,958	10,000	10,000	0	0.00%
10-11376-10-5315	Police Academy	Advertising	618	1,750	1,750	0	0.00%
10-11376-10-5600	Police Academy	Travel	1,258	2,000	3,400	1,400	70.00%
			<u>163,752</u>	<u>196,250</u>	<u>182,880</u>	<u>(13,370)</u>	<u>-6.81%</u>

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10-11380-10-5110	Radiology	Faculty Salaries	123,742	102,606	107,302	4,696	4.58%
10-11380-10-5170	Radiology	Adjunct	1,000	4,050	4,250	200	4.94%
10-11380-10-5175	Radiology	Part Time	1,120	0	0	0	
10-11380-10-5210	Radiology	FICA Matching	9,295	8,159	8,492	333	4.08%
10-11380-10-5220	Radiology	TRS Match	8,483	9,400	9,049	(351)	-3.73%
10-11380-10-5230	Radiology	Group Insurance	17,984	17,990	15,331	(2,659)	-14.78%
10-11380-10-5300	Radiology	DOE	15,607	10,500	7,100	(3,400)	-32.38%
10-11380-10-5305	Radiology	Communications Expense	152	1,200	1,200	0	0.00%
10-11380-10-5315	Radiology	Advertising	0	600	600	0	0.00%
10-11380-10-5600	Radiology	Travel	1,135	4,000	4,000	0	0.00%
10-11380-10-5650	Radiology	Staff Development	1,600	4,000	4,000	0	0.00%
			<u>180,118</u>	<u>162,505</u>	<u>161,324</u>	<u>(1,181)</u>	<u>-0.73%</u>
10-11384-10-5110	Refrigeration/A C	Faculty Salaries	45,836	47,081	47,081	0	0.00%
10-11384-10-5170	Refrigeration/A C	Adjunct	26,095	32,400	40,421	8,021	24.76%
10-11384-10-5175	Refrigeration/A C	Part Time	0	16,128	15,008	(1,120)	-6.94%
10-11384-10-5210	Refrigeration/A C	FICA Matching	5,438	7,782	7,842	60	0.77%
10-11384-10-5225	Refrigeration/A C	ORP Match	3,891	4,500	3,614	(886)	-19.69%
10-11384-10-5230	Refrigeration/A C	Group Insurance	7,740	7,750	7,762	12	0.15%
10-11384-10-5300	Refrigeration/A C	DOE	7,532	10,000	10,075	75	0.75%
10-11384-10-5600	Refrigeration/A C	Travel	0	300	300	0	0.00%
			<u>96,532</u>	<u>125,941</u>	<u>132,103</u>	<u>6,162</u>	<u>4.89%</u>
10-11390-10-5170	Web Based Small Business	Adjunct	0	16,200	8,500	(7,700)	-47.53%
10-11390-10-5210	Web Based Small Business	FICA Matching	0	1,683	651	(1,032)	-61.32%
10-11390-10-5300	Web Based Small Business	DOE	0	1,250	0	(1,250)	-100.00%
10-11390-10-5305	Web Based Small Business	Communications Expense	0	300	0	(300)	-100.00%
10-11390-10-5600	Web Based Small Business	Travel	0	300	0	(300)	-100.00%
			<u>0</u>	<u>19,733</u>	<u>9,151</u>	<u>(10,582)</u>	<u>-53.63%</u>

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10-11392-10-5110	Welding	Faculty Salaries	100,842	105,744	110,058	4,314	4.08%
10-11392-10-5170	Welding	Adjunct	38,214	36,158	44,742	8,584	23.74%
10-11392-10-5175	Welding	Part Time	12,571	21,760	27,360	5,600	25.74%
10-11392-10-5210	Welding	FICA Matching	11,079	12,520	13,398	878	7.01%
10-11392-10-5220	Welding	TRS Match	415	500	500	0	0.00%
10-11392-10-5225	Welding	ORP Match	8,803	9,700	10,152	452	4.66%
10-11392-10-5230	Welding	Group Insurance	20,347	19,950	20,925	975	4.89%
10-11392-10-5300	Welding	DOE	55,096	58,658	58,658	0	0.00%
10-11392-10-5600	Welding	Travel	0	600	1,000	400	66.67%
			<u>247,367</u>	<u>265,590</u>	<u>286,793</u>	<u>21,203</u>	<u>7.98%</u>
10-11398-10-5110	Welding - South Campus	Faculty Salaries	46,558	48,584	53,984	5,400	11.11%
10-11398-10-5170	Welding - South Campus	Adjunct	35,639	17,550	25,216	7,666	43.68%
10-11398-10-5175	Welding - South Campus	Part Time	1,965	16,384	9,000	(7,384)	-45.07%
10-11398-10-5210	Welding - South Campus	FICA Matching	6,430	6,313	6,211	(102)	-1.62%
10-11398-10-5220	Welding - South Campus	TRS Match	1,625	1,800	2,194	394	21.89%
10-11398-10-5225	Welding - South Campus	ORP Match	3,857	4,600	4,801	201	4.37%
10-11398-10-5230	Welding - South Campus	Group Insurance	12,494	12,275	14,056	1,781	14.51%
10-11398-10-5300	Welding - South Campus	DOE	27,491	17,267	21,367	4,100	23.74%
10-11398-10-5600	Welding - South Campus	Travel	0	300	0	(300)	-100.00%
			<u>136,059</u>	<u>125,073</u>	<u>136,829</u>	<u>11,756</u>	<u>9.40%</u>
10-11500-14-5300	Dual Credit	DOE	5,307	6,000	6,000	0	0.00%
10-11500-14-5305	Dual Credit	Communications Expense	24	10	10	0	0.00%
10-11500-14-5600	Dual Credit	Travel	4,164	5,800	5,800	0	0.00%
			<u>9,495</u>	<u>11,810</u>	<u>11,810</u>	<u>0</u>	<u>0.00%</u>
10-11509-10-5300	Business & Management CE	DOE	22,390	0	0	0	
10-11509-10-5335	Business & Management CE	Contract Labor	9,633	0	0	0	
			<u>32,023</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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10-11515-10-5170	Computer Science - C.E.	Adjunct	0	2,000	0	(2,000)	-100.00%
10-11515-10-5175	Computer Science - C.E.	Part Time	31	0	2,000	2,000	
10-11515-10-5210	Computer Science - C.E.	FICA Matching	2	153	153	0	0.00%
10-11515-10-5300	Computer Science - C.E.	DOE	3,631	750	375	(375)	-50.00%
10-11515-10-5305	Computer Science - C.E.	Communications Expense	7	0	0	0	
10-11515-10-5335	Computer Science - C.E.	Contract Labor	19,890	0	0	0	
10-11515-10-5375	Computer Science - C.E.	Service Contracts	0	5,500	5,500	0	0.00%
			<u>23,561</u>	<u>8,403</u>	<u>8,028</u>	<u>(375)</u>	<u>-4.46%</u>
10-11541-10-5140	Emer Med Tech - C.E.	Clerical/Staff Salaries	196	0	0	0	
10-11541-10-5175	Emer Med Tech - C.E.	Part Time	4,990	0	0	0	
10-11541-10-5210	Emer Med Tech - C.E.	FICA Matching	420	0	0	0	
10-11541-10-5220	Emer Med Tech - C.E.	TRS Match	402	100	0	(100)	-100.00%
10-11541-10-5230	Emer Med Tech - C.E.	Group Insurance	1,001	150	949	799	532.67%
			<u>7,009</u>	<u>250</u>	<u>949</u>	<u>699</u>	<u>279.60%</u>
10-11543-10-5110	Health Science - C.E.	Faculty Salaries	67,590	56,801	56,801	0	0.00%
10-11543-10-5140	Health Science - C.E.	Clerical/Staff Salaries	8,194	0	0	0	
10-11543-10-5170	Health Science - C.E.	Adjunct	154	0	0	0	
10-11543-10-5175	Health Science - C.E.	Part Time	55,059	79,583	79,583	0	0.00%
10-11543-10-5210	Health Science - C.E.	FICA Matching	9,732	10,433	10,433	0	0.00%
10-11543-10-5220	Health Science - C.E.	TRS Match	4,603	5,100	4,526	(574)	-11.25%
10-11543-10-5230	Health Science - C.E.	Group Insurance	11,222	13,200	8,020	(5,180)	-39.24%
10-11543-10-5300	Health Science - C.E.	DOE	147,600	50,000	40,000	(10,000)	-20.00%
10-11543-10-5305	Health Science - C.E.	Communications Expense	8	0	0	0	
10-11543-10-5335	Health Science - C.E.	Contract Labor	20,016	20,000	0	(20,000)	-100.00%
10-11543-10-5370	Health Science - C.E.	Printing	563	2,000	2,000	0	0.00%
10-11543-10-5600	Health Science CE	Travel	4,561	1,321	650	(671)	-50.79%
			<u>329,302</u>	<u>238,438</u>	<u>202,013</u>	<u>(36,425)</u>	<u>-15.28%</u>
10-11544-10-5300	Health Science CE Grant	DOE	26,441	0	0	0	
10-11544-10-5335	Health Science - C.E. Grant	Contract Labor	4,132	0	0	0	
			<u>30,573</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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10-11550-10-5175	Management - C.E.	Part Time	12,223	14,500	10,000	(4,500)	-31.03%
10-11550-10-5210	Management - C.E.	FICA Matching	935	1,913	765	(1,148)	-60.01%
10-11550-10-5300	Management - C.E.	DOE	(623)	3,000	2,000	(1,000)	-33.33%
10-11550-10-5335	Management - C.E.	Contract Labor	4,350	1,000	1,000	0	0.00%
			<u>16,885</u>	<u>20,413</u>	<u>13,765</u>	<u>(6,648)</u>	<u>-32.57%</u>
10-11558-10-5110	Mechatronics - C.E.	Faculty Salaries	65,643	53,639	53,639	0	0.00%
10-11558-10-5175	Mechatronics - C.E.	Part Time	5,694	30,000	30,000	0	0.00%
10-11558-10-5210	Mechatronics - C.E.	FICA Matching	5,596	6,398	6,398	0	0.00%
10-11558-10-5220	Mechatronics - C.E.	TRS Match	0	0	0	0	
10-11558-10-5225	Mechatronics - C.E.	ORP Match	4,540	4,800	4,713	(87)	-1.81%
10-11558-10-5230	Mechatronics - C.E.	Group Insurance	2,390	3,350	1,130	(2,220)	-66.27%
10-11558-10-5300	Mechatronics - C.E.	DOE	71,108	40,160	35,000	(5,160)	-12.85%
10-11558-10-5335	Mechatronics - C.E.	Contract Labor	39,708	8,000	1,604	(6,396)	-79.95%
10-11558-10-5364	Mechatronics - C.E.	Non-Capital Equipment	82,896	0	0	0	
10-11558-10-5600	Mechatronics - C.E.	Travel	2,728	1,321	0	(1,321)	-100.00%
			<u>280,303</u>	<u>147,668</u>	<u>132,484</u>	<u>(15,184)</u>	<u>-10.28%</u>
10-12100-11-5130	Cont. Edu. - Admin	Administrative Salaries	118,032	132,726	143,494	10,768	8.11%
10-12100-11-5140	Cont. Edu. - Admin	Clerical/Staff Salaries	154,904	160,946	152,979	(7,967)	-4.95%
10-12100-11-5175	Cont. Edu. - Admin	Part Time	13,496	0	0	0	
10-12100-11-5210	Cont. Edu. - Admin	FICA Matching	19,948	22,466	21,856	(610)	-2.72%
10-12100-11-5220	Cont. Edu. - Admin	TRS Match	12,790	13,050	15,043	1,993	15.27%
10-12100-11-5225	Cont. Edu. - Admin	ORP Match	5,689	6,300	6,066	(234)	-3.71%
10-12100-11-5230	Cont. Edu. - Admin	Group Insurance	62,547	65,900	56,510	(9,390)	-14.25%
10-12100-11-5300	Cont. Edu. - Admin	DOE	22,521	8,000	6,000	(2,000)	-25.00%
10-12100-11-5305	Cont. Edu. - Admin	Communications Expense	0	1,000	1,000	0	0.00%
10-12100-11-5308	Cont. Edu. - Admin	Graduation Expense	3,929	3,000	3,000	0	0.00%
10-12100-11-5315	Cont. Edu. - Admin	Advertising	10,584	53,500	40,000	(13,500)	-25.23%
10-12100-11-5370	Cont. Edu. - Admin	Printing	216	1,500	1,500	0	0.00%
10-12100-11-5600	Cont. Edu. - Admin	Travel	8,109	7,000	5,000	(2,000)	-28.57%
			<u>432,765</u>	<u>475,388</u>	<u>452,448</u>	<u>(22,940)</u>	<u>-4.83%</u>

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10-12120-11-5110	Cont. Edu. - Courses	Faculty Salaries	100	0	0	0	
10-12120-11-5130	Cont. Edu. - Courses	Administrative Salaries	55,125	57,881	57,881	0	0.00%
10-12120-11-5140	Cont. Edu. - Courses	Clerical/Staff Salaries	137	0	0	0	
10-12120-11-5170	Cont. Edu. - Courses	Adjunct	8,970	0	0	0	
10-12120-11-5175	Cont. Edu. - Courses	Part Time	14,020	19,500	9,000	(10,500)	-53.85%
10-12120-11-5210	Cont. Edu. - Courses	FICA Matching	5,353	5,116	5,116	0	0.00%
10-12120-11-5220	Cont. Edu. - Courses	TRS Match	4,419	5,246	4,449	(797)	-15.19%
10-12120-11-5225	Cont. Edu.-Courses	ORP Match	7	125	100	(25)	-20.00%
10-12120-11-5230	Cont. Edu. - Courses	Group Insurance	14,929	14,725	14,670	(55)	-0.37%
10-12120-11-5300	Cont. Edu. - Courses	DOE	12,470	10,000	7,000	(3,000)	-30.00%
10-12120-11-5305	Cont. Edu. - Courses	Communications Expense	371	0	0	0	
10-12120-11-5335	Cont. Edu. - Courses	Contract Labor	3,138	3,000	3,000	0	0.00%
10-12120-11-5370	Cont. Edu. - Courses	Printing	0	2,000	2,000	0	0.00%
10-12120-11-5600	Cont. Edu. - Courses	Travel	2,777	5,642	2,100	(3,542)	-62.78%
			<u>121,816</u>	<u>123,235</u>	<u>105,316</u>	<u>(17,919)</u>	<u>-14.54%</u>
10-12300-11-5300	Early College HS	DOE	3,392	3,000	0	(3,000)	-100.00%
10-12300-11-5600	Early College HS	Travel	1,083	3,000	0	(3,000)	-100.00%
			<u>4,475</u>	<u>6,000</u>	<u>0</u>	<u>(6,000)</u>	<u>-100.00%</u>
10-12400-11-5140	IEL Program	Clerical/Staff Salaries	6,083	0	0	0	
10-12400-11-5170	IEL Program	Adjunct	5,815	21,720	22,792	1,072	4.94%
10-12400-11-5175	IEL Program	Part Time	423	0	0	0	
10-12400-11-5210	IEL Program	FICA Matching	941	1,662	1,744	82	4.93%
10-12400-11-5220	IEL Program	TRS Match	414	1,495	0	(1,495)	-100.00%
10-12400-11-5230	IEL Program	Group Insurance	1,501	250	0	(250)	-100.00%
10-12400-11-5300	IEL Program	DOE	0	1,500	1,500	0	0.00%
10-12400-11-5600	IEL Program	Travel	0	1,000	0	(1,000)	-100.00%
			<u>15,177</u>	<u>27,627</u>	<u>26,036</u>	<u>(1,591)</u>	<u>-5.76%</u>
10-12800-11-5140	SBDC-Matching	Clerical/Staff Salaries	16,828	20,473	21,000	527	2.57%
10-12800-11-5210	SBDC-Matching	FICA Matching	1,304	0	1,607	1,607	
10-12800-11-5220	SBDC-Matching	TRS Match	1,197	1,800	800	(1,000)	-55.56%
10-12800-11-5230	SBDC-Matching	Group Insurance	5,287	6,250	3,748	(2,502)	-40.03%
10-12800-11-5240	SBDC-Matching	Workers Compensation	137	0	0	0	
10-12800-11-5300	SBDC-Matching	DOE	1,417	2,291	2,500	209	9.12%
10-12800-11-5600	SBDC Matching	Travel	64	0	0	0	
			<u>26,234</u>	<u>30,814</u>	<u>29,655</u>	<u>(1,160)</u>	<u>-3.76%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-13100-12-5130	Academic Instruction	Administrative Salaries	98,788	102,740	182,740	80,000	77.87%
10-13100-12-5140	Academic Instruction	Clerical/Staff Salaries	78,828	81,897	56,710	(25,187)	-30.75%
10-13100-12-5170	Academic Instruction	Adjunct	0	54,600	0	(54,600)	-100.00%
10-13100-12-5210	Academic Instruction	FICA Matching	13,008	17,843	22,036	4,193	23.50%
10-13100-12-5220	Academic Instruction	TRS Match	12,093	13,300	17,481	4,181	31.44%
10-13100-12-5230	Academic Instruction	Group Insurance	33,110	31,250	40,471	9,221	29.51%
10-13100-12-5300	Academic Instruction	DOE	31,886	12,000	12,000	0	0.00%
10-13100-12-5600	Academic Instruction	Travel	3,972	7,000	3,875	(3,125)	-44.64%
			<u>271,685</u>	<u>320,630</u>	<u>335,313</u>	<u>14,683</u>	<u>4.58%</u>
10-13110-12-5130	Academic Computing	Administrative Salaries	173,444	176,031	176,031	0	0.00%
10-13110-12-5140	Academic Computing	Clerical/Staff Salaries	227,618	234,184	236,225	2,041	0.87%
10-13110-12-5175	Academic Computing	Part Time	5,445	0	0	0	
10-13110-12-5210	Academic Computing	FICA Matching	29,670	31,381	31,538	157	0.50%
10-13110-12-5220	Academic Computing	TRS Match	23,674	26,200	27,437	1,237	4.72%
10-13110-12-5225	Academic Computing	ORP Match	4,667	5,200	4,926	(274)	-5.27%
10-13110-12-5230	Academic Computing	Group Insurance	61,759	62,825	63,430	605	0.96%
10-13110-12-5300	Academic Computing	DOE	255,907	264,000	264,000	0	0.00%
10-13110-12-5375	Academic Computing	Service Contracts	39,811	0	0	0	
10-13110-12-5600	Academic Computing	Travel	2,608	0	0	0	
10-13110-12-5710	Academic Computing	Technology Equipment	20,000	36,000	36,000	0	0.00%
			<u>844,603</u>	<u>835,821</u>	<u>839,587</u>	<u>3,766</u>	<u>0.45%</u>
10-13120-12-5130	Academic Advising	Administrative Salaries	0	0	110,245	110,245	
10-13120-12-5140	Academic Advising	Clerical/Staff Salaries	0	141,881	113,875	(28,006)	-19.74%
10-13120-12-5175	Academic Advising	Part Time	0	28,400	38,500	10,100	35.56%
10-13120-12-5210	Academic Advising	FICA Matching	0	10,848	20,090	9,242	85.20%
10-13120-12-5220	Academic Advising	TRS Match	0	12,800	3,730	(9,070)	-70.86%
10-13120-12-5230	Academic Advising	Group Insurance	0	32,300	23,750	(8,550)	-26.47%
10-13120-12-5300	Academic Advising	DOE	0	10,558	10,558	0	0.00%
10-13120-12-5305	Academic Advising	Communications Expense	0	3,669	3,669	0	0.00%
10-13120-12-5375	Academic Advising	Service Contracts	0	2,645	2,000	(645)	-24.39%
10-13120-12-5600	Academic Advising	Travel	0	0	3,000	3,000	
			<u>0</u>	<u>243,101</u>	<u>329,417</u>	<u>86,316</u>	<u>35.51%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-13130-12-5130	Teaching & Learning	Administrative Salaries	110,970	82,122	113,784	31,662	38.55%
10-13130-12-5210	Teaching & Learning	FICA Matching	7,940	6,282	8,704	2,422	38.55%
10-13130-12-5220	Teaching & Learning	TRS Match	7,546	9,000	12,125	3,125	34.72%
10-13130-12-5230	Teaching & Learning	Group Insurance	21,490	21,975	26,783	4,808	21.88%
10-13130-12-5300	Teaching & Learning	DOE	13,853	37,197	37,197	0	0.00%
10-13130-12-5335	Teaching & Learning	Contract Labor	7,695	0	7,000	7,000	
10-13130-12-5600	Teaching & Learning	Travel	2,117	4,000	3,000	(1,000)	-25.00%
			<u>171,611</u>	<u>160,576</u>	<u>208,593</u>	<u>48,017</u>	<u>29.90%</u>
10-13140-12-5600	Faculty Travel Pool	Travel	0	10,000	10,000	0	0.00%
10-13145-12-5300	Fine Arts Productions	DOE	13,382	12,500	12,500	0	0.00%
10-13300-12-5110	Workforce Instruction	Faculty Salaries	216	0	0	0	
10-13300-12-5130	Workforce Instruction	Administrative Salaries	94,238	120,740	18,000	(102,740)	-85.09%
10-13300-12-5140	Workforce Instruction	Clerical/Staff Salaries	33,803	32,093	35,335	3,242	10.10%
10-13300-12-5170	Workforce Instruction	Adjunct	10,201	0	0	0	
10-13300-12-5175	Workforce Instruction	Part Time	1,268	19,440	19,440	0	0.00%
10-13300-12-5210	Workforce Instruction	FICA Matching	10,281	13,179	5,319	(7,860)	-59.64%
10-13300-12-5220	Workforce Instruction	TRS Match	2,858	7,500	916	(6,584)	-87.79%
10-13300-12-5225	Workforce Instruction	ORP Match	6,022	7,500	0	(7,500)	-100.00%
10-13300-12-5230	Workforce Instruction	Group Insurance	17,777	19,000	3,000	(16,000)	-84.21%
10-13300-12-5300	Workforce Instruction	DOE	11,209	8,000	8,000	0	0.00%
10-13300-12-5305	Workforce Instruction	Communications Expense	1,022	1,000	1,000	0	0.00%
10-13300-12-5335	Workforce Instruction	Contract Labor	3,000	0	0	0	
10-13300-12-5600	Workforce Instruction	Travel	6,498	10,000	8,000	(2,000)	-20.00%
			<u>198,393</u>	<u>238,452</u>	<u>99,010</u>	<u>(139,442)</u>	<u>-58.48%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-13310-12-5130	Health Science	Administrative Salaries	98,788	102,740	101,276	(1,464)	-1.42%
10-13310-12-5140	Health Science	Clerical/Staff Salaries	109,678	154,829	137,316	(17,513)	-11.31%
10-13310-12-5210	Health Science	FICA Matching	14,234	19,704	16,339	(3,365)	-17.08%
10-13310-12-5220	Health Science	TRS Match	7,479	8,500	14,533	6,033	70.98%
10-13310-12-5225	Health Science	ORP Match	7,814	9,000	6,909	(2,091)	-23.23%
10-13310-12-5230	Health Science	Group Insurance	36,990	32,125	45,144	13,019	40.53%
10-13310-12-5300	Health Science	DOE	5,538	9,200	5,770	(3,430)	-37.28%
10-13310-12-5600	Health Science	Travel	3,319	2,500	2,250	(250)	-10.00%
10-13310-12-5650	Health Science	Staff Development	3,000	5,000	4,000	(1,000)	-20.00%
10-13310-12-5715	Health Science	Departmental Tech Equipment	2,000	400	0	(400)	-100.00%
			288,840	343,998	333,537	(10,461)	-3.04%
10-13320-12-5300	Bus/Tech Advisory CMTE	DOE	1,335	2,500	0	(2,500)	-100.00%
10-13500-12-5130	Library	Administrative Salaries	69,368	74,836	74,836	0	0.00%
10-13500-12-5140	Library	Clerical/Staff Salaries	97,142	125,436	124,639	(797)	-0.64%
10-13500-12-5150	Library	Work Study wages	258	0	0	0	
10-13500-12-5175	Library	Part Time	19,652	21,000	26,000	5,000	23.81%
10-13500-12-5210	Library	FICA Matching	12,868	16,927	17,631	704	4.16%
10-13500-12-5220	Library	TRS Match	6,614	6,200	9,164	2,964	47.81%
10-13500-12-5225	Library	ORP Match	4,578	5,100	5,064	(36)	-0.71%
10-13500-12-5230	Library	Group Insurance	20,488	17,900	35,798	17,898	99.99%
10-13500-12-5300	Library	DOE	57,355	85,000	85,000	0	0.00%
10-13500-12-5375	Library	Service Contracts	16,800	42,000	40,000	(2,000)	-4.76%
10-13500-12-5600	Library	Travel	4,730	11,000	7,000	(4,000)	-36.36%
10-13500-12-5720	Library	Library Books	36,673	25,000	20,000	(5,000)	-20.00%
			346,526	430,399	445,132	14,733	3.42%
10-13550-12-5175	Library - South Campus	Part Time	33,022	36,000	36,000	0	0.00%
10-13550-12-5210	Library - South Campus	FICA Matching	2,526	2,754	2,754	0	0.00%
10-13550-12-5300	Library - South Campus	DOE	9,017	7,500	10,000	2,500	33.33%
			44,565	46,254	48,754	2,500	5.40%

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-14000-14-5130	Student Services	Administrative Salaries	126,240	128,765	88,390	(40,375)	-31.36%
10-14000-14-5140	Student Services	Clerical/Staff Salaries	40,737	39,558	39,558	0	0.00%
10-14000-14-5175	Student Services	Part Time	1,527	4,000	4,000	0	0.00%
10-14000-14-5210	Student Services	FICA Matching	12,684	13,183	11,439	(1,744)	-13.23%
10-14000-14-5220	Student Services	TRS Match	2,798	3,000	2,444	(556)	-18.53%
10-14000-14-5225	Student Services	ORP Match	8,332	9,200	7,525	(1,675)	-18.21%
10-14000-14-5230	Student Services	Group Insurance	20,496	20,300	18,253	(2,047)	-10.08%
10-14000-14-5300	Student Services	DOE	20,100	13,200	12,000	(1,200)	-9.09%
10-14000-14-5305	Student Services	Communications Expense	1,923	2,200	2,000	(200)	-9.09%
10-14000-14-5375	Student Services	Service Contracts	8,515	10,000	8,000	(2,000)	-20.00%
10-14000-14-5600	Student Services	Travel	11,392	10,000	8,000	(2,000)	-20.00%
			<u>254,744</u>	<u>253,406</u>	<u>201,609</u>	<u>(51,797)</u>	<u>-20.44%</u>
10-14100-14-5110	Admissions and Records	Faculty Salaries	119,654	0	0	0	
10-14100-14-5130	Admissions and Records	Administrative Salaries	0	131,322	121,875	(9,447)	-7.19%
10-14100-14-5140	Admissions and Records	Clerical/Staff Salaries	261,720	258,167	297,720	39,553	15.32%
10-14100-14-5150	Admissions and Records	Work Study wages	970	0	0	0	
10-14100-14-5175	Admissions and Records	Part Time	21,158	4,000	10,500	6,500	162.50%
10-14100-14-5210	Admissions and Records	FICA Matching	28,255	30,102	32,902	2,800	9.30%
10-14100-14-5220	Admissions and Records	TRS Match	26,007	29,000	25,264	(3,736)	-12.88%
10-14100-14-5230	Admissions and Records	Group Insurance	74,029	77,175	76,769	(406)	-0.53%
10-14100-14-5300	Admissions and Records	DOE	16,743	16,500	18,588	2,088	12.65%
10-14100-14-5305	Admissions and Records	Communications Expense	6,791	10,000	6,000	(4,000)	-40.00%
10-14100-14-5308	Admissions and Records	Graduation Expense	26,864	24,250	18,000	(6,250)	-25.77%
10-14100-14-5600	Admissions and Records	Travel	9,728	4,000	0	(4,000)	-100.00%
			<u>591,919</u>	<u>584,516</u>	<u>607,618</u>	<u>23,102</u>	<u>3.95%</u>
10-14200-14-5140	Recruiting and Retention	Clerical/Staff Salaries	72,559	99,424	99,424	0	0.00%
10-14200-14-5210	Recruiting and Retention	FICA Matching	5,456	7,606	7,606	0	0.00%
10-14200-14-5220	Recruiting and Retention	TRS Match	5,159	5,100	5,775	675	13.24%
10-14200-14-5230	Recruiting and Retention	Group Insurance	10,317	10,150	11,662	1,512	14.90%
10-14200-14-5300	Recruiting and Retention	DOE	15,415	22,000	20,130	(1,870)	-8.50%
10-14200-14-5305	Recruiting and Retention	Communications Expense	1,646	750	1,220	470	62.67%
10-14200-14-5600	Recruiting and Retention	Travel	2,771	8,600	10,000	1,400	16.28%
			<u>113,323</u>	<u>153,630</u>	<u>155,817</u>	<u>2,187</u>	<u>1.42%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-14210-14-5300	African American Initiative	DOE	1,627	0	0	0	
10-14240-14-5300	Hispanic Initiative	DOE	2,089	0	0	0	
10-14240-14-5600	Hispanic Initiative	Travel	28	0	0	0	
			<u>2,117</u>	<u>0</u>	<u>0</u>	<u>0</u>	
10-14300-14-5130	Financial Aid	Administrative Salaries	91,821	116,187	110,787	(5,400)	-4.65%
10-14300-14-5140	Financial Aid	Clerical/Staff Salaries	215,172	217,816	216,954	(862)	-0.40%
10-14300-14-5150	Financial Aid	Work-study Wages	1,126	0	0	0	
10-14300-14-5175	Financial Aid	Part Time	1,448	0	15,000	15,000	
10-14300-14-5210	Financial Aid	FICA Matching	22,349	25,551	26,354	803	3.14%
10-14300-14-5220	Financial Aid	TRS Match	20,939	23,500	23,825	325	1.38%
10-14300-14-5230	Financial Aid	Group Insurance	60,396	61,350	62,178	828	1.35%
10-14300-14-5300	Financial Aid	DOE	21,359	24,600	24,600	0	0.00%
10-14300-14-5305	Financial Aid	Communications Expense	8,028	5,000	4,500	(500)	-10.00%
10-14300-14-5335	Financial Aid	Contract Labor	0	15,000	30,000	15,000	100.00%
10-14300-14-5375	Financial Aid	Service Contracts	24,130	25,000	25,000	0	0.00%
10-14300-14-5600	Financial Aid	Travel	10,715	13,300	13,300	0	0.00%
			<u>477,483</u>	<u>527,304</u>	<u>552,498</u>	<u>25,194</u>	<u>4.78%</u>
10-14315-14-5140	Veteran Affairs	Clerical/Staff Salaries	80,509	78,384	78,384	0	0.00%
10-14315-14-5150	Veteran Affairs	Work Study wages	237	0	0	0	
10-14315-14-5175	Veteran Affairs	Part Time	11,177	12,000	12,000	0	0.00%
10-14315-14-5210	Veteran Affairs	FICA Matching	6,981	6,914	6,914	0	0.00%
10-14315-14-5220	Veteran Affairs	TRS Match	5,497	7,705	5,777	(1,928)	-25.02%
10-14315-14-5230	Veteran Affairs	Group Insurance	7,498	7,500	7,498	(2)	-0.03%
10-14315-14-5300	Veteran Affairs	DOE	7,578	6,750	6,750	0	0.00%
10-14315-14-5305	Veteran Affairs	Communications Expense	819	1,020	1,275	255	25.00%
10-14315-14-5600	Veteran Affairs	Travel	3,839	3,700	3,700	0	0.00%
			<u>124,135</u>	<u>123,973</u>	<u>122,298</u>	<u>(1,675)</u>	<u>-1.35%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-14400-14-5130	Guidance and Counseling	Administrative Salaries	80,399	80,880	80,880	0	0.00%
10-14400-14-5140	Guidance and Counseling	Clerical/Staff Salaries	186,045	27,050	9,240	(17,810)	-65.84%
10-14400-14-5150	Guidance and Counseling	Work-study Wages	257	0	0	0	
10-14400-14-5175	Guidance and Counseling	Part Time	37,059	10,000	10,000	0	0.00%
10-14400-14-5210	Guidance and Counseling	FICA Matching	22,229	11,200	7,659	(3,541)	-31.62%
10-14400-14-5220	Guidance and Counseling	TRS Match	13,019	2,200	7,927	5,727	260.32%
10-14400-14-5225	Guidance and Counseling	ORP Match	6,211	6,900	5,465	(1,435)	-20.80%
10-14400-14-5230	Guidance and Counseling	Group Insurance	46,964	13,000	29,468	16,468	126.68%
10-14400-14-5300	Guidance and Counseling	DOE	16,202	4,225	4,225	0	0.00%
10-14400-14-5305	Guidance and Counseling	Communications Expense	2,966	900	900	0	0.00%
10-14400-14-5375	Guidance and Counseling	Service Contracts	2,819	600	600	0	0.00%
10-14400-14-5600	Guidance and Counseling	Travel	2,828	3,000	2,000	(1,000)	-33.33%
			<u>416,998</u>	<u>159,955</u>	<u>158,364</u>	<u>(1,591)</u>	<u>-0.99%</u>
10-14600-14-5130	Test, Tutor, Disability	Administrative Salaries	79,538	80,333	80,333	0	0.00%
10-14600-14-5140	Test, Tutor, Disability	Clerical/Staff Salaries	27,636	22,572	22,572	0	0.00%
10-14600-14-5170	Test, Tutor, Disability	Adjunct	4,320	0	0	0	
10-14600-14-5175	Test, Tutor, Disability	Part Time	77,395	88,848	88,848	0	0.00%
10-14600-14-5210	Test, Tutor, Disability	FICA Matching	14,427	14,669	14,669	0	0.00%
10-14600-14-5220	Test, Tutor, Disability	TRS Match	7,303	10,000	8,315	(1,685)	-16.85%
10-14600-14-5230	Test, Tutor, Disability	Group Insurance	7,836	7,800	7,678	(122)	-1.56%
10-14600-14-5300	Test, Tutor, Disability	DOE	47,466	49,388	72,755	23,367	47.31%
10-14600-14-5305	Test, Tutor, Disability	Communications Expense	53	640	540	(100)	-15.63%
10-14600-14-5335	Test, Tutor, Disability	Contract Labor	0	28,000	28,000	0	0.00%
10-14600-14-5600	Test, Tutor, Disability	Travel	826	2,950	1,900	(1,050)	-35.59%
			<u>266,800</u>	<u>305,200</u>	<u>325,610</u>	<u>20,410</u>	<u>6.69%</u>
10-14650-14-5140	Academic Success - SC	Clerical/Staff Salaries	48,744	44,981	44,981	0	0.00%
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	3,432	3,824	3,824	0	0.00%
10-14650-14-5220	Academic Success - SC	TRS Match	3,347	3,600	3,383	(217)	-6.03%
10-14650-14-5230	Academic Success - SC	Group Insurance	10,268	9,950	7,046	(2,904)	-29.19%
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>65,791</u>	<u>68,055</u>	<u>64,934</u>	<u>(3,121)</u>	<u>-4.59%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-14900-14-5175	UIL	Part Time	2,950	0	0	0	
10-14900-14-5210	UIL	FICA Matching	225	0	0	0	
10-14900-14-5220	UIL	TRS Match	201	0	0	0	
10-14900-14-5230	UIL	Group Insurance	284	0	0	0	
10-14900-14-5300	UIL	DOE	(9,362)	5,000	5,000	0	0.00%
			(5,702)	5,000	5,000	0	0.00%
10-14950-14-5300	SSS Match	DOE	1,731	1,168	2,500	1,332	114.04%
10-14950-14-5600	SSS Match	Travel	205	0	0	0	
			1,936	1,168	2,500	1,332	114.04%
10-16000-16-5300	Board of Trustees	DOE	2,016	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	29,060	20,000	5,000	(15,000)	-75.00%
			32,326	24,250	9,250	(15,000)	-61.86%
10-16050-16-5130	Office of the President	Administrative Salaries	291,903	298,638	261,324	(37,314)	-12.49%
10-16050-16-5140	Office of the President	Clerical/Staff Salaries	31,557	30,685	30,685	0	0.00%
10-16050-16-5210	Office of the President	FICA Matching	19,479	25,193	25,193	0	0.00%
10-16050-16-5220	Office of the President	TRS Match	7,472	8,200	8,440	240	2.93%
10-16050-16-5225	Office of the President	ORP Match	49,903	31,500	52,978	21,478	68.18%
10-16050-16-5230	Office of the President	Group Insurance	28,710	28,600	28,720	120	0.42%
10-16050-16-5300	Office of the President	DOE	16,762	10,000	10,000	0	0.00%
10-16050-16-5301	Office of the President	DOE Contingency	3,379	15,000	15,000	0	0.00%
10-16050-16-5305	Office of the President	Communications Expense	122	0	75	75	
10-16050-16-5600	Office of the President	Travel	13,627	22,000	17,000	(5,000)	-22.73%
10-16050-16-5650	Office of the President	Staff Development	1,800	4,000	4,000	0	0.00%
			464,714	473,816	453,415	(20,401)	-4.31%

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-16100-16-5130	Institutional Effectiveness	Administrative Salaries	84,272	85,957	85,957	0	0.00%
10-16100-16-5140	Institutional Effectiveness	Clerical/Staff Salaries	89,274	96,651	96,651	0	0.00%
10-16100-16-5210	Institutional Effectiveness	FICA Matching	12,875	13,970	13,970	0	0.00%
10-16100-16-5220	Institutional Effectiveness	TRS Match	11,912	13,000	14,516	1,516	11.66%
10-16100-16-5230	Institutional Effectiveness	Group Insurance	22,606	19,350	33,168	13,818	71.41%
10-16100-16-5300	Institutional Effectiveness	DOE	2,700	3,300	3,300	0	0.00%
10-16100-16-5305	Institutional Effectiveness	Communications Expense	399	400	400	0	0.00%
10-16100-16-5375	Institutional Effectiveness	Service Contracts	24,491	16,300	15,100	(1,200)	-7.36%
10-16100-16-5600	Institutional Effectiveness	Travel	1,634	16,000	8,000	(8,000)	-50.00%
			250,163	264,928	271,062	6,134	2.32%
10-16140-16-5375	Instructional Research	Service Contracts	0	1,000	2,200	1,200	120.00%
10-16140-16-5600	Instructional Research	Travel	0	5,300	4,400	(900)	-16.98%
10-16140-16-5710	Institutional Research	Departmental Tech Equipment	0	0	0	0	
			0	6,300	6,600	300	4.76%
10-16180-16-5375	Institutional Assessment	Service Contracts	8,520	15,388	12,800	(2,588)	-16.82%
10-16180-16-5600	Institutional Assessment	Travel	2,180	8,400	2,500	(5,900)	-70.24%
			10,700	23,788	15,300	(8,488)	-35.68%
10-16200-16-5300	General Institutional	DOE	745	9,462	14,982	5,520	58.34%
10-16200-16-5301	General Institutional	DOE Contingency	0	19,370	20,000	630	3.25%
10-16200-16-5350	General Institutional	Institutional Memberships	26,771	38,000	38,000	0	0.00%
10-16200-16-5353	General Institutional	Legal Fees	32,872	40,000	40,000	0	0.00%
10-16200-16-5380	General Institutional	Tax Assessing Expense	382,830	440,000	440,000	0	0.00%
			443,218	546,832	552,982	6,150	1.12%
10-16210-16-5300	Achieve the Dream	DOE	3,128	10,000	10,000	0	0.00%
10-16210-16-5375	Achieve the Dream	Service Contracts	8,815	8,000	8,000	0	0.00%
10-16210-16-5600	Achieve the Dream	Travel	10,364	11,000	11,000	0	0.00%
			22,307	29,000	29,000	0	0.00%
10-16250-16-5300	Official Functions	DOE	524	1,000	1,000	0	0.00%

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-16260-16-5130	Public Infor/Marketing	Administrative Salaries	0	0	62,142	62,142	
10-16260-16-5140	Public Infor/Marketing	Clerical/Staff Salaries	106,106	104,915	116,177	11,262	10.73%
10-16260-16-5150	Public Infor/Marketing	Work-study Wages	86		0	0	
10-16260-16-5175	Public Infor/Marketing	Part Time	0	0	0	0	
10-16260-16-5210	Public Infor/Marketing	FICA Matching	7,653	8,026	9,663	1,637	20.40%
10-16260-16-5220	Public Infor/Marketing	TRS Match	7,222	8,000	12,255	4,255	53.19%
10-16260-16-5230	Public Infor/Marketing	Group Insurance	19,559	19,400	33,625	14,225	73.32%
10-16260-16-5300	Public Infor/Marketing	DOE	31,812	50,000	50,000	0	0.00%
10-16260-16-5305	Public Infor/Marketing	Communications Expense	1	0	0	0	
10-16260-16-5315	Public Infor/Marketing	Advertising	99,530	100,000	100,000	0	0.00%
10-16260-16-5335	Public Infor/Marketing	Contract Labor	0	0	0	0	
10-16260-16-5375	Public Infor/Marketing	Service Contracts	26,196	25,000	25,000	0	0.00%
10-16260-16-5600	Public Infor/Marketing	Travel	1,690	5,000	6,500	1,500	30.00%
			<u>299,855</u>	<u>320,341</u>	<u>415,362</u>	<u>95,021</u>	<u>29.66%</u>
10-16270-16-5300	Trustee Elections	DOE	0	15,000	15,000	0	0.00%
10-16300-16-5130	Foundation	Administrative Salaries	218,055	175,237	175,237	0	0.00%
10-16300-16-5140	Foundation	Clerical/Staff Salaries	64,144	111,446	111,446	0	0.00%
10-16300-16-5150	Foundation	Work-study Wages	43		0	0	
10-16300-16-5175	Foundation	Part Time	0	4,000	2,000	(2,000)	-50.00%
10-16300-16-5210	Foundation	FICA Matching	21,344	22,237	22,084	(153)	-0.69%
10-16300-16-5220	Foundation	TRS Match	11,532	12,500	12,911	411	3.29%
10-16300-16-5225	Foundation	ORP Match	7,448	9,200	7,940	(1,260)	-13.70%
10-16300-16-5230	Foundation	Group Insurance	7,448	37,200	41,978	4,778	12.84%
10-16300-16-5300	Foundation	DOE	68,981	109,516	101,131	(8,385)	-7.66%
10-16300-16-5305	Foundation	Communications Expense	3,631	6,500	6,500	0	0.00%
10-16300-16-5315	Foundation	Advertising	68	0	0	0	
10-16300-16-5600	Foundation	Travel	4,168	10,258	3,500	(6,758)	-65.88%
			<u>406,862</u>	<u>498,094</u>	<u>484,727</u>	<u>(13,367)</u>	<u>-2.68%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-16400-16-5130	Business Services	Administrative Salaries	293,163	303,255	303,255	0	0.00%
10-16400-16-5140	Business Services	Clerical/Staff Salaries	180,428	180,911	154,171	(26,740)	-14.78%
10-16400-16-5150	Business Services	Work-study Wages	489	0	0	0	
10-16400-16-5175	Business Services	Part Time	475	4,000	4,000	0	0.00%
10-16400-16-5210	Business Services	FICA Matching	34,322	37,345	35,299	(2,046)	-5.48%
10-16400-16-5220	Business Services	TRS Match	25,758	28,000	26,597	(1,403)	-5.01%
10-16400-16-5225	Business Services	ORP Match	12,057	13,300	12,862	(438)	-3.29%
10-16400-16-5230	Business Services	Group Insurance	83,469	83,500	66,144	(17,356)	-20.79%
10-16400-16-5300	Business Services	DOE	20,728	18,000	17,000	(1,000)	-5.56%
10-16400-16-5302	Business Services	Cash Short/Over	(148)	0	0	0	
10-16400-16-5305	Business Services	Communications Expense	9,105	8,000	9,000	1,000	12.50%
10-16400-16-5345	Business Services	Financial Audit	37,500	38,000	38,000	0	0.00%
10-16400-16-5360	Business Services	Mc/Visa Fees	89,754	83,000	91,000	8,000	9.64%
10-16400-16-5375	Business Services	Service Contracts	22,974	28,000	25,000	(3,000)	-10.71%
10-16400-16-5600	Business Services	Travel	7,301	9,500	4,000	(5,500)	-57.89%
			<u>817,375</u>	<u>834,811</u>	<u>786,328</u>	<u>(48,483)</u>	<u>-5.81%</u>
10-16450-16-5130	Human Resources	Administrative Salaries	100,112	102,114	83,738	(18,376)	-18.00%
10-16450-16-5140	Human Resources	Clerical/Staff Salaries	74,547	77,279	109,614	32,335	41.84%
10-16450-16-5175	Human Resources	Part Time	0	10,000	12,000	2,000	20.00%
10-16450-16-5210	Human Resources	FICA Matching	11,606	14,949	15,709	760	5.08%
10-16450-16-5220	Human Resources	TRS Match	5,091	6,267	8,178	1,911	30.49%
10-16450-16-5225	Human Resources	ORP Match	6,607	7,300	7,487	187	2.56%
10-16450-16-5230	Human Resources	Group Insurance	14,950	15,000	24,978	9,978	66.52%
10-16450-16-5300	Human Resources	DOE	23,666	34,750	28,500	(6,250)	-17.99%
10-16450-16-5305	Human Resources	Communications Expense	70	80	80	0	0.00%
10-16450-16-5315	Human Resources	Advertising	0	3,500	2,000	(1,500)	-42.86%
10-16450-16-5335	Human Resources	Contract Labor	18,208	25,000	15,000	(10,000)	-40.00%
10-16450-16-5350	Human Resources	Institutional Memberships	1,094	3,312	2,297	(1,015)	-30.65%
10-16450-16-5362	Human Resources	Memorials	1,050	600	1,000	400	66.67%
10-16450-16-5375	Human Resources	Service Contracts	33,645	30,756	43,050	12,294	39.97%
10-16450-16-5600	Human Resources	Travel	2,654	5,000	2,500	(2,500)	-50.00%
			<u>293,300</u>	<u>335,907</u>	<u>356,131</u>	<u>20,224</u>	<u>6.02%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

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10-16500-16-5130	Campus Security	Administrative Salaries	88,615	88,200	88,200	0	0.00%
10-16500-16-5140	Campus Security	Clerical/Staff Salaries	250,256	341,165	288,157	(53,008)	-15.54%
10-16500-16-5175	Campus Security	Part Time	36,434	55,000	55,000	0	0.00%
10-16500-16-5210	Campus Security	FICA Matching	27,456	37,054	32,999	(4,055)	-10.94%
10-16500-16-5220	Campus Security	TRS Match	23,349	25,000	27,158	2,158	8.63%
10-16500-16-5230	Campus Security	Group Insurance	57,926	56,975	58,212	1,237	2.17%
10-16500-16-5300	Campus Security	DOE	16,728	30,630	30,000	(630)	-2.06%
10-16500-16-5305	Campus Security	Communications Expense	3,509	2,000	2,000	0	0.00%
10-16500-16-5355	Campus Security	Liability Insurance	13,391	14,500	14,500	0	0.00%
10-16500-16-5600	Campus Security	Travel	480	2,000	1,000	(1,000)	-50.00%
10-16500-16-5700	Campus Security	Equipment	19,016	2,000	0	(2,000)	-100.00%
			537,160	654,524	597,226	(57,298)	-8.75%
10-16510-16-5300	Emergency Management	DOE	2,918	7,500	7,500	0	0.00%
10-16510-16-5305	Emergency Management	Communications Expense	2	0	0	0	
10-16510-16-5375	Emergency Management	Service Contracts	12,525	10,000	15,000	5,000	50.00%
10-16510-16-5600	Emergency Management	Travel	0	1,000	1,000	0	0.00%
10-16510-16-5700	Emergency Management	Equipment	33,942	20,000	0	(20,000)	-100.00%
			49,387	38,500	23,500	(15,000)	-38.96%
10-16620-16-5300	Central Phone System	DOE	1,075	0	0	0	
10-16620-16-5305	Central Phone System	Communications Expense	222,874	290,000	250,000	(40,000)	-13.79%
10-16630-16-5305	Central Copy Charges	Communications Expense	52,792	60,000	50,000	(10,000)	-16.67%
10-16650-16-5175	Mail Room	Part Time	22,801	19,600	19,600	0	0.00%
10-16650-16-5210	Mail Room	FICA Matching	1,744	1,499	1,499	0	0.00%
10-16650-16-5300	Mail Room	DOE	1,062	1,500	2,000	500	33.33%
10-16650-16-5305	Mail Room	Communications Expense	(2,375)	5,000	5,000	0	0.00%
10-16650-16-5375	Mail Room	Service Contracts	4,523	6,448	6,650	202	3.13%
10-16650-16-5600	Mail Room	Travel	468	500	750	250	50.00%
			28,223	34,547	35,499	952	2.76%
10-16660-16-5355	Insurance - Nonproperty	Liability Insurance	15,626	60,000	60,000	0	0.00%

UNRESTRICTED EXPENDITURES BY DEPARTMENT

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10-16700-16-5130	Instructional Services	Administrative Salaries	123,786	134,858	134,858	0	0.00%
10-16700-16-5140	Instructional Services	Clerical/Staff Salaries	40,548	36,320	66,486	30,166	83.06%
10-16700-16-5210	Instructional Services	FICA Matching	11,696	13,095	15,403	2,308	17.63%
10-16700-16-5220	Instructional Services	TRS Match	11,094	12,000	17,549	5,549	46.24%
10-16700-16-5225	Instructional Services	ORP Match	4,092	4,650	4,738	88	1.89%
10-16700-16-5230	Instructional Services	Group Insurance	20,804	18,675	38,355	19,680	105.38%
10-16700-16-5300	Instructional Services	DOE	4,240	5,000	5,000	0	0.00%
10-16700-16-5301	Instructional Services	DOE Contingency	151,295	175,829	60,000	(115,829)	-65.88%
10-16700-16-5305	Instructional Services	Communications Expense	61	0	15	15	
10-16700-16-5600	Instructional Services	Travel	5,768	5,000	5,000	0	0.00%
			<u>373,384</u>	<u>405,427</u>	<u>347,404</u>	<u>(58,023)</u>	<u>-14.31%</u>
10-16810-16-5130	Admin. Computer Services	Administrative Salaries	118,946	117,173	117,173	0	0.00%
10-16810-16-5140	Admin. Computer Services	Clerical/Staff Salaries	86,116	67,713	67,713	0	0.00%
10-16810-16-5150	Admin. Computer Services	Work Study wages	112	0	0	0	
10-16810-16-5175	Admin. Computer Services	Part Time	16,492	22,000	22,000	0	0.00%
10-16810-16-5210	Admin. Computer Services	FICA Matching	16,434	15,827	15,827	0	0.00%
10-16810-16-5220	Admin. Computer Services	TRS Match	10,384	10,917	10,074	(843)	-7.72%
10-16810-16-5225	Admin. Computer Services	ORP Match	4,666	5,200	4,926	(274)	-5.27%
10-16810-16-5230	Admin. Computer Services	Group Insurance	28,557	26,775	26,406	(369)	-1.38%
10-16810-16-5300	Admin. Computer Services	DOE	88,347	80,000	80,000	0	0.00%
10-16810-16-5305	Admin. Computer Services	Communications Expense	1,590	4,000	4,000	0	0.00%
10-16810-16-5335	Admin. Computer Services	Contract Labor	0	15,000	20,000	5,000	33.33%
10-16810-16-5375	Admin. Computer Services	Service Contracts	478,403	520,000	683,780	163,780	31.50%
10-16810-16-5600	Admin. Computer Services	Travel	4,843	7,000	7,000	0	0.00%
10-16810-16-5700	Admin. Computer Services	Equipment	22,000	22,000	0	(22,000)	-100.00%
			<u>876,890</u>	<u>913,605</u>	<u>1,058,899</u>	<u>145,294</u>	<u>15.90%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-16970-16-5130	South Campus	Administrative Salaries	75,877	75,521	80,123	4,602	6.09%
10-16970-16-5140	South Campus	Clerical/Staff Salaries	101,054	103,008	103,008	0	0.00%
10-16970-16-5175	South Campus	Part Time	0	2,000	2,000	0	0.00%
10-16970-16-5210	South Campus	FICA Matching	13,283	13,810	13,550	(260)	-1.88%
10-16970-16-5220	South Campus	TRS Match	6,888	7,500	7,603	103	1.37%
10-16970-16-5225	South Campus	ORP Match	5,008	6,081	5,109	(972)	-15.98%
10-16970-16-5230	South Campus	Group Insurance	31,714	33,575	29,992	(3,583)	-10.67%
10-16970-16-5300	South Campus	DOE	21,393	32,500	35,000	2,500	7.69%
10-16970-16-5305	South Campus	Communications Expense	3,805	4,800	4,800	0	0.00%
10-16970-16-5315	South Campus	Advertising	2,406	4,000	4,000	0	0.00%
10-16970-16-5435	South Campus	Ground Supplies	829	1,500	1,500	0	0.00%
10-16970-16-5600	South Campus	Travel	6,432	7,000	4,000	(3,000)	-42.86%
10-16970-16-5700	South Campus	Equipment	2,500	0	0	0	
			<u>271,189</u>	<u>291,295</u>	<u>290,685</u>	<u>(610)</u>	<u>-0.21%</u>
10-17010-17-5130	Facilities Service - General	Administrative Salaries	70,686	74,220	74,220	0	0.00%
10-17010-17-5140	Facilities Service - General	Clerical/Staff Salaries	28,195	30,368	30,368	0	0.00%
10-17010-17-5150	Facilities Service - General	work-study wages	286		0	0	
10-17010-17-5210	Facilities Service - General	FICA Matching	7,521	8,001	8,001	0	0.00%
10-17010-17-5220	Facilities Service - General	TRS Match	6,732	9,500	7,934	(1,566)	-16.48%
10-17010-17-5230	Facilities Service - General	Group Insurance	16,889	16,900	17,016	116	0.69%
10-17010-17-5300	Facilities Service - General	DOE	47	5,538	5,000	(538)	-9.71%
10-17010-17-5305	Facilities Service - General	Communications Expense	13,995	10,000	10,000	0	0.00%
10-17010-17-5335	Facilities Service - General	Contract Labor	0	20,000	20,000	0	0.00%
10-17010-17-5452	Facilities Service - General	EPA Expenses	0	1,000	1,000	0	0.00%
10-17010-17-5453	Facilities Service - General	Misc. Maintenance Expense	138,132	125,000	118,750	(6,250)	-5.00%
10-17010-17-5465	Facilities Service - General	Property Insurance	211,313	250,000	310,000	60,000	24.00%
10-17010-17-5600	Facilities Service - General	Travel	19	200	200	0	0.00%
			<u>493,815</u>	<u>550,727</u>	<u>602,489</u>	<u>51,762</u>	<u>9.40%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-17020-17-5160	Building Maintenance	Hourly Wages	261,140	304,084	295,577	(8,507)	-2.80%
10-17020-17-5175	Building Maintenance	Part Time	28,085	5,000	5,000	0	0.00%
10-17020-17-5210	Building Maintenance	FICA Matching	20,568	23,645	22,994	(651)	-2.75%
10-17020-17-5220	Building Maintenance	TRS Match	19,182	20,000	21,796	1,796	8.98%
10-17020-17-5230	Building Maintenance	Group Insurance	80,546	76,175	92,324	16,149	21.20%
10-17020-17-5300	Building Maintenance	DOE	16,684	18,000	18,000	0	0.00%
10-17020-17-5375	Building Maintenance	Service Contracts	109,056	115,000	115,000	0	0.00%
10-17020-17-5405	Building Maintenance	A/C-Heating Repairs	132,432	150,000	150,000	0	0.00%
10-17020-17-5410	Building Maintenance	Carpentry	44,910	47,500	47,500	0	0.00%
10-17020-17-5420	Building Maintenance	Electrical	144,775	130,000	130,000	0	0.00%
10-17020-17-5423	Building Maintenance	Equipment Rental	3,963	3,500	5,000	1,500	42.86%
10-17020-17-5429	Building Maintenance	Floor Repairs	30,405	30,000	30,000	0	0.00%
10-17020-17-5437	Building Maintenance	Hardware	56,895	25,000	25,000	0	0.00%
10-17020-17-5442	Building Maintenance	Lighting Expenses	17,903	20,000	20,000	0	0.00%
10-17020-17-5456	Building Maintenance	Painting Expenses	73,719	50,000	50,000	0	0.00%
10-17020-17-5459	Building Maintenance	Pest Control	12,853	15,000	15,000	0	0.00%
10-17020-17-5462	Building Maintenance	Plumbing Repairs	73,550	50,000	50,000	0	0.00%
10-17020-17-5469	Building Maintenance	Roof Repairs	11,005	25,000	0	(25,000)	-100.00%
10-17020-17-5485	Building Maintenance	Water Additives	8,905	9,000	10,000	1,000	11.11%
10-17020-17-5600	Building Maintenance	Travel	0	0	250	250	
			<u>1,146,576</u>	<u>1,116,904</u>	<u>1,103,441</u>	<u>(13,463)</u>	<u>-1.21%</u>
10-17040-17-5130	Custodial Services	Administrative Salaries	55,551	44,859	44,859	0	0.00%
10-17040-17-5140	Custodial Services	Clerical/Staff Salaries	3,074	0	0	0	
10-17040-17-5160	Custodial Services	Hourly Wages	384,086	407,971	405,350	(2,621)	-0.64%
10-17040-17-5175	Custodial Services	Part Time	59,855	83,000	60,000	(23,000)	-27.71%
10-17040-17-5210	Custodial Services	FICA Matching	36,960	40,991	39,182	(1,809)	-4.41%
10-17040-17-5220	Custodial Services	TRS Match	30,259	31,000	33,581	2,581	8.33%
10-17040-17-5230	Custodial Services	Group Insurance	162,830	148,850	173,894	25,044	16.82%
10-17040-17-5240	Custodial Services	Workers Compensation	4,257	2,500	0	(2,500)	-100.00%
10-17040-17-5300	Custodial Services	DOE	161	150	0	(150)	-100.00%
10-17040-17-5335	Custodial Services	Contract Labor	4,409	2,500	5,000	2,500	100.00%
10-17040-17-5413	Custodial Services	Custodial Supplies	131,912	130,000	123,500	(6,500)	-5.00%
10-17040-17-5700	Custodial Services	Equipment	11,871	10,000	20,000	10,000	100.00%
			<u>885,225</u>	<u>901,821</u>	<u>905,366</u>	<u>3,545</u>	<u>0.39%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-17050-17-5160	Grounds Maintenance	Hourly Wages	141,678	138,787	111,962	(26,825)	-19.33%
10-17050-17-5210	Grounds Maintenance	FICA Matching	10,591	10,617	8,565	(2,052)	-19.33%
10-17050-17-5220	Grounds Maintenance	TRS Match	9,672	10,200	9,604	(596)	-5.84%
10-17050-17-5230	Grounds Maintenance	Group Insurance	30,631	30,625	30,678	53	0.17%
10-17050-17-5300	Grounds Maintenance	DOE	75	500	500	0	0.00%
10-17050-17-5335	Grounds Maintenance	Contract Labor	3,354	3,000	3,000	0	0.00%
10-17050-17-5435	Grounds Maintenance	Ground Supplies	106,241	55,000	52,250	(2,750)	-5.00%
			<u>302,242</u>	<u>248,729</u>	<u>216,559</u>	<u>(32,170)</u>	<u>-12.93%</u>
10-17070-17-5335	Transportation	Contract Labor	7,030	0	0	0	
10-17070-17-5450	Transportation	Oil/Gas/Filters, Etc.	7,991	10,000	15,000	5,000	50.00%
10-17070-17-5477	Transportation	Tires and Tire Repairs	7,991	10,000	10,000	0	0.00%
10-17070-17-5480	Transportation	Vehicle Parts/Repairs	32,355	45,000	45,000	0	0.00%
10-17070-17-5700	Transportation	Equipment	70,182	0	25,000	25,000	
			<u>125,549</u>	<u>65,000</u>	<u>95,000</u>	<u>30,000</u>	<u>46.15%</u>
10-17090-17-5490	Utilities-Main Campus	Electricity	583,489	720,000	720,000	0	0.00%
10-17090-17-5495	Utilities-Main Campus	Gas	74,762	110,000	110,000	0	0.00%
10-17090-17-5498	Utilities-Main Campus	Water/Garbage	98,472	120,000	120,000	0	0.00%
			<u>756,723</u>	<u>950,000</u>	<u>950,000</u>	<u>0</u>	<u>0.00%</u>
10-17095-17-5490	Utilities-Van Alstyne	Electricity	89,017	92,750	93,000	250	0.27%
10-17095-17-5495	Utilities-Van Alstyne	Gas	29,746	40,000	40,000	0	0.00%
10-17095-17-5498	Utilities-Van Alstyne	Water/Garbage	31,551	30,000	30,000	0	0.00%
			<u>150,314</u>	<u>162,750</u>	<u>163,000</u>	<u>250</u>	<u>0.15%</u>
10-18000-00-5175	Staff Benefits	Part Time	1,350	0	0	0	
10-18000-00-5220	Staff Benefits	TRS Match	44,304	0	0	0	
10-18000-00-5226	Staff Benefits	Pension	661,537	0	0	0	
10-18000-00-5230	Staff Benefits	Group Insurance	969,226	1,275,642	1,250,000	(25,642)	-2.01%
10-18000-00-5240	Staff Benefits	Workers Compensation	69,483	94,541	95,000	459	0.49%
10-18000-00-5250	Staff Benefits	Unemployment Benefits	14,382	30,000	30,000	0	0.00%
10-18000-00-5260	Staff Benefits	Other Benefits	60,522	35,000	25,000	(10,000)	-28.57%
10-18000-00-5280	Staff Benefits	Other Retirement Benefits	0	15,000	15,000	0	0.00%
10-18000-00-5300	Staff Benefits	DOE	413	1,800	1,000	(800)	-44.44%
			<u>1,821,217</u>	<u>1,451,983</u>	<u>1,416,000</u>	<u>(35,983)</u>	<u>-2.48%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
10-19730-00-6576	Transfer to Debt Service	Transfer to Debt Service	1,405,984	1,411,600	1,413,600	2,000	0.14%
10-19780-00-6573	Transfer to Plant Fund	Transfer to Plant Fund	1,000,000	1,380,000	1,000,000	(380,000)	-27.54%
11-11388-10-5110	Viticulture/Enology	Faculty Salaries	64,935	119,958	129,822	9,864	8.22%
11-11388-10-5170	Viticulture/Enology	Adjunct	5,913	5,000	5,247	247	4.94%
11-11388-10-5210	Viticulture/Enology	FICA Matching	4,801	9,559	12,164	2,605	27.25%
11-11388-10-5220	Viticulture/Enology	TRS Match	4,818	6,500	9,208	2,708	41.66%
11-11388-10-5230	Viticulture/Enology	Group Insurance	14,670	14,675	20,290	5,615	38.26%
11-11388-10-5300	Viticulture/Enology	DOE	112,308	93,451	93,450	(1)	0.00%
11-11388-10-5305	Viticulture/Enology	Communications Expense	275	250	250	0	0.00%
11-11388-10-5315	Viticulture/Enology	Advertising	1,704	14,500	14,500	0	0.00%
11-11388-10-5335	Viticulture/Enology	Contract Labor	128	0	0	0	
11-11388-10-5453	Viticulture/Enology	Misc. Maintenance Expense	0	3,000	3,000	0	0.00%
11-11388-10-5600	Viticulture/Enology	Travel	14,839	15,000	7,500	(7,500)	-50.00%
			<u>224,391</u>	<u>281,893</u>	<u>295,431</u>	<u>13,538</u>	<u>4.80%</u>
11-13155-12-5175	Munson Vineyard	Part Time	22,720	20,836	20,836	0	0.00%
11-13155-12-5210	Munson Vineyard	FICA Matching	70	1,594	1,594	(0)	0.00%
11-13155-12-5300	Munson Vineyard	DOE	2,022	6,000	6,000	0	0.00%
11-13155-12-5600	Munson Vineyard	Travel	300	1,000	1,000	0	0.00%
			<u>25,112</u>	<u>29,430</u>	<u>29,430</u>	<u>(0)</u>	<u>0.00%</u>
20-20200-20-5130	Student Life	Administrative Salaries	32,127	31,894	31,894	0	0.00%
20-20200-20-5140	Student Life	Clerical/Staff Salaries	10,617	11,046	11,046	0	0.00%
20-20200-20-5150	student life	work-study wages	324	0	0	0	
20-20200-20-5175	Student Life	Part Time	17,986	16,000	16,000	0	0.00%
20-20200-20-5210	Student Life	FICA Matching	4,588	4,509	5,580	1,071	23.75%
20-20200-20-5220	Student Life	TRS Match	2,907	4,000	3,311	(689)	-17.23%
20-20200-20-5230	Student Life	Group Insurance	8,110	8,550	7,688	(862)	-10.08%
20-20200-20-5300	Student Life	DOE	45,721	55,000	55,000	0	0.00%
20-20200-20-5305	Student Life	Communications Expense	27	30	30	0	0.00%
20-20200-20-5600	Student Life	Travel	2,050	3,000	3,000	0	0.00%
			<u>124,457</u>	<u>134,029</u>	<u>133,549</u>	<u>(480)</u>	<u>-0.36%</u>
20-20210-20-5300	Student Life-South Campus	DOE	0	3,500	3,500	0	0.00%
20-20210-20-5600	Student Life-South Campus	Travel	0	200	200	0	0.00%
			<u>0</u>	<u>3,700</u>	<u>3,700</u>	<u>0</u>	<u>0.00%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
20-20240-20-5175	International Student	Part Time	6,563	6,500	6,500	0	0.00%
20-20240-20-5210	International Student	FICA Matching	502	497	497	0	0.00%
20-20240-20-5300	International Student	DOE	5,341	2,500	0	(2,500)	-100.00%
20-20240-20-5305	International Student	Communications Expense	422	800	800	0	0.00%
20-20240-20-5600	International Student	Travel	273	2,000	2,750	750	37.50%
			<u>13,101</u>	<u>12,297</u>	<u>10,547</u>	<u>(1,750)</u>	<u>-14.23%</u>
20-20250-20-5175	Gym Activities/Intramurals	Part Time	19,490	15,000	15,000	0	0.00%
20-20250-20-5210	Gym Activities/Intramurals	FICA Matching	1,347	1,148	1,148	0	0.00%
20-20250-20-5300	Gym Activities/Intramurals	DOE	526	13,000	13,000	0	0.00%
20-20250-20-5650	Gym Activities/Intramurals	Staff Development	9,204	0	0	0	
			<u>30,567</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	3,200	0	0.00%
20-20260-20-5210	Viking Voice	FICA Matching	248	245	245	0	0.00%
20-20260-20-5300	Viking Voice	DOE	3,509	4,656	4,656	0	0.00%
			<u>6,997</u>	<u>8,101</u>	<u>8,101</u>	<u>0</u>	<u>0.00%</u>
20-20270-20-5170	Phi Theta Kappa	Adjunct	0	3,400	3,568	168	4.94%
20-20270-20-5210	Phi Theta Kappa	FICA Matching	0	260	273	13	5.00%
20-20270-20-5300	Phi Theta Kappa	DOE	5,276	6,425	6,425	0	0.00%
20-20270-20-5305	Phi Theta Kappa	Communications Expense	581	700	700	0	0.00%
20-20270-20-5600	Phi Theta Kappa	Travel	7,086	12,800	12,800	0	0.00%
			<u>12,943</u>	<u>23,585</u>	<u>23,766</u>	<u>181</u>	<u>0.77%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
20-20500-00-4587	Athletics Administration	Athletic Gate Receipts	(1,960)	(3,000)	(1,500)	1,500	-50.00%
20-20500-20-5130	Athletics Administration	Administrative Salaries	0	57,003	0	(57,003)	-100.00%
20-20500-20-5140	Athletics Administration	Clerical/Staff Salaries	1,929	0	0	0	
20-20500-20-5170	Athletics Administration	Adjunct	0	2,000	2,099	99	4.95%
20-20500-20-5210	Athletics Administration	FICA Matching	147	4,514	161	(4,353)	-96.43%
20-20500-20-5220	Athletics Administration	TRS Match	131	1,000	0	(1,000)	-100.00%
20-20500-20-5230	Athletics Administration	Group Insurance	247	475	0	(475)	-100.00%
20-20500-20-5300	Athletics Administration	DOE	14,828	12,000	12,000	0	0.00%
20-20500-20-5305	Athletics Administration	Communications Expense	571	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	0	9,000	9,000	0	0.00%
20-20500-20-5355	Athletics Administration	Liability Insurance	57,126	75,000	75,000	0	0.00%
20-20500-20-5600	Athletics Administration	Travel	355	6,000	6,000	0	0.00%
			<u>73,374</u>	<u>171,492</u>	<u>110,260</u>	<u>(61,232)</u>	<u>-35.71%</u>
20-20510-20-5130	Baseball	Administrative Salaries	0	24,370	29,412	5,042	20.69%
20-20510-20-5140	Baseball	Clerical/Staff Salaries	37,904	0	0	0	
20-20510-20-5170	Baseball	Adjunct	0	1,000	1,049	49	4.90%
20-20510-20-5175	Baseball	Part Time	2,500	0	0	0	
20-20510-20-5210	Baseball	FICA Matching	2,876	1,941	2,331	390	20.09%
20-20510-20-5220	Baseball	TRS Match	2,876	2,520	3,830	1,310	51.98%
20-20510-20-5225	Baseball	ORP Match	1,685	2,500	0	(2,500)	-100.00%
20-20510-20-5230	Baseball	Group Insurance	11,967	10,225	10,734	509	4.98%
20-20510-20-5300	Baseball	DOE	42,926	30,000	30,000	0	0.00%
20-20510-20-5305	Baseball	Communications Expense	47	600	600	0	0.00%
20-20510-20-5366	Baseball	Officials	9,437	13,500	13,500	0	0.00%
20-20510-20-5435	Baseball	Ground Supplies	0	10,000	10,000	0	0.00%
20-20510-20-5600	Baseball	Travel	54,392	32,000	32,000	0	0.00%
20-20510-20-5850	Baseball	Tuition/Fee Charges	167,667	140,000	140,000	0	0.00%
			<u>334,277</u>	<u>268,656</u>	<u>273,456</u>	<u>4,800</u>	<u>1.79%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
20-20520-20-5130	Men's Basketball	Administrative Salaries	58,762	72,995	72,314	(681)	-0.93%
20-20520-20-5140	Men's Basketball	Clerical/Staff Salaries	12,831	0	0	0	
20-20520-20-5175	Men's Basketball	Part Time	736	1,000	1,000	0	0.00%
20-20520-20-5210	Men's Basketball	FICA Matching	5,222	5,661	5,609	(52)	-0.92%
20-20520-20-5220	Men's Basketball	TRS Match	4,898	5,500	6,386	886	16.11%
20-20520-20-5225	Men's Basketball	ORP Match	42	150	0	(150)	-100.00%
20-20520-20-5230	Men's Basketball	Group Insurance	10,602	10,775	12,486	1,711	15.88%
20-20520-20-5300	Men's Basketball	DOE	14,969	10,000	10,000	0	0.00%
20-20520-20-5305	Men's Basketball	Communications Expense	0	600	600	0	0.00%
20-20520-20-5366	Men's Basketball	Officials	5,740	8,000	8,000	0	0.00%
20-20520-20-5600	Men's Basketball	Travel	21,131	23,000	23,000	0	0.00%
20-20520-20-5850	Men's Basketball	Tuition/Fee Charges	114,284	135,000	135,000	0	0.00%
			<u>249,217</u>	<u>272,681</u>	<u>274,395</u>	<u>1,714</u>	<u>0.63%</u>
20-20530-20-5130	Women's Basketball	Administrative Salaries	58,802	72,368	75,190	2,822	3.90%
20-20530-20-5140	Women's Basketball	Clerical/Staff Salaries	13,101	0	0	0	
20-20530-20-5175	Women's Basketball	Part Time	1,624	1,000	1,000	0	0.00%
20-20530-20-5210	Women's Basketball	FICA Matching	4,979	5,613	5,829	216	3.85%
20-20530-20-5220	Women's Basketball	TRS Match	4,976	5,600	5,947	347	6.20%
20-20530-20-5230	Women's Basketball	Group Insurance	17,177	17,825	18,413	588	3.30%
20-20530-20-5300	Women's Basketball	DOE	17,756	13,000	13,000	0	0.00%
20-20530-20-5305	Women's Basketball	Communications Expense	0	600	600	0	0.00%
20-20530-20-5366	Women's Basketball	Officials	7,840	8,000	8,000	0	0.00%
20-20530-20-5600	Women's Basketball	Travel	29,657	23,000	23,000	0	0.00%
20-20530-20-5850	Women's Basketball	Tuition/Fee Charges	141,075	135,000	135,000	0	0.00%
			<u>296,987</u>	<u>282,006</u>	<u>285,979</u>	<u>3,973</u>	<u>1.41%</u>
20-20540-20-5110	Athletic Trainer	Faculty Salaries	58,722	0	0	0	
20-20540-20-5140	Athletic Trainer	Clerical/Staff Salaries	0	55,000	55,000	0	0.00%
20-20540-20-5210	Athletic Trainer	FICA Matching	3,837	4,208	4,208	0	0.00%
20-20540-20-5220	Athletic Trainer	TRS Match	3,993	4,500	4,227	(273)	-6.07%
20-20540-20-5230	Athletic Trainer	Group Insurance	14,613	14,700	10,000	(4,700)	-31.97%
20-20540-20-5300	Athletic Trainer	DOE	7,736	7,000	7,000	0	0.00%
20-20540-20-5305	Athletic Trainer	Communications Expense	0	600	600	0	0.00%
20-20540-20-5600	Athletic Trainer	Travel	0	2,500	2,500	0	0.00%
20-20540-20-5850	Athletic Trainer	Tuition/Fee Charges	7,330	6,150	10,000	3,850	62.60%
			<u>96,231</u>	<u>94,658</u>	<u>93,535</u>	<u>(1,123)</u>	<u>-1.19%</u>

UNRESTRICTED EXPENDITURES BY DEPARTMENT

<u>Account Number</u>	<u>Department</u>	<u>Object</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Budget 2021</u>	<u>\$</u>	<u>%</u>
20-20580-20-5130	Softball	Administrative Salaries	42,896	0	61,018	61,018	
20-20580-20-5140	Softball	Clerical/Staff Salaries	12,741	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	4,215	77	4,744	4,667	6061.04%
20-20580-20-5220	Softball	TRS Match	3,783	4,300	7,810	3,510	81.63%
20-20580-20-5230	Softball	Group Insurance	10,037	9,750	10,490	740	7.59%
20-20580-20-5300	Softball	DOE	23,155	23,000	23,000	0	0.00%
20-20580-20-5305	Softball	Communications Expense	10	1,500	1,500	0	0.00%
20-20580-20-5366	Softball	Officials	6,075	7,500	7,500	0	0.00%
20-20580-20-5435	Softball	Ground Supplies	0	10,000	10,000	0	0.00%
20-20580-20-5600	Softball	Travel	34,929	23,000	23,000	0	0.00%
20-20580-20-5820	Softball	Athletic Scholarship	0	0	0	0	
20-20580-20-5850	Softball	Tuition/Fee Charges	164,967	140,000	140,000	0	0.00%
			<u>302,808</u>	<u>220,127</u>	<u>290,062</u>	<u>69,935</u>	<u>31.77%</u>
20-20700-20-5850	GC Dept. Scholarships	Tuition/Fee Charges	47,204	100,000	100,000	0	0.00%
20-20710-20-5850	Bridge Scholarships	Tuition/Fee Charges	16,487	50,000	50,000	0	0.00%
20-20720-20-5170	Honors College	Adjunct	0	3,240	3,400	160	4.94%
20-20720-20-5210	Honors College	FICA Matching	0	248	260	12	4.84%
20-20720-20-5300	Honors College	DOE	7,365	2,800	2,800	0	0.00%
20-20720-20-5600	Honors College	Travel	4,683	9,500	4,500	(5,000)	-52.63%
			<u>12,048</u>	<u>15,788</u>	<u>10,960</u>	<u>(4,828)</u>	<u>-30.58%</u>
20-20730-20-5175	Cheer Squad	Part Time	5,000	5,000	10,000	5,000	100.00%
20-20730-20-5210	Cheer Squad	FICA Matching	378	383	765	382	99.74%
20-20730-20-5220	Cheer Squad	TRS Match	340	500	0	(500)	-100.00%
20-20730-20-5230	Cheer Squad	Group Insurance	151	0	0	0	
20-20730-20-5300	Cheer Squad	DOE	27,572	8,450	13,950	5,500	65.09%
20-20730-20-5305	Cheer Squad	Communications Expense	0	300	150	(150)	-50.00%
20-20730-20-5600	Cheer Squad	Travel	496	6,100	6,400	300	4.92%
20-20730-20-5850	Cheer Squad	Tuition/Fee Charges	10,365	24,000	24,000	0	0.00%
			<u>44,302</u>	<u>44,733</u>	<u>55,265</u>	<u>10,532</u>	<u>23.54%</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	3,250	24,000	24,000	0	0.00%
			<u>3,250</u>	<u>39,000</u>	<u>39,000</u>	<u>0</u>	<u>0.00%</u>

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	Instruments
10-13110-12-5710	Academic Computing	Tech Equipment	36,000	Not specified
10-13500-12-5720	Library	Library Books	20,000	Books
10-17040-17-5700	Custodial Services	Equipment	20,000	Various
10-17070-17-5700	Transportation	Equipment	25,000	Bus lease
		TOTAL	<u>\$ 111,000</u>	

AUXILIARY SUMMARY

	2019	2020	2021	Change	
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	\$	%
Revenue					
Bookstore	\$ 258,797	\$ 275,000	\$ 80,000	(\$195,000)	-70.91%
Food Service	174,305	118,050	81,500	(36,550)	-30.96%
Housing	224,801	312,500	220,900	(91,600)	-29.31%
Golf Course	0	0	0	0	
Other	1,134	100	100	0	0.00%
	<u>659,037</u>	<u>705,650</u>	<u>382,500</u>	<u>(323,150)</u>	<u>-84.48%</u>
Expenditure					
Bookstore	44,251	7,873	7,900	27	0.34%
Food Service	14,996	15,745	15,371	(374)	-2.38%
Housing	218,257	298,532	305,306	6,774	2.27%
Golf Course	17,931	20,256	19,774	(482)	-2.38%
Other	34,573	36,100	25,050	(11,050)	-30.61%
	<u>330,008</u>	<u>378,506</u>	<u>373,401</u>	<u>(5,105)</u>	<u>-1.35%</u>
Net					
Bookstore	214,546	267,127	72,100	(195,027)	-73.01%
Food Service	159,309	102,305	66,129	(36,176)	-35.36%
Housing	6,544	13,968	(84,406)	(98,374)	-704.28%
Golf Course	(17,931)	(20,256)	(19,774)	482	-2.38%
Other	(33,439)	(36,000)	(24,950)	11,050	-30.69%
	<u>\$ 329,029</u>	<u>\$ 327,144</u>	<u>\$ 9,099</u>	<u>\$ (318,045)</u>	<u>-97.22%</u>

AUXILIARY DETAIL

Acct Number	Acct Name	2019 Actual	2020 Budget	2021 Budget	Change		
					\$	%	
BOOKSTORE							
21-21000-00-4707-	Commissions	\$ 258,797	\$ 275,000	\$ 80,000	\$ (195,000)	-70.91%	
21-21000-20-5300-	Departmental Operating Expense	7,498	7,873	7,900	27	0.34%	
21-21000-20-5390-	Purchases	622	0	0	0		
21-21000-00-6529-	Transfer to Unrestricted Fund	36,131	0	0	0		
		<u>44,251</u>	<u>7,873</u>	<u>7,900</u>	<u>27</u>	0.34%	
		<u>214,546</u>	<u>267,127</u>	<u>72,100</u>	<u>(195,027)</u>	-73.01%	
FOOD SERVICE							
22-22000-00-4720-	Commissions	3,505	3,050	1,500	(1,550)	-50.82%	
22-22000-00-4723-	Commissions-Vending	36,223	30,000	15,000	(15,000)	-50.00%	
22-22000-00-4726-	Meal Plans	134,577	85,000	65,000	(20,000)	-23.53%	
		<u>174,305</u>	<u>118,050</u>	<u>81,500</u>	<u>(36,550)</u>	-30.96%	
22-22000-20-5230-	Group Insurance	14,996	15,745	15,371	(374)	-2.38%	
		<u>159,309</u>	<u>102,305</u>	<u>66,129</u>	<u>(36,176)</u>	-54.70%	
GOLF COURSE							
28-28000-20-5230-	Group Insurance	19,292	20,256	19,774	(482)	-2.44%	
28-28000-20-5390	Purchases	(1,361)	0	0	0		
		<u>(17,931)</u>	<u>(20,256)</u>	<u>(19,774)</u>	<u>482</u>	-2.44%	
HOUSING							
24-24000-00-4730-	Dorm Rent - Viking	98,596	290,000	100,000	(190,000)	-65.52%	
24-24200-00-4730	Dorm Rent - Jones	104,770	0	100,000	100,000		
24-24000-00-4732-	Application Fee	16,300	18,000	16,000	(2,000)	-11.11%	
24-24000-00-4736-	Payment Fee	2,545	3,000	2,000	(1,000)	-33.33%	
24-24000-00-4738-	Dorm Make Ready	2,590	1,500	2,900	1,400	93.33%	
		<u>224,801</u>	<u>312,500</u>	<u>220,900</u>	<u>(91,600)</u>	-29.31%	

AUXILIARY DETAIL

Acct Number	Acct Name	2019 Actual	2020 Budget	2021 Budget	Change	
					\$	%
24-24000-20-5130-	Salaries - Administration	32,127	54,155	58,430	4,275	7.32%
24-24000-20-5140-	Salaries - Clerical/Staff	107,177	96,519	109,580	13,061	11.92%
24-24000-20-5175-	Salaries - Part Time	0	20,500	0	(20,500)	
24-24000-20-5210-	FICA Match	10,545	13,118	12,853	(265)	-2.06%
24-24000-20-5220-	Retire-TRS Match	9,496	10,010	11,726	1,716	14.63%
24-24000-20-5230-	Group Insurance	23,972	30,030	34,778	4,748	13.65%
24-24000-20-5300-	Departmental Operating Expense	13,408	18,500	47,239	28,739	60.84%
24-24000-20-5305-	Communications Expense	1,207	700	700	0	0.00%
24-24000-20-5490-	Electricity	17,578	50,000	25,000	(25,000)	-100.00%
24-24000-20-5498-	Water/Garbage	2,747	4,000	4,000	0	0.00%
24-24000-20-5600-	Travel	0	1,000	1,000	0	0.00%
		<u>218,257</u>	<u>298,532</u>	<u>305,306</u>	<u>6,774</u>	<u>2.22%</u>
		<u>6,544</u>	<u>13,968</u>	<u>(84,406)</u>	<u>(98,374)</u>	<u>116.55%</u>
OTHER						
29-29700-00-4790-	Returned Check Fee	1,134	100	100	0	0.00%
29-29600-20-5335-	Contract Services - Other Auxiliaries	18,000	13,842	10,000	(3,842)	-38.42%
29-29600-20-5350-	Institutional Memberships (see Note)	16,509	22,158	15,000	(7,158)	-47.72%
29-29610-20-5335	Contract Services - Advocacy Expenses	0	0	3,150	3,150	
29-29610-20-5350	Membership Dues - Advocacy Expenses	0	0	15,000	15,000	
29-29700-20-5300-	DOE - Returned Checks	64	100	50	(50)	-100.00%
		<u>34,573</u>	<u>36,100</u>	<u>43,200</u>	<u>7,100</u>	<u>16.44%</u>
		<u>(33,439)</u>	<u>(36,000)</u>	<u>(43,100)</u>	<u>(7,100)</u>	<u>16.47%</u>
TOTAL AUXILIARY FUNDS \$		329,029	\$ 327,144	\$ (9,051)	\$ (336,195)	

Note: Institutional Memberships in Other Auxiliaries (29-29610-20-5335) is used to budget and account for expenditures directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.

PAYDATES AND HOLIDAYS FOR 2020-2021

Payroll Information			
	Pay Period Begins	Pay Period Ends	Pay Date
1	08/17/20	08/30/20	09/04/20
2	08/31/20	09/13/20	09/18/20
3	09/14/20	09/27/20	10/02/20
4	09/28/20	10/11/20	10/16/20
5	10/12/20	10/25/20	10/30/20
6	10/26/20	11/08/20	11/13/20
7	11/09/20	11/22/20	11/27/20
8	11/23/20	12/06/20	12/11/20
9	12/07/20	12/20/20	12/24/20
10	12/21/20	01/03/21	01/08/21
11	01/04/21	01/17/21	01/22/21
12	01/18/21	01/31/21	02/05/21
13	02/01/21	02/14/21	02/19/21
14	02/15/21	02/28/21	03/05/21
15	03/01/21	03/14/21	03/19/21
16	03/15/21	03/28/21	04/02/21
17	03/29/21	04/11/21	04/16/21
18	04/12/21	04/25/21	04/30/21
19	04/26/21	05/09/21	05/14/21
20	05/10/21	05/23/21	05/28/21
21	05/24/21	06/06/21	06/11/21
22	06/07/21	06/20/21	06/25/21
23	06/21/21	07/04/21	07/09/21
24	07/05/21	07/18/21	07/23/21
25	07/19/21	08/01/21	08/06/21
26	08/02/21	08/15/21	08/20/21

Holidays		
Date	Day of Week	Holiday
09/07/20	Monday	Labor Day
11/26-27/20	Thursday - Friday	Thanksgiving
12/21/20- 01/04/21	Multiple	Winter Break
01/18/21	Monday	M.L. King Holiday
03/8/21 - 03/12/21	Monday - Friday	Spring Break
05/31/21	Monday	Memorial Day
07/05/21	Monday	Independence Day