

HOWARD COLLEGE

Big Spring, Texas

ANNUAL OPERATING BUDGET

2022 - 2023



Prepared under the direction of

**Dr. Cheryl T. Sparks
President of the College District**

Adopted by the Board of Trustees

August 29, 2022

HOWARD COLLEGE

Big Spring, Texas

ANNUAL OPERATING BUDGET

2022 - 2023

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HOWARD COLLEGE

Big Spring, Texas

BOARD OF TRUSTEES

Dr. John FreemanChairman
Mr. Maxwell BarrVice-Chairman
Mr. Adrian CalvioSecretary
Dr. Marisha Beck
Mr. Raul Marquez
Mr. Mark Morgan
Mr. Ben Zeichick

DISTRICT ADMINISTRATIVE OFFICERS

Dr. Cheryl T. SparksPresident
Dr. Amy BurchettExecutive Vice President
Ms. Brenda ClaxtonChief Fiscal Officer/Controller
Mr. Eric HansenChief Technology Systems/Data Security Officer
Ms. Rhonda KernickChief Human Resources Officer
Ms. Brenda MadoreChief of Staff/Institutional Advancement Officer
Mr. Fabian SerranoChief Operations & Safety/Security Officer
Mr. Steve SmithChief Business Officer/Internal Auditor
Mr. Bryan StokesChief Institutional Effectiveness Officer
Ms. Pam CallanProvost, San Angelo
Mr. Danny CampbellProvost, SWCD
Ms. Monica CastroExecutive Dean, Lamesa

HOWARD COLLEGE

Big Spring, Texas

August 29, 2022

To Whom It May Concern:

As chief budget officer of the Howard County Junior College District, I caused to be prepared an annual operating budget for Howard College for fiscal year 2022-2023.

Immediately following a public hearing on August 29, 2022, the budget was adopted by the Board of Trustees. It is published herein for your review.

In compliance with the Statutes of the State of Texas, copies of this budget were filed with the County Clerk of Howard County and the Texas Higher Education Coordinating Board.

Yours very truly,

A handwritten signature in cursive script, appearing to read "John Freeman".

Dr. John Freeman, Chairman
Board of Trustees
Howard College

EXCERPT FROM THE MINUTES OF A REGULAR
MEETING OF THE BOARD OF TRUSTEES
HOWARD COUNTY JUNIOR COLLEGE DISTRICT

August 29, 2022

RESOLUTION

WHEREAS all relevant statutes of the State of Texas and regulations of the Texas Higher Education Coordinating Board, have been observed in regard to the budget proposed for Howard College for the fiscal year 2022-2023, and

BE IT RESOLVED that the said proposed budget is hereby adopted as the operating budget for Howard College for the fiscal year 2022-2023, and


BE IT FURTHER RESOLVED that Dr. John Freeman, Chairman of the Board of Trustees of the Howard County Junior College District, is directed to file copies of budget with the County Clerk of Howard County and the Texas Higher Education Coordinating Board.

STATE OF TEXAS}

COUNTY OF HOWARD}

I, the undersigned, Secretary of the Board of Trustees of the Howard County Junior College District, do hereby certify that the attached are true, full and correct copies of the resolutions adopted by the Board of Trustees of the college district in a regular meeting on August 29, 2022, adopting the operating budget for the fiscal year 2022-2023. These resolutions are of record in the minutes of the said meeting.

WITNESS MY HAND AND SEAL of the college district this 29 day of August, 2022.




Adrian Calvio, Secretary
Board of Trustees

STATE OF TEXAS}

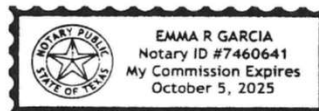
COUNTY OF HOWARD}

BEFORE ME, the undersigned authority, a notary public in and for said county and state, on this date personally appeared Adrian Calvio, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and consideration therein expressed, and in the capacity therein stated, and declared to me upon oath that the foregoing instrument is true and correct.

GIVEN UNDER MY HAND AND SEAL of this office this 29 day of August, 2022.



Emma Garcia
Notary



EXCERPT FROM THE MINUTES OF A REGULAR
MEETING OF THE BOARD OF TRUSTEES
HOWARD COUNTY JUNIOR COLLEGE DISTRICT

August 29, 2022

RESOLUTION

WHEREAS the Chairman of the Board of Trustees of the Howard County Junior College District has caused to be prepared and adopted an operating budget for the college for the fiscal year beginning September 1, 2022, and ending August 31, 2023, the tax year 2022; now therefore

BE IT RESOLVED THAT:

An Ad Valorem Tax of, and at the rate of \$0.016453 on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America, be levied to pay debt service for Howard College and

An Ad Valorem Tax of, and at the rate of \$0.151942 on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America, be levied to pay for the support and maintenance of Howard College for the fiscal year 2022-2023, the tax year 2022 and

BE IT ORDERED by the Board of Trustees of the Howard County Junior College District that there is hereby levied in the college district for the tax year 2022 on all real property located, and all personal property owned, within the limits of said college district on the first day of January, 2022, same being the current year, except so much thereof as may be exempt by the Constitution and statutes of the State of Texas or of the United States of America, a total of \$0.168395 on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America, for support and maintenance, payment of debt service of Howard College for the fiscal year 2022-2023, the tax year 2022, and

BE IT FURTHER RESOLVED that the Tax-Assessor Collector for Howard County be authorized to assess and collect said taxes at the charges usually made to political subdivisions of the State, and that said County Tax-Assessor Collector be authorized to do everything according to law to collect said taxes.



Dr. John Freeman
Chairman of the Board of Trustees

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.53 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.94.

Members voting for:	Dr. John Freeman Mr. Maxwell Barr Mr. Adrian Calvio Dr. Marisha Beck Mr. Raul Marquez Mr. Mark Morgan Mr. Ben Zeichick
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Members voting against:	None
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Members absent:	None
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HOWARD COLLEGE
METHOD OF FINANCE

Goal: Howard College		<u>2021-22</u>	<u>2022-23</u>
V.1.1	Strategy: Core Operations	680,406	680,406
V.1.2	Strategy: Student Success	846,392	846,392
V.1.3	Strategy: Contact Hour Funding	4,150,660	4,150,659
V.2.2	Strategy: Need-Based Supplement	<u>500,000</u>	<u>500,000</u>
Total:		<u><u>6,177,458</u></u>	<u><u>6,177,457</u></u>

HOWARD COLLEGE
SUMMARY OF ESTIMATED REVENUES

2021-22

Source	Current Unrestricted	Current Restricted	Plant Fund	Total
Educational and General				
State Appropriations	6,177,458	1,660,091	-	7,837,549
Student Tuition & Fees	9,559,273	-	-	9,559,273
Ad Valorem Taxes	12,138,703	-	1,209,997	13,348,700
Federal Grants & Contracts	8,400	7,360,530	-	7,368,930
State Grants & Contracts	18,250	262,894	-	281,144
Private Gifts & Grants	223,276	-	-	223,276
Sales & Services of Educational Activities	364,241	-	-	364,241
Other Income	1,194,026	300	-	1,194,326
Earnings from Temp Investments	32,200	300	4,030	36,530
Auxiliary Enterprises	830,665	-	-	830,665
Transfers In	7,735,466	89,200	1,150,524	8,975,190
Budget Surplus/(Deficit)	341,597	-	173,886	515,483
Total	38,623,555	9,373,315	2,538,437	50,535,307

2022-23

Source	Current Unrestricted	Current Restricted	Plant Fund	Total
Educational and General				
State Appropriations	6,177,457	1,800,091	-	7,977,548
Student Tuition & Fees	9,693,233	-	-	9,693,233
Ad Valorem Taxes	13,007,183	-	1,450,950	14,458,133
Federal Grants & Contracts	8,000	7,655,984	-	7,663,984
State Grants & Contracts	32,000	268,322	-	300,322
Private Gifts & Grants	196,427	-	-	196,427
Sales & Services of Educational Activities	423,165	-	-	423,165
Other Income	631,096	300	-	631,396
Earnings from Temp Investments	46,250	300	3,700	50,250
Auxiliary Enterprises	968,272	-	-	968,272
Transfers In	8,728,699	89,200	1,050,460	9,868,359
Budget Surplus/(Deficit)	2,711,912	-	(41,232)	2,670,680
Total	42,623,694	9,814,197	2,463,878	54,901,769

Note: Grants will be added to the 22/23 restricted budget as received.

HOWARD COLLEGE
SUMMARY OF EXPENDITURES BY FUNCTIONAL CATEGORY

2021-22

Function	Current Unrestricted	Current Restricted	Plant Fund	Total
Instruction	9,410,161	695,665	-	10,105,826
Academic Support	1,639,261	686,750	-	2,326,011
Student Services	2,241,857	309,077	-	2,550,934
Institutional Support	7,445,389	732,601	-	8,177,990
Public Service	-	758,082	-	758,082
Operation & Maint	3,982,537	-	-	3,982,537
Major Repairs/Rehab	1,080,611	-	-	1,080,611
Scholarships	2,284,662	5,024,118	-	7,308,780
Auxiliary	2,730,909	-	-	2,730,909
Debt Retirement	-	-	2,538,437	2,538,437
Transfers Out	7,808,168	1,167,022	-	8,975,190
Total	38,623,555	9,373,315	2,538,437	50,535,307

2022-23

Function	Current Unrestricted	Current Restricted	Plant Fund	Total
Instruction	10,259,726	741,880	-	11,001,606
Academic Support	1,567,648	708,905	-	2,276,553
Student Services	2,380,399	642,726	-	3,023,125
Institutional Support	7,821,020	760,471	-	8,581,491
Public Service	-	772,314	-	772,314
Operation & Maint	4,280,776	-	-	4,280,776
Major Repairs/Rehab	2,051,142	-	-	2,051,142
Scholarships	2,392,114	5,020,879	-	7,412,993
Auxiliary	3,169,532	-	-	3,169,532
Debt Retirement	-	-	2,463,878	2,463,878
Transfers Out	8,701,337	1,167,022	-	9,868,359
Total	42,623,694	9,814,197	2,463,878	54,901,769

Note: Grants will be added to the 22/23 restricted budget as received.

HOWARD COLLEGE
INSTRUCTIONAL EXPENDITURE SUMMARY

	Budget 2021-22	Budget 2022-23
General Studies	1,421,731	809,730
Mathematics	161,998	197,343
Biology	321,404	398,129
Chemistry	-	-
Physics/Astronomy	-	-
Agriculture/Horticulture	271,956	250,092
Health & Physical Education	13,160	-
Business	149,199	169,033
English	307,172	362,648
Foreign Languages	-	-
Psychology	98,086	113,376
Social Sciences	306,713	310,446
Theatre/Art/Drama/Music	241,240	481,414
Developmental Studies	399,440	328,168
Workforce Education & Development	794,335	1,278,827
Computer Information Systems	99,083	114,912
Health/Medical Occupations	2,333,485	2,830,239
Law Enforcement	105,997	122,581
Child and Family Development	-	-
Cosmetology	267,591	307,620
Manufacturing/Production/Construction Trades	629,117	741,537
Benefits	1,488,454	1,443,631
Current-Restricted	695,665	741,880
Total	<u>10,105,826</u>	<u>11,001,606</u>

Howard College
Budget For 2022-23
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
State Appropriations-BS	1-10-10-01-1005-40001	State Basic Aid/Appropriation	-5,677,458	-5,677,457	1	0.0%
State Appropriations-BS	1-10-10-01-1005-40006	Special State Appropriation	-500,000	-500,000	0	0.0%
Total State Appropriations-BS			-6,177,458	-6,177,457	1	0.0%
Total State Appropriations/Funding			-6,177,458	-6,177,457	1	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40030	Tuition	-745,000	-760,000	-15,000	2.0%
Tuition & Fees-BS	1-10-12-01-1010-40031	Tuition-Out of District	-1,200,000	-1,130,000	70,000	-5.8%
Tuition & Fees-BS	1-10-12-01-1010-40032	Non Resident Tuition	-70,000	-120,000	-50,000	71.4%
Tuition & Fees-BS	1-10-12-01-1010-40035	Continuing Education	-85,000	-70,000	15,000	-17.6%
Tuition & Fees-BS	1-10-12-01-1010-40036	Non-State Funded Continuing Ed	-500	-4,500	-4,000	800.0%
Tuition & Fees-BS	1-10-12-01-1010-40041	Competitive Schol Waiver(Athletics)	-90,000	-100,000	-10,000	11.1%
Tuition & Fees-BS	1-10-12-01-1010-40042	Deaf and Blind Exemption	0	-4,500	-4,500	----
Tuition & Fees-BS	1-10-12-01-1010-40047	Hazlewood Exemption	-5,000	-6,000	-1,000	20.0%
Tuition & Fees-BS	1-10-12-01-1010-40049	NR Tuition-Competitive Waiver(Athl)	-230,000	-260,000	-30,000	13.0%
Tuition & Fees-BS	1-10-12-01-1010-40051	Teacher Aide Exemption-Tuition	-5,500	-2,000	3,500	-63.6%
Tuition & Fees-BS	1-10-12-01-1010-40054	Valedictorian Exemption	-1,000	-1,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40055	Adopt Exemption	-9,000	-6,000	3,000	-33.3%
Tuition & Fees-BS	1-10-12-01-1010-40056	Exemption/Waiver-Lab/Other Fees	-32,000	-32,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40057	High School Exemption	-90,000	-42,000	48,000	-53.3%
Tuition & Fees-BS	1-10-12-01-1010-40061	Employee Tuition Waiver	-3,600	-4,500	-900	25.0%
Tuition & Fees-BS	1-10-12-01-1010-40062	Peace Officer Exemption	-1,000	0	1,000	-100.0%
Tuition & Fees-BS	1-10-12-01-1010-40064	Hazlewood Legacy Exemption	-15,000	-20,000	-5,000	33.3%
Tuition & Fees-BS	1-10-12-01-1010-40080	Lab/Course Fees-Arts & Sciences	-40,000	-40,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40089	Late Registration & Add/Drop Fees	-2,000	-2,400	-400	20.0%
Tuition & Fees-BS	1-10-12-01-1010-40090	Seminar/Workshop Fees	-6,000	-6,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40091	Malpractice Insurance	-1,200	-1,000	200	-16.7%
Tuition & Fees-BS	1-10-12-01-1010-40092	Non-State Funded Course Fee	-16,000	-15,000	1,000	-6.3%
Tuition & Fees-BS	1-10-12-01-1010-40094	Distance Learning Fee	-500,000	-460,000	40,000	-8.0%
Tuition & Fees-BS	1-10-12-01-1010-40096	Health Professions Lab/Course	-72,000	-88,000	-16,000	22.2%
Total Tuition & Fees-BS			-3,219,800	-3,174,900	44,900	-1.4%
Tuition & Fees-SA	1-10-12-02-1010-40030	Tuition	-2,918	-12,153	-9,235	316.5%
Tuition & Fees-SA	1-10-12-02-1010-40031	Tuition-Out of District	-3,724,719	-3,574,841	149,878	-4.0%
Tuition & Fees-SA	1-10-12-02-1010-40032	Non Resident Tuition	-71,811	-94,150	-22,339	31.1%
Tuition & Fees-SA	1-10-12-02-1010-40035	Continuing Education	-112,435	-214,202	-101,767	90.5%
Tuition & Fees-SA	1-10-12-02-1010-40036	Non-State Funded Continuing Ed	-12,750	-46,500	-33,750	264.7%
Tuition & Fees-SA	1-10-12-02-1010-40042	Deaf and Blind Exemption	-7,800	-2,000	5,800	-74.4%
Tuition & Fees-SA	1-10-12-02-1010-40045	Fireman Exemption	-84,067	-76,000	8,067	-9.6%
Tuition & Fees-SA	1-10-12-02-1010-40046	Foster Care Exemption	-21,000	-28,000	-7,000	33.3%
Tuition & Fees-SA	1-10-12-02-1010-40047	Hazlewood Exemption	-63,000	-76,000	-13,000	20.6%
Tuition & Fees-SA	1-10-12-02-1010-40048	Military Waiver	-537	-9,000	-8,463	1576.0%
Tuition & Fees-SA	1-10-12-02-1010-40054	Valedictorian Exemption	-3,373	-5,500	-2,127	63.1%
Tuition & Fees-SA	1-10-12-02-1010-40055	Adopt Exemption	-18,500	-35,000	-16,500	89.2%
Tuition & Fees-SA	1-10-12-02-1010-40056	Exemption/Waiver-Lab/Other Fees	-15,000	-15,000	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40057	High School Exemption	-377,505	-310,000	67,505	-17.9%
Tuition & Fees-SA	1-10-12-02-1010-40061	Employee Tuition Waiver	-516	-7,000	-6,484	1256.6%
Tuition & Fees-SA	1-10-12-02-1010-40062	Peace Officer Exemption	-516	0	516	-100.0%
Tuition & Fees-SA	1-10-12-02-1010-40064	Hazlewood Legacy Exemption	-75,000	-75,000	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40080	Lab/Course Fees-Arts & Sciences	-56,000	-70,001	-14,001	25.0%
Tuition & Fees-SA	1-10-12-02-1010-40084	Special Course Fees	-672	-2,750	-2,078	309.2%
Tuition & Fees-SA	1-10-12-02-1010-40089	Late Registration & Add/Drop Fees	-5,710	-5,600	110	-1.9%
Tuition & Fees-SA	1-10-12-02-1010-40090	Seminar/Workshop Fees	-3,608	-3,000	608	-16.9%
Tuition & Fees-SA	1-10-12-02-1010-40091	Malpractice Insurance	-720	-950	-230	31.9%
Tuition & Fees-SA	1-10-12-02-1010-40092	Non-State Funded Course Fee	-29,000	-30,000	-1,000	3.4%
Tuition & Fees-SA	1-10-12-02-1010-40094	Distance Learning Fee	-40,000	-40,000	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40096	Health Professions Lab/Course	-160,000	-293,716	-133,716	83.6%
Total Tuition & Fees-SA			-4,887,157	-5,026,363	-139,206	2.8%

Howard College
Budget For 2022-23
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Tuition & Fees-LA	1-10-12-03-1010-40031	Tuition-Out of District	-190,000	-205,000	-15,000	7.9%
Tuition & Fees-LA	1-10-12-03-1010-40035	Continuing Education	-5,000	-9,400	-4,400	88.0%
Tuition & Fees-LA	1-10-12-03-1010-40047	Hazlewood Exemption	-1,000	-1,200	-200	20.0%
Tuition & Fees-LA	1-10-12-03-1010-40051	Teacher Aide Exemption-Tuition	-2,000	-7,500	-5,500	275.0%
Tuition & Fees-LA	1-10-12-03-1010-40055	Adopt Exemption	-2,400	-2,800	-400	16.7%
Tuition & Fees-LA	1-10-12-03-1010-40056	Exemption/Waiver-Lab/Other Fees	-20	-20	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40057	High School Exemption	-10,000	-10,000	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40061	Employee Tuition Waiver	0	-2,200	-2,200	----
Tuition & Fees-LA	1-10-12-03-1010-40064	Hazlewood Legacy Exemption	-1,500	0	1,500	-100.0%
Tuition & Fees-LA	1-10-12-03-1010-40080	Lab/Course Fees-Arts & Sciences	-1,600	-1,200	400	-25.0%
Tuition & Fees-LA	1-10-12-03-1010-40089	Late Registration & Add/Drop Fees	-180	-200	-20	11.1%
Tuition & Fees-LA	1-10-12-03-1010-40092	Non-State Funded Course Fee	-300	-850	-550	183.3%
Tuition & Fees-LA	1-10-12-03-1010-40096	Health Professions Lab/Course	-1,200	-1,000	200	-16.7%
Total Tuition & Fees-LA			-215,200	-241,370	-26,170	12.2%
Total Tuition & Fees			-8,322,157	-8,442,633	-120,476	1.4%
Ad Valorem Taxes-BS	1-10-14-01-1020-40020	Current Property Taxes	-11,888,703	-12,667,183	-778,480	6.5%
Ad Valorem Taxes-BS	1-10-14-01-1020-40021	Delinquent Property Taxes	-250,000	-300,000	-50,000	20.0%
Ad Valorem Taxes-BS	1-10-14-01-1020-40022	Property Tax Penalties & Inter	-95,000	-150,000	-55,000	57.9%
Ad Valorem Taxes-BS	1-10-14-01-1020-40023	Property Tax Refunds	95,000	110,000	15,000	15.8%
Total Ad Valorem Taxes-BS			-12,138,703	-13,007,183	-868,480	7.2%
Total Ad Valorem Taxes			-12,138,703	-13,007,183	-868,480	7.2%
Federal Funds-BS	1-10-16-01-1030-40121	PELL/SEOG/FWS Admin Cost Allow	-4,000	-4,000	0	0.0%
Total Federal Funds-BS			-4,000	-4,000	0	0.0%
Federal Funds-SA	1-10-16-02-1030-40121	PELL/SEOG/FWS Admin Cost Allow	-4,400	-4,000	400	-9.1%
Total Federal Funds-SA			-4,400	-4,000	400	-9.1%
Total Federal Grants & Contracts			-8,400	-8,000	400	-4.8%
State Funds-BS	1-10-18-01-1035-40132	State Military/Veteran Support Allo	-2,000	-2,000	0	0.0%
Total State Funds-BS			-2,000	-2,000	0	0.0%
State Funds-SA	1-10-18-02-1035-40132	State Military/Veteran Support Allo	-16,250	-30,000	-13,750	84.6%
Total State Funds-SA			-16,250	-30,000	-13,750	84.6%
Total State Grants & Contracts			-18,250	-32,000	-13,750	75.3%
Other Income/Private Grants, Gifts, Cont	1-10-22-01-1070-40136	Private Grants/Gifts/Contracts	-158,276	-131,427	26,849	-17.0%
Total Other Income/Private Grants, Gifts, Cont			-158,276	-131,427	26,849	-17.0%
Other Income/Private Grants, Gifts, Cont	1-10-22-02-1070-40136	Private Grants/Gifts/Contracts	-65,000	-65,000	0	0.0%
Total Other Income/Private Grants, Gifts, Cont			-65,000	-65,000	0	0.0%
Total Private Grants/Contracts & Gifts			-223,276	-196,427	26,849	-12.0%

Howard College
Budget For 2022-23
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Investment Income/Earnings-BS	1-10-24-01-1070-40160	Interest Income	-32,000	-46,000	-14,000	43.8%
Total Investment Income/Earnings-BS			-32,000	-46,000	-14,000	43.8%
Total Investment Income/Earnings			-32,000	-46,000	-14,000	43.8%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40204	Child Care Income	-180,000	-180,000	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40206	Cosmetology Income-Exempt	-10,500	-16,000	-5,500	52.4%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40209	Dental Hygiene Lab Kits-Taxabl	-46,835	-40,485	6,350	-13.6%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40212	Dental Hygiene Income	-3,500	-3,400	100	-2.9%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40215	Library Income-NonTaxable	-2,000	-1,000	1,000	-50.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40216	Library Income - Taxable	-30	0	30	-100.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40223	Sales Tax Discounts	-25	-30	-5	20.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40225	Welding Technology Kits-Taxable	0	-29,000	-29,000	----
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40227	Fitness Center Income	-12,308	-2,000	10,308	-83.8%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40230	Testing/Guidance Center Income	-6,000	-5,000	1,000	-16.7%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40234	ADN Lab Kits - Taxable	-2,200	-1,500	700	-31.8%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40241	Distance Learning Programs Reimb	-1,000	-1,200	-200	20.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40242	DigiTex Fee	-3,500	-5,100	-1,600	45.7%
Total Sales & Services of Ed Depts-BS			-267,898	-284,715	-16,817	6.3%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40206	Cosmetology Income-Exempt	-3,988	-9,500	-5,512	138.2%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40215	Library Income-NonTaxable	0	-1,400	-1,400	----
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40226	Cosmetology Kits - Exempt	-10,010	-16,000	-5,990	59.8%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40228	Respiratory Kits - Taxable	-560	-500	60	-10.7%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40229	Cosmetology Kits - Taxable	-11,500	-20,000	-8,500	73.9%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40230	Testing/Guidance Center Income	-63,785	-70,000	-6,215	9.7%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40234	ADN Lab Kits - Taxable	-5,500	-10,000	-4,500	81.8%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40235	Electrical Tool Kits - Taxable	0	-10,050	-10,050	----
Total Sales & Services of Ed Depts-SA			-95,343	-137,450	-42,107	44.2%
Sales & Services of Ed Depts-LA	1-10-26-03-1050-40230	Testing/Guidance Center Income	-1,000	-1,000	0	0.0%
Total Sales & Services of Ed Depts-LA			-1,000	-1,000	0	0.0%
Total Sales & Services of Educational Dept			-364,241	-423,165	-58,924	16.2%
Other Misc Income-BS	1-10-30-01-1070-40140	Administrative Fee	-200	-200	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40142	Bad Debt Recoveries	-500	-600	-100	20.0%
Other Misc Income-BS	1-10-30-01-1070-40143	Coliseum Concessions	-1,000	-8,000	-7,000	700.0%
Other Misc Income-BS	1-10-30-01-1070-40144	Coliseum Rental	-3,000	-5,000	-2,000	66.7%
Other Misc Income-BS	1-10-30-01-1070-40147	Facilities Rentals	-45,000	-50,000	-5,000	11.1%
Other Misc Income-BS	1-10-30-01-1070-40150	Obsolete Equipment/Materials Sales	-200	-200	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40152	Other Income	-8,500	-196,000	-187,500	2205.9%
Other Misc Income-BS	1-10-30-01-1070-40153	Partnerships	-768,478	-2,196	766,282	-99.7%
Other Misc Income-BS	1-10-30-01-1070-40161	Misc Fees/Fines(Parking,ID,Damages)	-250	-250	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40162	Livestock Sales	-2,000	-1,000	1,000	-50.0%
Other Misc Income-BS	1-10-30-01-1070-40164	Commissions/Rebates	-8,000	-6,000	2,000	-25.0%
Other Misc Income-BS	1-10-30-01-1070-40165	Payment In Lieu of Taxes	-100,200	-100,200	0	0.0%
Total Other Misc Income-BS			-937,328	-369,646	567,682	-60.6%
Other Misc Income-SA	1-10-30-02-1070-40142	Bad Debt Recoveries	-2,000	-2,000	0	0.0%
Other Misc Income-SA	1-10-30-02-1070-40147	Facilities Rentals	-249,173	-253,000	-3,827	1.5%
Other Misc Income-SA	1-10-30-02-1070-40152	Other Income	-1,487	-1,500	-13	0.9%
Other Misc Income-SA	1-10-30-02-1070-40153	Partnerships	-364	-750	-386	106.0%
Other Misc Income-SA	1-10-30-02-1070-40164	Commissions/Rebates	-1,074	-1,400	-326	30.4%
Total Other Misc Income-SA			-254,098	-258,650	-4,552	1.8%
Total Miscellaneous Income			-1,191,426	-628,296	563,130	-47.3%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Transfers From Other Funds-BS	1-10-38-01-1080-40900	Transfer From Other Funds	-1,167,022	-1,167,022	0	0.0%
Total Transfers From Other Funds-BS			-1,167,022	-1,167,022	0	0.0%
Transfers From Other Funds-SA	1-10-38-02-1080-40900	Transfer From Other Funds	-379,687	-755,949	-376,262	99.1%
Total Transfers From Other Funds-SA			-379,687	-755,949	-376,262	99.1%
Transfers From Other Funds-LA	1-10-38-03-1080-40900	Transfer From Other Funds	-11,550	-14,510	-2,960	25.6%
Total Transfers From Other Funds-LA			-11,550	-14,510	-2,960	25.6%
Total Transfers From (In)			-1,558,259	-1,937,481	-379,222	24.3%
Budget Surplus/(Deficit)-BS	1-10-99-01-1099-40999	Budget Surplus/(Deficit)	0	-1,922,000	-1,922,000	----
Total Budget Surplus/(Deficit)-BS			0	-1,922,000	-1,922,000	----
Budget Surplus/(Deficit)-SA	1-10-99-02-1099-40999	Budget Surplus/(Deficit)	-141,597	-162,000	-20,403	14.4%
Total Budget Surplus/(Deficit)-SA			-141,597	-162,000	-20,403	14.4%
Total Surplus/(Deficit)			-141,597	-2,084,000	-1,942,403	1371.8%
Fund Total - HC Education & General			-30,175,767	-32,982,642	-2,806,875	9.3%
Investment Income/Earnings-Gen Schl	1-12-24-01-3510-40160	Interest Income	-200	-250	-50	25.0%
Total Investment Income/Earnings-Gen Schl			-200	-250	-50	25.0%
Total Investment Income/Earnings			-200	-250	-50	25.0%
Transfers From Other Funds-BS	1-12-38-01-3580-40900	Transfer From Other Funds	-1,265,096	-1,440,444	-175,348	13.9%
Total Transfers From Other Funds-BS			-1,265,096	-1,440,444	-175,348	13.9%
Transfers From Other Funds-SA	1-12-38-02-3580-40900	Transfer From Other Funds	-38,000	-25,000	13,000	-34.2%
Total Transfers From Other Funds-SA			-38,000	-25,000	13,000	-34.2%
Transfers From Other Funds-LA	1-12-38-03-3580-40900	Transfer From Other Funds	-4,000	-4,000	0	0.0%
Total Transfers From Other Funds-LA			-4,000	-4,000	0	0.0%
Total Transfers From (In)			-1,307,096	-1,469,444	-162,348	12.4%
Fund Total - HC General Scholarship			-1,307,296	-1,469,694	-162,398	12.4%
Student Activities-BS	1-20-12-01-3615-40300	Student Services Fee	-72,400	-76,000	-3,600	5.0%
Student Activities-BS	1-20-12-01-3615-40301	Exemption-Student Services Fee	-600	-600	0	0.0%
Total Student Activities-BS			-73,000	-76,600	-3,600	4.9%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Student Activities-SA	1-20-12-02-3615-40300	Student Services Fee	-133,183	-143,300	-10,117	7.6%
Student Activities-SA	1-20-12-02-3615-40301	Exemption-Student Services Fee	-1,453	-2,400	-947	65.2%
Total Student Activities-SA			-134,636	-145,700	-11,064	8.2%
Student Activities-LA	1-20-12-03-3615-40300	Student Services Fee	-5,500	-6,600	-1,100	20.0%
Student Activities-LA	1-20-12-03-3615-40301	Exemption-Student Services Fee	-100	-200	-100	100.0%
Total Student Activities-LA			-5,600	-6,800	-1,200	21.4%
Total Tuition & Fees			-213,236	-229,100	-15,864	7.4%
Men's Basketball-BS	1-20-28-01-3622-40320	Gate Receipts/Ticket Sales	-400	-400	0	0.0%
Total Men's Basketball-BS			-400	-400	0	0.0%
Women's Basketball-BS	1-20-28-01-3623-40320	Gate Receipts/Ticket Sales	-400	-400	0	0.0%
Total Women's Basketball-BS			-400	-400	0	0.0%
Rodeo-BS	1-20-28-01-3625-40321	Livestock Sales (Auxil)	-4,000	-3,500	500	-12.5%
Total Rodeo-BS			-4,000	-3,500	500	-12.5%
Area II FFA Camp-BS	1-20-28-01-3640-40324	Camp Income	-25,000	-25,000	0	0.0%
Total Area II FFA Camp-BS			-25,000	-25,000	0	0.0%
Cheerleader Camp (HC Hosts)	1-20-28-01-3641-40324	Camp Income	-1,500	-1,200	300	-20.0%
Total Cheerleader Camp (HC Hosts)			-1,500	-1,200	300	-20.0%
HC Goat Camp-BS	1-20-28-01-3642-40324	Camp Income	-10,000	-10,000	0	0.0%
Total HC Goat Camp-BS			-10,000	-10,000	0	0.0%
HC Lamb Camp-BS	1-20-28-01-3643-40324	Camp Income	-8,000	-10,000	-2,000	25.0%
Total HC Lamb Camp-BS			-8,000	-10,000	-2,000	25.0%
Boys Basketball Camp-BS	1-20-28-01-3644-40324	Camp Income	0	-2,000	-2,000	----
Total Boys Basketball Camp-BS			0	-2,000	-2,000	----
Girls & Boys Basketball Camp-BS	1-20-28-01-3645-40324	Camp Income	-1,000	-1,000	0	0.0%
Total Girls & Boys Basketball Camp-BS			-1,000	-1,000	0	0.0%
Total Sales & Service of Auxiliary			-50,300	-53,500	-3,200	6.4%
Other Income-Auxiliary Fund-BS	1-20-30-01-3610-40351	Vending Income/Commissions (Auxil)	-2,600	-2,800	-200	7.7%
Total Other Income-Auxiliary Fund-BS			-2,600	-2,800	-200	7.7%
Total Miscellaneous Income			-2,600	-2,800	-200	7.7%
Transfers From Other Funds-BS	1-20-38-01-3680-40900	Transfer From Other Funds	-1,631,950	-1,730,798	-98,848	6.1%
Total Transfers From Other Funds-BS			-1,631,950	-1,730,798	-98,848	6.1%
Total Transfers From (In)			-1,631,950	-1,730,798	-98,848	6.1%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Budget Surplus/(Deficit)-BS	1-20-99-01-3699-40999	Budget Surplus/(Deficit)	0	-60,000	-60,000	----
Total Budget Surplus/(Deficit)-BS			0	-60,000	-60,000	----
Fund Total - HC Auxiliary			-1,898,086	-2,076,198	-178,112	9.4%
Miscellaneous-BS	1-22-12-01-3730-40430	Building Use Fees	-115,000	-120,000	-5,000	4.3%
Miscellaneous-BS	1-22-12-01-3730-40431	Exemption-Building Use Fees	-3,000	-3,000	0	0.0%
Total Miscellaneous-BS			-118,000	-123,000	-5,000	4.2%
Miscellaneous-SA	1-22-12-02-3730-40430	Building Use Fees	-850,000	-839,800	10,200	-1.2%
Miscellaneous-SA	1-22-12-02-3730-40431	Exemption-Building Use Fees	-44,380	-45,000	-620	1.4%
Total Miscellaneous-SA			-894,380	-884,800	9,580	-1.1%
Miscellaneous-LA	1-22-12-03-3730-40430	Building Use Fees	-11,000	-13,200	-2,200	20.0%
Miscellaneous-LA	1-22-12-03-3730-40431	Exemption-Building Use Fees	-500	-500	0	0.0%
Total Miscellaneous-LA			-11,500	-13,700	-2,200	19.1%
Total Tuition & Fees			-1,023,880	-1,021,500	2,380	-0.2%
Bookstore-BS	1-22-28-01-3705-40420	Book Sales-Exempt	-59,100	-62,177	-3,077	5.2%
Bookstore-BS	1-22-28-01-3705-40421	Bookstore Commission	-4,000	-3,000	1,000	-25.0%
Total Bookstore-BS			-63,100	-65,177	-2,077	3.3%
Bookstore-SA	1-22-28-02-3705-40421	Bookstore Commission	-3,000	-3,500	-500	16.7%
Total Bookstore-SA			-3,000	-3,500	-500	16.7%
Dormitories-BS	1-22-28-01-3710-40400	Dormitory Rentals	-195,000	-210,000	-15,000	7.7%
Dormitories-BS	1-22-28-01-3710-40401	Dorm Admin & Cleaning Income	-4,000	-6,000	-2,000	50.0%
Dormitories-BS	1-22-28-01-3710-40402	Dorm Fines	-2,500	-3,400	-900	36.0%
Dormitories-BS	1-22-28-01-3710-40403	Dorm/Phone Deposit Forfeit Income	-2,500	-2,000	500	-20.0%
Dormitories-BS	1-22-28-01-3710-40404	Laundry Fee	-15,500	-17,400	-1,900	12.3%
Total Dormitories-BS			-219,500	-238,800	-19,300	8.8%
Food Service-BS	1-22-28-01-3720-40223	Sales Tax Discounts	-65	-95	-30	46.2%
Food Service-BS	1-22-28-01-3720-40410	Board-Exempt	-305,000	-365,000	-60,000	19.7%
Food Service-BS	1-22-28-01-3720-40411	Board-Taxable	-188,000	-240,000	-52,000	27.7%
Food Service-BS	1-22-28-01-3720-40412	Foodservice Commission	-1,500	-1,200	300	-20.0%
Total Food Service-BS			-494,565	-606,295	-111,730	22.6%
Total Sales & Services of Auxiliary			-780,165	-913,772	-133,607	17.1%
Miscellaneous-BS	1-22-30-01-3730-40350	Other Income (Auxiliary)	-200	-1,000	-800	400.0%
Total Miscellaneous-BS			-200	-1,000	-800	400.0%
Total Miscellaneous Income			-200	-1,000	-800	400.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Transfers From Other Funds-BS	1-22-38-01-3780-40900	Transfer From Other Funds	-3,238,161	-3,590,976	-352,815	10.9%
Total Transfers From Other Funds-BS			-3,238,161	-3,590,976	-352,815	10.9%
Total Transfers From (In)			-3,238,161	-3,590,976	-352,815	10.9%
Budget Surplus/(Deficit)-SA	1-22-99-02-3799-40999	Budget Surplus/(Deficit)	-200,000	-567,912	-367,912	184.0%
Total Budget Surplus/(Deficit)-SA			-200,000	-567,912	-367,912	184.0%
Total Surplus/(Deficit)			-200,000	-567,912	-367,912	184.0%
Fund Total - Student Housing (HC Auxiliary)			-5,242,406	-6,095,160	-852,754	16.3%
Total Unrestricted-Current			-38,623,555	-42,623,694	-4,000,139	10.4%
Returned Check-BS	1-30-30-01-3810-40155	Service Charges-Return Checks	-200	-200	0	0.0%
Total Returned Check-BS			-200	-200	0	0.0%
Returned Check-SA	1-30-30-02-3810-40155	Service Charges-Return Checks	-100	-100	0	0.0%
Total Returned Check-SA			-100	-100	0	0.0%
Total Miscellaneous Income			-300	-300	0	0.0%
Fund Total - HC Returned Check			-300	-300	0	0.0%
Staff Benefits-State Appropriation	1-32-10-01-3855-40002	State Insurance Appropriation	-1,280,091	-1,280,091	0	0.0%
Staff Benefits-State Appropriation	1-32-10-01-3855-40003	State ORP Matching	-140,000	-140,000	0	0.0%
Staff Benefits-State Appropriation	1-32-10-01-3855-40004	State TRS Matching	-240,000	-380,000	-140,000	58.3%
Total Staff Benefits-State Appropriation			-1,660,091	-1,800,091	-140,000	8.4%
Total State Appropriations/Funding			-1,660,091	-1,800,091	-140,000	8.4%
Fund Total - HC Restricted Staff Benefits			-1,660,091	-1,800,091	-140,000	8.4%
Federal Work Study 21/22	1-34-16-01-4037-40120	Federal Grants & Contracts	-68,402	0	68,402	-100.0%
Total Federal Work Study 21/22			-68,402	0	68,402	-100.0%
Federal Work Study (100%) 21/22	1-34-16-01-4038-40120	Federal Grants & Contracts	-12,071	0	12,071	-100.0%
Total Federal Work Study (100%) 21/22			-12,071	0	12,071	-100.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Federal Work Study 22/23	1-34-16-01-4039-40120	Federal Grants & Contracts	0	-62,686	-62,686	----
Total Federal Work Study 22/23			0	-62,686	-62,686	----
Federal Work Study (100%) 22/23	1-34-16-01-4040-40120	Federal Grants & Contracts	0	-11,062	-11,062	----
Total Federal Work Study (100%) 22/23			0	-11,062	-11,062	----
PELL 21/22	1-34-16-01-4053-40120	Federal Grants & Contracts	-4,508,500	0	4,508,500	-100.0%
Total PELL 21/22			-4,508,500	0	4,508,500	-100.0%
PELL 22/23	1-34-16-01-4054-40120	Federal Grants & Contracts	0	-4,508,500	-4,508,500	----
Total PELL 22/23			0	-4,508,500	-4,508,500	----
SEOG 21/22	1-34-16-01-4080-40120	Federal Grants & Contracts	-82,751	0	82,751	-100.0%
Total SEOG 21/22			-82,751	0	82,751	-100.0%
SEOG 22/23	1-34-16-01-4081-40120	Federal Grants & Contracts	0	-80,809	-80,809	----
Total SEOG 22/23			0	-80,809	-80,809	----
Total Federal Grants & Contracts			-4,671,724	-4,663,057	8,667	-0.2%
Fund Total - HC Restricted Title IV			-4,671,724	-4,663,057	8,667	-0.2%
TEOG-Initial 21/22	1-36-18-01-4480-40130	State Grants & Contracts	-200,962	0	200,962	-100.0%
Total TEOG-Initial 21/22			-200,962	0	200,962	-100.0%
TEOG-Returning 21/22	1-36-18-01-4481-40130	State Grants & Contracts	-50,241	0	50,241	-100.0%
Total TEOG-Returning 21/22			-50,241	0	50,241	-100.0%
TEOG-Initial 22/23	1-36-18-01-4482-40130	State Grants & Contracts	0	-205,781	-205,781	----
Total TEOG-Initial 22/23			0	-205,781	-205,781	----
TEOG-Returning 22/23	1-36-18-01-4483-40130	State Grants & Contracts	0	-51,445	-51,445	----
Total TEOG-Returning 22/23			0	-51,445	-51,445	----
Texas Work Study 21/22	1-36-18-01-4539-40130	State Grants & Contracts	-11,691	0	11,691	-100.0%
Total Texas Work Study 21/22			-11,691	0	11,691	-100.0%
Texas Work Study 22/23	1-36-18-01-4540-40130	State Grants & Contracts	0	-11,096	-11,096	----
Total Texas Work Study 22/23			0	-11,096	-11,096	----
Total State Grants & Contracts			-262,894	-268,322	-5,428	2.1%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
TPEG Resident - HC 22/23	1-36-24-01-4552-40160	Interest Income	0	-300	-300	----
Total TPEG Resident - HC 22/23			0	-300	-300	----
TPEG Resident - HC 21/22	1-36-24-01-4596-40160	Interest Income	-300	0	300	-100.0%
Total TPEG Resident - HC 21/22			-300	0	300	-100.0%
Total Investment Income/Earnings			-300	-300	0	0.0%
TPEG Resident - HC 22/23	1-36-38-01-4552-40900	Transfer From Other Funds	0	-83,200	-83,200	----
Total TPEG Resident - HC 22/23			0	-83,200	-83,200	----
TPEG NonResident - HC 22/23	1-36-38-01-4553-40900	Transfer From Other Funds	0	-3,500	-3,500	----
Total TPEG NonResident - HC 22/23			0	-3,500	-3,500	----
TPEG Resident - HC 21/22	1-36-38-01-4596-40900	Transfer From Other Funds	-83,200	0	83,200	-100.0%
Total TPEG Resident - HC 21/22			-83,200	0	83,200	-100.0%
TPEG NonResident - HC 21/22	1-36-38-01-4597-40900	Transfer From Other Funds	-3,500	0	3,500	-100.0%
Total TPEG NonResident - HC 21/22			-3,500	0	3,500	-100.0%
President's Special Scholarship	1-36-38-01-4730-40900	Transfer From Other Funds	-2,500	-2,500	0	0.0%
Total President's Special Scholarship			-2,500	-2,500	0	0.0%
Total Transfers From (In)			-89,200	-89,200	0	0.0%
Fund Total - Restricted Scholarship/Fin Aid			-352,394	-357,822	-5,428	1.5%
Total Restricted Scholarship/Fin Aid			-5,024,118	-5,020,879	3,239	-0.1%
CRRSAA Inst Emrg Solutions Proj(HEERF II)	1-38-16-01-5113-40120	Federal Grants & Contracts	-800,000	0	800,000	-100.0%
Total CRRSAA Inst Emrg Solutions Proj(HEERF II)			-800,000	0	800,000	-100.0%
ARPA Inst Emrg Solutions Proj (HEERFIII)	1-38-16-01-5115-40120	Federal Grants & Contracts	-367,022	-1,167,022	-800,000	218.0%
Total ARPA Inst Emrg Solutions Proj (HEERFIII)			-367,022	-1,167,022	-800,000	218.0%
Title V - PASS BS 21/22 (Yr2)	1-38-16-01-5116-40120	Federal Grants & Contracts	-600,000	0	600,000	-100.0%
Total Title V - PASS BS 21/22 (Yr2)			-600,000	0	600,000	-100.0%
TRIO Upward Bound Proj 22/23	1-38-16-01-5124-40120	Federal Grants & Contracts	0	-287,537	-287,537	----
Total TRIO Upward Bound Proj 22/23			0	-287,537	-287,537	----
Title V - PASS BS 22/23 (Yr3)	1-38-16-01-5126-40120	Federal Grants & Contracts	0	-600,000	-600,000	----
Total Title V - PASS BS 22/23 (Yr3)			0	-600,000	-600,000	----

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Annual Perkins - BS 21/22	1-38-16-01-6178-40120	Federal Grants & Contracts	-163,702	0	163,702	-100.0%
Total Annual Perkins - BS 21/22			-163,702	0	163,702	-100.0%
Annual Perkins - BS 22/23	1-38-16-01-6183-40120	Federal Grants & Contracts	0	-166,054	-166,054	----
Total Annual Perkins - BS 22/23			0	-166,054	-166,054	----
AEL Federal (231) - BS 21/22	1-38-16-01-6435-40120	Federal Grants & Contracts	-191,184	0	191,184	-100.0%
Total AEL Federal (231) - BS 21/22			-191,184	0	191,184	-100.0%
AEL Federal (231) Admin - BS 21/22	1-38-16-01-6436-40120	Federal Grants & Contracts	-14,678	0	14,678	-100.0%
Total AEL Federal (231) Admin - BS 21/22			-14,678	0	14,678	-100.0%
AEL Federal (225) - BS 21/22	1-38-16-01-6437-40120	Federal Grants & Contracts	-200	0	200	-100.0%
Total AEL Federal (225) - BS 21/22			-200	0	200	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-16-01-6438-40120	Federal Grants & Contracts	-500	0	500	-100.0%
Total AEL Federal Workforce Training - BS 21/22			-500	0	500	-100.0%
AEL Federal (223) - BS 21/22	1-38-16-01-6439-40120	Federal Grants & Contracts	-3,894	0	3,894	-100.0%
Total AEL Federal (223) - BS 21/22			-3,894	0	3,894	-100.0%
AEL Fd EICivics Wrkfrce Training BS 21/22	1-38-16-01-6440-40120	Federal Grants & Contracts	-500	0	500	-100.0%
Total AEL Fd EICivics Wrkfrce Training BS 21/22			-500	0	500	-100.0%
AEL Fed Perform Based Funding BS 21/22	1-38-16-01-6441-40120	Federal Grants & Contracts	-4,305	0	4,305	-100.0%
Total AEL Fed Perform Based Funding BS 21/22			-4,305	0	4,305	-100.0%
AEL Federal (231) - SA 21/22	1-38-16-02-6442-40120	Federal Grants & Contracts	-485,134	0	485,134	-100.0%
Total AEL Federal (231) - SA 21/22			-485,134	0	485,134	-100.0%
AEL Federal (231) Admin- SA 21/22	1-38-16-02-6443-40120	Federal Grants & Contracts	-37,013	0	37,013	-100.0%
Total AEL Federal (231) Admin- SA 21/22			-37,013	0	37,013	-100.0%
AEL Federal (223) - SA 21/22	1-38-16-02-6444-40120	Federal Grants & Contracts	-9,819	0	9,819	-100.0%
Total AEL Federal (223) - SA 21/22			-9,819	0	9,819	-100.0%
AEL Fed Perform Based Funding SA 21/22	1-38-16-02-6445-40120	Federal Grants & Contracts	-10,855	0	10,855	-100.0%
Total AEL Fed Perform Based Funding SA 21/22			-10,855	0	10,855	-100.0%
AEL Federal (231) - BS 22/23	1-38-16-01-6450-40120	Federal Grants & Contracts	0	-149,826	-149,826	----
Total AEL Federal (231) - BS 22/23			0	-149,826	-149,826	----
AEL Federal (231) Admin - BS 22/23	1-38-16-01-6451-40120	Federal Grants & Contracts	0	-14,364	-14,364	----
Total AEL Federal (231) Admin - BS 22/23			0	-14,364	-14,364	----

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
AEL Federal (225) - BS 22/23	1-38-16-01-6452-40120	Federal Grants & Contracts	0	-39,983	-39,983	----
Total AEL Federal (225) - BS 22/23			0	-39,983	-39,983	----
AEL Federal Workforce Training - BS 22/23	1-38-16-01-6453-40120	Federal Grants & Contracts	0	-500	-500	----
Total AEL Federal Workforce Training - BS 22/23			0	-500	-500	----
AEL Federal (223) - BS 22/23	1-38-16-01-6454-40120	Federal Grants & Contracts	0	-3,856	-3,856	----
Total AEL Federal (223) - BS 22/23			0	-3,856	-3,856	----
AEL Fd EICivics Wrkfrce Training BS 22/23	1-38-16-01-6455-40120	Federal Grants & Contracts	0	-500	-500	----
Total AEL Fd EICivics Wrkfrce Training BS 22/23			0	-500	-500	----
AEL Fed Perform Based Funding BS 22/23	1-38-16-01-6456-40120	Federal Grants & Contracts	0	-4,266	-4,266	----
Total AEL Fed Perform Based Funding BS 22/23			0	-4,266	-4,266	----
AEL Federal (231) - SA 22/23	1-38-16-02-6457-40120	Federal Grants & Contracts	0	-434,129	-434,129	----
Total AEL Federal (231) - SA 22/23			0	-434,129	-434,129	----
AEL Federal (231) Admin- SA 22/23	1-38-16-02-6458-40120	Federal Grants & Contracts	0	-37,643	-37,643	----
Total AEL Federal (231) Admin- SA 22/23			0	-37,643	-37,643	----
AEL Federal (225) - SA 22/23	1-38-16-02-6459-40120	Federal Grants & Contracts	0	-15,088	-15,088	----
Total AEL Federal (225) - SA 22/23			0	-15,088	-15,088	----
AEL Federal Workforce Training - SA 22/23	1-38-16-02-6460-40120	Federal Grants & Contracts	0	-50,874	-50,874	----
Total AEL Federal Workforce Training - SA 22/23			0	-50,874	-50,874	----
AEL Federal (223) - SA 22/23	1-38-16-02-6461-40120	Federal Grants & Contracts	0	-10,105	-10,105	----
Total AEL Federal (223) - SA 22/23			0	-10,105	-10,105	----
AEL Fed Perform Based Funding SA 22/23	1-38-16-02-6462-40120	Federal Grants & Contracts	0	-11,180	-11,180	----
Total AEL Fed Perform Based Funding SA 22/23			0	-11,180	-11,180	----
Total Federal Grants & Contracts			-2,688,806	-2,992,927	-304,121	11.3%
Fund Total - HC Restricted Special Purposes			-2,688,806	-2,992,927	-304,121	11.3%
Total Restricted			-9,373,315	-9,814,197	-440,882	4.7%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40024	Current I&S Taxes	-1,154,997	-1,385,950	-230,953	20.0%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40025	Delinquent I&S Taxes	-60,000	-60,000	0	0.0%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40026	I&S Penalties and Interest	-15,000	-20,000	-5,000	33.3%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40027	I&S Refunds	20,000	15,000	-5,000	-25.0%
Total HC Go Refunding Bond-Series 2016			-1,209,997	-1,450,950	-240,953	19.9%
Total Ad Valorem Taxes			-1,209,997	-1,450,950	-240,953	19.9%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
HC Cons Fund Revenue-Bond Ser 2009	1-72-24-01-7304-40160	Interest Income	-50	0	50	-100.0%
Total HC Cons Fund Revenue-Bond Ser 2009			-50	0	50	-100.0%
HC Go Refunding Bond-Series 2016	1-72-24-01-7306-40160	Interest Income	-3,000	-3,000	0	0.0%
Total HC Go Refunding Bond-Series 2016			-3,000	-3,000	0	0.0%
HC Cons Fund Rev Refunding Bnd Ser21	1-72-24-01-7307-40160	Interest Income	-280	0	280	-100.0%
Total HC Cons Fund Rev Refunding Bnd Ser21			-280	0	280	-100.0%
HC Cons Fund Revenue Bond-Ser 2013	1-72-24-02-7305-40160	Interest Income	-700	-700	0	0.0%
Total HC Cons Fund Revenue Bond-Ser 2013			-700	-700	0	0.0%
Total Investment Income/Earnings			-4,030	-3,700	330	-8.2%
Retirement of Indebtedness	1-72-38-01-7301-40900	Transfer From Other Funds	-73,724	-21,835	51,889	-70.4%
Total Retirement of Indebtedness			-73,724	-21,835	51,889	-70.4%
HC Cons Fund Revenue-Bond Ser 2009	1-72-38-01-7304-40900	Transfer From Other Funds	-45,600	0	45,600	-100.0%
Total HC Cons Fund Revenue-Bond Ser 2009			-45,600	0	45,600	-100.0%
HC Cons Fund Rev Refunding Bnd Ser21	1-72-38-01-7307-40900	Transfer From Other Funds	-268,200	-264,000	4,200	-1.6%
Total HC Cons Fund Rev Refunding Bnd Ser21			-268,200	-264,000	4,200	-1.6%
HC cons Fund Revenue Bond-Ser 2013	1-72-38-02-7305-40900	Transfer From Other Funds	-763,000	-764,625	-1,625	0.2%
Total HC cons Fund Revenue Bond-Ser 2013			-763,000	-764,625	-1,625	0.2%
Total Transfers From (In)			-1,150,524	-1,050,460	100,064	-8.7%
HC Cons Fund Revenue-Bond Ser 2009	1-72-99-01-7304-40999	Budget Surplus/(Deficit)	-222,300	0	222,300	-100.0%
Total HC Cons Fund Revenue-Bond Ser 2009			-222,300	0	222,300	-100.0%
HC cons Fund Revenue Bond-Ser 2013	1-72-99-02-7305-40999	Budget Surplus/(Deficit)	11,887	11,512	-375	-3.2%
Total HC cons Fund Revenue Bond-Ser 2013			11,887	11,512	-375	-3.2%
HC Go Refunding Bond-Series 2016	1-72-99-01-7306-40999	Budget Surplus/(Deficit)	-218,593	20,560	239,153	-109.4%
Total HC Go Refunding Bond-Series 2016			-218,593	20,560	239,153	-109.4%
HC Cons Fund Rev Refunding Bnd Ser21	1-72-99-01-7307-40999	Budget Surplus/(Deficit)	255,120	9,160	-245,960	-96.4%
Total HC Cons Fund Rev Refunding Bnd Ser21			255,120	9,160	-245,960	-96.4%
Total Surplus/(Deficit)			-173,886	41,232	215,118	-123.7%
Fund Total - HC Retirement of Indebtedness			-2,538,437	-2,463,878	74,559	-2.9%
Total Revenues			-50,535,307	-54,901,769	-4,366,462	8.6%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Instruction/Academic-BS	1-10-40-01-1600-56002	Faculty Overload Salaries	205,000	105,000	-100,000	-48.8%
Instruction/Academic-BS	1-10-40-01-1600-56003	Part Time Faculty Salaries	190,370	190,370	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56205	Furniture and Equipment	400	400	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56218	Supplies	750	750	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56327	Telephone	192	192	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56351	Employee Travel	3,000	3,000	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56611	Copying	200	100	-100	-50.0%
Instruction/Academic-BS	1-10-40-01-1600-56626	Other Cost	500	500	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56632	Program Improvements	2,500	2,500	0	0.0%
Total Instruction/Academic-BS			402,912	302,812	-100,100	-24.8%
Agriculture-BS	1-10-40-01-1601-56001	Full Time Faculty Salaries	47,989	57,323	9,334	19.5%
Agriculture-BS	1-10-40-01-1601-56010	Administrative Salaries	58,307	65,700	7,393	12.7%
Agriculture-BS	1-10-40-01-1601-56206	Feed	1,500	1,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56208	Classroom Materials/Instr Supplies	1,200	1,500	300	25.0%
Agriculture-BS	1-10-40-01-1601-56212	Periodicals	200	200	0	0.0%
Agriculture-BS	1-10-40-01-1601-56213	Postage	150	150	0	0.0%
Agriculture-BS	1-10-40-01-1601-56218	Supplies	400	400	0	0.0%
Agriculture-BS	1-10-40-01-1601-56327	Telephone	400	400	0	0.0%
Agriculture-BS	1-10-40-01-1601-56351	Employee Travel	3,500	3,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56355	Student Travel	25,000	30,000	5,000	20.0%
Agriculture-BS	1-10-40-01-1601-56410	Repairs and Maintenance	1,200	1,200	0	0.0%
Agriculture-BS	1-10-40-01-1601-56518	Equipment Lease/Rental	550	550	0	0.0%
Agriculture-BS	1-10-40-01-1601-56605	Awards	750	750	0	0.0%
Agriculture-BS	1-10-40-01-1601-56611	Copying	25	25	0	0.0%
Agriculture-BS	1-10-40-01-1601-56620	Livestock	9,500	9,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56624	Official Functions	450	450	0	0.0%
Agriculture-BS	1-10-40-01-1601-56641	Student Organizations	1,500	1,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56645	Recruiting/Outreach	6,000	6,000	0	0.0%
Total Agriculture-BS			158,621	180,648	22,027	13.9%
Biology-BS	1-10-40-01-1603-56001	Full Time Faculty Salaries	141,830	174,658	32,828	23.1%
Biology-BS	1-10-40-01-1603-56204	Electronic Equip/Software	0	899	899	----
Biology-BS	1-10-40-01-1603-56205	Furniture and Equipment	0	1,059	1,059	----
Biology-BS	1-10-40-01-1603-56208	Classroom Materials/Instr Supplies	8,401	8,389	-12	-0.1%
Biology-BS	1-10-40-01-1603-56213	Postage	11	10	-1	-9.1%
Biology-BS	1-10-40-01-1603-56218	Supplies	685	625	-60	-8.7%
Biology-BS	1-10-40-01-1603-56327	Telephone	768	768	0	0.0%
Biology-BS	1-10-40-01-1603-56410	Repairs and Maintenance	250	250	0	0.0%
Biology-BS	1-10-40-01-1603-56611	Copying	800	400	-400	-50.0%
Total Biology-BS			152,745	187,058	34,313	22.5%
Business/Academic-BS	1-10-40-01-1604-56001	Full Time Faculty Salaries	79,385	87,676	8,291	10.4%
Business/Academic-BS	1-10-40-01-1604-56208	Classroom Materials/Instr Supplies	1,000	1,000	0	0.0%
Business/Academic-BS	1-10-40-01-1604-56327	Telephone	384	390	6	1.6%
Business/Academic-BS	1-10-40-01-1604-56351	Employee Travel	1,000	1,000	0	0.0%
Business/Academic-BS	1-10-40-01-1604-56611	Copying	120	120	0	0.0%
Total Business/Academic-BS			81,889	90,186	8,297	10.1%
General Studies-BS	1-10-40-01-1607-56001	Full Time Faculty Salaries	4,000	3,500	-500	-12.5%
General Studies-BS	1-10-40-01-1607-56010	Administrative Salaries	51,960	0	-51,960	-100.0%
General Studies-BS	1-10-40-01-1607-56020	Classified Salaries	38,262	40,532	2,270	5.9%
General Studies-BS	1-10-40-01-1607-56040	Other Part Time Salaries	2,200	2,200	0	0.0%
General Studies-BS	1-10-40-01-1607-56205	Furniture and Equipment	1,000	1,000	0	0.0%
General Studies-BS	1-10-40-01-1607-56213	Postage	30	30	0	0.0%
General Studies-BS	1-10-40-01-1607-56218	Supplies	1,150	1,150	0	0.0%
General Studies-BS	1-10-40-01-1607-56327	Telephone	384	384	0	0.0%
General Studies-BS	1-10-40-01-1607-56351	Employee Travel	900	900	0	0.0%
General Studies-BS	1-10-40-01-1607-56611	Copying	200	200	0	0.0%
General Studies-BS	1-10-40-01-1607-56632	Program Improvements	1,000	1,000	0	0.0%
Total General Studies-BS			101,086	50,896	-50,190	-49.7%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Mathematics-BS	1-10-40-01-1609-56001	Full Time Faculty Salaries	70,367	81,562	11,195	15.9%
Mathematics-BS	1-10-40-01-1609-56208	Classroom Materials/Instr Supplies	200	473	273	136.5%
Mathematics-BS	1-10-40-01-1609-56218	Supplies	200	200	0	0.0%
Mathematics-BS	1-10-40-01-1609-56327	Telephone	384	384	0	0.0%
Mathematics-BS	1-10-40-01-1609-56351	Employee Travel	0	5,000	5,000	----
Mathematics-BS	1-10-40-01-1609-56611	Copying	300	1,750	1,450	483.3%
Total Mathematics-BS			71,451	89,369	17,918	25.1%
Developmental Studies/English-BS	1-10-40-01-1616-56001	Full Time Faculty Salaries	36,918	44,381	7,463	20.2%
Developmental Studies/English-BS	1-10-40-01-1616-56218	Supplies	100	150	50	50.0%
Developmental Studies/English-BS	1-10-40-01-1616-56327	Telephone	192	192	0	0.0%
Developmental Studies/English-BS	1-10-40-01-1616-56611	Copying	50	50	0	0.0%
Developmental Studies/English-BS	1-10-40-01-1616-56626	Other Cost	0	200	200	----
Total Developmental Studies/English-BS			37,260	44,973	7,713	20.7%
Developmental Studies/Math-BS	1-10-40-01-1617-56001	Full Time Faculty Salaries	46,121	54,802	8,681	18.8%
Developmental Studies/Math-BS	1-10-40-01-1617-56010	Administrative Salaries	0	13,831	13,831	----
Developmental Studies/Math-BS	1-10-40-01-1617-56208	Classroom Materials/Instr Supplies	0	150	150	----
Developmental Studies/Math-BS	1-10-40-01-1617-56218	Supplies	125	150	25	20.0%
Developmental Studies/Math-BS	1-10-40-01-1617-56327	Telephone	192	192	0	0.0%
Developmental Studies/Math-BS	1-10-40-01-1617-56611	Copying	250	200	-50	-20.0%
Total Developmental Studies/Math-BS			46,688	69,325	22,637	48.5%
Art-BS	1-10-40-01-1700-56001	Full Time Faculty Salaries	40,000	40,000	0	0.0%
Art-BS	1-10-40-01-1700-56205	Furniture and Equipment	0	4,500	4,500	----
Art-BS	1-10-40-01-1700-56208	Classroom Materials/Instr Supplies	3,000	3,000	0	0.0%
Art-BS	1-10-40-01-1700-56213	Postage	100	100	0	0.0%
Art-BS	1-10-40-01-1700-56327	Telephone	192	192	0	0.0%
Art-BS	1-10-40-01-1700-56410	Repairs and Maintenance	300	300	0	0.0%
Art-BS	1-10-40-01-1700-56611	Copying	20	20	0	0.0%
Total Art-BS			43,612	48,112	4,500	10.3%
English-BS	1-10-40-01-1702-56001	Full Time Faculty Salaries	126,424	151,456	25,032	19.8%
English-BS	1-10-40-01-1702-56208	Classroom Materials/Instr Supplies	375	375	0	0.0%
English-BS	1-10-40-01-1702-56213	Postage	25	10	-15	-60.0%
English-BS	1-10-40-01-1702-56327	Telephone	768	768	0	0.0%
English-BS	1-10-40-01-1702-56351	Employee Travel	1,200	900	-300	-25.0%
English-BS	1-10-40-01-1702-56611	Copying	613	450	-163	-26.6%
English-BS	1-10-40-01-1702-56626	Other Cost	0	400	400	----
Total English-BS			129,405	154,359	24,954	19.3%
Letters/Speech-BS	1-10-40-01-1704-56001	Full Time Faculty Salaries	50,744	59,037	8,293	16.3%
Letters/Speech-BS	1-10-40-01-1704-56218	Supplies	200	200	0	0.0%
Letters/Speech-BS	1-10-40-01-1704-56327	Telephone	192	192	0	0.0%
Letters/Speech-BS	1-10-40-01-1704-56502	Application Software/Maintenance	0	500	500	----
Letters/Speech-BS	1-10-40-01-1704-56611	Copying	200	200	0	0.0%
Total Letters/Speech-BS			51,336	60,129	8,793	17.1%
Psychology-BS	1-10-40-01-1706-56001	Full Time Faculty Salaries	47,573	55,036	7,463	15.7%
Psychology-BS	1-10-40-01-1706-56218	Supplies	50	50	0	0.0%
Psychology-BS	1-10-40-01-1706-56327	Telephone	192	192	0	0.0%
Psychology-BS	1-10-40-01-1706-56611	Copying	50	50	0	0.0%
Total Psychology-BS			47,865	55,328	7,463	15.6%
Social Sciences-BS	1-10-40-01-1707-56001	Full Time Faculty Salaries	210,137	203,415	-6,722	-3.2%
Social Sciences-BS	1-10-40-01-1707-56205	Furniture and Equipment	125	125	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56208	Classroom Materials/Instr Supplies	900	900	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Social Sciences-BS	1-10-40-01-1707-56218	Supplies	250	250	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56327	Telephone	960	960	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56351	Employee Travel	1,500	1,500	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56611	Copying	400	400	0	0.0%
Total Social Sciences-BS			214,272	207,550	-6,722	-3.1%
Theater-BS	1-10-40-01-1708-56001	Full Time Faculty Salaries	49,550	57,843	8,293	16.7%
Theater-BS	1-10-40-01-1708-56204	Electronic Equip/Software	500	0	-500	-100.0%
Theater-BS	1-10-40-01-1708-56205	Furniture and Equipment	0	1,100	1,100	----
Theater-BS	1-10-40-01-1708-56208	Classroom Materials/Instr Supplies	8,500	8,500	0	0.0%
Theater-BS	1-10-40-01-1708-56327	Telephone	192	192	0	0.0%
Theater-BS	1-10-40-01-1708-56351	Employee Travel	2,000	2,500	500	25.0%
Theater-BS	1-10-40-01-1708-56354	Recruiting Travel	1,200	1,200	0	0.0%
Theater-BS	1-10-40-01-1708-56355	Student Travel	9,000	9,000	0	0.0%
Theater-BS	1-10-40-01-1708-56515	Contract Labor/Services	5,000	5,000	0	0.0%
Theater-BS	1-10-40-01-1708-56532	On-Line Subscriptions/Services	0	500	500	----
Theater-BS	1-10-40-01-1708-56538	Royalties/Copyright Fees	0	1,000	1,000	----
Theater-BS	1-10-40-01-1708-56611	Copying	250	275	25	10.0%
Theater-BS	1-10-40-01-1708-56631	Professional Organizations	1,000	1,000	0	0.0%
Total Theater-BS			77,192	88,110	10,918	14.1%
Choral Music-BS	1-10-40-01-1710-56001	Full Time Faculty Salaries	46,134	59,552	13,418	29.1%
Choral Music-BS	1-10-40-01-1710-56204	Electronic Equip/Software	250	3,500	3,250	1300.0%
Choral Music-BS	1-10-40-01-1710-56208	Classroom Materials/Instr Supplies	800	900	100	12.5%
Choral Music-BS	1-10-40-01-1710-56213	Postage	25	25	0	0.0%
Choral Music-BS	1-10-40-01-1710-56219	Uniforms	350	650	300	85.7%
Choral Music-BS	1-10-40-01-1710-56327	Telephone	384	0	-384	-100.0%
Choral Music-BS	1-10-40-01-1710-56351	Employee Travel	1,500	1,500	0	0.0%
Choral Music-BS	1-10-40-01-1710-56354	Recruiting Travel	400	400	0	0.0%
Choral Music-BS	1-10-40-01-1710-56355	Student Travel	2,800	4,000	1,200	42.9%
Choral Music-BS	1-10-40-01-1710-56515	Contract Labor/Services	1,000	6,500	5,500	550.0%
Choral Music-BS	1-10-40-01-1710-56532	On-Line Subscriptions/Services	350	0	-350	-100.0%
Choral Music-BS	1-10-40-01-1710-56611	Copying	150	100	-50	-33.3%
Choral Music-BS	1-10-40-01-1710-56618	Institutional Memberships	350	400	50	14.3%
Choral Music-BS	1-10-40-01-1710-56626	Other Cost	1,000	500	-500	-50.0%
Total Choral Music-BS			55,493	78,027	22,534	40.6%
Hall Center Operating Account	1-10-40-01-1712-56205	Furniture and Equipment	4,000	4,000	0	0.0%
Hall Center Operating Account	1-10-40-01-1712-56218	Supplies	100	100	0	0.0%
Hall Center Operating Account	1-10-40-01-1712-56290	Capital Outlay	0	30,000	30,000	----
Hall Center Operating Account	1-10-40-01-1712-56409	Renovation & Remodeling	0	160,000	160,000	----
Hall Center Operating Account	1-10-40-01-1712-56515	Contract Labor/Services	200	200	0	0.0%
Total Hall Center Operating Account			4,300	194,300	190,000	4418.6%
Band-BS	1-10-40-01-1713-56204	Electronic Equip/Software	400	0	-400	-100.0%
Band-BS	1-10-40-01-1713-56205	Furniture and Equipment	2,000	2,600	600	30.0%
Band-BS	1-10-40-01-1713-56208	Classroom Materials/Instr Supplies	500	1,100	600	120.0%
Band-BS	1-10-40-01-1713-56213	Postage	25	25	0	0.0%
Band-BS	1-10-40-01-1713-56218	Supplies	400	75	-325	-81.3%
Band-BS	1-10-40-01-1713-56327	Telephone	192	180	-12	-6.3%
Band-BS	1-10-40-01-1713-56351	Employee Travel	1,500	1,200	-300	-20.0%
Band-BS	1-10-40-01-1713-56354	Recruiting Travel	250	400	150	60.0%
Band-BS	1-10-40-01-1713-56355	Student Travel	2,000	3,500	1,500	75.0%
Band-BS	1-10-40-01-1713-56410	Repairs and Maintenance	500	400	-100	-20.0%
Band-BS	1-10-40-01-1713-56412	Repairs/Maintenance-Equipment	350	300	-50	-14.3%
Band-BS	1-10-40-01-1713-56515	Contract Labor/Services	500	6,000	5,500	1100.0%
Band-BS	1-10-40-01-1713-56611	Copying	100	100	0	0.0%
Band-BS	1-10-40-01-1713-56618	Institutional Memberships	400	350	-50	-12.5%
Band-BS	1-10-40-01-1713-56638	Student Activities	300	0	-300	-100.0%
Total Band-BS			9,417	16,230	6,813	72.3%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Tutoring Center-BS	1-10-40-01-1804-56010	Administrative Salaries	21,827	22,016	189	0.9%
Tutoring Center-BS	1-10-40-01-1804-56040	Other Part Time Salaries	27,000	27,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56205	Furniture and Equipment	100	100	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56213	Postage	10	10	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56218	Supplies	1,000	1,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56327	Telephone	192	192	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56351	Employee Travel	1,170	1,170	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56611	Copying	50	50	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56630	Professional Development/Training	450	450	0	0.0%
Total Tutoring Center-BS			51,799	51,988	189	0.4%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56050	Group Health & Life Insurance	170,625	146,345	-24,280	-14.2%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56051	ORP Matching	25,420	20,040	-5,380	-21.2%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56052	TRS Matching	49,150	45,635	-3,515	-7.2%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56053	Unemployment Taxes	7,060	6,900	-160	-2.3%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56054	Workman's Compensation	11,615	11,635	20	0.2%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56055	Employer FICA Expense	128,420	125,935	-2,485	-1.9%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56060	ERS 1% Payroll Contribution	16,125	11,450	-4,675	-29.0%
Total Staff Benefits (INSTR-ACAD)-BS			408,415	367,940	-40,475	-9.9%
Instruction/Academic-SA	1-10-40-02-1600-56001	Full Time Faculty Salaries	17,301	24,128	6,827	39.5%
Instruction/Academic-SA	1-10-40-02-1600-56002	Faculty Overload Salaries	175,036	50,681	-124,355	-71.0%
Instruction/Academic-SA	1-10-40-02-1600-56003	Part Time Faculty Salaries	517,247	301,315	-215,932	-41.7%
Total Instruction/Academic-SA			709,584	376,124	-333,460	-47.0%
Biology-SA	1-10-40-02-1603-56001	Full Time Faculty Salaries	155,720	197,589	41,869	26.9%
Biology-SA	1-10-40-02-1603-56208	Classroom Materials/Instr Supplies	9,357	9,500	143	1.5%
Biology-SA	1-10-40-02-1603-56327	Telephone	1,100	1,100	0	0.0%
Biology-SA	1-10-40-02-1603-56351	Employee Travel	182	182	0	0.0%
Biology-SA	1-10-40-02-1603-56412	Repairs/Maintenance-Equipment	1,100	1,500	400	36.4%
Biology-SA	1-10-40-02-1603-56611	Copying	1,200	1,200	0	0.0%
Total Biology-SA			168,659	211,071	42,412	25.1%
Health & Physical Education-SA	1-10-40-02-1608-56001	Full Time Faculty Salaries	13,160	0	-13,160	-100.0%
Total Health & Physical Education-SA			13,160	0	-13,160	-100.0%
Mathematics-SA	1-10-40-02-1609-56001	Full Time Faculty Salaries	88,197	103,124	14,927	16.9%
Mathematics-SA	1-10-40-02-1609-56208	Classroom Materials/Instr Supplies	375	375	0	0.0%
Mathematics-SA	1-10-40-02-1609-56327	Telephone	275	275	0	0.0%
Mathematics-SA	1-10-40-02-1609-56351	Employee Travel	300	2,800	2,500	833.3%
Mathematics-SA	1-10-40-02-1609-56611	Copying	1,400	1,400	0	0.0%
Total Mathematics-SA			90,547	107,974	17,427	19.2%
Developmental Studies/English-SA	1-10-40-02-1616-56001	Full Time Faculty Salaries	48,036	55,500	7,464	15.5%
Developmental Studies/English-SA	1-10-40-02-1616-56208	Classroom Materials/Instr Supplies	275	275	0	0.0%
Developmental Studies/English-SA	1-10-40-02-1616-56327	Telephone	275	275	0	0.0%
Developmental Studies/English-SA	1-10-40-02-1616-56351	Employee Travel	280	280	0	0.0%
Developmental Studies/English-SA	1-10-40-02-1616-56611	Copying	400	200	-200	-50.0%
Total Developmental Studies/English-SA			49,266	56,530	7,264	14.7%
Developmental Studies/Math-SA	1-10-40-02-1617-56001	Full Time Faculty Salaries	68,361	79,543	11,182	16.4%
Developmental Studies/Math-SA	1-10-40-02-1617-56208	Classroom Materials/Instr Supplies	365	365	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56213	Postage	5	5	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56327	Telephone	550	550	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56351	Employee Travel	150	150	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56611	Copying	900	400	-500	-55.6%
Total Developmental Studies/Math-SA			70,331	81,013	10,682	15.2%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Education-SA	1-10-40-02-1618-56208	Classroom Materials/Instr Supplies	50	50	0	0.0%
Education-SA	1-10-40-02-1618-56218	Supplies	200	200	0	0.0%
Education-SA	1-10-40-02-1618-56351	Employee Travel	500	500	0	0.0%
Education-SA	1-10-40-02-1618-56611	Copying	50	50	0	0.0%
Total Education-SA			800	800	0	0.0%
English-SA	1-10-40-02-1702-56001	Full Time Faculty Salaries	123,816	145,945	22,129	17.9%
English-SA	1-10-40-02-1702-56208	Classroom Materials/Instr Supplies	290	290	0	0.0%
English-SA	1-10-40-02-1702-56327	Telephone	825	825	0	0.0%
English-SA	1-10-40-02-1702-56351	Employee Travel	275	275	0	0.0%
English-SA	1-10-40-02-1702-56611	Copying	800	400	-400	-50.0%
Total English-SA			126,006	147,735	21,729	17.2%
Letters/Speech-SA	1-10-40-02-1704-56208	Classroom Materials/Instr Supplies	25	25	0	0.0%
Letters/Speech-SA	1-10-40-02-1704-56611	Copying	400	400	0	0.0%
Total Letters/Speech-SA			425	425	0	0.0%
Music-SA	1-10-40-02-1705-56001	Full Time Faculty Salaries	50,521	56,075	5,554	11.0%
Music-SA	1-10-40-02-1705-56208	Classroom Materials/Instr Supplies	50	50	0	0.0%
Music-SA	1-10-40-02-1705-56327	Telephone	275	275	0	0.0%
Music-SA	1-10-40-02-1705-56351	Employee Travel	40	40	0	0.0%
Music-SA	1-10-40-02-1705-56611	Copying	290	145	-145	-50.0%
Music-SA	1-10-40-02-1705-56631	Professional Organizations	50	50	0	0.0%
Total Music-SA			51,226	56,635	5,409	10.6%
Psychology-SA	1-10-40-02-1706-56001	Full Time Faculty Salaries	49,426	57,353	7,927	16.0%
Psychology-SA	1-10-40-02-1706-56208	Classroom Materials/Instr Supplies	180	180	0	0.0%
Psychology-SA	1-10-40-02-1706-56327	Telephone	275	275	0	0.0%
Psychology-SA	1-10-40-02-1706-56351	Employee Travel	140	140	0	0.0%
Psychology-SA	1-10-40-02-1706-56611	Copying	200	100	-100	-50.0%
Total Psychology-SA			50,221	58,048	7,827	15.6%
Social Sciences-SA	1-10-40-02-1707-56001	Full Time Faculty Salaries	90,141	101,171	11,030	12.2%
Social Sciences-SA	1-10-40-02-1707-56208	Classroom Materials/Instr Supplies	375	375	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56327	Telephone	550	550	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56351	Employee Travel	300	300	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56611	Copying	1,000	500	-500	-50.0%
Social Sciences-SA	1-10-40-02-1707-56637	Stipends	75	0	-75	-100.0%
Total Social Sciences-SA			92,441	102,896	10,455	11.3%
Tutoring Center-SA	1-10-40-02-1804-56020	Classified Salaries	20,320	9,525	-10,795	-53.1%
Tutoring Center-SA	1-10-40-02-1804-56040	Other Part Time Salaries	14,244	14,244	0	0.0%
Tutoring Center-SA	1-10-40-02-1804-56058	TRS 90-Day (New Hires)	44	0	-44	-100.0%
Tutoring Center-SA	1-10-40-02-1804-56218	Supplies	600	400	-200	-33.3%
Tutoring Center-SA	1-10-40-02-1804-56351	Employee Travel	95	95	0	0.0%
Tutoring Center-SA	1-10-40-02-1804-56611	Copying	75	75	0	0.0%
Total Tutoring Center-SA			35,378	24,339	-11,039	-31.2%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56050	Group Health & Life Insurance	75,193	78,225	3,032	4.0%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56051	ORP Matching	11,207	12,907	1,700	15.2%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56052	TRS Matching	22,145	26,188	4,043	18.3%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56053	Unemployment Taxes	2,892	1,248	-1,644	-56.8%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56054	Workman's Compensation	4,414	4,451	37	0.8%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56055	Employer FICA Expense	75,025	80,481	5,456	7.3%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56060	ERS 1% Payroll Contribution	7,004	7,791	787	11.2%
Total Staff Benefits (INSTR-ACAD)-SA			197,880	211,291	13,411	6.8%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Lamesa Center	1-10-40-03-1602-56003	Part Time Faculty Salaries	15,000	24,300	9,300	62.0%
Lamesa Center	1-10-40-03-1602-56010	Administrative Salaries	32,311	37,768	5,457	16.9%
Lamesa Center	1-10-40-03-1602-56040	Other Part Time Salaries	0	1,920	1,920	----
Lamesa Center	1-10-40-03-1602-56218	Supplies	1,524	1,528	4	0.3%
Lamesa Center	1-10-40-03-1602-56351	Employee Travel	3,884	3,828	-56	-1.4%
Lamesa Center	1-10-40-03-1602-56355	Student Travel	300	300	0	0.0%
Lamesa Center	1-10-40-03-1602-56410	Repairs and Maintenance	100	2,954	2,854	2854.0%
Total Lamesa Center			53,119	72,598	19,479	36.7%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56050	Group Health & Life Insurance	3,240	3,080	-160	-4.9%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56052	TRS Matching	2,000	2,015	15	0.8%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56053	Unemployment Taxes	310	290	-20	-6.5%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56054	Workman's Compensation	500	480	-20	-4.0%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56055	Employer FICA Expense	3,710	3,705	-5	-0.1%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56060	ERS 1% Payroll Contribution	165	255	90	54.5%
Total Staff Benefits (INSTR-ACAD)-LA			9,925	9,825	-100	-1.0%
ESL (English Second Lang)-GEO (CHU)	1-10-40-07-1619-56001	Full Time Faculty Salaries	54,131	0	-54,131	-100.0%
Total ESL (English Second Lang)-GEO (CHU)			54,131	0	-54,131	-100.0%
GED Program-GEO (CHU)	1-10-40-07-1803-56001	Full Time Faculty Salaries	51,499	0	-51,499	-100.0%
Total GED Program-GEO (CHU)			51,499	0	-51,499	-100.0%
ESL (English Second Lang)-GEO (FLU)	1-10-40-17-1619-56001	Full Time Faculty Salaries	54,587	0	-54,587	-100.0%
Total ESL (English Second Lang)-GEO (FLU)			54,587	0	-54,587	-100.0%
GED Program-GEO (FLU)	1-10-40-17-1803-56001	Full Time Faculty Salaries	43,468	0	-43,468	-100.0%
Total GED Program-GEO (FLU)			43,468	0	-43,468	-100.0%
GED Program-GEO (Airpark)	1-10-40-27-1803-56001	Full Time Faculty Salaries	52,116	0	-52,116	-100.0%
Total GED Program-GEO (Airpark)			52,116	0	-52,116	-100.0%
Total Instruction - Academic			4,120,527	3,854,644	-265,883	-6.5%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56001	Full Time Faculty Salaries	47,757	0	-47,757	-100.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56003	Part Time Faculty Salaries	0	150,000	150,000	----
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56010	Administrative Salaries	40,000	40,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56208	Classroom Materials/Instr Supplies	7,000	7,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56213	Postage	300	300	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56218	Supplies	2,600	2,600	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56263	Off Campus Programs	30,000	30,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56268	Training-Subcontracted	750	0	-750	-100.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56327	Telephone	900	900	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56351	Employee Travel	1,000	1,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56404	Copier/Printer-Mnt/Paper/Supplies	2,062	2,062	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56530	Vehicle Insurance	50	50	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56601	Advertising-Miscellaneous	1,500	1,500	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56611	Copying	518	518	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56630	Professional Development/Training	1,000	1,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56633	Public Relations	1,000	1,000	0	0.0%
Total Workforce Training/Comm Ed-BS			136,437	237,930	101,493	74.4%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Youth Programs-BS	1-10-45-01-2007-56003	Part Time Faculty Salaries	2,000	0	-2,000	-100.0%
Youth Programs-BS	1-10-45-01-2007-56040	Other Part Time Salaries	1,500	3,500	2,000	133.3%
Youth Programs-BS	1-10-45-01-2007-56207	Food Cost	1,000	1,000	0	0.0%
Youth Programs-BS	1-10-45-01-2007-56208	Classroom Materials/Instr Supplies	2,000	2,000	0	0.0%
Total Youth Programs-BS			6,500	6,500	0	0.0%
ADN-BS	1-10-45-01-2010-56001	Full Time Faculty Salaries	227,699	327,527	99,828	43.8%
ADN-BS	1-10-45-01-2010-56010	Administrative Salaries	39,381	82,648	43,267	109.9%
ADN-BS	1-10-45-01-2010-56020	Classified Salaries	16,835	16,823	-12	-0.1%
ADN-BS	1-10-45-01-2010-56204	Electronic Equip/Software	300	300	0	0.0%
ADN-BS	1-10-45-01-2010-56205	Furniture and Equipment	200	300	100	50.0%
ADN-BS	1-10-45-01-2010-56208	Classroom Materials/Instr Supplies	2,600	2,750	150	5.8%
ADN-BS	1-10-45-01-2010-56213	Postage	200	200	0	0.0%
ADN-BS	1-10-45-01-2010-56218	Supplies	600	650	50	8.3%
ADN-BS	1-10-45-01-2010-56261	Instrument Kits	2,750	3,000	250	9.1%
ADN-BS	1-10-45-01-2010-56262	NLN Testing	43,000	55,000	12,000	27.9%
ADN-BS	1-10-45-01-2010-56327	Telephone	1,600	1,600	0	0.0%
ADN-BS	1-10-45-01-2010-56351	Employee Travel	1,400	1,400	0	0.0%
ADN-BS	1-10-45-01-2010-56500	Accreditation/Licensing Cost	0	7,425	7,425	----
ADN-BS	1-10-45-01-2010-56532	On-Line Subscriptions/Services	0	800	800	----
ADN-BS	1-10-45-01-2010-56611	Copying	500	550	50	10.0%
ADN-BS	1-10-45-01-2010-56631	Professional Organizations	5,500	6,000	500	9.1%
ADN-BS	1-10-45-01-2010-56633	Public Relations	400	425	25	6.3%
Total ADN-BS			342,965	507,398	164,433	47.9%
Computer Information Systems-BS	1-10-45-01-2018-56001	Full Time Faculty Salaries	44,392	52,000	7,608	17.1%
Computer Information Systems-BS	1-10-45-01-2018-56204	Electronic Equip/Software	2,000	1,000	-1,000	-50.0%
Computer Information Systems-BS	1-10-45-01-2018-56208	Classroom Materials/Instr Supplies	250	250	0	0.0%
Computer Information Systems-BS	1-10-45-01-2018-56327	Telephone	192	120	-72	-37.5%
Computer Information Systems-BS	1-10-45-01-2018-56532	On-Line Subscriptions/Services	0	1,000	1,000	----
Computer Information Systems-BS	1-10-45-01-2018-56611	Copying	25	25	0	0.0%
Total Computer Information Systems-BS			46,859	54,395	7,536	16.1%
Cosmetology-BS	1-10-45-01-2021-56001	Full Time Faculty Salaries	95,185	119,886	24,701	26.0%
Cosmetology-BS	1-10-45-01-2021-56204	Electronic Equip/Software	500	0	-500	-100.0%
Cosmetology-BS	1-10-45-01-2021-56205	Furniture and Equipment	2,100	2,100	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56208	Classroom Materials/Instr Supplies	35,000	35,000	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56327	Telephone	768	768	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56351	Employee Travel	1,182	1,182	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56500	Accreditation/Licensing Cost	200	200	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56532	On-Line Subscriptions/Services	1,788	500	-1,288	-72.0%
Cosmetology-BS	1-10-45-01-2021-56611	Copying	500	500	0	0.0%
Total Cosmetology-BS			137,223	160,136	22,913	16.7%
Dental Hygiene-BS	1-10-45-01-2023-56001	Full Time Faculty Salaries	170,140	193,359	23,219	13.6%
Dental Hygiene-BS	1-10-45-01-2023-56003	Part Time Faculty Salaries	89,572	106,278	16,706	18.7%
Dental Hygiene-BS	1-10-45-01-2023-56020	Classified Salaries	29,488	31,759	2,271	7.7%
Dental Hygiene-BS	1-10-45-01-2023-56204	Electronic Equip/Software	1,500	1,500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56208	Classroom Materials/Instr Supplies	24,850	24,000	-850	-3.4%
Dental Hygiene-BS	1-10-45-01-2023-56213	Postage	300	100	-200	-66.7%
Dental Hygiene-BS	1-10-45-01-2023-56218	Supplies	2,500	2,000	-500	-20.0%
Dental Hygiene-BS	1-10-45-01-2023-56261	Instrument Kits	68,500	68,500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56267	Testing	7,200	5,400	-1,800	-25.0%
Dental Hygiene-BS	1-10-45-01-2023-56327	Telephone	1,390	1,300	-90	-6.5%
Dental Hygiene-BS	1-10-45-01-2023-56351	Employee Travel	14,000	8,600	-5,400	-38.6%
Dental Hygiene-BS	1-10-45-01-2023-56355	Student Travel	1,600	1,200	-400	-25.0%
Dental Hygiene-BS	1-10-45-01-2023-56404	Copier/Printer-Mnt/Paper/Supplies	0	350	350	----
Dental Hygiene-BS	1-10-45-01-2023-56410	Repairs and Maintenance	15,000	15,000	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56412	Repairs/Maintenance-Equipment	4,500	4,500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56500	Accreditation/Licensing Cost	5,000	3,200	-1,800	-36.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Dental Hygiene-BS	1-10-45-01-2023-56529	Training-Direct	980	1,000	20	2.0%
Dental Hygiene-BS	1-10-45-01-2023-56532	On-Line Subscriptions/Services	1,100	2,695	1,595	145.0%
Dental Hygiene-BS	1-10-45-01-2023-56601	Advertising-Miscellaneous	0	300	300	----
Dental Hygiene-BS	1-10-45-01-2023-56608	Commencement Expenses	400	400	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56611	Copying	500	500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56622	Medical/Lab Cost	2,450	2,500	50	2.0%
Dental Hygiene-BS	1-10-45-01-2023-56624	Official Functions	300	300	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56629	Printing	500	500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56630	Professional Development/Training	11,850	10,000	-1,850	-15.6%
Dental Hygiene-BS	1-10-45-01-2023-56631	Professional Organizations	2,000	0	-2,000	-100.0%
Total Dental Hygiene-BS			455,620	485,241	29,621	6.5%
EMS-BS	1-10-45-01-2028-56001	Full Time Faculty Salaries	5,000	500	-4,500	-90.0%
EMS-BS	1-10-45-01-2028-56208	Classroom Materials/Instr Supplies	6,700	6,700	0	0.0%
Total EMS-BS			11,700	7,200	-4,500	-38.5%
Law Enforcement-BS	1-10-45-01-2035-56001	Full Time Faculty Salaries	52,286	60,578	8,292	15.9%
Law Enforcement-BS	1-10-45-01-2035-56204	Electronic Equip/Software	500	500	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56208	Classroom Materials/Instr Supplies	200	200	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56327	Telephone	192	192	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56351	Employee Travel	300	300	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56611	Copying	30	30	0	0.0%
Total Law Enforcement-BS			53,508	61,800	8,292	15.5%
LVN-BS	1-10-45-01-2036-56001	Full Time Faculty Salaries	158,815	187,008	28,193	17.8%
LVN-BS	1-10-45-01-2036-56020	Classified Salaries	16,835	16,823	-12	-0.1%
LVN-BS	1-10-45-01-2036-56204	Electronic Equip/Software	500	500	0	0.0%
LVN-BS	1-10-45-01-2036-56205	Furniture and Equipment	6,000	6,000	0	0.0%
LVN-BS	1-10-45-01-2036-56208	Classroom Materials/Instr Supplies	2,000	2,000	0	0.0%
LVN-BS	1-10-45-01-2036-56213	Postage	50	50	0	0.0%
LVN-BS	1-10-45-01-2036-56214	Review Tapes	250	250	0	0.0%
LVN-BS	1-10-45-01-2036-56267	Testing	14,600	14,600	0	0.0%
LVN-BS	1-10-45-01-2036-56327	Telephone	710	710	0	0.0%
LVN-BS	1-10-45-01-2036-56351	Employee Travel	6,000	6,000	0	0.0%
LVN-BS	1-10-45-01-2036-56410	Repairs and Maintenance	100	100	0	0.0%
LVN-BS	1-10-45-01-2036-56532	On-Line Subscriptions/Services	0	300	300	----
LVN-BS	1-10-45-01-2036-56611	Copying	400	400	0	0.0%
LVN-BS	1-10-45-01-2036-56629	Printing	300	300	0	0.0%
LVN-BS	1-10-45-01-2036-56631	Professional Organizations	1,300	1,300	0	0.0%
LVN-BS	1-10-45-01-2036-56633	Public Relations	500	500	0	0.0%
Total LVN-BS			208,360	236,841	28,481	13.7%
Production Technology-BS	1-10-45-01-2043-56001	Full Time Faculty Salaries	51,716	60,008	8,292	16.0%
Production Technology-BS	1-10-45-01-2043-56204	Electronic Equip/Software	2,100	2,100	0	0.0%
Production Technology-BS	1-10-45-01-2043-56208	Classroom Materials/Instr Supplies	20,000	45,000	25,000	125.0%
Production Technology-BS	1-10-45-01-2043-56209	New Book Purchases	115	115	0	0.0%
Production Technology-BS	1-10-45-01-2043-56218	Supplies	110	110	0	0.0%
Production Technology-BS	1-10-45-01-2043-56327	Telephone	192	192	0	0.0%
Production Technology-BS	1-10-45-01-2043-56351	Employee Travel	1,000	1,000	0	0.0%
Production Technology-BS	1-10-45-01-2043-56500	Accreditation/Licensing Cost	1,000	1,000	0	0.0%
Production Technology-BS	1-10-45-01-2043-56611	Copying	90	90	0	0.0%
Total Production Technology-BS			76,323	109,615	33,292	43.6%
Welding Technology-BS	1-10-45-01-2046-56001	Full Time Faculty Salaries	42,812	54,604	11,792	27.5%
Welding Technology-BS	1-10-45-01-2046-56204	Electronic Equip/Software	2,100	2,625	525	25.0%
Welding Technology-BS	1-10-45-01-2046-56208	Classroom Materials/Instr Supplies	16,000	22,400	6,400	40.0%
Welding Technology-BS	1-10-45-01-2046-56209	New Book Purchases	1,000	1,250	250	25.0%
Welding Technology-BS	1-10-45-01-2046-56215	Small Tools/Equipment	16,850	23,590	6,740	40.0%
Welding Technology-BS	1-10-45-01-2046-56218	Supplies	200	400	200	100.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Welding Technology-BS	1-10-45-01-2046-56261	Instrument Kits	0	29,000	29,000	----
Welding Technology-BS	1-10-45-01-2046-56327	Telephone	200	200	0	0.0%
Welding Technology-BS	1-10-45-01-2046-56351	Employee Travel	3,100	3,500	400	12.9%
Welding Technology-BS	1-10-45-01-2046-56410	Repairs and Maintenance	3,000	3,000	0	0.0%
Welding Technology-BS	1-10-45-01-2046-56500	Accreditation/Licensing Cost	1,000	1,400	400	40.0%
Welding Technology-BS	1-10-45-01-2046-56605	Awards	0	5,000	5,000	----
Welding Technology-BS	1-10-45-01-2046-56611	Copying	100	100	0	0.0%
Welding Technology-BS	1-10-45-01-2046-56630	Professional Development/Training	5,955	6,000	45	0.8%
Welding Technology-BS	1-10-45-01-2046-56631	Professional Organizations	300	420	120	40.0%
Welding Technology-BS	1-10-45-01-2046-56645	Recruiting/Outreach	2,000	3,000	1,000	50.0%
Total Welding Technology-BS			94,617	156,489	61,872	65.4%
CNA-BS	1-10-45-01-2056-56001	Full Time Faculty Salaries	104,925	182,534	77,609	74.0%
CNA-BS	1-10-45-01-2056-56204	Electronic Equip/Software	500	775	275	55.0%
CNA-BS	1-10-45-01-2056-56205	Furniture and Equipment	0	10,000	10,000	----
CNA-BS	1-10-45-01-2056-56208	Classroom Materials/Instr Supplies	16,000	7,000	-9,000	-56.3%
CNA-BS	1-10-45-01-2056-56213	Postage	0	100	100	----
CNA-BS	1-10-45-01-2056-56267	Testing	20,500	20,500	0	0.0%
CNA-BS	1-10-45-01-2056-56327	Telephone	700	700	0	0.0%
CNA-BS	1-10-45-01-2056-56351	Employee Travel	2,500	7,000	4,500	180.0%
CNA-BS	1-10-45-01-2056-56532	On-Line Subscriptions/Services	0	425	425	----
CNA-BS	1-10-45-01-2056-56611	Copying	1,000	1,000	0	0.0%
Total CNA-BS			146,125	230,034	83,909	57.4%
Health Professions-BS	1-10-45-01-2058-56204	Electronic Equip/Software	350	375	25	7.1%
Health Professions-BS	1-10-45-01-2058-56205	Furniture and Equipment	0	500	500	----
Health Professions-BS	1-10-45-01-2058-56208	Classroom Materials/Instr Supplies	15,700	15,700	0	0.0%
Health Professions-BS	1-10-45-01-2058-56213	Postage	25	25	0	0.0%
Health Professions-BS	1-10-45-01-2058-56218	Supplies	300	300	0	0.0%
Health Professions-BS	1-10-45-01-2058-56267	Testing	2,800	2,800	0	0.0%
Health Professions-BS	1-10-45-01-2058-56351	Employee Travel	0	1,800	1,800	----
Total Health Professions-BS			19,175	21,500	2,325	12.1%
Economics - BS	1-10-45-01-2059-56208	Classroom Materials/Instr Supplies	50	0	-50	-100.0%
Economics - BS	1-10-45-01-2059-56327	Telephone	192	0	-192	-100.0%
Economics - BS	1-10-45-01-2059-56351	Employee Travel	375	0	-375	-100.0%
Economics - BS	1-10-45-01-2059-56611	Copying	30	0	-30	-100.0%
Total Economics - BS			647	0	-647	-100.0%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56050	Group Health & Life Insurance	239,885	210,350	-29,535	-12.3%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56051	ORP Matching	53,970	44,010	-9,960	-18.5%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56052	TRS Matching	47,350	46,275	-1,075	-2.3%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56053	Unemployment Taxes	9,850	10,210	360	3.7%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56054	Workman's Compensation	16,335	17,325	990	6.1%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56055	Employer FICA Expense	175,030	181,825	6,795	3.9%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56060	ERS 1% Payroll Contribution	25,650	19,130	-6,520	-25.4%
Total Staff Benefits (INSTR-WFTR)-BS			568,070	529,125	-38,945	-6.9%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56001	Full Time Faculty Salaries	0	5,500	5,500	----
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56002	Faculty Overload Salaries	0	22,470	22,470	----
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56003	Part Time Faculty Salaries	0	485,746	485,746	----
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56010	Administrative Salaries	24,527	78,126	53,599	218.5%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56020	Classified Salaries	70,170	34,860	-35,310	-50.3%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56058	TRS 90-Day (New Hires)	418	381	-37	-8.9%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56204	Electronic Equip/Software	1,191	100	-1,091	-91.6%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56208	Classroom Materials/Instr Supplies	16,800	24,328	7,528	44.8%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56213	Postage	400	100	-300	-75.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56215	Small Tools/Equipment	820	820	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56218	Supplies	2,900	2,400	-500	-17.2%

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Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56261	Instrument Kits	0	10,050	10,050	----
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56268	Training-Subcontracted	107,500	64,000	-43,500	-40.5%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56327	Telephone	1,719	1,719	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56351	Employee Travel	1,500	1,000	-500	-33.3%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56510	Building & Facilities Rental	2,521	0	-2,521	-100.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56516	Course Delivery Fee Reimbursem	500	0	-500	-100.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56611	Copying	500	500	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56626	Other Cost	800	800	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56629	Printing	300	300	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56630	Professional Development/Training	540	540	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56631	Professional Organizations	225	225	0	0.0%
Total Continuing Ed (Workforce Trning)-SA			233,331	733,965	500,634	214.6%
ADN-SA	1-10-45-02-2010-56001	Full Time Faculty Salaries	240,238	289,320	49,082	20.4%
ADN-SA	1-10-45-02-2010-56208	Classroom Materials/Instr Supplies	6,490	6,490	0	0.0%
ADN-SA	1-10-45-02-2010-56213	Postage	15	15	0	0.0%
ADN-SA	1-10-45-02-2010-56218	Supplies	560	560	0	0.0%
ADN-SA	1-10-45-02-2010-56267	Testing	109,970	109,970	0	0.0%
ADN-SA	1-10-45-02-2010-56327	Telephone	1,375	1,375	0	0.0%
ADN-SA	1-10-45-02-2010-56351	Employee Travel	973	973	0	0.0%
ADN-SA	1-10-45-02-2010-56611	Copying	395	395	0	0.0%
ADN-SA	1-10-45-02-2010-56626	Other Cost	400	400	0	0.0%
ADN-SA	1-10-45-02-2010-56630	Professional Development/Training	1,922	1,922	0	0.0%
ADN-SA	1-10-45-02-2010-56631	Professional Organizations	200	300	100	50.0%
Total ADN-SA			362,538	411,720	49,182	13.6%
Building Trades-SA	1-10-45-02-2013-56208	Classroom Materials/Instr Supplies	4,525	4,525	0	0.0%
Building Trades-SA	1-10-45-02-2013-56213	Postage	5	5	0	0.0%
Building Trades-SA	1-10-45-02-2013-56215	Small Tools/Equipment	1,000	1,000	0	0.0%
Building Trades-SA	1-10-45-02-2013-56327	Telephone	550	550	0	0.0%
Building Trades-SA	1-10-45-02-2013-56351	Employee Travel	500	500	0	0.0%
Building Trades-SA	1-10-45-02-2013-56611	Copying	150	150	0	0.0%
Building Trades-SA	1-10-45-02-2013-56626	Other Cost	100	100	0	0.0%
Building Trades-SA	1-10-45-02-2013-56631	Professional Organizations	550	550	0	0.0%
Total Building Trades-SA			7,380	7,380	0	0.0%
Business-SA	1-10-45-02-2014-56001	Full Time Faculty Salaries	64,695	76,232	11,537	17.8%
Business-SA	1-10-45-02-2014-56208	Classroom Materials/Instr Supplies	1,000	1,000	0	0.0%
Business-SA	1-10-45-02-2014-56213	Postage	10	10	0	0.0%
Business-SA	1-10-45-02-2014-56327	Telephone	550	550	0	0.0%
Business-SA	1-10-45-02-2014-56351	Employee Travel	500	500	0	0.0%
Business-SA	1-10-45-02-2014-56611	Copying	400	400	0	0.0%
Business-SA	1-10-45-02-2014-56626	Other Cost	155	155	0	0.0%
Total Business-SA			67,310	78,847	11,537	17.1%
Computer Information Systems-SA	1-10-45-02-2018-56001	Full Time Faculty Salaries	47,383	55,676	8,293	17.5%
Computer Information Systems-SA	1-10-45-02-2018-56204	Electronic Equip/Software	3,500	3,500	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56208	Classroom Materials/Instr Supplies	450	450	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56213	Postage	5	5	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56327	Telephone	275	275	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56351	Employee Travel	91	91	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56500	Accreditation/Licensing Cost	320	320	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56611	Copying	50	50	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56626	Other Cost	150	150	0	0.0%
Total Computer Information Systems-SA			52,224	60,517	8,293	15.9%
Cosmetology-SA	1-10-45-02-2021-56001	Full Time Faculty Salaries	91,643	108,759	17,116	18.7%
Cosmetology-SA	1-10-45-02-2021-56204	Electronic Equip/Software	1,450	1,450	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56208	Classroom Materials/Instr Supplies	10,000	10,000	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Cosmetology-SA	1-10-45-02-2021-56261	Instrument Kits	25,000	25,000	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56327	Telephone	825	825	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56351	Employee Travel	300	300	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56410	Repairs and Maintenance	250	250	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56500	Accreditation/Licensing Cost	200	200	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56611	Copying	500	500	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56626	Other Cost	200	200	0	0.0%
Total Cosmetology-SA			130,368	147,484	17,116	13.1%
EMS-SA	1-10-45-02-2028-56001	Full Time Faculty Salaries	71,956	84,307	12,351	17.2%
EMS-SA	1-10-45-02-2028-56208	Classroom Materials/Instr Supplies	5,000	5,000	0	0.0%
EMS-SA	1-10-45-02-2028-56213	Postage	25	25	0	0.0%
EMS-SA	1-10-45-02-2028-56263	Off Campus Programs	725	600	-125	-17.2%
EMS-SA	1-10-45-02-2028-56267	Testing	6,500	5,000	-1,500	-23.1%
EMS-SA	1-10-45-02-2028-56268	Training-Subcontracted	4,000	4,000	0	0.0%
EMS-SA	1-10-45-02-2028-56327	Telephone	275	275	0	0.0%
EMS-SA	1-10-45-02-2028-56351	Employee Travel	1,250	1,300	50	4.0%
EMS-SA	1-10-45-02-2028-56500	Accreditation/Licensing Cost	2,000	5,000	3,000	150.0%
EMS-SA	1-10-45-02-2028-56611	Copying	500	300	-200	-40.0%
EMS-SA	1-10-45-02-2028-56612	Drug/Pre-Employment Testing	200	200	0	0.0%
EMS-SA	1-10-45-02-2028-56626	Other Cost	380	0	-380	-100.0%
EMS-SA	1-10-45-02-2028-56630	Professional Development/Training	761	595	-166	-21.8%
EMS-SA	1-10-45-02-2028-56642	Application Fee	190	188	-2	-1.1%
Total EMS-SA			93,762	106,790	13,028	13.9%
Law Enforcement-SA	1-10-45-02-2035-56001	Full Time Faculty Salaries	45,079	53,371	8,292	18.4%
Law Enforcement-SA	1-10-45-02-2035-56208	Classroom Materials/Instr Supplies	600	600	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56213	Postage	10	10	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56327	Telephone	275	275	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56351	Employee Travel	500	500	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56529	Training-Direct	5,000	5,000	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56611	Copying	375	375	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56626	Other Cost	150	150	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56630	Professional Development/Training	500	500	0	0.0%
Total Law Enforcement-SA			52,489	60,781	8,292	15.8%
LVN-SA	1-10-45-02-2036-56001	Full Time Faculty Salaries	160,635	198,813	38,178	23.8%
LVN-SA	1-10-45-02-2036-56208	Classroom Materials/Instr Supplies	3,665	3,850	185	5.0%
LVN-SA	1-10-45-02-2036-56213	Postage	30	0	-30	-100.0%
LVN-SA	1-10-45-02-2036-56262	NLN Testing	23,945	34,110	10,165	42.5%
LVN-SA	1-10-45-02-2036-56327	Telephone	825	825	0	0.0%
LVN-SA	1-10-45-02-2036-56351	Employee Travel	1,022	1,022	0	0.0%
LVN-SA	1-10-45-02-2036-56611	Copying	600	600	0	0.0%
LVN-SA	1-10-45-02-2036-56626	Other Cost	400	400	0	0.0%
LVN-SA	1-10-45-02-2036-56629	Printing	190	190	0	0.0%
LVN-SA	1-10-45-02-2036-56630	Professional Development/Training	1,425	1,425	0	0.0%
LVN-SA	1-10-45-02-2036-56631	Professional Organizations	204	204	0	0.0%
Total LVN-SA			192,941	241,439	48,498	25.1%
Certified Medical Assistant-SA	1-10-45-02-2037-56001	Full Time Faculty Salaries	54,699	67,049	12,350	22.6%
Certified Medical Assistant-SA	1-10-45-02-2037-56208	Classroom Materials/Instr Supplies	1,260	1,260	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56267	Testing	9,400	9,400	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56327	Telephone	275	275	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56351	Employee Travel	832	832	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56500	Accreditation/Licensing Cost	122	0	-122	-100.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56611	Copying	500	350	-150	-30.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56612	Drug/Pre-Employment Testing	192	0	-192	-100.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56626	Other Cost	380	405	25	6.6%
Certified Medical Assistant-SA	1-10-45-02-2037-56630	Professional Development/Training	317	450	133	42.0%
Total Certified Medical Assistant-SA			67,977	80,021	12,044	17.7%

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Production Technology-SA	1-10-45-02-2043-56001	Full Time Faculty Salaries	48,033	56,325	8,292	17.3%
Production Technology-SA	1-10-45-02-2043-56058	TRS 90-Day (New Hires)	320	488	168	52.5%
Production Technology-SA	1-10-45-02-2043-56204	Electronic Equip/Software	600	600	0	0.0%
Production Technology-SA	1-10-45-02-2043-56208	Classroom Materials/Instr Supplies	8,000	8,000	0	0.0%
Production Technology-SA	1-10-45-02-2043-56215	Small Tools/Equipment	3,000	3,000	0	0.0%
Production Technology-SA	1-10-45-02-2043-56327	Telephone	275	275	0	0.0%
Production Technology-SA	1-10-45-02-2043-56351	Employee Travel	272	272	0	0.0%
Production Technology-SA	1-10-45-02-2043-56611	Copying	150	150	0	0.0%
Production Technology-SA	1-10-45-02-2043-56626	Other Cost	130	130	0	0.0%
Production Technology-SA	1-10-45-02-2043-56630	Professional Development/Training	200	200	0	0.0%
Production Technology-SA	1-10-45-02-2043-56631	Professional Organizations	200	200	0	0.0%
Total Production Technology-SA			61,180	69,640	8,460	13.8%
Respiratory Tech-SA	1-10-45-02-2044-56001	Full Time Faculty Salaries	102,738	121,723	18,985	18.5%
Respiratory Tech-SA	1-10-45-02-2044-56208	Classroom Materials/Instr Supplies	250	250	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56213	Postage	5	5	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56267	Testing	6,320	6,688	368	5.8%
Respiratory Tech-SA	1-10-45-02-2044-56268	Training-Subcontracted	6,000	6,000	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56327	Telephone	550	550	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56351	Employee Travel	1,901	3,330	1,429	75.2%
Respiratory Tech-SA	1-10-45-02-2044-56355	Student Travel	1,000	0	-1,000	-100.0%
Respiratory Tech-SA	1-10-45-02-2044-56500	Accreditation/Licensing Cost	2,600	2,400	-200	-7.7%
Respiratory Tech-SA	1-10-45-02-2044-56518	Equipment Lease/Rental	85	85	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56537	Warranty/Service Agreements	5,500	5,975	475	8.6%
Respiratory Tech-SA	1-10-45-02-2044-56611	Copying	400	400	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56612	Drug/Pre-Employment Testing	85	85	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56626	Other Cost	200	200	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56630	Professional Development/Training	600	600	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56631	Professional Organizations	278	278	0	0.0%
Total Respiratory Tech-SA			128,512	148,569	20,057	15.6%
Surgical Technology-SA	1-10-45-02-2045-56001	Full Time Faculty Salaries	50,917	59,210	8,293	16.3%
Surgical Technology-SA	1-10-45-02-2045-56208	Classroom Materials/Instr Supplies	4,000	4,600	600	15.0%
Surgical Technology-SA	1-10-45-02-2045-56213	Postage	15	15	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56267	Testing	3,290	4,044	754	22.9%
Surgical Technology-SA	1-10-45-02-2045-56327	Telephone	275	275	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56351	Employee Travel	1,720	1,720	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56355	Student Travel	2,470	2,550	80	3.2%
Surgical Technology-SA	1-10-45-02-2045-56500	Accreditation/Licensing Cost	2,300	2,300	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56611	Copying	400	400	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56626	Other Cost	250	250	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56630	Professional Development/Training	380	380	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56631	Professional Organizations	80	80	0	0.0%
Total Surgical Technology-SA			66,097	75,824	9,727	14.7%
Radiological Technology-SA	1-10-45-02-2050-56001	Full Time Faculty Salaries	115,789	137,631	21,842	18.9%
Radiological Technology-SA	1-10-45-02-2050-56208	Classroom Materials/Instr Supplies	3,823	4,023	200	5.2%
Radiological Technology-SA	1-10-45-02-2050-56213	Postage	110	110	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56267	Testing	2,040	2,280	240	11.8%
Radiological Technology-SA	1-10-45-02-2050-56327	Telephone	550	550	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56351	Employee Travel	3,028	3,028	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56500	Accreditation/Licensing Cost	2,270	2,605	335	14.8%
Radiological Technology-SA	1-10-45-02-2050-56611	Copying	400	400	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56626	Other Cost	440	440	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56630	Professional Development/Training	800	800	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56631	Professional Organizations	1,286	1,391	105	8.2%
Total Radiological Technology-SA			130,536	153,258	22,722	17.4%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
CNA-SA	1-10-45-02-2056-56001	Full Time Faculty Salaries	57,183	65,476	8,293	14.5%
CNA-SA	1-10-45-02-2056-56208	Classroom Materials/Instr Supplies	2,900	3,550	650	22.4%
CNA-SA	1-10-45-02-2056-56327	Telephone	550	550	0	0.0%
CNA-SA	1-10-45-02-2056-56611	Copying	500	500	0	0.0%
Total CNA-SA			61,133	70,076	8,943	14.6%
CNA (Credit)-SA	1-10-45-02-2057-56001	Full Time Faculty Salaries	43,800	52,092	8,292	18.9%
CNA (Credit)-SA	1-10-45-02-2057-56058	TRS 90-Day (New Hires)	409	411	2	0.5%
CNA (Credit)-SA	1-10-45-02-2057-56208	Classroom Materials/Instr Supplies	300	300	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56218	Supplies	225	225	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56327	Telephone	275	275	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56351	Employee Travel	800	500	-300	-37.5%
CNA (Credit)-SA	1-10-45-02-2057-56500	Accreditation/Licensing Cost	110	0	-110	-100.0%
CNA (Credit)-SA	1-10-45-02-2057-56611	Copying	125	125	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56630	Professional Development/Training	0	400	400	----
Total CNA (Credit)-SA			46,044	54,328	8,284	18.0%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56050	Group Health & Life Insurance	109,091	111,502	2,411	2.2%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56051	ORP Matching	28,076	32,995	4,919	17.5%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56052	TRS Matching	24,734	28,138	3,404	13.8%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56053	Unemployment Taxes	4,404	1,941	-2,463	-55.9%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56054	Workman's Compensation	6,565	6,785	220	3.4%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56055	Employer FICA Expense	117,866	128,854	10,988	9.3%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56060	ERS 1% Payroll Contribution	13,048	14,780	1,732	13.3%
Total Staff Benefits (INSTR-WFTR)-SA			303,784	324,995	21,211	7.0%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56003	Part Time Faculty Salaries	3,000	8,400	5,400	180.0%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56205	Furniture and Equipment	0	3,630	3,630	----
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56218	Supplies	400	400	0	0.0%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56267	Testing	2,250	3,000	750	33.3%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56351	Employee Travel	1,750	1,751	1	0.1%
Total Continuing Ed (Workforce Trning)-LA			7,400	17,181	9,781	132.2%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56050	Group Health & Life Insurance	100	135	35	35.0%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56052	TRS Matching	45	75	30	66.7%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56053	Unemployment Taxes	25	20	-5	-20.0%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56054	Workman's Compensation	40	30	-10	-25.0%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56055	Employer FICA Expense	170	195	25	14.7%
Total Staff Benefits (INSTR-WFTR)-LA			380	455	75	19.7%
FCI Office/Programs-FCI	1-10-45-06-2002-56208	Classroom Materials/Instr Supplies	6,000	3,000	-3,000	-50.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56218	Supplies	2,500	0	-2,500	-100.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56219	Uniforms	2,500	2,500	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56404	Copier/Printer-Mnt/Paper/Supplies	2,000	2,000	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56532	On-Line Subscriptions/Services	1,000	2,080	1,080	108.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56626	Other Cost	250	250	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56630	Professional Development/Training	4,000	4,000	0	0.0%
Total FCI Office/Programs-FCI			18,250	13,830	-4,420	-24.2%
Brick Masonry-FCI	1-10-45-06-2012-56001	Full Time Faculty Salaries	56,896	68,046	11,150	19.6%
Total Brick Masonry-FCI			56,896	68,046	11,150	19.6%
Building Trades-FCI	1-10-45-06-2013-56001	Full Time Faculty Salaries	63,235	74,385	11,150	17.6%
Total Building Trades-FCI			63,235	74,385	11,150	17.6%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Cable Fabrication-FCI	1-10-45-06-2015-56001	Full Time Faculty Salaries	47,534	0	-47,534	-100.0%
Total Cable Fabrication-FCI			47,534	0	-47,534	-100.0%
Computer Trades-Geo/Cornell-FCI	1-10-45-06-2020-56001	Full Time Faculty Salaries	47,013	0	-47,013	-100.0%
Total Computer Trades-Geo/Cornell-FCI			47,013	0	-47,013	-100.0%
Electrical-FCI	1-10-45-06-2027-56001	Full Time Faculty Salaries	59,984	71,135	11,151	18.6%
Total Electrical-FCI			59,984	71,135	11,151	18.6%
Executive Housekeeping-Geo/Cornell-FCI	1-10-45-06-2029-56001	Full Time Faculty Salaries	0	75,620	75,620	----
Total Executive Housekeeping-Geo/Cornell-FCI			0	75,620	75,620	----
HVAC-FCI	1-10-45-06-2032-56001	Full Time Faculty Salaries	49,700	57,400	7,700	15.5%
Total HVAC-FCI			49,700	57,400	7,700	15.5%
Ornamental Horticulture-FCI	1-10-45-06-2040-56001	Full Time Faculty Salaries	58,292	69,444	11,152	19.1%
Total Ornamental Horticulture-FCI			58,292	69,444	11,152	19.1%
Plumbing-FCI	1-10-45-06-2042-56001	Full Time Faculty Salaries	59,696	70,047	10,351	17.3%
Total Plumbing-FCI			59,696	70,047	10,351	17.3%
Workforce Readiness-FCI	1-10-45-06-2051-56001	Full Time Faculty Salaries	60,924	137,813	76,889	126.2%
Total Workforce Readiness-FCI			60,924	137,813	76,889	126.2%
Commercial Food Management-FCI	1-10-45-06-2053-56001	Full Time Faculty Salaries	51,337	62,488	11,151	21.7%
Total Commercial Food Management-FCI			51,337	62,488	11,151	21.7%
Wind Energy Technology-FCI	1-10-45-06-2055-56001	Full Time Faculty Salaries	52,572	57,400	4,828	9.2%
Total Wind Energy Technology-FCI			52,572	57,400	4,828	9.2%
Computer Trades-GEO (CHU)	1-10-45-07-2020-56001	Full Time Faculty Salaries	56,896	0	-56,896	-100.0%
Total Computer Trades-GEO (CHU)			56,896	0	-56,896	-100.0%
Executive Housekeeping-GEO (CHU)	1-10-45-07-2029-56001	Full Time Faculty Salaries	60,603	0	-60,603	-100.0%
Total Executive Housekeeping-GEO (CHU)			60,603	0	-60,603	-100.0%
Computer Trades-GEO (FLU)	1-10-45-17-2020-56001	Full Time Faculty Salaries	57,675	0	-57,675	-100.0%
Total Computer Trades-GEO (FLU)			57,675	0	-57,675	-100.0%
Ornamental Horticulture-GEO (FLU)	1-10-45-17-2040-56001	Full Time Faculty Salaries	55,043	0	-55,043	-100.0%
Total Ornamental Horticulture-GEO (FLU)			55,043	0	-55,043	-100.0%
Commercial Food Management-GEO (Airpark)	1-10-45-27-2053-56001	Full Time Faculty Salaries	64,469	0	-64,469	-100.0%
Total Commercial Food Management-GEO (Airpark)			64,469	0	-64,469	-100.0%
Total Instruction-Career/Tech Ed			5,289,634	6,405,082	1,115,448	21.1%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Faculty Professional Activity-BS	1-10-55-01-1200-56207	Food Cost	4,925	4,825	-100	-2.0%
Faculty Professional Activity-BS	1-10-55-01-1200-56351	Employee Travel	3,000	2,500	-500	-16.7%
Faculty Professional Activity-BS	1-10-55-01-1200-56515	Contract Labor/Services	0	7,000	7,000	----
Faculty Professional Activity-BS	1-10-55-01-1200-56613	Faculty-Professional Activity	4,000	3,000	-1,000	-25.0%
Faculty Professional Activity-BS	1-10-55-01-1200-56630	Professional Development/Training	3,750	2,000	-1,750	-46.7%
Faculty Professional Activity-BS	1-10-55-01-1200-56631	Professional Organizations	800	800	0	0.0%
Total Faculty Professional Activity-BS			16,475	20,125	3,650	22.2%
Interactive Distance Learning-BS	1-10-55-01-1203-56040	Other Part Time Salaries	13,500	13,500	0	0.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56204	Electronic Equip/Software	1,430	2,500	1,070	74.8%
Interactive Distance Learning-BS	1-10-55-01-1203-56218	Supplies	700	400	-300	-42.9%
Interactive Distance Learning-BS	1-10-55-01-1203-56325	Network Access/Internet Service	2,000	0	-2,000	-100.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56351	Employee Travel	250	500	250	100.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56410	Repairs and Maintenance	2,500	2,000	-500	-20.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56512	Computer H-Ware/ElectrEqp MaintAg	21,003	22,000	997	4.7%
Total Interactive Distance Learning-BS			41,383	40,900	-483	-1.2%
Health Professions Division-BS	1-10-55-01-1208-56010	Administrative Salaries	39,381	0	-39,381	-100.0%
Total Health Professions Division-BS			39,381	0	-39,381	-100.0%
Library-BS	1-10-55-01-1210-56010	Administrative Salaries	111,189	111,889	700	0.6%
Library-BS	1-10-55-01-1210-56020	Classified Salaries	34,747	37,827	3,080	8.9%
Library-BS	1-10-55-01-1210-56040	Other Part Time Salaries	25,000	25,000	0	0.0%
Library-BS	1-10-55-01-1210-56204	Electronic Equip/Software	3,000	1,500	-1,500	-50.0%
Library-BS	1-10-55-01-1210-56208	Classroom Materials/Instr Supplies	3,000	2,000	-1,000	-33.3%
Library-BS	1-10-55-01-1210-56213	Postage	250	250	0	0.0%
Library-BS	1-10-55-01-1210-56218	Supplies	2,000	2,000	0	0.0%
Library-BS	1-10-55-01-1210-56327	Telephone	900	900	0	0.0%
Library-BS	1-10-55-01-1210-56351	Employee Travel	3,500	3,500	0	0.0%
Library-BS	1-10-55-01-1210-56410	Repairs and Maintenance	500	500	0	0.0%
Library-BS	1-10-55-01-1210-56601	Advertising-Miscellaneous	700	700	0	0.0%
Library-BS	1-10-55-01-1210-56611	Copying	300	300	0	0.0%
Library-BS	1-10-55-01-1210-56630	Professional Development/Training	1,000	1,500	500	50.0%
Library-BS	1-10-55-01-1210-56638	Student Activities	2,500	500	-2,000	-80.0%
Total Library-BS			188,586	188,366	-220	-0.1%
Library Books & Equipment-BS	1-10-55-01-1211-56201	AV Software	500	500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56205	Furniture and Equipment	1,000	1,000	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56209	New Book Purchases	12,500	12,500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56212	Periodicals	7,500	7,350	-150	-2.0%
Library Books & Equipment-BS	1-10-55-01-1211-56225	eBooks	12,500	12,500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56532	On-Line Subscriptions/Services	40,000	41,000	1,000	2.5%
Total Library Books & Equipment-BS			74,000	74,850	850	1.1%
Center for Teaching Excellence-BS	1-10-55-01-1240-56218	Supplies	100	100	0	0.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56327	Telephone	192	0	-192	-100.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56626	Other Cost	730	730	0	0.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56630	Professional Development/Training	500	500	0	0.0%
Total Center for Teaching Excellence-BS			1,522	1,330	-192	-12.6%
Dean of Workforce Dev-BS	1-10-55-01-1242-56010	Administrative Salaries	2,000	0	-2,000	-100.0%
Dean of Workforce Dev-BS	1-10-55-01-1242-56040	Other Part Time Salaries	7,948	7,948	0	0.0%
Total Dean of Workforce Dev-BS			9,948	7,948	-2,000	-20.1%
eLearning-BS	1-10-55-01-1245-56010	Administrative Salaries	61,184	35,852	-25,332	-41.4%
eLearning-BS	1-10-55-01-1245-56020	Classified Salaries	32,319	34,590	2,271	7.0%
eLearning-BS	1-10-55-01-1245-56218	Supplies	1,090	500	-590	-54.1%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
eLearning-BS	1-10-55-01-1245-56327	Telephone	456	600	144	31.6%
eLearning-BS	1-10-55-01-1245-56351	Employee Travel	1,200	500	-700	-58.3%
eLearning-BS	1-10-55-01-1245-56502	Application Software/Maintenance	70,461	83,738	13,277	18.8%
eLearning-BS	1-10-55-01-1245-56516	Course Delivery Fee Reimbursem	55,000	33,000	-22,000	-40.0%
eLearning-BS	1-10-55-01-1245-56532	On-Line Subscriptions/Services	180	300	120	66.7%
eLearning-BS	1-10-55-01-1245-56618	Institutional Memberships	2,525	2,550	25	1.0%
Total eLearning-BS			224,415	191,630	-32,785	-14.6%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56010	Administrative Salaries	59,846	60,223	377	0.6%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56040	Other Part Time Salaries	5,000	5,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56204	Electronic Equip/Software	28,420	0	-28,420	-100.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56208	Classroom Materials/Instr Supplies	200	200	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56213	Postage	200	200	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56218	Supplies	3,500	3,500	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56263	Off Campus Programs	1,000	1,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56267	Testing	4,000	4,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56327	Telephone	276	276	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56351	Employee Travel	15,000	15,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56502	Application Software/Maintenance	0	700	700	----
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56611	Copying	100	100	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56629	Printing	50	50	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56630	Professional Development/Training	1,000	1,000	0	0.0%
Total Distance Learning(Dual Credit)-BS			118,592	91,249	-27,343	-23.1%
eLearning Instruction-BS	1-10-55-01-1247-56001	Full Time Faculty Salaries	7,000	0	-7,000	-100.0%
eLearning Instruction-BS	1-10-55-01-1247-56204	Electronic Equip/Software	0	400	400	----
eLearning Instruction-BS	1-10-55-01-1247-56205	Furniture and Equipment	0	1,000	1,000	----
eLearning Instruction-BS	1-10-55-01-1247-56218	Supplies	0	750	750	----
eLearning Instruction-BS	1-10-55-01-1247-56351	Employee Travel	0	6,000	6,000	----
eLearning Instruction-BS	1-10-55-01-1247-56611	Copying	0	100	100	----
eLearning Instruction-BS	1-10-55-01-1247-56630	Professional Development/Training	6,900	6,900	0	0.0%
eLearning Instruction-BS	1-10-55-01-1247-56632	Program Improvements	0	2,500	2,500	----
Total eLearning Instruction-BS			13,900	17,650	3,750	27.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56208	Classroom Materials/Instr Supplies	250	250	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56218	Supplies	50	50	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56351	Employee Travel	10,000	10,000	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56611	Copying	25	25	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56630	Professional Development/Training	2,400	2,400	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56631	Professional Organizations	30	30	0	0.0%
Total Distr College Readiness Init-BS			12,755	12,755	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56010	Administrative Salaries	67,212	67,590	378	0.6%
Campus Dean CTE-BS	1-10-55-01-1252-56020	Classified Salaries	71,654	76,196	4,542	6.3%
Campus Dean CTE-BS	1-10-55-01-1252-56040	Other Part Time Salaries	5,000	0	-5,000	-100.0%
Campus Dean CTE-BS	1-10-55-01-1252-56205	Furniture and Equipment	0	250	250	----
Campus Dean CTE-BS	1-10-55-01-1252-56213	Postage	200	200	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56218	Supplies	500	500	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56327	Telephone	384	384	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56351	Employee Travel	3,200	2,000	-1,200	-37.5%
Campus Dean CTE-BS	1-10-55-01-1252-56410	Repairs and Maintenance	0	650	650	----
Campus Dean CTE-BS	1-10-55-01-1252-56611	Copying	150	150	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56624	Official Functions	500	500	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56629	Printing	100	100	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56631	Professional Organizations	500	500	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56632	Program Improvements	2,500	2,500	0	0.0%
Total Campus Dean CTE-BS			151,900	151,520	-380	-0.3%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Teacher Education Coordinator-BS	1-10-55-01-1253-56010	Administrative Salaries	70,990	71,368	378	0.5%
Teacher Education Coordinator-BS	1-10-55-01-1253-56207	Food Cost	400	400	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56213	Postage	50	50	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56218	Supplies	2,000	2,000	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56327	Telephone	180	180	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56351	Employee Travel	3,000	3,000	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56611	Copying	400	400	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56630	Professional Development/Training	500	500	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56631	Professional Organizations	0	75	75	----
Total Teacher Education Coordinator-BS			77,520	77,973	453	0.6%
Staff Benefits (AS)-BS	1-10-55-01-1290-56050	Group Health & Life Insurance	46,925	42,535	-4,390	-9.4%
Staff Benefits (AS)-BS	1-10-55-01-1290-56051	ORP Matching	8,115	5,960	-2,155	-26.6%
Staff Benefits (AS)-BS	1-10-55-01-1290-56052	TRS Matching	15,915	16,450	535	3.4%
Staff Benefits (AS)-BS	1-10-55-01-1290-56053	Unemployment Taxes	2,450	2,635	185	7.6%
Staff Benefits (AS)-BS	1-10-55-01-1290-56054	Workman's Compensation	4,030	4,430	400	9.9%
Staff Benefits (AS)-BS	1-10-55-01-1290-56055	Employer FICA Expense	43,915	48,300	4,385	10.0%
Staff Benefits (AS)-BS	1-10-55-01-1290-56060	ERS 1% Payroll Contribution	6,610	5,225	-1,385	-21.0%
Total Staff Benefits (AS)-BS			127,960	125,535	-2,425	-1.9%
Interactive Distance Learning-SA	1-10-55-02-1203-56020	Classified Salaries	5,682	7,940	2,258	39.7%
Interactive Distance Learning-SA	1-10-55-02-1203-56204	Electronic Equip/Software	400	0	-400	-100.0%
Interactive Distance Learning-SA	1-10-55-02-1203-56218	Supplies	50	50	0	0.0%
Interactive Distance Learning-SA	1-10-55-02-1203-56327	Telephone	275	275	0	0.0%
Interactive Distance Learning-SA	1-10-55-02-1203-56502	Application Software/Maintenance	48,215	9,221	-38,994	-80.9%
Interactive Distance Learning-SA	1-10-55-02-1203-56512	Computer H-Ware/ElectrEqp MaintAg	8,060	8,060	0	0.0%
Total Interactive Distance Learning-SA			62,682	25,546	-37,136	-59.2%
Health Professions Division-SA	1-10-55-02-1208-56001	Full Time Faculty Salaries	4,000	3,500	-500	-12.5%
Health Professions Division-SA	1-10-55-02-1208-56010	Administrative Salaries	71,475	71,853	378	0.5%
Health Professions Division-SA	1-10-55-02-1208-56020	Classified Salaries	37,992	40,262	2,270	6.0%
Health Professions Division-SA	1-10-55-02-1208-56213	Postage	15	15	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56218	Supplies	860	860	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56327	Telephone	1,100	1,100	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56351	Employee Travel	2,000	2,000	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56611	Copying	300	300	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56626	Other Cost	200	200	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56630	Professional Development/Training	500	500	0	0.0%
Total Health Professions Division-SA			118,442	120,590	2,148	1.8%
Library-SA	1-10-55-02-1210-56010	Administrative Salaries	53,828	54,206	378	0.7%
Library-SA	1-10-55-02-1210-56020	Classified Salaries	38,662	40,932	2,270	5.9%
Library-SA	1-10-55-02-1210-56040	Other Part Time Salaries	15,000	22,325	7,325	48.8%
Library-SA	1-10-55-02-1210-56213	Postage	20	20	0	0.0%
Library-SA	1-10-55-02-1210-56218	Supplies	2,500	2,000	-500	-20.0%
Library-SA	1-10-55-02-1210-56327	Telephone	550	900	350	63.6%
Library-SA	1-10-55-02-1210-56351	Employee Travel	1,500	1,500	0	0.0%
Library-SA	1-10-55-02-1210-56404	Copier/Printer-Mnt/Paper/Supplies	12,000	12,000	0	0.0%
Library-SA	1-10-55-02-1210-56532	On-Line Subscriptions/Services	0	300	300	----
Library-SA	1-10-55-02-1210-56630	Professional Development/Training	850	800	-50	-5.9%
Total Library-SA			124,910	134,983	10,073	8.1%
eLearning-SA	1-10-55-02-1245-56502	Application Software/Maintenance	0	42,500	42,500	----
Total eLearning-SA			0	42,500	42,500	----
Library Books & Equipment-SA	1-10-55-02-1211-56209	New Book Purchases	5,000	5,000	0	0.0%
Library Books & Equipment-SA	1-10-55-02-1211-56212	Periodicals	5,800	5,800	0	0.0%
Total Library Books & Equipment-SA			10,800	10,800	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Campus Dean of General Studies-SA	1-10-55-02-1248-56010	Administrative Salaries	50,990	53,537	2,547	5.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56020	Classified Salaries	17,847	18,982	1,135	6.4%
Campus Dean of General Studies-SA	1-10-55-02-1248-56208	Classroom Materials/Instr Supplies	2,000	1,500	-500	-25.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56218	Supplies	1,000	1,000	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56327	Telephone	550	550	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56351	Employee Travel	200	700	500	250.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56611	Copying	150	150	0	0.0%
Total Campus Dean of General Studies-SA			72,737	76,419	3,682	5.1%
Workforce Education/CTE-SA	1-10-55-02-1254-56001	Full Time Faculty Salaries	33,715	26,481	-7,234	-21.5%
Workforce Education/CTE-SA	1-10-55-02-1254-56010	Administrative Salaries	32,662	32,850	188	0.6%
Workforce Education/CTE-SA	1-10-55-02-1254-56020	Classified Salaries	17,847	18,982	1,135	6.4%
Workforce Education/CTE-SA	1-10-55-02-1254-56058	TRS 90-Day (New Hires)	375	31	-344	-91.7%
Workforce Education/CTE-SA	1-10-55-02-1254-56213	Postage	5	5	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56218	Supplies	350	350	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56327	Telephone	275	275	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56351	Employee Travel	600	600	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56611	Copying	20	20	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56630	Professional Development/Training	500	500	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56631	Professional Organizations	500	500	0	0.0%
Total Workforce Education/CTE-SA			86,849	80,594	-6,255	-7.2%
Dean of Adult & Continuing Ed-SA	1-10-55-02-1255-56351	Employee Travel	1,440	0	-1,440	-100.0%
Dean of Adult & Continuing Ed-SA	1-10-55-02-1255-56630	Professional Development/Training	750	0	-750	-100.0%
Total Dean of Adult & Continuing Ed-SA			2,190	0	-2,190	-100.0%
Staff Benefits (AS)-SA	1-10-55-02-1290-56050	Group Health & Life Insurance	17,865	22,157	4,292	24.0%
Staff Benefits (AS)-SA	1-10-55-02-1290-56051	ORP Matching	4,408	6,759	2,351	53.3%
Staff Benefits (AS)-SA	1-10-55-02-1290-56052	TRS Matching	4,840	5,737	897	18.5%
Staff Benefits (AS)-SA	1-10-55-02-1290-56053	Unemployment Taxes	725	363	-362	-49.9%
Staff Benefits (AS)-SA	1-10-55-02-1290-56054	Workman's Compensation	1,102	1,292	190	17.2%
Staff Benefits (AS)-SA	1-10-55-02-1290-56055	Employer FICA Expense	20,736	25,901	5,165	24.9%
Staff Benefits (AS)-SA	1-10-55-02-1290-56060	ERS 1% Payroll Contribution	2,367	3,176	809	34.2%
Total Staff Benefits (AS)-SA			52,043	65,385	13,342	25.6%
Interactive Distance Learning-LA	1-10-55-03-1203-56204	Electronic Equip/Software	715	1,000	285	39.9%
Interactive Distance Learning-LA	1-10-55-03-1203-56410	Repairs and Maintenance	2,000	0	-2,000	-100.0%
Interactive Distance Learning-LA	1-10-55-03-1203-56512	Computer H-Ware/ElectrEqp MaintAg	7,556	8,000	444	5.9%
Total Interactive Distance Learning-LA			10,271	9,000	-1,271	-12.4%
Total Academic Support			1,639,261	1,567,648	-71,613	-4.4%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56010	Administrative Salaries	71,098	71,475	377	0.5%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56020	Classified Salaries	63,155	68,933	5,778	9.1%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56040	Other Part Time Salaries	8,700	0	-8,700	-100.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56205	Furniture and Equipment	5,000	2,000	-3,000	-60.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56213	Postage	500	500	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56218	Supplies	1,500	1,500	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56219	Uniforms	500	500	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56327	Telephone	550	550	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56351	Employee Travel	2,000	2,500	500	25.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56404	Copier/Printer-Mnt/Paper/Supplies	2,100	2,100	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56410	Repairs and Maintenance	600	600	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56532	On-Line Subscriptions/Services	6,310	6,000	-310	-4.9%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56611	Copying	300	300	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56622	Medical/Lab Cost	300	300	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56630	Professional Development/Training	2,500	4,500	2,000	80.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Student Affairs/Life Administr-BS	1-10-60-01-1300-56631	Professional Organizations	300	350	50	16.7%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56634	Publications/Subscriptions	250	300	50	20.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56638	Student Activities	5,000	6,000	1,000	20.0%
Total Student Affairs/Life Administr-BS			170,663	168,408	-2,255	-1.3%
Admissions & Registrar-BS	1-10-60-01-1301-56010	Administrative Salaries	56,087	97,626	41,539	74.1%
Admissions & Registrar-BS	1-10-60-01-1301-56020	Classified Salaries	70,174	33,513	-36,661	-52.2%
Admissions & Registrar-BS	1-10-60-01-1301-56040	Other Part Time Salaries	750	750	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56204	Electronic Equip/Software	0	2,756	2,756	----
Admissions & Registrar-BS	1-10-60-01-1301-56213	Postage	2,100	2,100	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56218	Supplies	1,100	1,100	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56327	Telephone	696	696	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56351	Employee Travel	1,028	1,028	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56404	Copier/Printer-Mnt/Paper/Supplies	1,830	2,340	510	27.9%
Admissions & Registrar-BS	1-10-60-01-1301-56629	Printing	1,300	1,300	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56630	Professional Development/Training	30	30	0	0.0%
Total Admissions & Registrar-BS			135,095	143,239	8,144	6.0%
Coliseum Concessions-BS	1-10-60-01-1302-56040	Other Part Time Salaries	10,000	10,000	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56204	Electronic Equip/Software	1,200	1,200	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56215	Small Tools/Equipment	3,000	3,000	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56218	Supplies	400	400	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56219	Uniforms	200	200	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56264	Purchases for Resale	900	6,000	5,100	566.7%
Total Coliseum Concessions-BS			15,700	20,800	5,100	32.5%
Counseling-BS	1-10-60-01-1303-56040	Other Part Time Salaries	2,500	2,500	0	0.0%
Counseling-BS	1-10-60-01-1303-56515	Contract Labor/Services	2,000	22,000	20,000	1000.0%
Total Counseling-BS			4,500	24,500	20,000	444.4%
Financial Aid-BS	1-10-60-01-1305-56010	Administrative Salaries	137,753	138,717	964	0.7%
Financial Aid-BS	1-10-60-01-1305-56020	Classified Salaries	95,340	100,801	5,461	5.7%
Financial Aid-BS	1-10-60-01-1305-56040	Other Part Time Salaries	750	750	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56213	Postage	900	800	-100	-11.1%
Financial Aid-BS	1-10-60-01-1305-56218	Supplies	1,155	1,155	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56327	Telephone	1,300	1,300	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56351	Employee Travel	5,000	4,620	-380	-7.6%
Financial Aid-BS	1-10-60-01-1305-56404	Copier/Printer-Mnt/Paper/Supplies	3,530	3,530	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56515	Contract Labor/Services	16,650	16,650	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56611	Copying	20	20	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56614	Financial Aid Adjustments	1,700	1,900	200	11.8%
Financial Aid-BS	1-10-60-01-1305-56629	Printing	170	170	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56631	Professional Organizations	1,300	1,300	0	0.0%
Total Financial Aid-BS			265,568	271,713	6,145	2.3%
Fitness Center-BS	1-10-60-01-1306-56010	Administrative Salaries	0	34,628	34,628	----
Fitness Center-BS	1-10-60-01-1306-56020	Classified Salaries	34,250	0	-34,250	-100.0%
Fitness Center-BS	1-10-60-01-1306-56040	Other Part Time Salaries	20,300	20,300	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56204	Electronic Equip/Software	3,000	0	-3,000	-100.0%
Fitness Center-BS	1-10-60-01-1306-56205	Furniture and Equipment	6,500	4,500	-2,000	-30.8%
Fitness Center-BS	1-10-60-01-1306-56213	Postage	50	50	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56218	Supplies	2,000	2,500	500	25.0%
Fitness Center-BS	1-10-60-01-1306-56219	Uniforms	1,000	1,500	500	50.0%
Fitness Center-BS	1-10-60-01-1306-56320	Cable Television	2,500	2,500	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56327	Telephone	400	400	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56351	Employee Travel	0	150	150	----
Fitness Center-BS	1-10-60-01-1306-56402	Carpet & Resurface Floor	3,000	3,000	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56409	Renovation & Remodeling	4,500	4,500	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56410	Repairs and Maintenance	1,000	2,500	1,500	150.0%

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Fitness Center-BS	1-10-60-01-1306-56515	Contract Labor/Services	1,000	1,000	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56532	On-Line Subscriptions/Services	0	480	480	----
Fitness Center-BS	1-10-60-01-1306-56630	Professional Development/Training	500	500	0	0.0%
Total Fitness Center-BS			80,000	78,508	-1,492	-1.9%
Recruiting-BS	1-10-60-01-1308-56010	Administrative Salaries	44,018	42,000	-2,018	-4.6%
Recruiting-BS	1-10-60-01-1308-56204	Electronic Equip/Software	1,500	1,800	300	20.0%
Recruiting-BS	1-10-60-01-1308-56213	Postage	4,000	4,000	0	0.0%
Recruiting-BS	1-10-60-01-1308-56218	Supplies	500	500	0	0.0%
Recruiting-BS	1-10-60-01-1308-56267	Testing	600	600	0	0.0%
Recruiting-BS	1-10-60-01-1308-56327	Telephone	430	430	0	0.0%
Recruiting-BS	1-10-60-01-1308-56351	Employee Travel	1,500	500	-1,000	-66.7%
Recruiting-BS	1-10-60-01-1308-56354	Recruiting Travel	4,000	5,000	1,000	25.0%
Recruiting-BS	1-10-60-01-1308-56355	Student Travel	100	100	0	0.0%
Recruiting-BS	1-10-60-01-1308-56611	Copying	200	200	0	0.0%
Recruiting-BS	1-10-60-01-1308-56629	Printing	8,000	9,000	1,000	12.5%
Recruiting-BS	1-10-60-01-1308-56645	Recruiting/Outreach	23,260	26,800	3,540	15.2%
Total Recruiting-BS			88,108	90,930	2,822	3.2%
Testing-BS	1-10-60-01-1310-56010	Administrative Salaries	21,827	22,016	189	0.9%
Testing-BS	1-10-60-01-1310-56020	Classified Salaries	38,699	38,969	270	0.7%
Testing-BS	1-10-60-01-1310-56213	Postage	10	10	0	0.0%
Testing-BS	1-10-60-01-1310-56218	Supplies	300	300	0	0.0%
Testing-BS	1-10-60-01-1310-56267	Testing	6,000	6,000	0	0.0%
Testing-BS	1-10-60-01-1310-56327	Telephone	312	312	0	0.0%
Testing-BS	1-10-60-01-1310-56351	Employee Travel	500	500	0	0.0%
Total Testing-BS			67,648	68,107	459	0.7%
Advising/Career Center-BS	1-10-60-01-1317-56010	Administrative Salaries	162,754	177,232	14,478	8.9%
Advising/Career Center-BS	1-10-60-01-1317-56213	Postage	60	60	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56218	Supplies	1,115	1,115	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56327	Telephone	1,152	1,152	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56351	Employee Travel	3,200	3,200	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56355	Student Travel	2,000	2,000	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56611	Copying	250	250	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56630	Professional Development/Training	450	450	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56631	Professional Organizations	500	500	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56643	Phi Theta Kappa	500	500	0	0.0%
Total Advising/Career Center-BS			171,981	186,459	14,478	8.4%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56010	Administrative Salaries	12,372	12,445	73	0.6%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56218	Supplies	50	50	0	0.0%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56351	Employee Travel	1,100	1,540	440	40.0%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56630	Professional Development/Training	500	500	0	0.0%
Total Veterans Benefits Coordinator-BS			14,022	14,535	513	3.7%
Child Care Center-BS	1-10-60-01-1322-56010	Administrative Salaries	45,557	45,935	378	0.8%
Child Care Center-BS	1-10-60-01-1322-56020	Classified Salaries	231,647	256,751	25,104	10.8%
Child Care Center-BS	1-10-60-01-1322-56040	Other Part Time Salaries	21,000	14,000	-7,000	-33.3%
Child Care Center-BS	1-10-60-01-1322-56204	Electronic Equip/Software	400	2,150	1,750	437.5%
Child Care Center-BS	1-10-60-01-1322-56205	Furniture and Equipment	1,900	8,800	6,900	363.2%
Child Care Center-BS	1-10-60-01-1322-56207	Food Cost	20,000	20,000	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56208	Classroom Materials/Instr Supplies	1,750	1,850	100	5.7%
Child Care Center-BS	1-10-60-01-1322-56213	Postage	80	80	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56218	Supplies	2,500	2,500	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56327	Telephone	550	550	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56351	Employee Travel	150	150	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56355	Student Travel	0	150	150	----
Child Care Center-BS	1-10-60-01-1322-56404	Copier/Printer-Mnt/Paper/Supplies	1,075	1,075	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Child Care Center-BS	1-10-60-01-1322-56410	Repairs and Maintenance	4,800	4,150	-650	-13.5%
Child Care Center-BS	1-10-60-01-1322-56412	Repairs/Maintenance-Equipment	500	500	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56500	Accreditation/Licensing Cost	490	400	-90	-18.4%
Child Care Center-BS	1-10-60-01-1322-56518	Equipment Lease/Rental	2,900	2,940	40	1.4%
Child Care Center-BS	1-10-60-01-1322-56529	Training-Direct	1,300	750	-550	-42.3%
Child Care Center-BS	1-10-60-01-1322-56532	On-Line Subscriptions/Services	0	1,200	1,200	----
Child Care Center-BS	1-10-60-01-1322-56538	Royalties/Copyright Fees	0	75	75	----
Child Care Center-BS	1-10-60-01-1322-56612	Drug/Pre-Employment Testing	200	200	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56626	Other Cost	0	3,000	3,000	----
Child Care Center-BS	1-10-60-01-1322-56631	Professional Organizations	125	125	0	0.0%
Total Child Care Center-BS			336,924	367,331	30,407	9.0%
Staff Benefits (SS)-BS	1-10-60-01-1390-56050	Group Health & Life Insurance	66,715	62,340	-4,375	-6.6%
Staff Benefits (SS)-BS	1-10-60-01-1390-56051	ORP Matching	190	310	120	63.2%
Staff Benefits (SS)-BS	1-10-60-01-1390-56052	TRS Matching	26,710	27,135	425	1.6%
Staff Benefits (SS)-BS	1-10-60-01-1390-56053	Unemployment Taxes	2,765	3,060	295	10.7%
Staff Benefits (SS)-BS	1-10-60-01-1390-56054	Workman's Compensation	4,535	5,160	625	13.8%
Staff Benefits (SS)-BS	1-10-60-01-1390-56055	Employer FICA Expense	50,745	56,935	6,190	12.2%
Staff Benefits (SS)-BS	1-10-60-01-1390-56060	ERS 1% Payroll Contribution	7,590	6,125	-1,465	-19.3%
Total Staff Benefits (SS)-BS			159,250	161,065	1,815	1.1%
Admissions & Registrar-SA	1-10-60-02-1301-56010	Administrative Salaries	50,063	50,441	378	0.8%
Admissions & Registrar-SA	1-10-60-02-1301-56020	Classified Salaries	59,377	65,268	5,891	9.9%
Admissions & Registrar-SA	1-10-60-02-1301-56040	Other Part Time Salaries	10,430	14,002	3,572	34.2%
Admissions & Registrar-SA	1-10-60-02-1301-56058	TRS 90-Day (New Hires)	520	512	-8	-1.5%
Admissions & Registrar-SA	1-10-60-02-1301-56213	Postage	2,900	2,000	-900	-31.0%
Admissions & Registrar-SA	1-10-60-02-1301-56218	Supplies	700	1,000	300	42.9%
Admissions & Registrar-SA	1-10-60-02-1301-56327	Telephone	1,375	1,375	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56351	Employee Travel	900	1,000	100	11.1%
Admissions & Registrar-SA	1-10-60-02-1301-56611	Copying	50	50	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56404	Copier/Printer-Mnt/Paper/Supplies	1,800	1,800	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56629	Printing	850	850	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56630	Professional Development/Training	310	325	15	4.8%
Total Admissions & Registrar-SA			129,275	138,623	9,348	7.2%
Counseling-SA	1-10-60-02-1303-56010	Administrative Salaries	6,165	5,679	-486	-7.9%
Counseling-SA	1-10-60-02-1303-56218	Supplies	245	190	-55	-22.4%
Counseling-SA	1-10-60-02-1303-56515	Contract Labor/Services	500	500	0	0.0%
Counseling-SA	1-10-60-02-1303-56630	Professional Development/Training	50	50	0	0.0%
Counseling-SA	1-10-60-02-1303-56631	Professional Organizations	140	195	55	39.3%
Total Counseling-SA			7,100	6,614	-486	-6.8%
Enrollment Management/Services-SA	1-10-60-02-1304-56010	Administrative Salaries	195,471	236,568	41,097	21.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56058	TRS 90-Day (New Hires)	587	998	411	70.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56213	Postage	240	240	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56218	Supplies	500	500	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56327	Telephone	1,375	1,375	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56351	Employee Travel	500	500	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56611	Copying	300	300	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56630	Professional Development/Training	300	300	0	0.0%
Total Enrollment Management/Services-SA			199,273	240,781	41,508	20.8%
Financial Aid-SA	1-10-60-02-1305-56020	Classified Salaries	67,742	72,284	4,542	6.7%
Financial Aid-SA	1-10-60-02-1305-56213	Postage	700	700	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56218	Supplies	900	900	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56327	Telephone	825	825	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56351	Employee Travel	1,585	1,585	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56404	Copier/Printer-Mnt/Paper/Supplies	1,273	1,273	0	0.0%

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Financial Aid-SA	1-10-60-02-1305-56515	Contract Labor/Services	9,000	9,000	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56614	Financial Aid Adjustments	3,400	3,400	0	0.0%
Total Financial Aid-SA			85,425	89,967	4,542	5.3%
Student Services-SA	1-10-60-02-1309-56010	Administrative Salaries	48,638	12,229	-36,409	-74.9%
Student Services-SA	1-10-60-02-1309-56058	TRS 90-Day (New Hires)	196	579	383	195.4%
Student Services-SA	1-10-60-02-1309-56213	Postage	575	500	-75	-13.0%
Student Services-SA	1-10-60-02-1309-56218	Supplies	1,000	1,000	0	0.0%
Student Services-SA	1-10-60-02-1309-56327	Telephone	550	550	0	0.0%
Student Services-SA	1-10-60-02-1309-56601	Advertising-Miscellaneous	2,000	2,000	0	0.0%
Student Services-SA	1-10-60-02-1309-56608	Commencement Expenses	9,250	16,250	7,000	75.7%
Student Services-SA	1-10-60-02-1309-56611	Copying	20	10	-10	-50.0%
Total Student Services-SA			62,229	33,118	-29,111	-46.8%
Testing-SA	1-10-60-02-1310-56020	Classified Salaries	38,233	52,392	14,159	37.0%
Testing-SA	1-10-60-02-1310-56040	Other Part Time Salaries	13,554	13,554	0	0.0%
Testing-SA	1-10-60-02-1310-56058	TRS 90-Day (New Hires)	131	0	-131	-100.0%
Testing-SA	1-10-60-02-1310-56218	Supplies	1,800	1,800	0	0.0%
Testing-SA	1-10-60-02-1310-56267	Testing	4,125	1,995	-2,130	-51.6%
Testing-SA	1-10-60-02-1310-56327	Telephone	550	550	0	0.0%
Testing-SA	1-10-60-02-1310-56351	Employee Travel	190	190	0	0.0%
Testing-SA	1-10-60-02-1310-56404	Copier/Printer-Mnt/Paper/Supplies	475	600	125	26.3%
Testing-SA	1-10-60-02-1310-56611	Copying	60	60	0	0.0%
Total Testing-SA			59,118	71,141	12,023	20.3%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56010	Administrative Salaries	4,557	4,583	26	0.6%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56218	Supplies	150	0	-150	-100.0%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56351	Employee Travel	95	1,350	1,255	1321.1%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56630	Professional Development/Training	0	550	550	----
Total Veterans Benefits Coordinator-SA			4,802	6,483	1,681	35.0%
Staff Benefits (SS)-SA	1-10-60-02-1390-56050	Group Health & Life Insurance	43,169	49,295	6,126	14.2%
Staff Benefits (SS)-SA	1-10-60-02-1390-56051	ORP Matching	1,139	1,277	138	12.1%
Staff Benefits (SS)-SA	1-10-60-02-1390-56052	TRS Matching	13,204	17,137	3,933	29.8%
Staff Benefits (SS)-SA	1-10-60-02-1390-56053	Unemployment Taxes	1,060	504	-556	-52.5%
Staff Benefits (SS)-SA	1-10-60-02-1390-56054	Workman's Compensation	1,640	1,834	194	11.8%
Staff Benefits (SS)-SA	1-10-60-02-1390-56055	Employer FICA Expense	30,334	35,632	5,298	17.5%
Staff Benefits (SS)-SA	1-10-60-02-1390-56060	ERS 1% Payroll Contribution	3,756	4,588	832	22.2%
Total Staff Benefits (SS)-SA			94,302	110,267	15,965	16.9%
Admissions & Registrar-LA	1-10-60-03-1301-56010	Administrative Salaries	0	35,005	35,005	----
Admissions & Registrar-LA	1-10-60-03-1301-56020	Classified Salaries	58,769	30,205	-28,564	-48.6%
Total Admissions & Registrar-LA			58,769	65,210	6,441	11.0%
Staff Benefits (SS)-LA	1-10-60-03-1390-56050	Group Health & Life Insurance	7,460	9,765	2,305	30.9%
Staff Benefits (SS)-LA	1-10-60-03-1390-56052	TRS Matching	1,715	2,585	870	50.7%
Staff Benefits (SS)-LA	1-10-60-03-1390-56053	Unemployment Taxes	190	295	105	55.3%
Staff Benefits (SS)-LA	1-10-60-03-1390-56054	Workman's Compensation	355	540	185	52.1%
Staff Benefits (SS)-LA	1-10-60-03-1390-56055	Employer FICA Expense	3,585	5,345	1,760	49.1%
Staff Benefits (SS)-LA	1-10-60-03-1390-56060	ERS 1% Payroll Contribution	200	470	270	135.0%
Total Staff Benefits (SS)-LA			13,505	19,000	5,495	40.7%
Testing-(GEO) CHU	1-10-60-07-1310-56040	Other Part Time Salaries	1,200	1,200	0	0.0%
Testing-(GEO) CHU	1-10-60-07-1310-56267	Testing	5,000	0	-5,000	-100.0%
Total Testing-(GEO) CHU			6,200	1,200	-5,000	-80.6%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Testing-GEO (FLU)	1-10-60-17-1310-56040	Other Part Time Salaries	1,200	1,200	0	0.0%
Testing-GEO (FLU)	1-10-60-17-1310-56267	Testing	5,000	0	-5,000	-100.0%
Total Testing-GEO (FLU)			6,200	1,200	-5,000	-80.6%
Testing-GEO (Airpark)	1-10-60-27-1310-56040	Other Part Time Salaries	1,200	1,200	0	0.0%
Testing-GEO (Airpark)	1-10-60-27-1310-56267	Testing	5,000	0	-5,000	-100.0%
Total Testing-GEO (Airpark)			6,200	1,200	-5,000	-80.6%
Total Student Services			2,241,857	2,380,399	138,542	6.2%
Property Tax-BS	1-10-65-01-1021-56606	Bad Debts	40,000	50,000	10,000	25.0%
Total Property Tax-BS			40,000	50,000	10,000	25.0%
Board of Trustees-BS	1-10-65-01-1100-56218	Supplies	500	500	0	0.0%
Board of Trustees-BS	1-10-65-01-1100-56350	Board Travel	23,500	30,615	7,115	30.3%
Board of Trustees-BS	1-10-65-01-1100-56532	On-Line Subscriptions/Services	1,258	2,110	852	67.7%
Board of Trustees-BS	1-10-65-01-1100-56624	Official Functions	4,800	4,800	0	0.0%
Board of Trustees-BS	1-10-65-01-1100-56630	Professional Development/Training	2,000	2,000	0	0.0%
Total Board of Trustees-BS			32,058	40,025	7,967	24.9%
Executive Management-BS	1-10-65-01-1101-56010	Administrative Salaries	176,441	222,902	46,461	26.3%
Executive Management-BS	1-10-65-01-1101-56020	Classified Salaries	41,093	43,363	2,270	5.5%
Executive Management-BS	1-10-65-01-1101-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56213	Postage	500	500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56218	Supplies	1,200	1,200	0	0.0%
Executive Management-BS	1-10-65-01-1101-56327	Telephone	850	850	0	0.0%
Executive Management-BS	1-10-65-01-1101-56351	Employee Travel	19,005	20,865	1,860	9.8%
Executive Management-BS	1-10-65-01-1101-56404	Copier/Printer-Mnt/Paper/Supplies	0	1,132	1,132	----
Executive Management-BS	1-10-65-01-1101-56605	Awards	3,500	3,500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56610	Contingency	500,000	0	-500,000	-100.0%
Executive Management-BS	1-10-65-01-1101-56611	Copying	600	600	0	0.0%
Executive Management-BS	1-10-65-01-1101-56631	Professional Organizations	575	575	0	0.0%
Executive Management-BS	1-10-65-01-1101-56633	Public Relations	1,500	1,500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56634	Publications/Subscriptions	6,000	6,000	0	0.0%
Total Executive Management-BS			752,764	304,487	-448,277	-59.6%
Fiscal Operations-BS	1-10-65-01-1102-56010	Administrative Salaries	89,812	154,788	64,976	72.3%
Fiscal Operations-BS	1-10-65-01-1102-56020	Classified Salaries	42,713	44,984	2,271	5.3%
Fiscal Operations-BS	1-10-65-01-1102-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56204	Electronic Equip/Software	400	600	200	50.0%
Fiscal Operations-BS	1-10-65-01-1102-56205	Furniture and Equipment	250	250	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56213	Postage	200	200	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56218	Supplies	3,740	4,000	260	7.0%
Fiscal Operations-BS	1-10-65-01-1102-56327	Telephone	900	900	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56351	Employee Travel	2,300	2,300	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56503	Appraiser Service	128,500	151,500	23,000	17.9%
Fiscal Operations-BS	1-10-65-01-1102-56505	Attorney or Professional Fees	750	800	50	6.7%
Fiscal Operations-BS	1-10-65-01-1102-56528	Tax Commissions	57,500	130,000	72,500	126.1%
Fiscal Operations-BS	1-10-65-01-1102-56602	Advertising-Newspaper	1,600	1,600	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56611	Copying	70	50	-20	-28.6%
Fiscal Operations-BS	1-10-65-01-1102-56630	Professional Development/Training	600	600	0	0.0%
Total Fiscal Operations-BS			330,835	494,072	163,237	49.3%
Administrative Management-BS	1-10-65-01-1103-56020	Classified Salaries	26,787	29,057	2,270	8.5%
Administrative Management-BS	1-10-65-01-1103-56213	Postage	50	450	400	800.0%
Administrative Management-BS	1-10-65-01-1103-56218	Supplies	400	300	-100	-25.0%
Administrative Management-BS	1-10-65-01-1103-56327	Telephone	480	480	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Administrative Management-BS	1-10-65-01-1103-56608	Commencement Expenses	9,513	6,399	-3,114	-32.7%
Administrative Management-BS	1-10-65-01-1103-56611	Copying	120	96	-24	-20.0%
Administrative Management-BS	1-10-65-01-1103-56624	Official Functions	1,200	1,600	400	33.3%
Total Administrative Management-BS			38,550	38,382	-168	-0.4%
Academic & Student Affairs-BS	1-10-65-01-1106-56010	Administrative Salaries	98,235	102,445	4,210	4.3%
Academic & Student Affairs-BS	1-10-65-01-1106-56020	Classified Salaries	25,706	22,557	-3,149	-12.3%
Academic & Student Affairs-BS	1-10-65-01-1106-56207	Food Cost	0	400	400	----
Academic & Student Affairs-BS	1-10-65-01-1106-56213	Postage	15	20	5	33.3%
Academic & Student Affairs-BS	1-10-65-01-1106-56218	Supplies	1,000	1,001	1	0.1%
Academic & Student Affairs-BS	1-10-65-01-1106-56327	Telephone	372	372	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56351	Employee Travel	8,900	8,000	-900	-10.1%
Academic & Student Affairs-BS	1-10-65-01-1106-56500	Accreditation/Licensing Cost	2,215	2,038	-177	-8.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56611	Copying	60	75	15	25.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56618	Institutional Memberships	480	480	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56630	Professional Development/Training	700	700	0	0.0%
Total Academic & Student Affairs-BS			137,683	138,088	405	0.3%
Financial & Student Accounting-BS	1-10-65-01-1107-56010	Administrative Salaries	164,934	165,898	964	0.6%
Financial & Student Accounting-BS	1-10-65-01-1107-56020	Classified Salaries	216,141	271,619	55,478	25.7%
Financial & Student Accounting-BS	1-10-65-01-1107-56040	Other Part Time Salaries	54,000	34,000	-20,000	-37.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56204	Electronic Equip/Software	800	800	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56205	Furniture and Equipment	300	500	200	66.7%
Financial & Student Accounting-BS	1-10-65-01-1107-56213	Postage	2,800	2,800	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56216	Student ID System Supplies	2,600	2,150	-450	-17.3%
Financial & Student Accounting-BS	1-10-65-01-1107-56218	Supplies	3,734	3,880	146	3.9%
Financial & Student Accounting-BS	1-10-65-01-1107-56327	Telephone	2,600	2,600	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56351	Employee Travel	2,420	2,800	380	15.7%
Financial & Student Accounting-BS	1-10-65-01-1107-56404	Copier/Printer-Mnt/Paper/Supplies	2,700	3,000	300	11.1%
Financial & Student Accounting-BS	1-10-65-01-1107-56515	Contract Labor/Services	6,000	4,000	-2,000	-33.3%
Financial & Student Accounting-BS	1-10-65-01-1107-56606	Bad Debts	10,000	15,000	5,000	50.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56611	Copying	450	450	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56629	Printing	2,000	1,000	-1,000	-50.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56630	Professional Development/Training	400	1,500	1,100	275.0%
Total Financial & Student Accounting-BS			471,879	511,997	40,118	8.5%
Accessibility Services-BS	1-10-65-01-1110-56010	Administrative Salaries	8,581	0	-8,581	-100.0%
Accessibility Services-BS	1-10-65-01-1110-56218	Supplies	200	200	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56351	Employee Travel	3,000	3,000	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56502	Application Software/Maintenance	16,000	17,000	1,000	6.3%
Accessibility Services-BS	1-10-65-01-1110-56611	Copying	75	75	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56630	Professional Development/Training	5,200	4,200	-1,000	-19.2%
Accessibility Services-BS	1-10-65-01-1110-56631	Professional Organizations	1,000	1,000	0	0.0%
Total Accessibility Services-BS			34,056	25,475	-8,581	-25.2%
Campus Security-BS	1-10-65-01-1111-56010	Administrative Salaries	55,689	56,067	378	0.7%
Campus Security-BS	1-10-65-01-1111-56020	Classified Salaries	0	40,000	40,000	----
Campus Security-BS	1-10-65-01-1111-56204	Electronic Equip/Software	2,201	2,366	165	7.5%
Campus Security-BS	1-10-65-01-1111-56205	Furniture and Equipment	0	2,300	2,300	----
Campus Security-BS	1-10-65-01-1111-56215	Small Tools/Equipment	0	800	800	----
Campus Security-BS	1-10-65-01-1111-56218	Supplies	753	735	-18	-2.4%
Campus Security-BS	1-10-65-01-1111-56219	Uniforms	200	400	200	100.0%
Campus Security-BS	1-10-65-01-1111-56226	Security Cameras/AccessControl	0	70,500	70,500	----
Campus Security-BS	1-10-65-01-1111-56290	Capital Outlay	24,000	22,000	-2,000	-8.3%
Campus Security-BS	1-10-65-01-1111-56327	Telephone	660	456	-204	-30.9%
Campus Security-BS	1-10-65-01-1111-56351	Employee Travel	4,527	2,400	-2,127	-47.0%
Campus Security-BS	1-10-65-01-1111-56404	Copier/Printer-Mnt/Paper/Supplies	820	870	50	6.1%
Campus Security-BS	1-10-65-01-1111-56412	Repairs/Maintenance-Equipment	1,900	8,475	6,575	346.1%
Campus Security-BS	1-10-65-01-1111-56500	Accreditation/Licensing Cost	100	70	-30	-30.0%
Campus Security-BS	1-10-65-01-1111-56511	Campus Security	188,000	190,000	2,000	1.1%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Campus Security-BS	1-10-65-01-1111-56626	Other Cost	0	1,000	1,000	----
Campus Security-BS	1-10-65-01-1111-56630	Professional Development/Training	700	1,100	400	57.1%
Total Campus Security-BS			279,550	399,539	119,989	42.9%
Community Relations-BS	1-10-65-01-1112-56010	Administrative Salaries	77,505	102,700	25,195	32.5%
Community Relations-BS	1-10-65-01-1112-56204	Electronic Equip/Software	3,000	2,500	-500	-16.7%
Community Relations-BS	1-10-65-01-1112-56205	Furniture and Equipment	0	500	500	----
Community Relations-BS	1-10-65-01-1112-56213	Postage	50	50	0	0.0%
Community Relations-BS	1-10-65-01-1112-56218	Supplies	610	710	100	16.4%
Community Relations-BS	1-10-65-01-1112-56327	Telephone	420	420	0	0.0%
Community Relations-BS	1-10-65-01-1112-56351	Employee Travel	3,250	4,500	1,250	38.5%
Community Relations-BS	1-10-65-01-1112-56502	Application Software/Maintenance	4,690	10,100	5,410	115.4%
Community Relations-BS	1-10-65-01-1112-56515	Contract Labor/Services	500	500	0	0.0%
Community Relations-BS	1-10-65-01-1112-56601	Advertising-Miscellaneous	23,500	20,000	-3,500	-14.9%
Community Relations-BS	1-10-65-01-1112-56602	Advertising-Newspaper	1,000	0	-1,000	-100.0%
Community Relations-BS	1-10-65-01-1112-56603	Advertising-Radio	5,400	0	-5,400	-100.0%
Community Relations-BS	1-10-65-01-1112-56611	Copying	100	150	50	50.0%
Community Relations-BS	1-10-65-01-1112-56629	Printing	4,350	5,000	650	14.9%
Community Relations-BS	1-10-65-01-1112-56630	Professional Development/Training	750	1,000	250	33.3%
Community Relations-BS	1-10-65-01-1112-56631	Professional Organizations	350	350	0	0.0%
Community Relations-BS	1-10-65-01-1112-56633	Public Relations	25,000	11,500	-13,500	-54.0%
Community Relations-BS	1-10-65-01-1112-56655	Advertising-Digital	0	15,000	15,000	----
Total Community Relations-BS			150,475	174,980	24,505	16.3%
Development-BS	1-10-65-01-1113-56010	Administrative Salaries	59,608	77,373	17,765	29.8%
Development-BS	1-10-65-01-1113-56040	Other Part Time Salaries	300	300	0	0.0%
Development-BS	1-10-65-01-1113-56213	Postage	750	750	0	0.0%
Development-BS	1-10-65-01-1113-56218	Supplies	950	950	0	0.0%
Development-BS	1-10-65-01-1113-56327	Telephone	200	200	0	0.0%
Development-BS	1-10-65-01-1113-56351	Employee Travel	1,000	1,000	0	0.0%
Development-BS	1-10-65-01-1113-56532	On-Line Subscriptions/Services	1,389	1,456	67	4.8%
Development-BS	1-10-65-01-1113-56611	Copying	25	35	10	40.0%
Development-BS	1-10-65-01-1113-56624	Official Functions	3,500	3,500	0	0.0%
Development-BS	1-10-65-01-1113-56629	Printing	1,000	750	-250	-25.0%
Development-BS	1-10-65-01-1113-56631	Professional Organizations	250	250	0	0.0%
Development-BS	1-10-65-01-1113-56633	Public Relations	9,500	10,000	500	5.3%
Total Development-BS			78,472	96,564	18,092	23.1%
Institutional Memberships-BS	1-10-65-01-1115-56618	Institutional Memberships	12,400	12,600	200	1.6%
Total Institutional Memberships-BS			12,400	12,600	200	1.6%
Institutional Research-BS	1-10-65-01-1116-56010	Administrative Salaries	52,680	53,002	322	0.6%
Institutional Research-BS	1-10-65-01-1116-56218	Supplies	250	250	0	0.0%
Institutional Research-BS	1-10-65-01-1116-56327	Telephone	200	200	0	0.0%
Institutional Research-BS	1-10-65-01-1116-56351	Employee Travel	2,450	2,450	0	0.0%
Institutional Research-BS	1-10-65-01-1116-56532	On-Line Subscriptions/Services	0	15,657	15,657	----
Total Institutional Research-BS			55,580	71,559	15,979	28.7%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56010	Administrative Salaries	7,424	8,814	1,390	18.7%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56213	Postage	25	25	0	0.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56218	Supplies	100	350	250	250.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56351	Employee Travel	9,000	9,000	0	0.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56630	Professional Development/Training	7,750	7,500	-250	-3.2%
Total SACSCOC Steering Committee-BS			24,299	25,689	1,390	5.7%
Student Wages & Work Study-BS	1-10-65-01-1119-56042	Student Wages	10,000	10,000	0	0.0%
Total Student Wages & Work Study-BS			10,000	10,000	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56010	Administrative Salaries	3,500	2,000	-1,500	-42.9%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56020	Classified Salaries	29,000	29,000	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56204	Electronic Equip/Software	2,000	0	-2,000	-100.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56213	Postage	220	225	5	2.3%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56218	Supplies	3,400	3,700	300	8.8%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56327	Telephone	186	186	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56351	Employee Travel	6,700	6,800	100	1.5%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56601	Advertising-Miscellaneous	4,500	4,500	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56532	On-Line Subscriptions/Services	0	2,000	2,000	----
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56611	Copying	200	200	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56624	Official Functions	7,000	8,000	1,000	14.3%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56629	Printing	500	500	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56630	Professional Development/Training	5,200	3,600	-1,600	-30.8%
Total QEP (Quality Enhancement Plan)-BS			62,406	60,711	-1,695	-2.7%
District Registrar-BS	1-10-65-01-1121-56010	Administrative Salaries	56,397	56,717	320	0.6%
District Registrar-BS	1-10-65-01-1121-56204	Electronic Equip/Software	0	2,756	2,756	----
District Registrar-BS	1-10-65-01-1121-56213	Postage	750	500	-250	-33.3%
District Registrar-BS	1-10-65-01-1121-56218	Supplies	250	250	0	0.0%
District Registrar-BS	1-10-65-01-1121-56327	Telephone	336	360	24	7.1%
District Registrar-BS	1-10-65-01-1121-56404	Copier/Printer-Mnt/Paper/Supplies	912	876	-36	-3.9%
District Registrar-BS	1-10-65-01-1121-56351	Employee Travel	1,900	2,700	800	42.1%
District Registrar-BS	1-10-65-01-1121-56532	On-Line Subscriptions/Services	3,000	3,000	0	0.0%
District Registrar-BS	1-10-65-01-1121-56630	Professional Development/Training	500	500	0	0.0%
District Registrar-BS	1-10-65-01-1121-56631	Professional Organizations	150	150	0	0.0%
Total District Registrar-BS			64,195	67,809	3,614	5.6%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56010	Administrative Salaries	54,193	58,188	3,995	7.4%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56207	Food Cost	500	500	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56218	Supplies	1,500	1,500	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56327	Telephone	200	200	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56351	Employee Travel	4,000	4,000	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56611	Copying	50	50	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56618	Institutional Memberships	500	500	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56630	Professional Development/Training	2,500	2,500	0	0.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56646	Institutional Surveys & Studies	11,160	0	-11,160	-100.0%
Total Instl Effectiveness/Assessment-BS			74,603	67,438	-7,165	-9.6%
Marketing-BS	1-10-65-01-1123-56218	Supplies	200	200	0	0.0%
Marketing-BS	1-10-65-01-1123-56601	Advertising-Miscellaneous	8,000	7,500	-500	-6.3%
Marketing-BS	1-10-65-01-1123-56602	Advertising-Newspaper	4,000	5,000	1,000	25.0%
Marketing-BS	1-10-65-01-1123-56603	Advertising-Radio	1,500	8,000	6,500	433.3%
Marketing-BS	1-10-65-01-1123-56604	Advertising-Television	3,000	8,000	5,000	166.7%
Marketing-BS	1-10-65-01-1123-56629	Printing	1,500	2,000	500	33.3%
Marketing-BS	1-10-65-01-1123-56655	Advertising-Digital	0	4,000	4,000	----
Total Marketing-BS			18,200	34,700	16,500	90.7%
District Grant Administration-BS	1-10-65-01-1124-56010	Administrative Salaries	5,000	5,000	0	0.0%
Total District Grant Administration-BS			5,000	5,000	0	0.0%
Print Shop-BS	1-10-65-01-1125-56204	Electronic Equip/Software	600	0	-600	-100.0%
Print Shop-BS	1-10-65-01-1125-56218	Supplies	2,500	3,500	1,000	40.0%
Print Shop-BS	1-10-65-01-1125-56502	Application Software/Maintenance	0	600	600	----
Print Shop-BS	1-10-65-01-1125-56512	Computer H-Ware/ElectrEqp MaintAg	2,400	2,400	0	0.0%
Print Shop-BS	1-10-65-01-1125-56611	Copying	400	400	0	0.0%
Print Shop-BS	1-10-65-01-1125-56629	Printing	700	700	0	0.0%
Total Print Shop-BS			6,600	7,600	1,000	15.2%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
District Safety & Security-BS	1-10-65-01-1127-56218	Supplies	5,050	3,800	-1,250	-24.8%
District Safety & Security-BS	1-10-65-01-1127-56351	Employee Travel	1,240	1,200	-40	-3.2%
District Safety & Security-BS	1-10-65-01-1127-56518	Equipment Lease/Rental	0	20,745	20,745	----
District Safety & Security-BS	1-10-65-01-1127-56605	Awards	2,500	2,500	0	0.0%
District Safety & Security-BS	1-10-65-01-1127-56523	Other Liability Insurance	0	1,651	1,651	----
District Safety & Security-BS	1-10-65-01-1127-56532	On-Line Subscriptions/Services	2,200	2,200	0	0.0%
District Safety & Security-BS	1-10-65-01-1127-56618	Institutional Memberships	3,500	3,800	300	8.6%
District Safety & Security-BS	1-10-65-01-1127-56630	Professional Development/Training	250	250	0	0.0%
Total District Safety & Security-BS			14,740	36,146	21,406	145.2%
Bonds & Other Voting Cost-BS	1-10-65-01-1140-56509	Bond/Election Cost	20,000	0	-20,000	-100.0%
Bonds & Other Voting Cost-BS	1-10-65-01-1140-56602	Advertising-Newspaper	600	0	-600	-100.0%
Total Bonds & Other Voting Cost-BS			20,600	0	-20,600	-100.0%
Coliseum-BS	1-10-65-01-1141-56010	Administrative Salaries	13,625	50,596	36,971	271.3%
Coliseum-BS	1-10-65-01-1141-56020	Classified Salaries	31,751	46,623	14,872	46.8%
Coliseum-BS	1-10-65-01-1141-56040	Other Part Time Salaries	8,700	8,700	0	0.0%
Coliseum-BS	1-10-65-01-1141-56204	Electronic Equip/Software	20,000	24,000	4,000	20.0%
Coliseum-BS	1-10-65-01-1141-56205	Furniture and Equipment	3,000	3,000	0	0.0%
Coliseum-BS	1-10-65-01-1141-56207	Food Cost	400	400	0	0.0%
Coliseum-BS	1-10-65-01-1141-56213	Postage	50	50	0	0.0%
Coliseum-BS	1-10-65-01-1141-56215	Small Tools/Equipment	200	200	0	0.0%
Coliseum-BS	1-10-65-01-1141-56218	Supplies	1,800	1,800	0	0.0%
Coliseum-BS	1-10-65-01-1141-56219	Uniforms	400	400	0	0.0%
Coliseum-BS	1-10-65-01-1141-56320	Cable Television	180	180	0	0.0%
Coliseum-BS	1-10-65-01-1141-56327	Telephone	300	300	0	0.0%
Coliseum-BS	1-10-65-01-1141-56410	Repairs and Maintenance	6,700	6,700	0	0.0%
Coliseum-BS	1-10-65-01-1141-56413	Repairs-Building	0	20,000	20,000	----
Coliseum-BS	1-10-65-01-1141-56417	Repairs/Maintenance-Contract	0	4,000	4,000	----
Coliseum-BS	1-10-65-01-1141-56515	Contract Labor/Services	3,000	3,000	0	0.0%
Coliseum-BS	1-10-65-01-1141-56532	On-Line Subscriptions/Services	2,500	2,500	0	0.0%
Coliseum-BS	1-10-65-01-1141-56611	Copying	150	150	0	0.0%
Total Coliseum-BS			92,756	172,599	79,843	86.1%
Information Technology-BS	1-10-65-01-1142-56010	Administrative Salaries	259,323	284,312	24,989	9.6%
Information Technology-BS	1-10-65-01-1142-56020	Classified Salaries	89,567	63,220	-26,347	-29.4%
Information Technology-BS	1-10-65-01-1142-56040	Other Part Time Salaries	6,000	6,000	0	0.0%
Information Technology-BS	1-10-65-01-1142-56204	Electronic Equip/Software	7,200	5,000	-2,200	-30.6%
Information Technology-BS	1-10-65-01-1142-56205	Furniture and Equipment	1,000	600	-400	-40.0%
Information Technology-BS	1-10-65-01-1142-56213	Postage	50	0	-50	-100.0%
Information Technology-BS	1-10-65-01-1142-56218	Supplies	1,000	1,000	0	0.0%
Information Technology-BS	1-10-65-01-1142-56220	Audio/Visual Equipment	4,000	2,000	-2,000	-50.0%
Information Technology-BS	1-10-65-01-1142-56325	Network Access/Internet Service	47,500	28,000	-19,500	-41.1%
Information Technology-BS	1-10-65-01-1142-56327	Telephone	1,500	1,500	0	0.0%
Information Technology-BS	1-10-65-01-1142-56329	ERP/SIS Server Hosting & Mngmt	151,000	150,000	-1,000	-0.7%
Information Technology-BS	1-10-65-01-1142-56351	Employee Travel	4,000	6,500	2,500	62.5%
Information Technology-BS	1-10-65-01-1142-56502	Application Software/Maintenance	239,900	157,900	-82,000	-34.2%
Information Technology-BS	1-10-65-01-1142-56512	Computer H-Ware/ElectrEqp MaintAg	6,500	12,500	6,000	92.3%
Information Technology-BS	1-10-65-01-1142-56515	Contract Labor/Services	6,000	10,000	4,000	66.7%
Information Technology-BS	1-10-65-01-1142-56534	Mainframe Maintenance	267,000	266,000	-1,000	-0.4%
Information Technology-BS	1-10-65-01-1142-56536	ERP/SIS Maintenance/Services	113,700	85,800	-27,900	-24.5%
Information Technology-BS	1-10-65-01-1142-56537	Warranty/Service Agreements	0	4,000	4,000	----
Information Technology-BS	1-10-65-01-1142-56600	Administrative Software	44,500	47,500	3,000	6.7%
Information Technology-BS	1-10-65-01-1142-56609	Computer System Software	5,870	5,870	0	0.0%
Information Technology-BS	1-10-65-01-1142-56630	Professional Development/Training	2,000	2,000	0	0.0%
Information Technology-BS	1-10-65-01-1142-56631	Professional Organizations	800	500	-300	-37.5%
Total Information Technology-BS			1,258,410	1,140,202	-118,208	-9.4%
External Audit-BS	1-10-65-01-1143-56506	Audit Cost	33,000	30,000	-3,000	-9.1%
External Audit-BS	1-10-65-01-1143-56507	Audit Cost-Federal Programs	15,000	18,000	3,000	20.0%
Total External Audit-BS			48,000	48,000	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
General Services-BS	1-10-65-01-1144-56020	Classified Salaries	16,804	17,939	1,135	6.8%
General Services-BS	1-10-65-01-1144-56205	Furniture and Equipment	0	3,550	3,550	----
General Services-BS	1-10-65-01-1144-56213	Postage	14,750	15,000	250	1.7%
General Services-BS	1-10-65-01-1144-56218	Supplies	14,400	14,000	-400	-2.8%
General Services-BS	1-10-65-01-1144-56266	Student Liability Insurance	1,600	2,600	1,000	62.5%
General Services-BS	1-10-65-01-1144-56300	Copy Departmental Chargebacks	-6,500	-9,000	-2,500	38.5%
General Services-BS	1-10-65-01-1144-56302	Paper Chargeback	-3,000	-3,200	-200	6.7%
General Services-BS	1-10-65-01-1144-56303	Postage Department Chargebacks	-14,000	-12,000	2,000	-14.3%
General Services-BS	1-10-65-01-1144-56327	Telephone	2,400	2,400	0	0.0%
General Services-BS	1-10-65-01-1144-56404	Copier/Printer-Mnt/Paper/Supplies	14,750	16,000	1,250	8.5%
General Services-BS	1-10-65-01-1144-56412	Repairs/Maintenance-Equipment	2,908	2,908	0	0.0%
General Services-BS	1-10-65-01-1144-56501	Administrative Cost	35	35	0	0.0%
General Services-BS	1-10-65-01-1144-56508	Bank Service Charges	77,500	76,000	-1,500	-1.9%
General Services-BS	1-10-65-01-1144-56521	Mail Service	792	792	0	0.0%
General Services-BS	1-10-65-01-1144-56523	Other Liability Insurance	36,000	47,089	11,089	30.8%
General Services-BS	1-10-65-01-1144-56626	Other Cost	3,100	2,900	-200	-6.5%
Total General Services-BS			161,539	177,013	15,474	9.6%
Legal Counsel-BS	1-10-65-01-1145-56505	Attorney or Professional Fees	30,000	30,000	0	0.0%
Total Legal Counsel-BS			30,000	30,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56020	Classified Salaries	20,006	21,141	1,135	5.7%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56010	Administrative Salaries	68,611	76,549	7,938	11.6%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56218	Supplies	1,000	1,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56327	Telephone	240	240	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56351	Employee Travel	4,000	4,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56630	Professional Development/Training	625	625	0	0.0%
Total Facilities & Maintenance Admin-BS			94,482	103,555	9,073	9.6%
Personnel Department-BS	1-10-65-01-1147-56010	Administrative Salaries	129,978	142,021	12,043	9.3%
Personnel Department-BS	1-10-65-01-1147-56020	Classified Salaries	86,399	88,809	2,410	2.8%
Personnel Department-BS	1-10-65-01-1147-56040	Other Part Time Salaries	1,600	1,600	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56213	Postage	500	300	-200	-40.0%
Personnel Department-BS	1-10-65-01-1147-56218	Supplies	2,205	2,205	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56327	Telephone	900	900	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56351	Employee Travel	1,617	1,617	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56404	Copier/Printer-Mnt/Paper/Supplies	650	300	-350	-53.8%
Personnel Department-BS	1-10-65-01-1147-56536	ERP/SIS Maintenance/Services	811	871	60	7.4%
Personnel Department-BS	1-10-65-01-1147-56601	Advertising-Miscellaneous	1,000	4,000	3,000	300.0%
Personnel Department-BS	1-10-65-01-1147-56611	Copying	75	75	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56612	Drug/Pre-Employment Testing	2,584	2,584	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56613	Faculty-Professional Activity	100	200	100	100.0%
Personnel Department-BS	1-10-65-01-1147-56626	Other Cost	90	0	-90	-100.0%
Personnel Department-BS	1-10-65-01-1147-56630	Professional Development/Training	175	175	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56631	Professional Organizations	1,800	1,800	0	0.0%
Total Personnel Department-BS			230,484	247,457	16,973	7.4%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56010	Administrative Salaries	81,050	85,261	4,211	5.2%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56020	Classified Salaries	38,392	40,662	2,270	5.9%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56205	Furniture and Equipment	250	250	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56213	Postage	100	100	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56218	Supplies	1,000	1,500	500	50.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56327	Telephone	840	1,020	180	21.4%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56351	Employee Travel	1,200	1,200	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56513	Consultant Fees	0	9,000	9,000	----
Business Services/Purch/Inv-BS	1-10-65-01-1148-56602	Advertising-Newspaper	2,000	2,000	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56611	Copying	50	50	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56618	Institutional Memberships	275	275	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56630	Professional Development/Training	400	400	0	0.0%
Total Business Services/Purch/Inv-BS			125,557	141,718	16,161	12.9%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Safety Department-BS	1-10-65-01-1149-56010	Administrative Salaries	5,686	6,516	830	14.6%
Safety Department-BS	1-10-65-01-1149-56205	Furniture and Equipment	0	950	950	----
Safety Department-BS	1-10-65-01-1149-56215	Small Tools/Equipment	26,170	4,500	-21,670	-82.8%
Safety Department-BS	1-10-65-01-1149-56218	Supplies	10,000	5,691	-4,309	-43.1%
Total Safety Department-BS			41,856	17,657	-24,199	-57.8%
Staff Benefits (IS)-BS	1-10-65-01-1150-56050	Group Health & Life Insurance	644,995	580,583	-64,412	-10.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56051	ORP Matching	41,730	34,265	-7,465	-17.9%
Staff Benefits (IS)-BS	1-10-65-01-1150-56052	TRS Matching	40,200	39,590	-610	-1.5%
Staff Benefits (IS)-BS	1-10-65-01-1150-56053	Unemployment Taxes	8,430	8,675	245	2.9%
Staff Benefits (IS)-BS	1-10-65-01-1150-56054	Workman's Compensation	14,460	15,230	770	5.3%
Staff Benefits (IS)-BS	1-10-65-01-1150-56055	Employer FICA Expense	154,685	161,895	7,210	4.7%
Staff Benefits (IS)-BS	1-10-65-01-1150-56056	Accrued Vacation	20,000	20,000	0	0.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56057	ORP Differential (College Paid)	5,000	10,000	5,000	100.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56058	TRS 90-Day (New Hires)	5,000	8,000	3,000	60.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56059	TRS Retirees Surcharge (College Paid)	8,000	8,000	0	0.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56060	ERS 1% Payroll Contribution	25,445	18,090	-7,355	-28.9%
Staff Benefits (IS)-BS	1-10-65-01-1150-56062	Accrued Sick Leave Expense	20,000	20,000	0	0.0%
Total Staff Benefits (IS)-BS			987,945	924,328	-63,617	-6.4%
Technology Upgrades-BS	1-10-65-01-1151-56204	Electronic Equip/Software	93,000	150,000	57,000	61.3%
Technology Upgrades-BS	1-10-65-01-1151-56290	Capital Outlay	35,000	0	-35,000	-100.0%
Technology Upgrades-BS	1-10-65-01-1151-56600	Administrative Software	107,109	40,000	-67,109	-62.7%
Total Technology Upgrades-BS			235,109	190,000	-45,109	-19.2%
Transportation-BS	1-10-65-01-1152-56040	Other Part Time Salaries	35,000	0	-35,000	-100.0%
Transportation-BS	1-10-65-01-1152-56204	Electronic Equip/Software	5,200	0	-5,200	-100.0%
Transportation-BS	1-10-65-01-1152-56215	Small Tools/Equipment	500	4,500	4,000	800.0%
Transportation-BS	1-10-65-01-1152-56218	Supplies	1,000	1,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56219	Uniforms	450	450	0	0.0%
Transportation-BS	1-10-65-01-1152-56290	Capital Outlay	0	500,000	500,000	----
Transportation-BS	1-10-65-01-1152-56301	Gas and Oil Dept Chargebacks	-40,000	-60,000	-20,000	50.0%
Transportation-BS	1-10-65-01-1152-56323	Gas and Oil	40,000	60,000	20,000	50.0%
Transportation-BS	1-10-65-01-1152-56351	Employee Travel	2,000	2,500	500	25.0%
Transportation-BS	1-10-65-01-1152-56410	Repairs and Maintenance	55,000	55,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56515	Contract Labor/Services	0	1,000	1,000	----
Transportation-BS	1-10-65-01-1152-56518	Equipment Lease/Rental	2,364	2,124	-240	-10.2%
Transportation-BS	1-10-65-01-1152-56530	Vehicle Insurance	35,600	41,803	6,203	17.4%
Transportation-BS	1-10-65-01-1152-56612	Drug/Pre-Employment Testing	500	500	0	0.0%
Transportation-BS	1-10-65-01-1152-56626	Other Cost	300	300	0	0.0%
Total Transportation-BS			137,914	609,177	471,263	341.7%
Environmental Protection-BS	1-10-65-01-1153-56010	Administrative Salaries	9,258	9,710	452	4.9%
Environmental Protection-BS	1-10-65-01-1153-56205	Furniture and Equipment	1,200	1,200	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56218	Supplies	3,500	3,500	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56351	Employee Travel	2,750	2,750	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56513	Consultant Fees	1,000	1,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56515	Contract Labor/Services	10,000	10,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56626	Other Cost	100	100	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56630	Professional Development/Training	2,000	2,000	0	0.0%
Total Environmental Protection-BS			29,808	30,260	452	1.5%
Student Acct Adjs College Adjs-BS	1-10-65-01-1155-56647	Departmental Student Account Adjs	4,000	6,000	2,000	50.0%
Total Student Acct Adjs College Adjs-BS			4,000	6,000	2,000	50.0%
Administrative Management-SA	1-10-65-02-1103-56010	Administrative Salaries	100,877	105,831	4,954	4.9%
Administrative Management-SA	1-10-65-02-1103-56020	Classified Salaries	70,352	74,593	4,241	6.0%
Administrative Management-SA	1-10-65-02-1103-56040	Other Part Time Salaries	4,000	4,000	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Administrative Management-SA	1-10-65-02-1103-56213	Postage	150	125	-25	-16.7%
Administrative Management-SA	1-10-65-02-1103-56218	Supplies	1,050	1,050	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56327	Telephone	1,100	1,100	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56351	Employee Travel	4,200	4,200	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56611	Copying	325	300	-25	-7.7%
Administrative Management-SA	1-10-65-02-1103-56618	Institutional Memberships	40	40	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56626	Other Cost	6,900	6,900	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56630	Professional Development/Training	500	500	0	0.0%
Total Administrative Management-SA			189,494	198,639	9,145	4.8%
Financial & Student Accounting-SA	1-10-65-02-1107-56020	Classified Salaries	32,372	34,530	2,158	6.7%
Financial & Student Accounting-SA	1-10-65-02-1107-56040	Other Part Time Salaries	1,000	1,000	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56204	Electronic Equip/Software	250	225	-25	-10.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56213	Postage	264	250	-14	-5.3%
Financial & Student Accounting-SA	1-10-65-02-1107-56216	Student ID System Supplies	1,300	1,100	-200	-15.4%
Financial & Student Accounting-SA	1-10-65-02-1107-56218	Supplies	575	575	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56327	Telephone	550	560	10	1.8%
Financial & Student Accounting-SA	1-10-65-02-1107-56351	Employee Travel	1,550	1,450	-100	-6.5%
Financial & Student Accounting-SA	1-10-65-02-1107-56404	Copier/Printer-Mnt/Paper/Supplies	709	1,260	551	77.7%
Financial & Student Accounting-SA	1-10-65-02-1107-56515	Contract Labor/Services	12,000	12,000	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56518	Equipment Lease/Rental	2,100	2,100	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56606	Bad Debts	10,000	10,105	105	1.1%
Financial & Student Accounting-SA	1-10-65-02-1107-56611	Copying	240	240	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56626	Other Cost	35	35	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56629	Printing	100	100	0	0.0%
Total Financial & Student Accounting-SA			63,045	65,530	2,485	3.9%
Accessibility Services-SA	1-10-65-02-1110-56218	Supplies	237	237	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56351	Employee Travel	500	500	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56515	Contract Labor/Services	2,500	2,500	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56631	Professional Organizations	500	500	0	0.0%
Total Accessibility Services-SA			3,737	3,737	0	0.0%
Campus Security-SA	1-10-65-02-1111-56010	Administrative Salaries	49,294	49,672	378	0.8%
Campus Security-SA	1-10-65-02-1111-56204	Electronic Equip/Software	900	0	-900	-100.0%
Campus Security-SA	1-10-65-02-1111-56213	Postage	10	10	0	0.0%
Campus Security-SA	1-10-65-02-1111-56215	Small Tools/Equipment	325	640	315	96.9%
Campus Security-SA	1-10-65-02-1111-56218	Supplies	800	800	0	0.0%
Campus Security-SA	1-10-65-02-1111-56219	Uniforms	200	525	325	162.5%
Campus Security-SA	1-10-65-02-1111-56327	Telephone	279	531	252	90.3%
Campus Security-SA	1-10-65-02-1111-56351	Employee Travel	455	455	0	0.0%
Campus Security-SA	1-10-65-02-1111-56412	Repairs/Maintenance-Equipment	2,200	2,200	0	0.0%
Campus Security-SA	1-10-65-02-1111-56511	Campus Security	65,010	64,720	-290	-0.4%
Campus Security-SA	1-10-65-02-1111-56515	Contract Labor/Services	2,148	7,420	5,272	245.4%
Campus Security-SA	1-10-65-02-1111-56626	Other Cost	10	10	0	0.0%
Campus Security-SA	1-10-65-02-1111-56630	Professional Development/Training	399	350	-49	-12.3%
Total Campus Security-SA			122,030	127,333	5,303	4.3%
Marketing-SA	1-10-65-02-1123-56010	Administrative Salaries	24,270	24,459	189	0.8%
Marketing-SA	1-10-65-02-1123-56213	Postage	25	25	0	0.0%
Marketing-SA	1-10-65-02-1123-56218	Supplies	3,000	3,000	0	0.0%
Marketing-SA	1-10-65-02-1123-56327	Telephone	275	275	0	0.0%
Marketing-SA	1-10-65-02-1123-56351	Employee Travel	1,082	1,982	900	83.2%
Marketing-SA	1-10-65-02-1123-56502	Application Software/Maintenance	360	420	60	16.7%
Marketing-SA	1-10-65-02-1123-56515	Contract Labor/Services	1,450	500	-950	-65.5%
Marketing-SA	1-10-65-02-1123-56601	Advertising-Miscellaneous	18,001	17,851	-150	-0.8%
Marketing-SA	1-10-65-02-1123-56602	Advertising-Newspaper	4,200	1,000	-3,200	-76.2%
Marketing-SA	1-10-65-02-1123-56603	Advertising-Radio	3,400	2,000	-1,400	-41.2%
Marketing-SA	1-10-65-02-1123-56604	Advertising-Television	24,000	1,200	-22,800	-95.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Marketing-SA	1-10-65-02-1123-56629	Printing	700	700	0	0.0%
Marketing-SA	1-10-65-02-1123-56630	Professional Development/Training	600	600	0	0.0%
Marketing-SA	1-10-65-02-1123-56655	Advertising-Digital	0	27,000	27,000	----
Total Marketing-SA			81,363	81,012	-351	-0.4%
Workforce & Community Dev-SA	1-10-65-02-1126-56010	Administrative Salaries	67,482	67,860	378	0.6%
Total Workforce & Community Dev-SA			67,482	67,860	378	0.6%
Information Technology-SA	1-10-65-02-1142-56010	Administrative Salaries	28,947	29,132	185	0.6%
Information Technology-SA	1-10-65-02-1142-56020	Classified Salaries	52,563	54,874	2,311	4.4%
Information Technology-SA	1-10-65-02-1142-56204	Electronic Equip/Software	4,500	4,000	-500	-11.1%
Information Technology-SA	1-10-65-02-1142-56211	PC Software (Computer Services)	1,500	1,000	-500	-33.3%
Information Technology-SA	1-10-65-02-1142-56218	Supplies	1,500	1,500	0	0.0%
Information Technology-SA	1-10-65-02-1142-56325	Network Access/Internet Service	42,800	42,360	-440	-1.0%
Information Technology-SA	1-10-65-02-1142-56327	Telephone	1,100	1,000	-100	-9.1%
Information Technology-SA	1-10-65-02-1142-56502	Application Software/Maintenance	1,500	2,000	500	33.3%
Information Technology-SA	1-10-65-02-1142-56512	Computer H-Ware/ElectrEqp MaintAg	11,350	4,900	-6,450	-56.8%
Information Technology-SA	1-10-65-02-1142-56515	Contract Labor/Services	2,500	2,000	-500	-20.0%
Information Technology-SA	1-10-65-02-1142-56600	Administrative Software	39,500	40,300	800	2.0%
Total Information Technology-SA			187,760	183,066	-4,694	-2.5%
General Services-SA	1-10-65-02-1144-56213	Postage	6,400	5,400	-1,000	-15.6%
General Services-SA	1-10-65-02-1144-56218	Supplies	900	900	0	0.0%
General Services-SA	1-10-65-02-1144-56266	Student Liability Insurance	5,385	8,982	3,597	66.8%
General Services-SA	1-10-65-02-1144-56300	Copy Departmental Chargebacks	-14,500	-13,500	1,000	-6.9%
General Services-SA	1-10-65-02-1144-56303	Postage Department Chargebacks	-6,400	-6,000	400	-6.3%
General Services-SA	1-10-65-02-1144-56327	Telephone	550	550	0	0.0%
General Services-SA	1-10-65-02-1144-56351	Employee Travel	0	500	500	----
General Services-SA	1-10-65-02-1144-56404	Copier/Printer-Mnt/Paper/Supplies	19,100	19,000	-100	-0.5%
General Services-SA	1-10-65-02-1144-56412	Repairs/Maintenance-Equipment	780	780	0	0.0%
General Services-SA	1-10-65-02-1144-56508	Bank Service Charges	38,000	38,500	500	1.3%
General Services-SA	1-10-65-02-1144-56521	Mail Service	564	564	0	0.0%
General Services-SA	1-10-65-02-1144-56523	Other Liability Insurance	19,200	46,552	27,352	142.5%
General Services-SA	1-10-65-02-1144-56630	Professional Development/Training	5,000	3,000	-2,000	-40.0%
Total General Services-SA			74,979	105,228	30,249	40.3%
Legal Counsel-SA	1-10-65-02-1145-56505	Attorney or Professional Fees	2,700	2,700	0	0.0%
Total Legal Counsel-SA			2,700	2,700	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56020	Classified Salaries	42,440	42,710	270	0.6%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56040	Other Part Time Salaries	8,555	8,555	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56204	Electronic Equip/Software	2,145	225	-1,920	-89.5%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56218	Supplies	1,100	1,100	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56351	Employee Travel	320	273	-47	-14.7%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56502	Application Software/Maintenance	0	2,400	2,400	----
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56601	Advertising-Miscellaneous	300	0	-300	-100.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56624	Official Functions	400	275	-125	-31.3%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56630	Professional Development/Training	0	225	225	----
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56631	Professional Organizations	275	275	0	0.0%
Total Facilities & Maintenance Admin-SA			55,535	56,038	503	0.9%
Personnel Department-SA	1-10-65-02-1147-56612	Drug/Pre-Employment Testing	1,975	1,975	0	0.0%
Total Personnel Department-SA			1,975	1,975	0	0.0%
Safety Department-SA	1-10-65-02-1149-56215	Small Tools/Equipment	2,000	3,821	1,821	91.1%
Safety Department-SA	1-10-65-02-1149-56218	Supplies	1,000	1,000	0	0.0%
Total Safety Department-SA			3,000	4,821	1,821	60.7%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Staff Benefits (IS)-SA	1-10-65-02-1150-56050	Group Health & Life Insurance	144,722	135,759	-8,963	-6.2%
Staff Benefits (IS)-SA	1-10-65-02-1150-56051	ORP Matching	2,798	1,262	-1,536	-54.9%
Staff Benefits (IS)-SA	1-10-65-02-1150-56052	TRS Matching	14,693	16,773	2,080	14.2%
Staff Benefits (IS)-SA	1-10-65-02-1150-56053	Unemployment Taxes	1,253	550	-703	-56.1%
Staff Benefits (IS)-SA	1-10-65-02-1150-56054	Workman's Compensation	1,975	2,012	37	1.9%
Staff Benefits (IS)-SA	1-10-65-02-1150-56055	Employer FICA Expense	37,988	40,581	2,593	6.8%
Staff Benefits (IS)-SA	1-10-65-02-1150-56056	Accrued Vacation	9,299	10,000	701	7.5%
Staff Benefits (IS)-SA	1-10-65-02-1150-56060	ERS 1% Payroll Contribution	5,189	5,412	223	4.3%
Staff Benefits (IS)-SA	1-10-65-02-1150-56062	Accrued Sick Leave Expense	10,000	10,000	0	0.0%
Total Staff Benefits (IS)-SA			227,917	222,349	-5,568	-2.4%
Technology Upgrades-SA	1-10-65-02-1151-56204	Electronic Equip/Software	70,000	85,000	15,000	21.4%
Technology Upgrades-SA	1-10-65-02-1151-56226	Security Cameras/AccessControl	10,000	10,000	0	0.0%
Total Technology Upgrades-SA			80,000	95,000	15,000	18.8%
Transportation-SA	1-10-65-02-1152-56301	Gas and Oil Dept Chargebacks	-200	-200	0	0.0%
Transportation-SA	1-10-65-02-1152-56323	Gas and Oil	6,000	6,000	0	0.0%
Transportation-SA	1-10-65-02-1152-56410	Repairs and Maintenance	5,412	5,412	0	0.0%
Transportation-SA	1-10-65-02-1152-56530	Vehicle Insurance	3,550	4,448	898	25.3%
Total Transportation-SA			14,762	15,660	898	6.1%
Environmental Protection-SA	1-10-65-02-1153-56218	Supplies	100	100	0	0.0%
Environmental Protection-SA	1-10-65-02-1153-56351	Employee Travel	200	200	0	0.0%
Environmental Protection-SA	1-10-65-02-1153-56515	Contract Labor/Services	2,139	1,950	-189	-8.8%
Environmental Protection-SA	1-10-65-02-1153-56630	Professional Development/Training	0	200	200	----
Total Environmental Protection-SA			2,439	2,450	11	0.5%
Student Acct Adjs College Adjs-SA	1-10-65-02-1155-56647	Departmental Student Account Adjs	2,790	2,790	0	0.0%
Total Student Acct Adjs College Adjs-SA			2,790	2,790	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56010	Administrative Salaries	32,311	37,767	5,456	16.9%
Lamesa Center Operations	1-10-65-03-1104-56205	Furniture and Equipment	2,400	0	-2,400	-100.0%
Lamesa Center Operations	1-10-65-03-1104-56213	Postage	310	330	20	6.5%
Lamesa Center Operations	1-10-65-03-1104-56218	Supplies	2,274	2,467	193	8.5%
Lamesa Center Operations	1-10-65-03-1104-56267	Testing	525	525	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56327	Telephone	1,080	1,080	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56351	Employee Travel	2,084	2,084	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56404	Copier/Printer-Mnt/Paper/Supplies	3,060	2,588	-472	-15.4%
Lamesa Center Operations	1-10-65-03-1104-56518	Equipment Lease/Rental	84	84	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56601	Advertising-Miscellaneous	450	450	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56602	Advertising-Newspaper	512	512	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56618	Institutional Memberships	1,123	1,205	82	7.3%
Lamesa Center Operations	1-10-65-03-1104-56626	Other Cost	250	250	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56630	Professional Development/Training	500	750	250	50.0%
Lamesa Center Operations	1-10-65-03-1104-56633	Public Relations	150	150	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56634	Publications/Subscriptions	53	53	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56645	Recruiting/Outreach	150	150	0	0.0%
Total Lamesa Center Operations			47,316	50,445	3,129	6.6%
Information Technology-LA	1-10-65-03-1142-56204	Electronic Equip/Software	2,000	2,000	0	0.0%
Information Technology-LA	1-10-65-03-1142-56325	Network Access/Internet Service	4,050	4,050	0	0.0%
Information Technology-LA	1-10-65-03-1142-56512	Computer H-Ware/ElectrEqp MaintAg	3,300	3,500	200	6.1%
Total Information Technology-LA			9,350	9,550	200	2.1%
Safety Department-LA	1-10-65-03-1149-56215	Small Tools/Equipment	500	500	0	0.0%
Safety Department-LA	1-10-65-03-1149-56218	Supplies	500	500	0	0.0%
Total Safety Department-LA			1,000	1,000	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Staff Benefits (IS)-LA	1-10-65-03-1150-56050	Group Health & Life Insurance	4,600	2,680	-1,920	-41.7%
Staff Benefits (IS)-LA	1-10-65-03-1150-56052	TRS Matching	1,390	1,500	110	7.9%
Staff Benefits (IS)-LA	1-10-65-03-1150-56053	Unemployment Taxes	160	175	15	9.4%
Staff Benefits (IS)-LA	1-10-65-03-1150-56054	Workman's Compensation	280	315	35	12.5%
Staff Benefits (IS)-LA	1-10-65-03-1150-56055	Employer FICA Expense	3,045	3,265	220	7.2%
Staff Benefits (IS)-LA	1-10-65-03-1150-56056	Accrued Vacation	500	500	0	0.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56058	TRS 90-Day (New Hires)	600	600	0	0.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56060	ERS 1% Payroll Contribution	835	475	-360	-43.1%
Staff Benefits (IS)-LA	1-10-65-03-1150-56062	Accrued Sick Leave Expense	500	500	0	0.0%
Total Staff Benefits (IS)-LA			11,910	10,010	-1,900	-16.0%
Technology Upgrades-LA	1-10-65-03-1151-56204	Electronic Equip/Software	2,000	3,000	1,000	50.0%
Total Technology Upgrades-LA			2,000	3,000	1,000	50.0%
Total Institutional Support			7,445,389	7,821,020	375,631	5.0%
Building Maintenance-BS	1-10-75-01-1400-56030	Full Time Maintenance Salaries	102,497	158,461	55,964	54.6%
Building Maintenance-BS	1-10-75-01-1400-56031	Part Time Maintenance Salaries	46,000	2,000	-44,000	-95.7%
Building Maintenance-BS	1-10-75-01-1400-56205	Furniture and Equipment	3,000	3,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56215	Small Tools/Equipment	3,000	4,200	1,200	40.0%
Building Maintenance-BS	1-10-75-01-1400-56218	Supplies	77,500	77,500	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56290	Capital Outlay	13,000	0	-13,000	-100.0%
Building Maintenance-BS	1-10-75-01-1400-56407	Hauling/Moving/Storage	1,000	1,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56410	Repairs and Maintenance	46,000	46,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56412	Repairs/Maintenance-Equipment	33,100	33,100	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56416	HVAC Chemicals for Central Plant	19,000	19,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56417	Repairs/Maintenance-Contract	342,250	325,000	-17,250	-5.0%
Building Maintenance-BS	1-10-75-01-1400-56502	Application Software/Maintenance	16,252	0	-16,252	-100.0%
Building Maintenance-BS	1-10-75-01-1400-56517	Energy Mgt Syst-Maint Contract	29,646	19,000	-10,646	-35.9%
Building Maintenance-BS	1-10-75-01-1400-56518	Equipment Lease/Rental	7,000	7,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56615	Freight	300	300	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56626	Other Cost	1,000	1,000	0	0.0%
Total Building Maintenance-BS			740,545	696,561	-43,984	-5.9%
Custodial Services-BS	1-10-75-01-1401-56010	Administrative Salaries	0	12,650	12,650	----
Custodial Services-BS	1-10-75-01-1401-56030	Full Time Maintenance Salaries	234,366	231,493	-2,873	-1.2%
Custodial Services-BS	1-10-75-01-1401-56031	Part Time Maintenance Salaries	13,000	13,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56202	Custodial Supplies	15,000	15,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56215	Small Tools/Equipment	5,000	5,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56218	Supplies	20,000	20,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56412	Repairs/Maintenance-Equipment	0	600	600	----
Total Custodial Services-BS			287,366	297,743	10,377	3.6%
Grounds Maintenance-BS	1-10-75-01-1402-56010	Administrative Salaries	46,299	51,939	5,640	12.2%
Grounds Maintenance-BS	1-10-75-01-1402-56030	Full Time Maintenance Salaries	120,110	143,227	23,117	19.2%
Grounds Maintenance-BS	1-10-75-01-1402-56031	Part Time Maintenance Salaries	2,500	2,500	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56204	Electronic Equip/Software	1,700	0	-1,700	-100.0%
Grounds Maintenance-BS	1-10-75-01-1402-56215	Small Tools/Equipment	5,000	8,500	3,500	70.0%
Grounds Maintenance-BS	1-10-75-01-1402-56218	Supplies	24,048	28,000	3,952	16.4%
Grounds Maintenance-BS	1-10-75-01-1402-56290	Capital Outlay	8,500	12,033	3,533	41.6%
Grounds Maintenance-BS	1-10-75-01-1402-56351	Employee Travel	500	500	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56406	Grounds Improvements	9,300	18,680	9,380	100.9%
Grounds Maintenance-BS	1-10-75-01-1402-56410	Repairs and Maintenance	14,000	19,400	5,400	38.6%
Grounds Maintenance-BS	1-10-75-01-1402-56412	Repairs/Maintenance-Equipment	8,550	13,700	5,150	60.2%
Grounds Maintenance-BS	1-10-75-01-1402-56417	Repairs/Maintenance-Contract	16,000	18,000	2,000	12.5%
Grounds Maintenance-BS	1-10-75-01-1402-56515	Contract Labor/Services	6,000	6,000	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56518	Equipment Lease/Rental	0	15,935	15,935	----
Grounds Maintenance-BS	1-10-75-01-1402-56615	Freight	400	400	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56630	Professional Development/Training	900	900	0	0.0%
Total Grounds Maintenance-BS			263,807	339,714	75,907	28.8%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56010	Administrative Salaries	61,343	64,352	3,009	4.9%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56020	Classified Salaries	20,006	21,142	1,136	5.7%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56040	Other Part Time Salaries	8,000	8,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56204	Electronic Equip/Software	17,940	400	-17,540	-97.8%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56213	Postage	30	50	20	66.7%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56218	Supplies	1,200	1,200	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56219	Uniforms	2,000	2,600	600	30.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56322	Garbage Disposal	42,000	42,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56327	Telephone	1,080	0	-1,080	-100.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56351	Employee Travel	150	150	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56404	Copier/Printer-Mnt/Paper/Supplies	2,000	2,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56502	Application Software/Maintenance	0	10,279	10,279	----
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56525	Plant Insurance	575,176	578,615	3,439	0.6%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56529	Training-Direct	400	400	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56615	Freight	80	80	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56630	Professional Development/Training	998	1,000	2	0.2%
Total Physical Plant Oper & Maint-BS			732,403	732,268	-135	0.0%
Utilities-BS	1-10-75-01-1404-56304	Telephone Dept Chargebacks	-50,000	-46,000	4,000	-8.0%
Utilities-BS	1-10-75-01-1404-56321	Electricity	285,000	300,000	15,000	5.3%
Utilities-BS	1-10-75-01-1404-56324	Natural Gas	60,000	120,000	60,000	100.0%
Utilities-BS	1-10-75-01-1404-56327	Telephone	50,000	50,000	0	0.0%
Utilities-BS	1-10-75-01-1404-56328	Water	100,000	110,000	10,000	10.0%
Total Utilities-BS			445,000	534,000	89,000	20.0%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56050	Group Health & Life Insurance	160,855	157,130	-3,725	-2.3%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56051	ORP Matching	3,775	2,915	-860	-22.8%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56052	TRS Matching	41,475	38,915	-2,560	-6.2%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56053	Unemployment Taxes	2,445	2,520	75	3.1%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56054	Workman's Compensation	4,025	4,220	195	4.8%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56055	Employer FICA Expense	43,205	45,110	1,905	4.4%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56060	ERS 1% Payroll Contribution	6,580	4,980	-1,600	-24.3%
Total Staff Benefits (O&M)-BS			262,360	255,790	-6,570	-2.5%
Grounds Maintenance-SA	1-10-75-02-1402-56030	Full Time Maintenance Salaries	29,758	32,029	2,271	7.6%
Total Grounds Maintenance-SA			29,758	32,029	2,271	7.6%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56010	Administrative Salaries	59,859	62,868	3,009	5.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56030	Full Time Maintenance Salaries	213,701	229,323	15,622	7.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56031	Part Time Maintenance Salaries	27,046	43,488	16,442	60.8%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56202	Custodial supplies	31,500	31,500	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56205	Furniture and Equipment	500	500	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56213	Postage	10	10	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56215	Small Tools/Equipment	2,500	2,500	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56218	Supplies	300	300	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56219	Uniforms	1,800	1,200	-600	-33.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56322	Garbage Disposal	10,490	15,116	4,626	44.1%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56327	Telephone	3,025	3,175	150	5.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56351	Employee Travel	276	276	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56410	Repairs and Maintenance	38,850	41,102	2,252	5.8%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56417	Repairs/Maintenance-Contract	56,151	132,376	76,225	135.8%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56510	Building & Facilities Rental	222,875	234,019	11,144	5.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56515	Contract Labor/Services	30,513	32,772	2,259	7.4%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56525	Plant Insurance	164,542	192,813	28,271	17.2%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56533	Land Lease/Rent	20	20	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56611	Copying	40	40	0	0.0%
Total Physical Plant Oper & Maint-SA			863,998	1,023,398	159,400	18.4%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Utilities-SA	1-10-75-02-1404-56304	Telephone Dept Chargebacks	-29,665	-32,558	-2,893	9.8%
Utilities-SA	1-10-75-02-1404-56321	Electricity	157,000	154,478	-2,522	-1.6%
Utilities-SA	1-10-75-02-1404-56324	Natural Gas	24,600	25,830	1,230	5.0%
Utilities-SA	1-10-75-02-1404-56327	Telephone	29,655	32,558	2,903	9.8%
Utilities-SA	1-10-75-02-1404-56328	Water	42,750	44,032	1,282	3.0%
Total Utilities-SA			224,340	224,340	0	0.0%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56050	Group Health & Life Insurance	71,911	75,062	3,151	4.4%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56052	TRS Matching	21,583	25,826	4,243	19.7%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56053	Unemployment Taxes	838	372	-466	-55.6%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56054	Workman's Compensation	1,243	1,293	50	4.0%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56055	Employer FICA Expense	24,095	26,051	1,956	8.1%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56060	ERS 1% Payroll Contribution	2,826	3,254	428	15.1%
Total Staff Benefits (O&M)-SA			122,496	131,858	9,362	7.6%
Building Maintenance-LA	1-10-75-03-1400-56202	Custodial Supplies	884	905	21	2.4%
Building Maintenance-LA	1-10-75-03-1400-56215	Small Tools/Equipment	300	300	0	0.0%
Building Maintenance-LA	1-10-75-03-1400-56406	Grounds Improvements	200	200	0	0.0%
Building Maintenance-LA	1-10-75-03-1400-56410	Repairs and Maintenance	2,400	3,800	1,400	58.3%
Building Maintenance-LA	1-10-75-03-1400-56515	Contract Labor/Services	760	760	0	0.0%
Total Building Maintenance-LA			4,544	5,965	1,421	31.3%
Custodial Services-LA	1-10-75-03-1401-56031	Part Time Maintenance Salaries	5,640	6,900	1,260	22.3%
Total Custodial Services-LA			5,640	6,900	1,260	22.3%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56050	Group Health & Life Insurance	100	40	-60	-60.0%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56052	TRS Matching	50	25	-25	-50.0%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56053	Unemployment Taxes	15	20	5	33.3%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56054	Workman's Compensation	25	35	10	40.0%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56055	Employer FICA Expense	90	90	0	0.0%
Total Staff Benefits (O&M)-LA			280	210	-70	-25.0%
Total Operation & Maintenance			3,982,537	4,280,776	298,239	7.5%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56290	Capital Outlay	282,000	0	-282,000	-100.0%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56400	Architect Fees	0	200,000	200,000	----
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56409	Renovation & Remodeling	0	1,200,000	1,200,000	----
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56410	Repairs and Maintenance	25,000	25,000	0	0.0%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56417	Repairs/Maintenance-Contract	86,000	0	-86,000	-100.0%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56610	Contingency	600,542	565,000	-35,542	-5.9%
Total Major Repairs & Rehabilitation-BS			993,542	1,990,000	996,458	100.3%
Major Repairs & Rehabilitation-SA	1-10-80-02-1480-56410	Repairs and Maintenance	20,000	15,000	-5,000	-25.0%
Total Major Repairs & Rehabilitation-SA			20,000	15,000	-5,000	-25.0%
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56410	Repairs and Maintenance	0	46,142	46,142	----
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56610	Contingency	67,069	0	-67,069	-100.0%
Total Major Repairs & Rehabilitation-LA			67,069	46,142	-20,927	-31.2%
Total Major Repairs & Rehab of Bldgs			1,080,611	2,051,142	970,531	89.8%
Tuition Remission Scholarships-BS	1-10-85-01-3000-57103	Tuition Remission & Exemption	250,200	219,600	-30,600	-12.2%
Total Tuition Remission Scholarships-BS			250,200	219,600	-30,600	-12.2%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Tuition Remission Scholarships-SA	1-10-85-02-3000-57103	Tuition Remission & Exemption	712,646	685,900	-26,746	-3.8%
Total Tuition Remission Scholarships-SA			712,646	685,900	-26,746	-3.8%
Tuition Remission Scholarships-LA	1-10-85-03-3000-57103	Tuition Remission & Exemption	14,520	16,920	2,400	16.5%
Total Tuition Remission Scholarships-LA			14,520	16,920	2,400	16.5%
Total Scholarships & Fellowships			977,366	922,420	-54,946	-5.6%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61001	Transfer to Plant - Pitney Bowes Equip	7,600	7,600	0	0.0%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61010	Transfer to Plant - Baseball Field Impr	48,276	11,427	-36,849	-76.3%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61011	Transfer to Plant - Fitness Center Equi	15,040	0	-15,040	-100.0%
Total Note/Bond Payments-Transfers Out-BS			70,916	19,027	-51,889	-73.2%
Mandatory Xfers to Other Funds-BS	1-10-95-01-3105-61003	Transfer to TPEG	72,000	72,000	0	0.0%
Mandatory Xfers to Other Funds-BS	1-10-95-01-3105-61004	Transfer to TPEG - Continuing Ed	1,000	1,000	0	0.0%
Total Mandatory Xfers to Other Funds-BS			73,000	73,000	0	0.0%
Transfers To Other Funds-BS	1-10-95-01-3185-61005	Transfers To Other Funds	3,238,161	3,590,976	352,815	10.9%
Total Transfers To Other Funds-BS			3,238,161	3,590,976	352,815	10.9%
Note/Bond Payments-Transfers Out-SA	1-10-95-02-3100-61001	Transfer to Plant - Pitney Bowes Equip	2,808	2,808	0	0.0%
Total Note/Bond Payments-Transfers Out-SA			2,808	2,808	0	0.0%
Mandatory Xfers to Other Funds-SA	1-10-95-02-3105-61003	Transfer to TPEG	1,300	1,300	0	0.0%
Mandatory Xfers to Other Funds-SA	1-10-95-02-3105-61004	Transfer to TPEG - Continuing Ed	10,000	10,000	0	0.0%
Total Mandatory Xfers to Other Funds-SA			11,300	11,300	0	0.0%
Mandatory Xfers to Other Funds-LA	1-10-95-03-3105-61003	Transfer to TPEG	1,900	1,900	0	0.0%
Mandatory Xfers to Other Funds-LA	1-10-95-03-3105-61004	Transfer to TPEG - Continuing Ed	500	500	0	0.0%
Total Mandatory Xfers to Other Funds-LA			2,400	2,400	0	0.0%
Total Transfers To (Out)			3,398,585	3,699,511	300,926	8.9%
Fund Total - HC Education & General			30,175,767	32,982,642	2,806,875	9.3%
General Scholarships-BS	1-12-85-01-3520-57000	Performance - Tuition Scholarship	112,500	147,168	34,668	30.8%
General Scholarships-BS	1-12-85-01-3520-57001	Performance - R&B Scholarship	15,000	49,308	34,308	228.7%
General Scholarships-BS	1-12-85-01-3520-57002	Performance - Book Scholarships	7,000	10,000	3,000	42.9%
General Scholarships-BS	1-12-85-01-3520-57003	Cheerleader - Tuition Scholars	20,752	22,112	1,360	6.6%
General Scholarships-BS	1-12-85-01-3520-57004	Cheerleader - Book Scholarship	3,500	3,500	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57005	Cheerleader - R&B Scholarship	19,296	20,872	1,576	8.2%
General Scholarships-BS	1-12-85-01-3520-57006	Baseball - Tuition Scholarship	99,610	106,137	6,527	6.6%
General Scholarships-BS	1-12-85-01-3520-57007	Baseball - Book Scholarship	9,600	9,600	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57008	Baseball - R&B Scholarship	92,621	100,186	7,565	8.2%
General Scholarships-BS	1-12-85-01-3520-57009	Women's Softball - Tuition Sch	99,610	106,137	6,527	6.6%
General Scholarships-BS	1-12-85-01-3520-57010	Women's Softball - Book Schola	9,600	9,600	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57011	Women's Softball - R&B Scholar	92,621	100,186	7,565	8.2%
General Scholarships-BS	1-12-85-01-3520-57012	Men's Basketball - Tuition Sch	62,256	66,336	4,080	6.6%
General Scholarships-BS	1-12-85-01-3520-57013	Men's Basketball - Book Schola	6,000	6,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57014	Men's Basketball - R&B Scholar	57,888	62,616	4,728	8.2%
General Scholarships-BS	1-12-85-01-3520-57015	Women's Basketball - Tuition S	62,256	66,336	4,080	6.6%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
General Scholarships-BS	1-12-85-01-3520-57016	Women's Basketball - Book Scho	6,000	6,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57017	Women's Basketball - R&B Schol	57,888	62,616	4,728	8.2%
General Scholarships-BS	1-12-85-01-3520-57018	Rodeo - Tuition Scholarship	74,707	79,603	4,896	6.6%
General Scholarships-BS	1-12-85-01-3520-57019	Rodeo - Book Scholarship	7,186	7,186	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57020	Rodeo - R&B Scholarship	69,466	75,139	5,673	8.2%
General Scholarships-BS	1-12-85-01-3520-57021	Women's Rodeo - Tuition Schola	49,805	53,069	3,264	6.6%
General Scholarships-BS	1-12-85-01-3520-57022	Women's Rodeo - Book Scholarsh	4,791	4,791	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57023	Women's Rodeo - R&B Scholarshi	46,310	50,093	3,783	8.2%
General Scholarships-BS	1-12-85-01-3520-57024	Trainer - Tuition Scholarship	51,880	55,280	3,400	6.6%
General Scholarships-BS	1-12-85-01-3520-57025	Trainer - Book Scholarship	5,000	5,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57026	Trainer - R&B Scholarship	48,240	52,180	3,940	8.2%
General Scholarships-BS	1-12-85-01-3520-57100	Scholarships	30,270	60,000	29,730	98.2%
General Scholarships-BS	1-12-85-01-3520-57102	Room & Board Scholarship	43,143	43,143	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57104	Book Scholarships	500	500	0	0.0%
Total General Scholarships-BS			1,265,296	1,440,694	175,398	13.9%
General Scholarships-SA	1-12-85-02-3520-57100	Scholarships	38,000	25,000	-13,000	-34.2%
Total General Scholarships-SA			38,000	25,000	-13,000	-34.2%
General Scholarships-LA	1-12-85-03-3520-57100	Scholarships	4,000	4,000	0	0.0%
Total General Scholarships-LA			4,000	4,000	0	0.0%
Total Scholarships & Fellowships			1,307,296	1,469,694	162,398	12.4%
Fund Total - General Scholarships			1,307,296	1,469,694	162,398	12.4%
Student Activities-BS	1-20-90-01-3615-56010	Administrative Salaries	43,571	43,987	416	1.0%
Student Activities-BS	1-20-90-01-3615-56204	Electronic Equip/Software	400	400	0	0.0%
Student Activities-BS	1-20-90-01-3615-56205	Furniture and Equipment	2,500	500	-2,000	-80.0%
Student Activities-BS	1-20-90-01-3615-56218	Supplies	1,000	1,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56320	Cable Television	4,000	4,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56327	Telephone	200	200	0	0.0%
Student Activities-BS	1-20-90-01-3615-56351	Employee Travel	1,500	2,000	500	33.3%
Student Activities-BS	1-20-90-01-3615-56355	Student Travel	3,000	3,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56532	On-Line Subscriptions/Services	700	180	-520	-74.3%
Student Activities-BS	1-20-90-01-3615-56611	Copying	250	250	0	0.0%
Student Activities-BS	1-20-90-01-3615-56619	Intramurals-HC	3,000	3,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56626	Other Cost	0	500	500	----
Student Activities-BS	1-20-90-01-3615-56629	Printing	1,000	1,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56630	Professional Development/Training	0	800	800	----
Student Activities-BS	1-20-90-01-3615-56631	Professional Organizations	300	300	0	0.0%
Student Activities-BS	1-20-90-01-3615-56638	Student Activities	15,000	18,500	3,500	23.3%
Student Activities-BS	1-20-90-01-3615-56641	Student Organizations	300	300	0	0.0%
Student Activities-BS	1-20-90-01-3615-56650	Student Casino Night	4,250	4,250	0	0.0%
Student Activities-BS	1-20-90-01-3615-56651	Student Welcome Weekend	10,000	10,000	0	0.0%
Total Student Activities-BS			90,971	94,167	3,196	3.5%
Athletic Director-BS	1-20-90-01-3620-56010	Administrative Salaries	43,669	51,705	8,036	18.4%
Athletic Director-BS	1-20-90-01-3620-56020	Classified Salaries	13,799	16,147	2,348	17.0%
Athletic Director-BS	1-20-90-01-3620-56040	Other Part Time Salaries	0	35,000	35,000	----
Athletic Director-BS	1-20-90-01-3620-56213	Postage	90	90	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56218	Supplies	485	750	265	54.6%
Athletic Director-BS	1-20-90-01-3620-56327	Telephone	192	192	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56351	Employee Travel	1,900	1,900	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56404	Copier/Printer-Mnt/Paper/Supplies	2,200	2,350	150	6.8%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Athletic Director-BS	1-20-90-01-3620-56504	Athletic Insurance	64,000	89,000	25,000	39.1%
Athletic Director-BS	1-20-90-01-3620-56532	On-Line Subscriptions/Services	2,799	3,875	1,076	38.4%
Athletic Director-BS	1-20-90-01-3620-56611	Copying	50	70	20	40.0%
Athletic Director-BS	1-20-90-01-3620-56631	Professional Organizations	9,300	9,700	400	4.3%
Total Athletic Director-BS			138,484	210,779	72,295	52.2%
Baseball-BS	1-20-90-01-3621-56010	Administrative Salaries	89,183	94,459	5,276	5.9%
Baseball-BS	1-20-90-01-3621-56204	Electronic Equip/Software	1,300	1,300	0	0.0%
Baseball-BS	1-20-90-01-3621-56205	Furniture and Equipment	1,000	1,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56207	Food Cost	5,000	5,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56213	Postage	300	300	0	0.0%
Baseball-BS	1-20-90-01-3621-56215	Small Tools/Equipment	1,000	1,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56218	Supplies	1,200	1,200	0	0.0%
Baseball-BS	1-20-90-01-3621-56219	Uniforms	12,000	15,000	3,000	25.0%
Baseball-BS	1-20-90-01-3621-56223	Athletic Supplies and Equipment	18,000	18,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56224	Athletic Apparel & Gear	4,000	4,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56327	Telephone	700	700	0	0.0%
Baseball-BS	1-20-90-01-3621-56351	Employee Travel	1,000	1,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56353	Player Travel	700	700	0	0.0%
Baseball-BS	1-20-90-01-3621-56354	Recruiting Travel	12,000	12,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56406	Grounds Improvements	15,000	15,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56410	Repairs and Maintenance	7,000	7,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56532	On-Line Subscriptions/Services	500	500	0	0.0%
Baseball-BS	1-20-90-01-3621-56616	Game Cost	60,000	64,000	4,000	6.7%
Baseball-BS	1-20-90-01-3621-56631	Professional Organizations	100	100	0	0.0%
Total Baseball-BS			229,983	242,259	12,276	5.3%
Men's Basketball-BS	1-20-90-01-3622-56010	Administrative Salaries	97,562	89,087	-8,475	-8.7%
Men's Basketball-BS	1-20-90-01-3622-56040	Other Part Time Salaries	2,500	2,500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56207	Food Cost	4,700	7,200	2,500	53.2%
Men's Basketball-BS	1-20-90-01-3622-56213	Postage	500	500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56218	Supplies	600	600	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56219	Uniforms	2,700	2,700	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56223	Athletic Supplies and Equipment	1,800	1,800	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56224	Athletic Apparel & Gear	10,500	12,150	1,650	15.7%
Men's Basketball-BS	1-20-90-01-3622-56290	Capital Outlay	0	3,550	3,550	----
Men's Basketball-BS	1-20-90-01-3622-56327	Telephone	384	384	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56351	Employee Travel	250	250	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56353	Player Travel	7,500	3,950	-3,550	-47.3%
Men's Basketball-BS	1-20-90-01-3622-56354	Recruiting Travel	9,500	9,500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56532	On-Line Subscriptions/Services	1,500	1,500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56605	Awards	350	350	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56616	Game Cost	28,000	28,000	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56622	Medical/Lab Cost	100	100	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56631	Professional Organizations	85	85	0	0.0%
Total Men's Basketball-BS			168,531	164,206	-4,325	-2.6%
Women's Basketball-BS	1-20-90-01-3623-56010	Administrative Salaries	97,846	100,099	2,253	2.3%
Women's Basketball-BS	1-20-90-01-3623-56040	Other Part Time Salaries	2,500	2,500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56207	Food Cost	3,000	3,000	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56213	Postage	150	200	50	33.3%
Women's Basketball-BS	1-20-90-01-3623-56218	Supplies	500	500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56219	Uniforms	2,500	2,500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56223	Athletic Supplies and Equipment	1,500	1,500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56224	Athletic Apparel & Gear	14,000	14,250	250	1.8%
Women's Basketball-BS	1-20-90-01-3623-56327	Telephone	384	400	16	4.2%
Women's Basketball-BS	1-20-90-01-3623-56351	Employee Travel	300	350	50	16.7%
Women's Basketball-BS	1-20-90-01-3623-56353	Player Travel	3,200	3,500	300	9.4%
Women's Basketball-BS	1-20-90-01-3623-56354	Recruiting Travel	10,250	11,000	750	7.3%
Women's Basketball-BS	1-20-90-01-3623-56532	On-Line Subscriptions/Services	1,250	1,500	250	20.0%
Women's Basketball-BS	1-20-90-01-3623-56605	Awards	350	300	-50	-14.3%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Women's Basketball-BS	1-20-90-01-3623-56616	Game Cost	30,000	32,000	2,000	6.7%
Women's Basketball-BS	1-20-90-01-3623-56626	Other Cost	140	140	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56631	Professional Organizations	300	300	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56639	Tournament Cost	1,000	1,000	0	0.0%
Total Women's Basketball-BS			169,170	175,039	5,869	3.5%
Cheerleaders-BS	1-20-90-01-3624-56010	Administrative Salaries	5,000	5,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56205	Furniture and Equipment	500	0	-500	-100.0%
Cheerleaders-BS	1-20-90-01-3624-56218	Supplies	200	200	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56219	Uniforms	10,000	10,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56224	Athletic Apparel & Gear	5,000	5,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56351	Employee Travel	500	500	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56355	Student Travel	5,000	2,500	-2,500	-50.0%
Cheerleaders-BS	1-20-90-01-3624-56412	Repairs/Maintenance-Equipment	800	800	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56510	Building & Facilities Rental	4,800	0	-4,800	-100.0%
Cheerleaders-BS	1-20-90-01-3624-56515	Contract Labor/Services	0	500	500	----
Cheerleaders-BS	1-20-90-01-3624-56626	Other Cost	0	500	500	----
Total Cheerleaders-BS			31,800	25,000	-6,800	-21.4%
Rodeo-BS	1-20-90-01-3625-56010	Administrative Salaries	95,229	87,672	-7,557	-7.9%
Rodeo-BS	1-20-90-01-3625-56206	Feed	35,000	39,600	4,600	13.1%
Rodeo-BS	1-20-90-01-3625-56213	Postage	750	750	0	0.0%
Rodeo-BS	1-20-90-01-3625-56215	Small Tools/Equipment	2,000	1,500	-500	-25.0%
Rodeo-BS	1-20-90-01-3625-56218	Supplies	3,200	2,000	-1,200	-37.5%
Rodeo-BS	1-20-90-01-3625-56219	Uniforms	3,500	2,000	-1,500	-42.9%
Rodeo-BS	1-20-90-01-3625-56223	Athletic Supplies and Equipment	2,000	1,000	-1,000	-50.0%
Rodeo-BS	1-20-90-01-3625-56224	Athletic Apparel & Gear	3,000	2,500	-500	-16.7%
Rodeo-BS	1-20-90-01-3625-56290	Capital Outlay	0	66,500	66,500	----
Rodeo-BS	1-20-90-01-3625-56327	Telephone	192	192	0	0.0%
Rodeo-BS	1-20-90-01-3625-56351	Employee Travel	12,600	15,400	2,800	22.2%
Rodeo-BS	1-20-90-01-3625-56354	Recruiting Travel	8,000	7,000	-1,000	-12.5%
Rodeo-BS	1-20-90-01-3625-56409	Renovation & Remodeling	3,200	3,000	-200	-6.3%
Rodeo-BS	1-20-90-01-3625-56410	Repairs and Maintenance	8,000	8,500	500	6.3%
Rodeo-BS	1-20-90-01-3625-56412	Repairs/Maintenance-Equipment	5,000	3,500	-1,500	-30.0%
Rodeo-BS	1-20-90-01-3625-56515	Contract Labor/Services	2,500	3,500	1,000	40.0%
Rodeo-BS	1-20-90-01-3625-56605	Awards	0	2,000	2,000	----
Rodeo-BS	1-20-90-01-3625-56616	Game Cost	25,500	25,500	0	0.0%
Rodeo-BS	1-20-90-01-3625-56620	Livestock	33,000	33,000	0	0.0%
Rodeo-BS	1-20-90-01-3625-56621	Local Rodeo Cost	43,750	43,750	0	0.0%
Rodeo-BS	1-20-90-01-3625-56626	Other Cost	500	0	-500	-100.0%
Rodeo-BS	1-20-90-01-3625-56631	Professional Organizations	0	300	300	----
Rodeo-BS	1-20-90-01-3625-56645	Recruiting/Outreach	4,000	4,000	0	0.0%
Total Rodeo-BS			290,921	353,164	62,243	21.4%
Softball-BS	1-20-90-01-3626-56010	Administrative Salaries	94,459	86,903	-7,556	-8.0%
Softball-BS	1-20-90-01-3626-56040	Other Part Time Salaries	2,000	2,000	0	0.0%
Softball-BS	1-20-90-01-3626-56207	Food Cost	3,500	3,500	0	0.0%
Softball-BS	1-20-90-01-3626-56213	Postage	500	500	0	0.0%
Softball-BS	1-20-90-01-3626-56218	Supplies	1,100	1,100	0	0.0%
Softball-BS	1-20-90-01-3626-56219	Uniforms	5,000	5,000	0	0.0%
Softball-BS	1-20-90-01-3626-56223	Athletic Supplies and Equipment	7,000	7,000	0	0.0%
Softball-BS	1-20-90-01-3626-56224	Athletic Apparel & Gear	10,000	10,000	0	0.0%
Softball-BS	1-20-90-01-3626-56327	Telephone	300	300	0	0.0%
Softball-BS	1-20-90-01-3626-56351	Employee Travel	250	250	0	0.0%
Softball-BS	1-20-90-01-3626-56353	Player Travel	900	900	0	0.0%
Softball-BS	1-20-90-01-3626-56354	Recruiting Travel	10,000	10,000	0	0.0%
Softball-BS	1-20-90-01-3626-56410	Repairs and Maintenance	8,500	8,500	0	0.0%
Softball-BS	1-20-90-01-3626-56605	Awards	300	300	0	0.0%
Softball-BS	1-20-90-01-3626-56616	Game Cost	40,000	44,000	4,000	10.0%
Softball-BS	1-20-90-01-3626-56631	Professional Organizations	200	200	0	0.0%
Total Softball-BS			184,009	180,453	-3,556	-1.9%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Trainer-BS	1-20-90-01-3627-56010	Administrative Salaries	97,733	97,831	98	0.1%
Trainer-BS	1-20-90-01-3627-56204	Electronic Equip/Software	1,500	1,500	0	0.0%
Trainer-BS	1-20-90-01-3627-56205	Furniture and Equipment	9,024	2,500	-6,524	-72.3%
Trainer-BS	1-20-90-01-3627-56207	Food Cost	0	100	100	----
Trainer-BS	1-20-90-01-3627-56213	Postage	40	200	160	400.0%
Trainer-BS	1-20-90-01-3627-56218	Supplies	15,000	15,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56219	Uniforms	600	2,000	1,400	233.3%
Trainer-BS	1-20-90-01-3627-56327	Telephone	384	400	16	4.2%
Trainer-BS	1-20-90-01-3627-56351	Employee Travel	4,000	5,000	1,000	25.0%
Trainer-BS	1-20-90-01-3627-56354	Recruiting Travel	2,000	4,000	2,000	100.0%
Trainer-BS	1-20-90-01-3627-56355	Student Travel	4,500	4,500	0	0.0%
Trainer-BS	1-20-90-01-3627-56357	Medical Related Travel	500	2,000	1,500	300.0%
Trainer-BS	1-20-90-01-3627-56410	Repairs and Maintenance	2,000	2,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56500	Accreditation/Licensing Cost	600	600	0	0.0%
Trainer-BS	1-20-90-01-3627-56515	Contract Labor/Services	0	400	400	----
Trainer-BS	1-20-90-01-3627-56523	Other Liability Insurance	600	600	0	0.0%
Trainer-BS	1-20-90-01-3627-56532	On-Line Subscriptions/Services	700	3,000	2,300	328.6%
Trainer-BS	1-20-90-01-3627-56622	Medical/Lab Cost	14,000	14,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56631	Professional Organizations	500	500	0	0.0%
Total Trainer-BS			153,681	156,131	2,450	1.6%
Play Off Cost-BS	1-20-90-01-3628-56628	Play Off Costs	20,000	20,000	0	0.0%
Total Play Off Cost-BS			20,000	20,000	0	0.0%
Dance Troop/BS-BS	1-20-90-01-3629-56218	Supplies	300	300	0	0.0%
Dance Troop/BS-BS	1-20-90-01-3629-56219	Uniforms	2,500	2,500	0	0.0%
Total Dance Troop/BS-BS			2,800	2,800	0	0.0%
Area II FFA Camp-BS	1-20-90-01-3640-56627	Other Operating Cost	25,000	25,000	0	0.0%
Total Area II FFA Camp-BS			25,000	25,000	0	0.0%
Cheerleader Camp-BS	1-20-90-01-3641-56627	Other Operating Cost	1,500	1,200	-300	-20.0%
Total Cheerleader Camp-BS			1,500	1,200	-300	-20.0%
HC Goat Camp-BS	1-20-90-01-3642-56627	Other Operating Cost	10,000	10,000	0	0.0%
Total HC Goat Camp-BS			10,000	10,000	0	0.0%
HC Lamb Camp-BS	1-20-90-01-3643-56627	Other Operating Cost	8,000	10,000	2,000	25.0%
Total HC Lamb Camp-BS			8,000	10,000	2,000	25.0%
Boys Basketball Camp-BS	1-20-90-01-3644-56627	Other Operating Cost	0	2,000	2,000	----
Total Boys Basketball Camp-BS			0	2,000	2,000	----
Girls & Boys Basketball Camp-BS	1-20-90-01-3645-56627	Other Operating Cost	1,000	1,000	0	0.0%
Total Girls & Boys Basketball Camp-BS			1,000	1,000	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56050	Group Health & Life Insurance	120,700	136,000	15,300	12.7%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56051	ORP Matching	18,500	12,000	-6,500	-35.1%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56052	TRS Matching	28,000	38,500	10,500	37.5%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56053	Unemployment Taxes	3,500	3,500	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56054	Workman's Compensation	5,700	6,000	300	5.3%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56055	Employer FICA Expense	48,000	48,500	500	1.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56058	TRS 90-Day (New Hires)	1,000	1,000	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56060	ERS 1% Payroll Contribution	6,600	5,000	-1,600	-24.2%
Total Staff Benefits (AUX)-BS			232,000	250,500	18,500	8.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Student Activities-SA	1-20-90-02-3615-56010	Administrative Salaries	16,690	16,811	121	0.7%
Student Activities-SA	1-20-90-02-3615-56040	Other Part Time Salaries	8,930	12,502	3,572	40.0%
Student Activities-SA	1-20-90-02-3615-56218	Supplies	1,000	1,000	0	0.0%
Student Activities-SA	1-20-90-02-3615-56355	Student Travel	500	1,800	1,300	260.0%
Student Activities-SA	1-20-90-02-3615-56638	Student Activities	18,000	18,000	0	0.0%
Student Activities-SA	1-20-90-02-3615-56641	Student Organizations	100	100	0	0.0%
Total Student Activities-SA			45,220	50,213	4,993	11.0%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56050	Group Health & Life Insurance	3,697	3,539	-158	-4.3%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56051	ORP Matching	239	285	46	19.2%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56052	TRS Matching	861	902	41	4.8%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56053	Unemployment Taxes	39	22	-17	-43.6%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56054	Workman's Compensation	64	82	18	28.1%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56055	Employer FICA Expense	1,068	1,156	88	8.2%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56060	ERS 1% Payroll Contribution	141	139	-2	-1.4%
Total Staff Benefits (AUX)-SA			6,109	6,125	16	0.3%
Student Activities-LA	1-20-90-03-3615-56638	Student Activities	1,550	1,990	440	28.4%
Total Student Activities-LA			1,550	1,990	440	28.4%
Total Auxiliary Enterprises			1,810,729	1,982,026	171,297	9.5%
Transfers To Other Funds-SA	1-20-95-02-3685-61005	Transfers To Other Funds	83,307	89,362	6,055	7.3%
Total Transfers To Other Funds-SA			83,307	89,362	6,055	7.3%
Transfers To Other Funds-LA	1-20-95-03-3685-61005	Transfers To Other Funds	4,050	4,810	760	18.8%
Total Transfers To Other Funds-LA			4,050	4,810	760	18.8%
Total Transfers To (Out)			87,357	94,172	6,815	7.8%
Fund Total - HC Auxiliary			1,898,086	2,076,198	178,112	9.4%
Bookstore-BS	1-22-90-01-3705-56635	Purchases For Resale-New Books	79,500	75,000	-4,500	-5.7%
Bookstore-BS	1-22-90-01-3705-56636	Purchases For Resale-Used Book	23,500	3,000	-20,500	-87.2%
Total Bookstore-BS			103,000	78,000	-25,000	-24.3%
Dormitories-BS	1-22-90-01-3710-56010	Administrative Salaries	90,750	87,704	-3,046	-3.4%
Dormitories-BS	1-22-90-01-3710-56040	Other Part Time Salaries	5,000	5,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56204	Electronic Equip/Software	9,000	0	-9,000	-100.0%
Dormitories-BS	1-22-90-01-3710-56205	Furniture and Equipment	11,000	11,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56213	Postage	300	150	-150	-50.0%
Dormitories-BS	1-22-90-01-3710-56218	Supplies	5,500	5,500	0	0.0%
Dormitories-BS	1-22-90-01-3710-56219	Uniforms	1,000	1,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56320	Cable Television	4,000	2,500	-1,500	-37.5%
Dormitories-BS	1-22-90-01-3710-56327	Telephone	1,600	1,600	0	0.0%
Dormitories-BS	1-22-90-01-3710-56410	Repairs and Maintenance	44,000	5,000	-39,000	-88.6%
Dormitories-BS	1-22-90-01-3710-56417	Repairs/Maintenance-Contract	5,000	45,000	40,000	800.0%
Dormitories-BS	1-22-90-01-3710-56515	Contract Labor/Services	20,000	20,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56518	Equipment Lease/Rental	2,500	2,600	100	4.0%
Dormitories-BS	1-22-90-01-3710-56532	On-Line Subscriptions/Services	620	8,180	7,560	1219.4%
Dormitories-BS	1-22-90-01-3710-56611	Copying	300	300	0	0.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Dormitories-BS	1-22-90-01-3710-56622	Medical/Lab Cost	500	500	0	0.0%
Dormitories-BS	1-22-90-01-3710-56630	Professional Development/Training	1,000	1,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56638	Student Activities	3,000	3,000	0	0.0%
Total Dormitories-BS			205,070	200,034	-5,036	-2.5%
Food Service-BS	1-22-90-01-3720-56204	Electronic Equip/Software	500	500	0	0.0%
Food Service-BS	1-22-90-01-3720-56205	Furniture and Equipment	2,500	1,000	-1,500	-60.0%
Food Service-BS	1-22-90-01-3720-56215	Small Tools/Equipment	250	2,000	1,750	700.0%
Food Service-BS	1-22-90-01-3720-56218	Supplies	150	150	0	0.0%
Food Service-BS	1-22-90-01-3720-56260	Food Service Contract	525,000	770,000	245,000	46.7%
Food Service-BS	1-22-90-01-3720-56290	Capital Outlay	0	53,062	53,062	----
Food Service-BS	1-22-90-01-3720-56327	Telephone	700	700	0	0.0%
Food Service-BS	1-22-90-01-3720-56410	Repairs and Maintenance	4,000	4,000	0	0.0%
Food Service-BS	1-22-90-01-3720-56417	Repairs/Maintenance-Contract	12,200	12,200	0	0.0%
Food Service-BS	1-22-90-01-3720-56502	Application Software/Maintenance	1,110	1,110	0	0.0%
Food Service-BS	1-22-90-01-3720-56518	Equipment Lease/Rental	1,900	1,900	0	0.0%
Total Food Service-BS			548,310	846,622	298,312	54.4%
Miscellaneous-BS	1-22-90-01-3730-56606	Bad Debts	6,000	6,000	0	0.0%
Miscellaneous-BS	1-22-90-01-3730-56618	Institutional Memberships	12,500	10,750	-1,750	-14.0%
Miscellaneous-BS	1-22-90-01-3730-56652	Indirect Legislative Advocacy	14,000	14,500	500	3.6%
Total Miscellaneous-BS			32,500	31,250	-1,250	-3.8%
Staff Benefits (SH)-BS	1-22-90-01-3750-56050	Group Health & Life Insurance	15,000	15,000	0	0.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56052	TRS Matching	7,000	7,200	200	2.9%
Staff Benefits (SH)-BS	1-22-90-01-3750-56053	Unemployment Taxes	400	500	100	25.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56054	Workman's Compensation	700	800	100	14.3%
Staff Benefits (SH)-BS	1-22-90-01-3750-56055	Employer FICA Expense	6,800	6,800	0	0.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56058	TRS 90-Day (New Hires)	500	400	-100	-20.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56060	ERS 1% Payroll Contribution	900	900	0	0.0%
Total Staff Benefits (SH)-BS			31,300	31,600	300	1.0%
Total Auxiliary Enterprises			920,180	1,187,506	267,326	29.1%
Transfers To Other Funds-BS	1-22-95-01-3785-61005	Transfers To Other Funds	2,899,546	3,173,742	274,196	9.5%
Transfers To Other Funds-BS	1-22-95-01-3785-61006	Transfer to Plant (Debt Ret)-Bond Pyn	313,800	264,000	-49,800	-15.9%
Total Transfers To Other Funds-BS			3,213,346	3,437,742	224,396	7.0%
Transfers To Other Funds-SA	1-22-95-02-3785-61005	Transfers To Other Funds	334,380	691,587	357,207	106.8%
Transfers To Other Funds-SA	1-22-95-02-3785-61006	Transfer to Plant (Debt Ret)-Bond Pyn	763,000	764,625	1,625	0.2%
Total Transfers To Other Funds-SA			1,097,380	1,456,212	358,832	32.7%
Transfers To Other Funds-LA	1-22-95-03-3785-61005	Transfers To Other Funds	11,500	13,700	2,200	19.1%
Total Transfers To Other Funds-LA			11,500	13,700	2,200	19.1%
Total Transfers To (Out)			4,322,226	4,907,654	585,428	13.5%
Fund Total - HC Student Housing (Auxiliary)			5,242,406	6,095,160	852,754	16.3%
Total Unrestricted-Current			38,623,555	42,623,694	4,000,139	10.4%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Returned Check-BS	1-30-65-01-3820-56606	Bad Debts	200	200	0	0.0%
Total Returned Check-BS			200	200	0	0.0%
Returned Check-SA	1-30-65-02-3820-56606	Bad Debts	100	100	0	0.0%
Total Returned Check-SA			100	100	0	0.0%
Total Institutional Support			300	300	0	0.0%
Fund Total - HC Returned Check			300	300	0	0.0%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56050	Group Health & Life Insurance	192,015	184,035	-7,980	-4.2%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56051	ORP Matching	27,340	24,490	-2,850	-10.4%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56052	TRS Matching	63,030	94,710	31,680	50.3%
Total Restr Benefits - Instruction (Acad)			282,385	303,235	20,850	7.4%
Total Instruction - Academic			282,385	303,235	20,850	7.4%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56050	Group Health & Life Insurance	283,895	273,675	-10,220	-3.6%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56051	ORP Matching	66,145	65,855	-290	-0.4%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56052	TRS Matching	63,240	99,115	35,875	56.7%
Total Restr Benefits - Instr (Career/TechEd)			413,280	438,645	25,365	6.1%
Total Instruction-Career/Tech Ed			413,280	438,645	25,365	6.1%
Restr Benefits - Academic Support	1-32-55-01-3862-56050	Group Health & Life Insurance	56,585	64,135	7,550	13.3%
Restr Benefits - Academic Support	1-32-55-01-3862-56051	ORP Matching	10,960	12,580	1,620	14.8%
Restr Benefits - Academic Support	1-32-55-01-3862-56052	TRS Matching	19,205	32,190	12,985	67.6%
Total Restr Benefits - Academic Support			86,750	108,905	22,155	25.5%
Total Academic Support			86,750	108,905	22,155	25.5%
Restricted Benefits - Student Service	1-32-60-01-3863-56050	Group Health & Life Insurance	105,110	120,375	15,265	14.5%
Restricted Benefits - Student Service	1-32-60-01-3863-56051	ORP Matching	925	1,470	545	58.9%
Restricted Benefits - Student Service	1-32-60-01-3863-56052	TRS Matching	39,340	67,290	27,950	71.0%
Total Restricted Benefits - Student Service			145,375	189,135	43,760	30.1%
Total Student Services			145,375	189,135	43,760	30.1%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56050	Group Health & Life Insurance	642,486	637,871	-4,615	-0.7%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56051	ORP Matching	34,630	35,605	975	2.8%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56052	TRS Matching	55,185	86,695	31,510	57.1%
Total Restricted Benefits - Inst'l Support			732,301	760,171	27,870	3.8%
Total Institutional Support			732,301	760,171	27,870	3.8%
Fund Total - HC Restricted Staff Benefits			1,660,091	1,800,091	140,000	8.4%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Federal Work Study 21/22	1-34-85-01-4037-56043	Work Study Wages	65,145	0	-65,145	-100.0%
Federal Work Study 21/22	1-34-85-01-4037-56617	Indirect Cost/Admin Cost Allow	3,257	0	-3,257	-100.0%
Total Federal Work Study 21/22			68,402	0	-68,402	-100.0%
Federal Work Study (100%) 21/22	1-34-85-01-4038-56043	Work Study Wages	11,497	0	-11,497	-100.0%
Federal Work Study (100%) 21/22	1-34-85-01-4038-56617	Indirect Cost/Admin Cost Allow	574	0	-574	-100.0%
Total Federal Work Study (100%) 21/22			12,071	0	-12,071	-100.0%
Federal Work Study 22/23	1-34-85-01-4039-56043	Work Study Wages	0	59,701	59,701	----
Federal Work Study 22/23	1-34-85-01-4039-56617	Indirect Cost/Admin Cost Allow	0	2,985	2,985	----
Total Federal Work Study 22/23			0	62,686	62,686	----
Federal Work Study (100%) 22/23	1-34-85-01-4040-56043	Work Study Wages	0	10,535	10,535	----
Federal Work Study (100%) 22/23	1-34-85-01-4040-56617	Indirect Cost/Admin Cost Allow	0	527	527	----
Total Federal Work Study (100%) 22/23			0	11,062	11,062	----
PELL 21/22	1-34-85-01-4053-56617	Indirect Cost/Admin Cost Allow	8,500	0	-8,500	-100.0%
PELL 21/22	1-34-85-01-4053-57105	Student Aid	4,500,000	0	-4,500,000	-100.0%
Total PELL 21/22			4,508,500	0	-4,508,500	-100.0%
PELL 22/23	1-34-85-01-4054-56617	Indirect Cost/Admin Cost Allow	0	4,500,000	4,500,000	----
PELL 22/23	1-34-85-01-4054-57105	Student Aid	0	8,500	8,500	----
Total PELL 22/23			0	4,508,500	4,508,500	----
SEOG 21/22	1-34-85-01-4080-56617	Indirect Cost/Admin Cost Allow	3,941	0	-3,941	-100.0%
SEOG 21/22	1-34-85-01-4080-57105	Student Aid	78,810	0	-78,810	-100.0%
Total SEOG 21/22			82,751	0	-82,751	-100.0%
SEOG 22/23	1-34-85-01-4081-56617	Indirect Cost/Admin Cost Allow	0	76,961	76,961	----
SEOG 22/23	1-34-85-01-4081-57105	Student Aid	0	3,848	3,848	----
Total SEOG 22/23			0	80,809	80,809	----
Total Scholarships & Fellowships			4,671,724	4,663,057	-8,667	-0.2%
Fund Total - Restricted Title IV			4,671,724	4,663,057	-8,667	-0.2%
TEOG-Initial 21/22	1-36-85-01-4480-57105	Student Aid	200,962	0	-200,962	-100.0%
Total TEOG-Initial 21/22			200,962	0	-200,962	-100.0%
TEOG-Returning 21/22	1-36-85-01-4481-57105	Student Aid	50,241	0	-50,241	-100.0%
Total TEOG-Returning 21/22			50,241	0	-50,241	-100.0%
TEOG-Initial 22/23	1-36-85-01-4482-57105	Student Aid	0	205,781	205,781	----
Total TEOG-Initial 22/23			0	205,781	205,781	----
TEOG-Returning 22/23	1-36-85-01-4483-57105	Student Aid	0	51,445	51,445	----
Total TEOG-Returning 22/23			0	51,445	51,445	----

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Texas Work Study 21/22	1-36-85-01-4539-56041	Texas College Work Study Wages	11,691	0	-11,691	-100.0%
Total Texas Work Study 21/22			11,691	0	-11,691	-100.0%
Texas Work Study 22/23	1-36-85-01-4540-56041	Texas College Work Study Wages	0	11,096	11,096	----
Total Texas Work Study 22/23			0	11,096	11,096	----
TPEG Resident - HC 21/22	1-36-85-01-4596-57105	Student Aid	72,000	0	-72,000	-100.0%
TPEG Resident - HC 21/22	1-36-85-01-4596-57120	Continuing Ed Student Aid-BS	1,000	0	-1,000	-100.0%
TPEG Resident - HC 21/22	1-36-85-01-4596-57121	Continuing Ed Student Aid-Lame	500	0	-500	-100.0%
TPEG Resident - HC 21/22	1-36-85-01-4596-57122	Continuing Ed Student Aid-SA	10,000	0	-10,000	-100.0%
Total TPEG Resident - HC 21/22			83,500	0	-83,500	-100.0%
TPEG Resident - HC 22/23	1-36-85-01-4552-57105	Student Aid	0	74,000	74,000	----
TPEG Resident - HC 22/23	1-36-85-01-4552-57120	Continuing Ed Student Aid-BS	0	1,000	1,000	----
TPEG Resident - HC 22/23	1-36-85-01-4552-57121	Continuing Ed Student Aid-Lame	0	500	500	----
TPEG Resident - HC 22/23	1-36-85-01-4552-57122	Continuing Ed Student Aid-SA	0	8,000	8,000	----
Total TPEG Resident - HC 22/23			0	83,500	83,500	----
TPEG NonResident - HC 21/22	1-36-85-01-4597-57105	Student Aid	3,500	0	-3,500	-100.0%
Total TPEG NonResident - HC 21/22			3,500	0	-3,500	-100.0%
TPEG NonResident - HC 22/23	1-36-85-01-4553-57105	Student Aid	0	3,500	3,500	----
Total TPEG NonResident - HC 22/23			0	3,500	3,500	----
President's Special Scholarship	1-36-85-01-4730-57100	Scholarships	2,500	2,500	0	0.0%
Total President's Special Scholarship			2,500	2,500	0	0.0%
Total Scholarships & Fellowships			352,394	357,822	5,428	1.5%
Fund Total - Restricted Scholarship/Fin Aid			352,394	357,822	5,428	1.5%
Total Restricted Scholarship/Fin Aid			5,024,118	5,020,879	-3,239	-0.1%
Title V - Making Dream Real BS 21/22 (Yr2)	1-38-55-01-5116-56626	Other Cost	600,000	0	-600,000	-100.0%
Total Title V - Making Dream Real BS 21/22 (Yr2)			600,000	0	-600,000	-100.0%
Title V - Making Dream Real BS 22/23 (Yr3)	1-38-55-01-5126-56626	Other Cost	0	600,000	600,000	----
Total Title V - Making Dream Real BS 22/23 (Yr3)			0	600,000	600,000	----
Total Academic Support			600,000	600,000	0	0.0%
TRIO Upward Bound Proj 22/23	1-38-60-01-5124-56626	Other Cost	0	287,537	287,537	----
Total TRIO Upward Bound Proj 22/23			0	287,537	287,537	----
Annual Perkins - BS 21/22	1-38-60-01-6178-56626	Other Cost	163,702	0	-163,702	-100.0%
Total Annual Perkins - BS 21/22			163,702	0	-163,702	-100.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
Annual Perkins - BS 22/23	1-38-60-01-6183-56626	Other Cost	0	166,054	166,054	----
Total Annual Perkins - BS 22/23			0	166,054	166,054	----
Total Student Services			163,702	453,591	289,889	177.1%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56001	Full Time Faculty Salaries	45,000	0	-45,000	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56003	Part Time Faculty Salaries	30,000	0	-30,000	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56010	Administrative Salaries	64,475	0	-64,475	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56050	Group Health & Life Insurance	11,542	0	-11,542	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56052	TRS Matching	9,938	0	-9,938	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56053	Unemployment Taxes	948	0	-948	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56054	Workman's Compensation	879	0	-879	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56055	Employer FICA Expense	6,648	0	-6,648	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56060	ERS 1% Payroll Contribution	654	0	-654	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56204	Electronic Equip/Software	2,500	0	-2,500	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56208	Classroom Materials/Instr Supplies	5,000	0	-5,000	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56218	Supplies	5,000	0	-5,000	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56327	Telephone	600	0	-600	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56351	Employee Travel	7,000	0	-7,000	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56404	Copier/Printer-Mnt/Paper/Supplies	1,000	0	-1,000	-100.0%
Total AEL Federal (231) - BS 21/22			191,184	0	-191,184	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56010	Administrative Salaries	10,238	0	-10,238	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56050	Group Health & Life Insurance	2,000	0	-2,000	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56052	TRS Matching	1,000	0	-1,000	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56053	Unemployment Taxes	150	0	-150	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56054	Workman's Compensation	150	0	-150	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56055	Employer FICA Expense	1,000	0	-1,000	-100.0%
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56060	ERS 1% Payroll Contribution	140	0	-140	-100.0%
Total AEL Federal (231) Admin- BS 21/22			14,678	0	-14,678	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56010	Administrative Salaries	150	0	-150	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56050	Group Health & Life Insurance	22	0	-22	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56052	TRS Matching	6	0	-6	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56053	Unemployment Taxes	5	0	-5	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56054	Workman's Compensation	7	0	-7	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56055	Employer FICA Expense	8	0	-8	-100.0%
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56060	ERS 1% Payroll Contribution	2	0	-2	-100.0%
Total AEL Federal (225) - BS 21/22			200	0	-200	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56010	Administrative Salaries	419	0	-419	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56050	Group Health & Life Insurance	12	0	-12	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56052	TRS Matching	32	0	-32	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56053	Unemployment Taxes	3	0	-3	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56054	Workman's Compensation	4	0	-4	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56055	Employer FICA Expense	26	0	-26	-100.0%
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56060	ERS 1% Payroll Contribution	4	0	-4	-100.0%
Total AEL Federal Workforce Training - BS 21/22			500	0	-500	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56010	Administrative Salaries	3,145	0	-3,145	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56050	Group Health & Life Insurance	126	0	-126	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56052	TRS Matching	248	0	-248	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56053	Unemployment Taxes	16	0	-16	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56054	Workman's Compensation	28	0	-28	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56055	Employer FICA Expense	299	0	-299	-100.0%
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56060	ERS 1% Payroll Contribution	32	0	-32	-100.0%
Total AEL Federal (223) - BS 21/22			3,894	0	-3,894	-100.0%

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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56010	Administrative Salaries	419	0	-419	-100.0%
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56050	Group Health & Life Insurance	23	0	-23	-100.0%
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56052	TRS Matching	22	0	-22	-100.0%
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56053	Unemployment Taxes	4	0	-4	-100.0%
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56054	Workman's Compensation	7	0	-7	-100.0%
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56055	Employer FICA Expense	22	0	-22	-100.0%
AEL Fed El Civics Workforce Training BS 21/22	1-38-70-01-6440-56060	ERS 1% Payroll Contribution	3	0	-3	-100.0%
Total AEL Fed El Civics Workforce Training BS 21/22			500	0	-500	-100.0%
AEL Fed Performance-Based Funding BS 21/22	1-38-70-01-6441-56010	Administrative Salaries	4,305	0	-4,305	-100.0%
Total AEL Fed Performance-Based Funding BS 21/22			4,305	0	-4,305	-100.0%
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56003	Part Time Faculty Salaries	0	39,500	39,500	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56010	Administrative Salaries	0	79,118	79,118	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56050	Group Health & Life Insurance	0	6,006	6,006	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56052	TRS Matching	0	8,897	8,897	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56053	Unemployment Taxes	0	583	583	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56054	Workman's Compensation	0	1,009	1,009	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56055	Employer FICA Expense	0	9,075	9,075	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56060	ERS 1% Payroll Contribution	0	1,187	1,187	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56218	Supplies	0	871	871	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56327	Telephone	0	180	180	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56351	Employee Travel	0	2,500	2,500	----
AEL Federal (231) - BS 22/23	1-38-70-01-6450-56404	Copier/Printer-Mnt/Paper/Supplies	0	900	900	----
Total AEL Federal (231) - BS 22/23			0	149,826	149,826	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56010	Administrative Salaries	0	10,951	10,951	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56050	Group Health & Life Insurance	0	1,495	1,495	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56052	TRS Matching	0	822	822	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56053	Unemployment Taxes	0	54	54	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56054	Workman's Compensation	0	94	94	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56055	Employer FICA Expense	0	838	838	----
AEL Federal (231) Admin- BS 22/23	1-38-70-01-6451-56060	ERS 1% Payroll Contribution	0	110	110	----
Total AEL Federal (231) Admin- BS 22/23			0	14,364	14,364	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56010	Administrative Salaries	0	30,752	30,752	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56050	Group Health & Life Insurance	0	3,750	3,750	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56052	TRS Matching	0	2,307	2,307	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56053	Unemployment Taxes	0	251	251	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56054	Workman's Compensation	0	262	262	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56055	Employer FICA Expense	0	2,353	2,353	----
AEL Federal (225) - BS 22/23	1-38-70-01-6452-56060	ERS 1% Payroll Contribution	0	308	308	----
Total AEL Federal (225) - BS 22/23			0	39,983	39,983	----
AEL Federal Workforce Training - BS 22/23	1-38-70-01-6453-56010	Administrative Salaries	0	425	425	----
AEL Federal Workforce Training - BS 22/23	1-38-70-01-6453-56052	TRS Matching	0	30	30	----
AEL Federal Workforce Training - BS 22/23	1-38-70-01-6453-56053	Unemployment Taxes	0	3	3	----
AEL Federal Workforce Training - BS 22/23	1-38-70-01-6453-56054	Workman's Compensation	0	4	4	----
AEL Federal Workforce Training - BS 22/23	1-38-70-01-6453-56055	Employer FICA Expense	0	33	33	----
AEL Federal Workforce Training - BS 22/23	1-38-70-01-6453-56060	ERS 1% Payroll Contribution	0	5	5	----
Total AEL Federal Workforce Training - BS 22/23			0	500	500	----
AEL Federal (223) - BS 22/23	1-38-70-01-6454-56010	Administrative Salaries	0	3,280	3,280	----
AEL Federal (223) - BS 22/23	1-38-70-01-6454-56052	TRS Matching	0	246	246	----
AEL Federal (223) - BS 22/23	1-38-70-01-6454-56053	Unemployment Taxes	0	17	17	----
AEL Federal (223) - BS 22/23	1-38-70-01-6454-56054	Workman's Compensation	0	28	28	----
AEL Federal (223) - BS 22/23	1-38-70-01-6454-56055	Employer FICA Expense	0	252	252	----
AEL Federal (223) - BS 22/23	1-38-70-01-6454-56060	ERS 1% Payroll Contribution	0	33	33	----
Total AEL Federal (223) - BS 22/23			0	3,856	3,856	----

Howard College
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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
AEL Fed El Civics Workforce Training BS 22/23	1-38-70-01-6455-56010	Administrative Salaries	0	425	425	----
AEL Fed El Civics Workforce Training BS 22/23	1-38-70-01-6455-56052	TRS Matching	0	30	30	----
AEL Fed El Civics Workforce Training BS 22/23	1-38-70-01-6455-56053	Unemployment Taxes	0	3	3	----
AEL Fed El Civics Workforce Training BS 22/23	1-38-70-01-6455-56054	Workman's Compensation	0	4	4	----
AEL Fed El Civics Workforce Training BS 22/23	1-38-70-01-6455-56055	Employer FICA Expense	0	33	33	----
AEL Fed El Civics Workforce Training BS 22/23	1-38-70-01-6455-56060	ERS 1% Payroll Contribution	0	5	5	----
Total AEL Fed El Civics Workforce Training BS 22/23			0	500	500	----
AEL Fed Performance-Based Funding BS 22/23	1-38-70-01-6456-56010	Administrative Salaries	0	4,266	4,266	----
Total AEL Fed Performance-Based Funding BS 22/23			0	4,266	4,266	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56003	Part Time Faculty Salaries	145,899	0	-145,899	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56010	Administrative Salaries	114,817	0	-114,817	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56020	Classified Salaries	85,630	0	-85,630	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56040	Other Part Time Salaries	30,659	0	-30,659	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56050	Group Health & Life Insurance	33,625	0	-33,625	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56052	TRS Matching	22,238	0	-22,238	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56053	Unemployment Taxes	1,850	0	-1,850	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56054	Workman's Compensation	3,468	0	-3,468	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56055	Employer FICA Expense	24,000	0	-24,000	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56060	ERS 1% Payroll Contribution	2,028	0	-2,028	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56204	Electronic Equip/Software	10,000	0	-10,000	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56213	Postage	1,000	0	-1,000	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56327	Telephone	1,920	0	-1,920	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56351	Employee Travel	6,500	0	-6,500	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56629	Printing	1,500	0	-1,500	-100.0%
Total AEL Federal (231) - SA 21/22			485,134	0	-485,134	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56010	Administrative Salaries	28,464	0	-28,464	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56050	Group Health & Life Insurance	2,200	0	-2,200	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56051	ORP Matching	1,286	0	-1,286	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56052	TRS Matching	1,199	0	-1,199	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56053	Unemployment Taxes	171	0	-171	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56054	Workman's Compensation	300	0	-300	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56055	Employer FICA Expense	2,673	0	-2,673	-100.0%
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56060	ERS 1% Payroll Contribution	720	0	-720	-100.0%
Total AEL Federal (231) Admin - SA 21/22			37,013	0	-37,013	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56010	Administrative Salaries	7,546	0	-7,546	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56050	Group Health & Life Insurance	750	0	-750	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56052	TRS Matching	724	0	-724	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56053	Unemployment Taxes	46	0	-46	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56054	Workman's Compensation	80	0	-80	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56055	Employer FICA Expense	579	0	-579	-100.0%
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56060	ERS 1% Payroll Contribution	94	0	-94	-100.0%
Total AEL Federal (223) - SA 21/22			9,819	0	-9,819	-100.0%
AEL Fed Performance-Based Funding SA 21/22	1-38-70-02-6445-56626	Other Cost	10,855	0	-10,855	-100.0%
Total AEL Fed Performance-Based Funding SA 21/22			10,855	0	-10,855	-100.0%
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56001	Full Time Faculty Salaries	0	24,125	24,125	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56003	Part Time Faculty Salaries	0	159,147	159,147	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56010	Administrative Salaries	0	89,291	89,291	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56020	Classified Salaries	0	16,966	16,966	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56040	Other Part Time Salaries	0	14,318	14,318	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56050	Group Health & Life Insurance	0	31,256	31,256	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56052	TRS Matching	0	23,888	23,888	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56053	Unemployment Taxes	0	1,920	1,920	----

Howard College
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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56054	Workman's Compensation	0	3,331	3,331	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56055	Employer FICA Expense	0	27,625	27,625	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56058	TRS 90-Day (New Hires)	0	821	821	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56060	ERS 1% Payroll Contribution	0	1,941	1,941	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56204	Electronic Equip/Software	0	1,200	1,200	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56213	Postage	0	500	500	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56218	Supplies	0	12,000	12,000	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56327	Telephone	0	1,200	1,200	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56351	Employee Travel	0	12,000	12,000	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56404	Copier/Printer-Mnt/Paper/Supplies	0	1,600	1,600	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56532	On-Line Subscriptions/Services	0	10,700	10,700	----
AEL Federal (231) - SA 22/23	1-38-70-02-6457-56629	Printing	0	300	300	----
Total AEL Federal (231) - SA 22/23			0	434,129	434,129	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56010	Administrative Salaries	0	9,223	9,223	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56050	Group Health & Life Insurance	0	2,598	2,598	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56051	ORP Matching	0	857	857	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56053	Unemployment Taxes	0	64	64	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56054	Workman's Compensation	0	110	110	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56055	Employer FICA Expense	0	994	994	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56060	ERS 1% Payroll Contribution	0	130	130	----
AEL Federal (231) Admin - SA 22/23	1-38-70-02-6458-56218	Supplies	0	23,667	23,667	----
Total AEL Federal (231) Admin - SA 22/23			0	37,643	37,643	----
AEL Federal (225) - SA 22/23	1-38-70-02-6459-56003	Part Time Faculty Salaries	0	12,562	12,562	----
AEL Federal (225) - SA 22/23	1-38-70-02-6459-56052	TRS Matching	0	1,169	1,169	----
AEL Federal (225) - SA 22/23	1-38-70-02-6459-56053	Unemployment Taxes	0	75	75	----
AEL Federal (225) - SA 22/23	1-38-70-02-6459-56054	Workman's Compensation	0	128	128	----
AEL Federal (225) - SA 22/23	1-38-70-02-6459-56055	Employer FICA Expense	0	1,154	1,154	----
Total AEL Federal (225) - SA 22/23			0	15,088	15,088	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56001	Full Time Faculty Salaries	0	2,680	2,680	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56003	Part Time Faculty Salaries	0	33,220	33,220	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56010	Administrative Salaries	0	6,621	6,621	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56050	Group Health & Life Insurance	0	2,050	2,050	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56052	TRS Matching	0	2,299	2,299	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56053	Unemployment Taxes	0	233	233	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56054	Workman's Compensation	0	404	404	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56055	Employer FICA Expense	0	3,231	3,231	----
AEL Federal Workforce Training - SA 22/23	1-38-70-02-6460-56060	ERS 1% Payroll Contribution	0	136	136	----
Total AEL Federal Workforce Training - SA 22/23			0	50,874	50,874	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56010	Administrative Salaries	0	3,685	3,685	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56050	Group Health & Life Insurance	0	734	734	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56052	TRS Matching	0	411	411	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56053	Unemployment Taxes	0	26	26	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56054	Workman's Compensation	0	45	45	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56055	Employer FICA Expense	0	406	406	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56060	ERS 1% Payroll Contribution	0	53	53	----
AEL Federal (223) - SA 22/23	1-38-70-02-6461-56218	Supplies	0	4,745	4,745	----
Total AEL Federal (223) - SA 22/23			0	10,105	10,105	----
AEL Fed Performance-Based Funding SA 22/23	1-38-70-02-6462-56218	Supplies	0	11,180	11,180	----
Total AEL Fed Performance-Based Funding SA 22/23			0	11,180	11,180	----
Total Public Service			758,082	772,314	14,232	1.9%

Howard College
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Department	Account Number	Object Code Description	2021-22	2022-23	\$ Variance	% Variance
CRRSAA Inst Emrg Solutions Project (HEERF II)	1-38-95-01-5113-61005	Transfers To Other Funds	800,000	0	-800,000	-100.0%
Total CRRSAA Inst Emrg Solutions Project (HEERF II)			800,000	0	-800,000	-100.0%
ARPA Inst Emrg Solutions Project (HEERFIII)	1-38-95-01-5115-61005	Transfers To Other Funds	367,022	1,167,022	800,000	218.0%
Total ARPA Inst Emrg Solutions Project (HEERFIII)			367,022	1,167,022	800,000	218.0%
Total Transfers To (Out)			1,167,022	1,167,022	0	0.0%
Fund Total - HC Restricted Special Purposes			2,688,806	2,992,927	304,121	11.3%
Total Restricted			9,373,315	9,814,197	440,882	4.7%
Retirement of Indebtedness	1-72-65-01-7301-58004	Note Payments-Pitney Bowes	6,677	7,428	751	11.2%
Retirement of Indebtedness	1-72-65-01-7301-58005	Interest Payments-Pitney Bowes	3,731	2,980	-751	-20.1%
Retirement of Indebtedness	1-72-65-01-7301-58012	Note Payments - Baseball Field Impro	46,599	11,342	-35,257	-75.7%
Retirement of Indebtedness	1-72-65-01-7301-58013	Interest Payments - Baseball Field Impro	1,677	85	-1,592	-94.9%
Retirement of Indebtedness	1-72-65-01-7301-58014	Note/Lease Pymts-Fitness Center	14,518	0	-14,518	-100.0%
Retirement of Indebtedness	1-72-65-01-7301-58015	Interest Pymts-Fitness Center	522	0	-522	-100.0%
Total Retirement of Indebtedness			73,724	21,835	-51,889	-70.4%
HC Cons Fund Revenue-Bond Ser 2009	1-72-65-01-7304-58000	Bond Payments	190,000	0	-190,000	-100.0%
HC Cons Fund Revenue-Bond Ser 2009	1-72-65-01-7304-58001	Interest Payments	77,950	0	-77,950	-100.0%
Total HC Cons Fund Revenue-Bond Ser 2009			267,950	0	-267,950	-100.0%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-56501	Administrative Cost	4,040	4,590	550	13.6%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-58000	Bond Payments	1,090,000	1,130,000	40,000	3.7%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-58001	Interest Payments	337,550	298,800	-38,750	-11.5%
Total HC Go Refunding Bond-Series 2016			1,431,590	1,433,390	1,800	0.1%
HC Cons Fund Revenue Refunding Bond Ser 21	1-72-65-01-7307-58000	Bond Payments	0	230,000	230,000	----
HC Cons Fund Revenue Refunding Bond Ser 21	1-72-65-01-7307-58001	Interest Payments	13,360	24,840	11,480	85.9%
Total HC Cons Fund Revenue Refunding Bond Ser 21			13,360	254,840	241,480	1807.5%
HC cons Fund Revenue Bond-Ser 2013	1-72-65-02-7305-58000	Bond Payments	470,000	490,000	20,000	4.3%
HC cons Fund Revenue Bond-Ser 2013	1-72-65-02-7305-58001	Interest Payments	281,813	263,813	-18,000	-6.4%
Total HC cons Fund Revenue Bond-Ser 2013			751,813	753,813	2,000	0.3%
Total Institutional Support			2,538,437	2,463,878	-74,559	-2.9%
Fund Total - HC Retirement of Indebtedness			2,538,437	2,463,878	-74,559	-2.9%
Total Expenditures			50,535,307	54,901,769	4,366,462	8.6%

Appendix I
2022 Tax Rate Calculation Worksheet

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County Junior College District

Taxing Unit Name

432-264-5030

Phone (area code and number)

1001 Birdwell Lane, Big Spring, TX 79720

Taxing Unit's Address, City, State, ZIP Code

howardcollege.edu

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 5,791,874.725
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,791,874.725
4.	2021 total adopted tax rate.	\$ 0.236777 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)² Tex. Tax Code § 26.012(14)³ Tex. Tax Code § 26.012(13)⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,791,874,725
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 6,213,504 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 27,328,926 C. Value loss. Add A and B. ⁶	\$ 33,542,430
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 965,240 B. 2022 productivity or special appraised value: - \$ 83,405 C. Value loss. Subtract B from A. ⁷	\$ 881,835
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,424,265
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,757,450,460
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,632,318
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 104,437
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,736,755
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 8,700,755,552 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 18,356,070 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 8,682,399,482

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 1,815,535
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 1,815,535
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 8,684,215,017
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 15,073,402
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 15,073,402
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 8,669,141,615
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.158455 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.216008 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,791,874,725

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(a)(8)

¹⁷ Tex. Tax Code § 26.012(a)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 12,510,912
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	<div style="text-align: right;">+ \$ 90,020</div>
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	<div style="text-align: right;">- \$ 0</div>
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	<div style="text-align: right;">+/- \$ 0</div>
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	<div style="text-align: right;">\$ 90,020</div>
	E. Add Line 30 to 31D.	\$ 12,600,932
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,669,141,615
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.145353 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	<div style="text-align: right;">\$ 0</div>
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	<div style="text-align: right;">- \$ 0</div>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	<div style="text-align: right;">\$ 0</div>
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	<div style="text-align: right;">- \$ 0</div>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.145353 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.145353 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.156981 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 / \$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,433,390 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,433,390
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 47,398
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 1,385,992
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 97.00 % B. Enter the 2021 actual collection rate. 96.00 % C. Enter the 2020 actual collection rate. 96.00 % D. Enter the 2019 actual collection rate. 96.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	97.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,428,857
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,684,215,017
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.016453 / \$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.173434 / \$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(f)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,684,215,017
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.158455 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.158455 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.173434 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.173434 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,684,215,017
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.173434 /\$100

³² Tex. Tax Code § 26.041(d)³³ Tex. Tax Code § 26.041(i)³⁴ Tex. Tax Code § 26.041(d)³⁵ Tex. Tax Code § 26.041(c)³⁶ Tex. Tax Code § 26.041(c)³⁷ Tex. Tax Code § 26.045(d)³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 / \$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 / \$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.173434 / \$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.145353 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 8,684,215,017
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.005757 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.016453 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.000000 / \$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a).

⁴⁰ Tex. Tax Code § 26.013(c).

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c).

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022.

⁴³ Tex. Tax Code § 26.063(a)(1).

⁴⁴ Tex. Tax Code § 26.012(b-a).

⁴⁵ Tex. Tax Code § 26.063(a)(1).

⁴⁶ Tex. Tax Code § 26.042(b).

⁴⁷ Tex. Tax Code § 26.042(f).

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.236777 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁶ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.236777 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,757,450,460
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 13,632,318
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,669,141,615
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.173434 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.158455 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.173434 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
De minimis rate.	\$ 0.000000 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print
here

Tiffany A Sayles
Printed Name of Taxing Unit Representative

sign
here

T. Sayles
Taxing Unit Representative

8-3-22
Date

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(e-2) and (d-2)