

# **HOWARD COLLEGE**

**Big Spring, Texas**

**ANNUAL OPERATING BUDGET**

**2024 - 2025**



**Prepared under the direction of**

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

**Adopted by the Board of Trustees**

**August 26, 2024**

# **HOWARD COLLEGE**

## **Big Spring, Texas**

### **ANNUAL OPERATING BUDGET**

**2024 - 2025**

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# HOWARD COLLEGE

Big Spring, Texas

## BOARD OF TRUSTEES

Dr. John Freeman .....Chairman  
Mr. Maxwell Barr .....Vice-Chairman  
Mr. Adrian Calvio .....Secretary  
Dr. Marisha Beck  
Mr. Raul Marquez  
Mr. Mark Morgan  
Mr. Ben Zeichick

## DISTRICT ADMINISTRATIVE OFFICERS

Dr. Cheryl T. Sparks .....President  
Dr. Amy Burchett .....Executive Vice President  
Ms. Brenda Claxton .....Chief Fiscal Officer/Controller  
Mr. Eric Hansen .....Chief Technology Systems/Data Security Officer  
Ms. Laurie Kincannon .....Chief Human Resources Officer  
Ms. Brenda Madore .....Chief of Staff/Institutional Advancement Officer  
Mr. Fabian Serrano .....Chief Operations & Safety/Security Officer  
Mr. Steve Smith .....Chief Business Officer/Internal Auditor  
Mr. Brad Keller .....Chief Institutional Effectiveness Officer  
Ms. Pam Callan .....Provost, San Angelo  
Mr. Jeff Anderson .....Provost, SWCD  
Ms. Monica Castro .....Executive Dean, Lamesa

## HOWARD COLLEGE

Big Spring, Texas

August 26, 2024

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 2024-2025.

Immediately following a public hearing on August 26, 2024, 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,



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 26, 2024

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 2024-2025, and

**BE IT RESOLVED** that the said proposed budget is hereby adopted as the operating budget for Howard College for the fiscal year 2024-2025, 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 26, 2024, adopting the operating budget for the fiscal year 2024-2025. These resolutions are of record in the minutes of the said meeting.

**WITNESS MY HAND AND SEAL** of the college district this 26 day of AUGUST, 2024.


  
\_\_\_\_\_  
Adrian Calvio, Secretary  
Board of Trustees

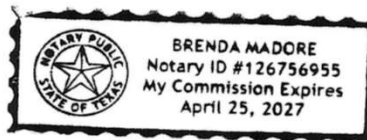
STATE OF TEXAS}

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 26 day of AUGUST, 2024.

  
\_\_\_\_\_  
Brenda Madore  
Notary



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

August 26, 2024

**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, 2024, and ending August 31, 2025, the tax year 2024; now therefore

**BE IT RESOLVED THAT:**

An Ad Valorem Tax of, and at the rate of \$0.012555 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 \$0.146138 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 2024-2025, the tax year 2024 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 2024 on all real property located, and all personal property owned, within the limits of said college district on the first day of January, 2024, 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 \$0.158693 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 2024-2025, the tax year 2024, 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 6.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.50.**

Members voting for: Dr. John Freeman  
Mr. Maxwell Barr  
Dr. Marisha Beck  
Mr. Adrian Calvio  
Mr. Raul Marquez  
Mr. Mark Morgan  
Mr. Ben Zeichick

Members voting against: None

Members absent: None



HOWARD COLLEGE  
METHOD OF FINANCE

| Goal: Howard College       | <u>2023-24</u>          | <u>2024-25</u>          |
|----------------------------|-------------------------|-------------------------|
| Strategy: Base Tier        | 1,827,447               | 354,784                 |
| Strategy: Performance Tier | <u>5,989,338</u>        | <u>6,721,521</u>        |
| Total:                     | <u><u>7,816,785</u></u> | <u><u>7,076,305</u></u> |

HOWARD COLLEGE  
SUMMARY OF ESTIMATED REVENUES

2023-24

| Source                                     | Current<br>Unrestricted | Current<br>Restricted | Plant<br>Fund    | Total             |
|--|-------------------------|-----------------------|------------------|-------------------|
| <u>Educational and General</u>             |                         |                       |                  |                   |
| State Appropriations                       | 7,816,784               | 1,735,091             | -                | 9,551,875         |
| Student Tuition & Fees                     | 9,608,990               | -                     | -                | 9,608,990         |
| Ad Valorem Taxes                           | 14,475,488              | -                     | 1,468,288        | 15,943,776        |
| Federal Grants & Contracts                 | 6,200                   | 6,742,768             | -                | 6,748,968         |
| State Grants & Contracts                   | 38,000                  | 568,138               | -                | 606,138           |
| Private Gifts & Grants                     | 189,000                 | -                     | -                | 189,000           |
| Sales & Services of Educational Activities | 419,055                 | -                     | -                | 419,055           |
| Other Income                               | 400,500                 | 300                   | -                | 400,800           |
| Earnings from Temp Investments             | 120,600                 | 300                   | 2,000            | 122,900           |
| Auxiliary Enterprises                      | 1,046,165               | -                     | -                | 1,046,165         |
| Transfers In                               | 7,781,904               | 89,200                | 1,034,908        | 8,906,012         |
| Budget Surplus/(Deficit)                   | 4,017,244               | -                     | (55,020)         | 3,962,224         |
| <b>Total</b>                               | <b>45,919,930</b>       | <b>9,135,797</b>      | <b>2,450,176</b> | <b>57,505,903</b> |

2024-25

| Source                                     | Current<br>Unrestricted | Current<br>Restricted | Plant<br>Fund    | Total             |
|--|-------------------------|-----------------------|------------------|-------------------|
| <u>Educational and General</u>             |                         |                       |                  |                   |
| State Appropriations                       | 7,553,305               | 1,866,153             | -                | 9,419,458         |
| Student Tuition & Fees                     | 9,989,271               | -                     | -                | 9,989,271         |
| Ad Valorem Taxes                           | 16,283,918              | -                     | 1,408,914        | 17,692,832        |
| Federal Grants & Contracts                 | 6,200                   | 6,712,812             | -                | 6,719,012         |
| State Grants & Contracts                   | 73,000                  | 558,148               | -                | 631,148           |
| Private Gifts & Grants                     | 189,000                 | -                     | -                | 189,000           |
| Sales & Services of Educational Activities | 445,750                 | -                     | -                | 445,750           |
| Other Income                               | 354,250                 | 300                   | -                | 354,550           |
| Earnings from Temp Investments             | 520,000                 | 1,000                 | 20,000           | 541,000           |
| Auxiliary Enterprises                      | 1,070,300               | -                     | -                | 1,070,300         |
| Transfers In                               | 8,422,232               | 87,500                | 1,040,221        | 9,549,953         |
| Budget Surplus/(Deficit)                   | 3,504,634               | -                     | (25,063)         | 3,479,571         |
| <b>Total</b>                               | <b>48,411,860</b>       | <b>9,225,913</b>      | <b>2,444,072</b> | <b>60,081,845</b> |

Notes: Grants will be added to the 24/25 restricted budget as received.

\* The Current Unrestricted State Appropriations includes \$477,000 in FAST funds; however, these funds will be recorded as state non-operating revenue.

HOWARD COLLEGE  
SUMMARY OF EXPENDITURES BY FUNCTIONAL CATEGORY

2023-24

| Function              | Current<br>Unrestricted | Current<br>Restricted | Plant<br>Fund    | Total             |
|-----------------------|-------------------------|-----------------------|------------------|-------------------|
| Instruction           | 10,015,471              | 672,415               | -                | 10,687,886        |
| Academic Support      | 1,894,220               | 707,100               | -                | 2,601,320         |
| Student Services      | 2,458,162               | 653,987               | -                | 3,112,149         |
| Institutional Support | 9,145,696               | 751,501               | -                | 9,897,197         |
| Public Service        | -                       | 770,090               | -                | 770,090           |
| Operation & Maint     | 4,619,468               | -                     | -                | 4,619,468         |
| Major Repairs/Rehab   | 3,317,938               | -                     | -                | 3,317,938         |
| Scholarships          | 2,393,617               | 5,580,704             | -                | 7,974,321         |
| Auxiliary             | 3,169,346               | -                     | -                | 3,169,346         |
| Debt Retirement       | -                       | -                     | 2,450,176        | 2,450,176         |
| Transfers Out         | 8,906,012               | -                     | -                | 8,906,012         |
| <b>Total</b>          | <b>45,919,930</b>       | <b>9,135,797</b>      | <b>2,450,176</b> | <b>57,505,903</b> |

2024-25

| Function              | Current<br>Unrestricted | Current<br>Restricted | Plant<br>Fund    | Total             |
|-----------------------|-------------------------|-----------------------|------------------|-------------------|
| Instruction           | 9,360,888               | 683,945               | -                | 10,044,833        |
| Academic Support      | 2,077,247               | 708,235               | -                | 2,785,482         |
| Student Services      | 2,646,186               | 693,127               | -                | 3,339,313         |
| Institutional Support | 8,971,665               | 833,648               | -                | 9,805,313         |
| Public Service        | -                       | 658,021               | -                | 658,021           |
| Operation & Maint     | 4,752,411               | -                     | -                | 4,752,411         |
| Major Repairs/Rehab   | 4,489,702               | -                     | -                | 4,489,702         |
| Scholarships          | 3,046,277               | 5,648,937             | -                | 8,695,214         |
| Auxiliary             | 3,517,531               | -                     | -                | 3,517,531         |
| Debt Retirement       | -                       | -                     | 2,444,072        | 2,444,072         |
| Transfers Out         | 9,549,953               | -                     | -                | 9,549,953         |
| <b>Total</b>          | <b>48,411,860</b>       | <b>9,225,913</b>      | <b>2,444,072</b> | <b>60,081,845</b> |

Note: Grants will be added to the 24/25 restricted budget as received.

HOWARD COLLEGE  
INSTRUCTIONAL EXPENDITURE SUMMARY

|  | Budget<br>2023-24 | Budget<br>2024-25 |
|--|-------------------|-------------------|
| General Studies                              | 851,585           | 820,999           |
| Mathematics                                  | 199,218           | 195,649           |
| Biology                                      | 390,907           | 394,701           |
| Chemistry                                    | -                 | -                 |
| Physics/Astronomy                            | -                 | -                 |
| Agriculture/Horticulture                     | 269,939           | 129,631           |
| Health & Physical Education                  | -                 | -                 |
| Business                                     | 171,880           | 145,633           |
| English                                      | 344,372           | 349,979           |
| Foreign Languages                            | -                 | -                 |
| Psychology                                   | 114,473           | 117,399           |
| Social Sciences                              | 266,293           | 273,771           |
| Theatre/Art/Drama/Music                      | 382,340           | 300,943           |
| Developmental Studies                        | 352,332           | 287,563           |
| Workforce Education & Development            | 1,329,808         | 1,096,675         |
| Computer Information Systems                 | 67,819            | 58,080            |
| Health/Medical Occupations                   | 2,874,782         | 2,891,920         |
| Law Enforcement                              | 123,535           | 126,787           |
| Child and Family Development                 | -                 | -                 |
| Cosmetology                                  | 317,089           | 402,309           |
| Manufacturing/Production/Construction Trades | 601,994           | 466,098           |
| Benefits                                     | 1,357,105         | 1,302,751         |
| Current-Restricted                           | 672,415           | 683,945           |
| Total  | 10,687,886        | 10,044,833        |

Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Revenues

| Department                                | Account Number        | Object Code Description             | 2023-24           | 2024-25           | \$ Variance     | % Variance   |
|---|-----------------------|-------------------------------------|-------------------|-------------------|-----------------|--------------|
| State Appropriations-BS                   | 1-10-10-01-1005-40001 | State Basic Aid/Appropriation       | -7,816,784        | -7,076,305        | 740,479         | -9.5%        |
| State Appropriations-BS                   | 1-10-10-01-1005-40006 | Special State Appropriation         | 0                 | -230,000          | -230,000        | ----         |
| <b>Total State Appropriations-BS</b>      |                       |                                     | <b>-7,816,784</b> | <b>-7,306,305</b> | <b>510,479</b>  | <b>-6.5%</b> |
| State Appropriations-SA                   | 1-10-10-02-1005-40006 | Special State Appropriation         | 0                 | -230,000          | -230,000        | ----         |
| <b>Total State Appropriations-SA</b>      |                       |                                     | <b>0</b>          | <b>-230,000</b>   | <b>-230,000</b> | <b>----</b>  |
| State Appropriations-LA                   | 1-10-10-03-1005-40006 | Special State Appropriation         | 0                 | -17,000           | -17,000         | ----         |
| <b>Total State Appropriations-LA</b>      |                       |                                     | <b>0</b>          | <b>-17,000</b>    | <b>-17,000</b>  | <b>----</b>  |
| <b>Total State Appropriations/Funding</b> |                       |                                     | <b>-7,816,784</b> | <b>-7,553,305</b> | <b>263,479</b>  | <b>-3.4%</b> |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40030 | Tuition                             | -780,800          | -800,000          | -19,200         | 2.5%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40031 | Tuition-Out of District             | -1,143,200        | -1,050,000        | 93,200          | -8.2%        |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40032 | Non Resident Tuition                | -94,500           | -75,000           | 19,500          | -20.6%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40035 | Continuing Education                | -100,000          | -75,000           | 25,000          | -25.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40036 | Non-State Funded Continuing Ed      | -2,500            | -500              | 2,000           | -80.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40041 | Competitive Schol Waiver(Athletics) | -82,500           | -60,000           | 22,500          | -27.3%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40045 | Fireman Exemption                   | 0                 | -2,000            | -2,000          | ----         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40046 | Foster Care Exemption               | -5,000            | -10,000           | -5,000          | 100.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40047 | Hazlewood Exemption                 | -6,000            | -4,500            | 1,500           | -25.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40048 | Military Waiver                     | -2,500            | -1,000            | 1,500           | -60.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40049 | NR Tuition-Competitive Waiver(Athl) | -244,000          | -210,000          | 34,000          | -13.9%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40050 | Senior Citizen Exemption            | -2,000            | -1,000            | 1,000           | -50.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40051 | Teacher Aide Exemption-Tuition      | -1,500            | -1,000            | 500             | -33.3%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40055 | Adopt Exemption                     | -6,000            | -6,000            | 0               | 0.0%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40056 | Exemption/Waiver-Lab/Other Fees     | -26,000           | -28,000           | -2,000          | 7.7%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40057 | High School Exemption               | -40,000           | -4,000            | 36,000          | -90.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40061 | Employee Tuition Waiver             | -2,000            | -2,000            | 0               | 0.0%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40064 | Hazlewood Legacy Exemption          | -8,000            | -8,000            | 0               | 0.0%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40065 | FAST Exemption                      | 0                 | -200,000          | -200,000        | ----         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40080 | Lab/Course Fees-Arts & Sciences     | -38,000           | -38,000           | 0               | 0.0%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40089 | Late Registration & Add/Drop Fees   | -1,600            | -700              | 900             | -56.3%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40090 | Seminar/Workshop Fees               | -16,500           | -4,000            | 12,500          | -75.8%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40091 | Malpractice Insurance               | -1,000            | -800              | 200             | -20.0%       |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40092 | Non-State Funded Course Fee         | -12,000           | -12,400           | -400            | 3.3%         |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40094 | Distance Learning Fee               | -445,000          | -430,000          | 15,000          | -3.4%        |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40096 | Health Professions Lab/Course       | -80,000           | -98,000           | -18,000         | 22.5%        |
| Tuition & Fees-BS                         | 1-10-12-01-1010-40097 | Telehealth Fee                      | -34,600           | -28,500           | 6,100           | -17.6%       |
| <b>Total Tuition &amp; Fees-BS</b>        |                       |                                     | <b>-3,175,200</b> | <b>-3,150,400</b> | <b>24,800</b>   | <b>-0.8%</b> |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40030 | Tuition                             | -6,000            | -8,000            | -2,000          | 33.3%        |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40031 | Tuition-Out of District             | -3,617,000        | -3,753,144        | -136,144        | 3.8%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40032 | Non Resident Tuition                | -115,000          | -60,000           | 55,000          | -47.8%       |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40035 | Continuing Education                | -205,000          | -260,000          | -55,000         | 26.8%        |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40036 | Non-State Funded Continuing Ed      | -35,000           | -9,000            | 26,000          | -74.3%       |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40042 | Deaf and Blind Exemption            | -2,000            | -2,000            | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40045 | Fireman Exemption                   | -76,000           | -76,000           | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40046 | Foster Care Exemption               | -28,000           | -28,000           | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40047 | Hazlewood Exemption                 | -76,000           | -76,000           | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40048 | Military Waiver                     | -9,000            | -9,000            | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40054 | Valedictorian Exemption             | -5,500            | -5,500            | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40055 | Adopt Exemption                     | -35,000           | -35,000           | 0               | 0.0%         |
| 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               | -310,000          | -310,000          | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40061 | Employee Tuition Waiver             | -7,000            | -7,000            | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40064 | Hazlewood Legacy Exemption          | -75,000           | -75,000           | 0               | 0.0%         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40065 | FAST Exemption                      | 0                 | -200,000          | -200,000        | ----         |
| Tuition & Fees-SA                         | 1-10-12-02-1010-40080 | Lab/Course Fees-Arts & Sciences     | -52,000           | -60,000           | -8,000          | 15.4%        |

Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Revenues

| Department                                  | Account Number        | Object Code Description             | 2023-24            | 2024-25            | \$ Variance       | % Variance    |
|---|-----------------------|-------------------------------------|--------------------|--------------------|-------------------|---------------|
| Tuition & Fees-SA                           | 1-10-12-02-1010-40084 | Special Course Fees                 | -2,000             | -500               | 1,500             | -75.0%        |
| Tuition & Fees-SA                           | 1-10-12-02-1010-40089 | Late Registration & Add/Drop Fees   | -4,500             | -2,000             | 2,500             | -55.6%        |
| Tuition & Fees-SA                           | 1-10-12-02-1010-40090 | Seminar/Workshop Fees               | -1,800             | -2,000             | -200              | 11.1%         |
| Tuition & Fees-SA                           | 1-10-12-02-1010-40091 | Malpractice Insurance               | -750               | -750               | 0                 | 0.0%          |
| Tuition & Fees-SA                           | 1-10-12-02-1010-40092 | Non-State Funded Course Fee         | -28,000            | -25,000            | 3,000             | -10.7%        |
| 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       | -176,000           | -183,127           | -7,127            | 4.0%          |
| Tuition & Fees-SA                           | 1-10-12-02-1010-40097 | Telehealth Fee                      | -56,300            | -52,000            | 4,300             | -7.6%         |
| <b>Total Tuition &amp; Fees-SA</b>          |                       |                                     | <b>-4,977,850</b>  | <b>-5,294,021</b>  | <b>-316,171</b>   | <b>6.4%</b>   |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40031 | Tuition-Out of District             | -174,940           | -125,000           | 49,940            | -28.5%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40035 | Continuing Education                | -4,000             | -8,000             | -4,000            | 100.0%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40046 | Foster Care Exemption               | -3,500             | -4,500             | -1,000            | 28.6%         |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40047 | Hazlewood Exemption                 | -3,500             | -3,500             | 0                 | 0.0%          |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40051 | Teacher Aide Exemption-Tuition      | -3,000             | -1,500             | 1,500             | -50.0%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40055 | Adopt Exemption                     | -500               | -2,000             | -1,500            | 300.0%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40056 | Exemption/Waiver-Lab/Other Fees     | -200               | -500               | -300              | 150.0%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40057 | High School Exemption               | -8,000             | -4,000             | 4,000             | -50.0%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40061 | Employee Tuition Waiver             | 0                  | -1,000             | -1,000            | ----          |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40065 | FAST Exemption                      | 0                  | -15,000            | -15,000           | ----          |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40080 | Lab/Course Fees-Arts & Sciences     | -1,200             | -1,200             | 0                 | 0.0%          |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40089 | Late Registration & Add/Drop Fees   | -200               | -50                | 150               | -75.0%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40092 | Non-State Funded Course Fee         | -1,200             | -1,200             | 0                 | 0.0%          |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40096 | Health Professions Lab/Course       | -3,000             | -2,000             | 1,000             | -33.3%        |
| Tuition & Fees-LA                           | 1-10-12-03-1010-40097 | Telehealth Fee                      | -2,750             | -1,500             | 1,250             | -45.5%        |
| <b>Total Tuition &amp; Fees-LA</b>          |                       |                                     | <b>-205,990</b>    | <b>-170,950</b>    | <b>35,040</b>     | <b>-17.0%</b> |
| <b>Total Tuition &amp; Fees</b>             |                       |                                     | <b>-8,359,040</b>  | <b>-8,615,371</b>  | <b>-256,331</b>   | <b>3.1%</b>   |
| Ad Valorem Taxes-BS                         | 1-10-14-01-1020-40020 | Current Property Taxes              | -14,095,488        | -15,933,918        | -1,838,430        | 13.0%         |
| Ad Valorem Taxes-BS                         | 1-10-14-01-1020-40021 | Delinquent Property Taxes           | -340,000           | -300,000           | 40,000            | -11.8%        |
| Ad Valorem Taxes-BS                         | 1-10-14-01-1020-40022 | Property Tax Penalties & Inter      | -90,000            | -100,000           | -10,000           | 11.1%         |
| Ad Valorem Taxes-BS                         | 1-10-14-01-1020-40023 | Property Tax Refunds                | 50,000             | 50,000             | 0                 | 0.0%          |
| <b>Total Ad Valorem Taxes-BS</b>            |                       |                                     | <b>-14,475,488</b> | <b>-16,283,918</b> | <b>-1,808,430</b> | <b>12.5%</b>  |
| <b>Total Ad Valorem Taxes</b>               |                       |                                     | <b>-14,475,488</b> | <b>-16,283,918</b> | <b>-1,808,430</b> | <b>12.5%</b>  |
| Federal Funds-BS                            | 1-10-16-01-1030-40121 | PELL/SEOG/FWS Admin Cost Allow      | -2,200             | -2,200             | 0                 | 0.0%          |
| <b>Total Federal Funds-BS</b>               |                       |                                     | <b>-2,200</b>      | <b>-2,200</b>      | <b>0</b>          | <b>0.0%</b>   |
| Federal Funds-SA                            | 1-10-16-02-1030-40121 | PELL/SEOG/FWS Admin Cost Allow      | -4,000             | -4,000             | 0                 | 0.0%          |
| <b>Total Federal Funds-SA</b>               |                       |                                     | <b>-4,000</b>      | <b>-4,000</b>      | <b>0</b>          | <b>0.0%</b>   |
| <b>Total Federal Grants &amp; Contracts</b> |                       |                                     | <b>-6,200</b>      | <b>-6,200</b>      | <b>0</b>          | <b>0.0%</b>   |
| State Funds-BS                              | 1-10-18-01-1035-40132 | State Military/Veteran Support Allo | -3,000             | -3,000             | 0                 | 0.0%          |
| <b>Total State Funds-BS</b>                 |                       |                                     | <b>-3,000</b>      | <b>-3,000</b>      | <b>0</b>          | <b>0.0%</b>   |

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| Department                                     | Account Number        | Object Code Description             | 2023-24  | 2024-25  | \$ Variance | % Variance |
|--|-----------------------|-------------------------------------|----------|----------|-------------|------------|
| State Funds-SA                                 | 1-10-18-02-1035-40132 | State Military/Veteran Support Allo | -35,000  | -70,000  | -35,000     | 100.0%     |
| Total State Funds-SA                           |                       |                                     | -35,000  | -70,000  | -35,000     | 100.0%     |
| Total State Grants & Contracts                 |                       |                                     | -38,000  | -73,000  | -35,000     | 92.1%      |
| Other Income/Private Grants, Gifts, Cont       | 1-10-22-01-1070-40136 | Private Grants/Gifts/Contracts      | -124,000 | -124,000 | 0           | 0.0%       |
| Total Other Income/Private Grants, Gifts, Cont |                       |                                     | -124,000 | -124,000 | 0           | 0.0%       |
| 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         |                       |                                     | -189,000 | -189,000 | 0           | 0.0%       |
| Investment Income/Earnings-BS                  | 1-10-24-01-1070-40160 | Interest Income                     | -120,000 | -520,000 | -400,000    | 333.3%     |
| Total Investment Income/Earnings-BS            |                       |                                     | -120,000 | -520,000 | -400,000    | 333.3%     |
| Total Investment Income/Earnings               |                       |                                     | -120,000 | -520,000 | -400,000    | 333.3%     |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40204 | Child Care Income                   | -220,000 | -210,000 | 10,000      | -4.5%      |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40206 | Cosmetology Income-Exempt           | -14,000  | -14,000  | 0           | 0.0%       |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40209 | Dental Hygiene Lab Kits-Taxable     | -42,000  | -65,000  | -23,000     | 54.8%      |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40212 | Dental Hygiene Income               | -2,400   | -2,500   | -100        | 4.2%       |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40215 | Library Income-NonTaxable           | -1,200   | -2,000   | -800        | 66.7%      |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40223 | Sales Tax Discounts                 | -55      | -50      | 5           | -9.1%      |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40225 | Welding Technology Kits-Taxable     | -12,000  | -4,500   | 7,500       | -62.5%     |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40227 | Fitness Center Income               | -18,000  | -20,000  | -2,000      | 11.1%      |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40230 | Testing/Guidance Center Income      | -12,000  | -14,000  | -2,000      | 16.7%      |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40234 | ADN Lab Kits - Taxable              | -600     | -2,800   | -2,200      | 366.7%     |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40241 | Distance Learning Programs Reimb    | -1,200   | 0        | 1,200       | -100.0%    |
| Sales & Services of Ed Depts-BS                | 1-10-26-01-1050-40242 | DigiTex Fee                         | -6,000   | -2,000   | 4,000       | -66.7%     |
| Total Sales & Services of Ed Depts-BS          |                       |                                     | -329,455 | -336,850 | -7,395      | 2.2%       |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40206 | Cosmetology Income-Exempt           | -7,500   | -29,000  | -21,500     | 286.7%     |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40215 | Library Income-NonTaxable           | -1,000   | -500     | 500         | -50.0%     |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40226 | Cosmetology Kits - Exempt           | -2,000   | -250     | 1,750       | -87.5%     |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40228 | Respiratory Kits - Taxable          | -500     | -250     | 250         | -50.0%     |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40229 | Cosmetology Kits - Taxable          | -14,000  | -20,000  | -6,000      | 42.9%      |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40230 | Testing/Guidance Center Income      | -54,000  | -50,000  | 4,000       | -7.4%      |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40233 | ADN Lab Kits - Exempt               | -500     | -500     | 0           | 0.0%       |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40234 | ADN Lab Kits - Taxable              | -5,100   | -5,000   | 100         | -2.0%      |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40235 | Electrical Tool Kits - Taxable      | -4,000   | -2,600   | 1,400       | -35.0%     |
| Sales & Services of Ed Depts-SA                | 1-10-26-02-1050-40238 | Electrical Tool Kits - Exempt       | 0        | -300     | -300        | ----       |
| Total Sales & Services of Ed Depts-SA          |                       |                                     | -88,600  | -108,400 | -19,800     | 22.3%      |
| Sales & Services of Ed Depts-LA                | 1-10-26-03-1050-40230 | Testing/Guidance Center Income      | -1,000   | -500     | 500         | -50.0%     |
| Total Sales & Services of Ed Depts-LA          |                       |                                     | -1,000   | -500     | 500         | -50.0%     |
| Total Sales & Services of Educational Dept     |                       |                                     | -419,055 | -445,750 | -26,695     | 6.4%       |
| Other Misc Income-BS                           | 1-10-30-01-1070-40140 | Administrative Fee                  | -250     | -400     | -150        | 60.0%      |
| Other Misc Income-BS                           | 1-10-30-01-1070-40142 | Bad Debt Recoveries                 | -1,000   | -1,000   | 0           | 0.0%       |
| Other Misc Income-BS                           | 1-10-30-01-1070-40143 | Coliseum Concessions                | -5,000   | 0        | 5,000       | -100.0%    |

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| Department                                       | Account Number        | Object Code Description            | 2023-24            | 2024-25            | \$ Variance       | % Variance     |
|--|-----------------------|------------------------------------|--------------------|--------------------|-------------------|----------------|
| Other Misc Income-BS                             | 1-10-30-01-1070-40144 | Coliseum Rental                    | -8,800             | -8,500             | 300               | -3.4%          |
| Other Misc Income-BS                             | 1-10-30-01-1070-40147 | Facilities Rentals                 | -52,000            | -52,000            | 0                 | 0.0%           |
| Other Misc Income-BS                             | 1-10-30-01-1070-40150 | Obsolete Equipment/Materials Sales | -10,000            | -10,000            | 0                 | 0.0%           |
| Other Misc Income-BS                             | 1-10-30-01-1070-40152 | Other Income                       | -8,500             | -7,500             | 1,000             | -11.8%         |
| Other Misc Income-BS                             | 1-10-30-01-1070-40164 | Commissions/Rebates                | -4,200             | -4,000             | 200               | -4.8%          |
| Other Misc Income-BS                             | 1-10-30-01-1070-40165 | Payment In Lieu of Taxes           | -100,200           | -100,200           | 0                 | 0.0%           |
| <b>Total Other Misc Income-BS</b>                |                       |                                    | <b>-189,950</b>    | <b>-183,600</b>    | <b>6,350</b>      | <b>-3.3%</b>   |
| Other Misc Income-SA                             | 1-10-30-02-1070-40140 | Administrative Fee                 | -50                | -50                | 0                 | 0.0%           |
| Other Misc Income-SA                             | 1-10-30-02-1070-40142 | Bad Debt Recoveries                | -1,000             | -1,000             | 0                 | 0.0%           |
| Other Misc Income-SA                             | 1-10-30-02-1070-40147 | Facilities Rentals                 | -200,000           | -160,000           | 40,000            | -20.0%         |
| Other Misc Income-SA                             | 1-10-30-02-1070-40152 | Other Income                       | -1,000             | -1,000             | 0                 | 0.0%           |
| Other Misc Income-SA                             | 1-10-30-02-1070-40153 | Partnerships                       | -5,000             | -5,000             | 0                 | 0.0%           |
| Other Misc Income-SA                             | 1-10-30-02-1070-40164 | Commissions/Rebates                | -1,400             | -2,000             | -600              | 42.9%          |
| Other Misc Income-SA                             | 1-10-30-02-1070-40199 | Over/(Short)                       | -100               | -100               | 0                 | 0.0%           |
| <b>Total Other Misc Income-SA</b>                |                       |                                    | <b>-208,550</b>    | <b>-169,150</b>    | <b>39,400</b>     | <b>-18.9%</b>  |
| <b>Total Miscellaneous Income</b>                |                       |                                    | <b>-398,500</b>    | <b>-352,750</b>    | <b>45,750</b>     | <b>-11.5%</b>  |
| Transfers From Other Funds-SA                    | 1-10-38-02-1080-40900 | Transfer From Other Funds          | -972,145           | -333,067           | 639,078           | -65.7%         |
| <b>Total Transfers From Other Funds-SA</b>       |                       |                                    | <b>-972,145</b>    | <b>-333,067</b>    | <b>639,078</b>    | <b>-65.7%</b>  |
| Transfers From Other Funds-LA                    | 1-10-38-03-1080-40900 | Transfer From Other Funds          | -10,800            | -7,700             | 3,100             | -28.7%         |
| <b>Total Transfers From Other Funds-LA</b>       |                       |                                    | <b>-10,800</b>     | <b>-7,700</b>      | <b>3,100</b>      | <b>-28.7%</b>  |
| <b>Total Transfers From (In)</b>                 |                       |                                    | <b>-982,945</b>    | <b>-340,767</b>    | <b>642,178</b>    | <b>-65.3%</b>  |
| Budget Surplus/(Deficit)-BS                      | 1-10-99-01-1099-40999 | Budget Surplus/(Deficit)           | -3,141,744         | -3,504,634         | -362,890          | 11.6%          |
| <b>Total Budget Surplus/(Deficit)-BS</b>         |                       |                                    | <b>-3,141,744</b>  | <b>-3,504,634</b>  | <b>-362,890</b>   | <b>11.6%</b>   |
| <b>Total Surplus/(Deficit)</b>                   |                       |                                    | <b>-3,141,744</b>  | <b>-3,504,634</b>  | <b>-362,890</b>   | <b>11.6%</b>   |
| <b>Fund Total - HC Education &amp; General</b>   |                       |                                    | <b>-35,946,756</b> | <b>-37,884,695</b> | <b>-1,937,939</b> | <b>5.4%</b>    |
| Investment Income/Earnings-Gen Schl              | 1-12-24-01-3510-40160 | Interest Income                    | -600               | 0                  | 600               | -100.0%        |
| <b>Total Investment Income/Earnings-Gen Schl</b> |                       |                                    | <b>-600</b>        | <b>0</b>           | <b>600</b>        | <b>-100.0%</b> |
| <b>Total Investment Income/Earnings</b>          |                       |                                    | <b>-600</b>        | <b>0</b>           | <b>600</b>        | <b>-100.0%</b> |
| Transfers From Other Funds-BS                    | 1-12-38-01-3580-40900 | Transfer From Other Funds          | -1,479,767         | -1,761,577         | -281,810          | 19.0%          |
| <b>Total Transfers From Other Funds-BS</b>       |                       |                                    | <b>-1,479,767</b>  | <b>-1,761,577</b>  | <b>-281,810</b>   | <b>19.0%</b>   |
| Transfers From Other Funds-SA                    | 1-12-38-02-3580-40900 | Transfer From Other Funds          | -25,000            | -25,000            | 0                 | 0.0%           |
| <b>Total Transfers From Other Funds-SA</b>       |                       |                                    | <b>-25,000</b>     | <b>-25,000</b>     | <b>0</b>          | <b>0.0%</b>    |



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| Department                            | Account Number        | Object Code Description        | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---------------------------------------|-----------------------|--------------------------------|------------|------------|-------------|------------|
| 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)             |                       |                                | -1,508,767 | -1,790,577 | -281,810    | 18.7%      |
| Fund Total - HC General Scholarship   |                       |                                | -1,509,367 | -1,790,577 | -281,210    | 18.6%      |
| Other Student Fees-BS                 | 1-20-12-01-3611-40303 | Athletic Insurance Fee         | -10,000    | -16,000    | -6,000      | 60.0%      |
| Total Other Student Fees-BS           |                       |                                | -10,000    | -16,000    | -6,000      | 60.0%      |
| Student Activities-BS                 | 1-20-12-01-3615-40300 | Student Services Fee           | -67,000    | -65,000    | 2,000       | -3.0%      |
| Student Activities-BS                 | 1-20-12-01-3615-40301 | Exemption-Student Services Fee | -450       | -500       | -50         | 11.1%      |
| Total Student Activities-BS           |                       |                                | -67,450    | -65,500    | 1,950       | -2.9%      |
| Student Activities-SA                 | 1-20-12-02-3615-40300 | Student Services Fee           | -120,000   | -110,000   | 10,000      | -8.3%      |
| Student Activities-SA                 | 1-20-12-02-3615-40301 | Exemption-Student Services Fee | -2,400     | -3,000     | -600        | 25.0%      |
| Total Student Activities-SA           |                       |                                | -122,400   | -113,000   | 9,400       | -7.7%      |
| Student Activities-LA                 | 1-20-12-03-3615-40300 | Student Services Fee           | -5,200     | -3,500     | 1,700       | -32.7%     |
| Student Activities-LA                 | 1-20-12-03-3615-40301 | Exemption-Student Services Fee | -200       | -200       | 0           | 0.0%       |
| Total Student Activities-LA           |                       |                                | -5,400     | -3,700     | 1,700       | -31.5%     |
| Total Tuition & Fees                  |                       |                                | -205,250   | -198,200   | 7,050       | -3.4%      |
| Rodeo-BS                              | 1-20-28-01-3625-40321 | Livestock Sales (Auxil)        | -2,000     | -10,000    | -8,000      | 400.0%     |
| Total Rodeo-BS                        |                       |                                | -2,000     | -10,000    | -8,000      | 400.0%     |
| Area II FFA Camp-BS                   | 1-20-28-01-3640-40324 | Camp Income                    | -25,000    | -50,000    | -25,000     | 100.0%     |
| Total Area II FFA Camp-BS             |                       |                                | -25,000    | -50,000    | -25,000     | 100.0%     |
| Cheerleader Camp (HC Hosts)           | 1-20-28-01-3641-40324 | Camp Income                    | -1,000     | -1,000     | 0           | 0.0%       |
| Total Cheerleader Camp (HC Hosts)     |                       |                                | -1,000     | -1,000     | 0           | 0.0%       |
| HC Goat Camp-BS                       | 1-20-28-01-3642-40324 | Camp Income                    | -11,400    | -21,400    | -10,000     | 87.7%      |
| Total HC Goat Camp-BS                 |                       |                                | -11,400    | -21,400    | -10,000     | 87.7%      |
| HC Lamb Camp-BS                       | 1-20-28-01-3643-40324 | Camp Income                    | -11,600    | -21,600    | -10,000     | 86.2%      |
| Total HC Lamb Camp-BS                 |                       |                                | -11,600    | -21,600    | -10,000     | 86.2%      |
| Girls & Boys Basketball Camp-BS       | 1-20-28-01-3645-40324 | Camp Income                    | -1,200     | 0          | 1,200       | -100.0%    |
| Total Girls & Boys Basketball Camp-BS |                       |                                | -1,200     | 0          | 1,200       | -100.0%    |
| Total Sales & Service of Auxiliary    |                       |                                | -52,200    | -104,000   | -51,800     | 99.2%      |

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| Department                           | Account Number        | Object Code Description            | 2023-24    | 2024-25    | \$ Variance | % Variance |
|--------------------------------------|-----------------------|------------------------------------|------------|------------|-------------|------------|
| Other Income-Auxiliary Fund-BS       | 1-20-30-01-3610-40351 | Vending Income/Commissions (Auxil) | -2,000     | -1,500     | 500         | -25.0%     |
| Total Other Income-Auxiliary Fund-BS |                       |                                    | -2,000     | -1,500     | 500         | -25.0%     |
| Total Miscellaneous Income           |                       |                                    | -2,000     | -1,500     | 500         | -25.0%     |
| Transfers From Other Funds-BS        | 1-20-38-01-3680-40900 | Transfer From Other Funds          | -1,775,749 | -2,055,400 | -279,651    | 15.7%      |
| Total Transfers From Other Funds-BS  |                       |                                    | -1,775,749 | -2,055,400 | -279,651    | 15.7%      |
| Transfers From Other Funds-LA        | 1-20-38-03-3680-40900 | Transfer From Other Funds          | -600       | -3,500     | -2,900      | 483.3%     |
| Total Transfers From Other Funds-LA  |                       |                                    | -600       | -3,500     | -2,900      | 483.3%     |
| Total Transfers From (In)            |                       |                                    | -1,776,349 | -2,058,900 | -282,551    | 15.9%      |
| Budget Surplus/(Deficit)-BS          | 1-20-99-01-3699-40999 | Budget Surplus/(Deficit)           | -115,000   | 0          | 115,000     | -100.0%    |
| Total Budget Surplus/(Deficit)-BS    |                       |                                    | -115,000   | 0          | 115,000     | -100.0%    |
| Fund Total - HC Auxiliary            |                       |                                    | -2,150,799 | -2,362,600 | -211,801    | 9.8%       |
| Miscellaneous-BS                     | 1-22-12-01-3730-40430 | Building Use Fees                  | -106,400   | -104,000   | 2,400       | -2.3%      |
| Miscellaneous-BS                     | 1-22-12-01-3730-40431 | Exemption-Building Use Fees        | -1,500     | -1,500     | 0           | 0.0%       |
| Total Miscellaneous-BS               |                       |                                    | -107,900   | -105,500   | 2,400       | -2.2%      |
| Miscellaneous-SA                     | 1-22-12-02-3730-40430 | Building Use Fees                  | -881,000   | -1,007,500 | -126,500    | 14.4%      |
| Miscellaneous-SA                     | 1-22-12-02-3730-40431 | Exemption-Building Use Fees        | -45,000    | -55,000    | -10,000     | 22.2%      |
| Total Miscellaneous-SA               |                       |                                    | -926,000   | -1,062,500 | -136,500    | 14.7%      |
| Miscellaneous-LA                     | 1-22-12-03-3730-40430 | Building Use Fees                  | -10,300    | -7,200     | 3,100       | -30.1%     |
| Miscellaneous-LA                     | 1-22-12-03-3730-40431 | Exemption-Building Use Fees        | -500       | -500       | 0           | 0.0%       |
| Total Miscellaneous-LA               |                       |                                    | -10,800    | -7,700     | 3,100       | -28.7%     |
| Total Tuition & Fees                 |                       |                                    | -1,044,700 | -1,175,700 | -131,000    | 12.5%      |
| Bookstore-BS                         | 1-22-28-01-3705-40420 | Book Sales-Exempt                  | -62,175    | -60,000    | 2,175       | -3.5%      |
| Bookstore-BS                         | 1-22-28-01-3705-40421 | Bookstore Commission               | -2,600     | -2,000     | 600         | -23.1%     |
| Total Bookstore-BS                   |                       |                                    | -64,775    | -62,000    | 2,775       | -4.3%      |
| Bookstore-SA                         | 1-22-28-02-3705-40421 | Bookstore Commission               | -4,500     | -2,500     | 2,000       | -44.4%     |
| Total Bookstore-SA                   |                       |                                    | -4,500     | -2,500     | 2,000       | -44.4%     |
| Dormitories-BS                       | 1-22-28-01-3710-40400 | Dormitory Rentals                  | -206,600   | -202,000   | 4,600       | -2.2%      |
| Dormitories-BS                       | 1-22-28-01-3710-40401 | Dorm Admin & Cleaning Income       | -6,000     | -6,000     | 0           | 0.0%       |
| Dormitories-BS                       | 1-22-28-01-3710-40402 | Dorm Fines                         | -2,500     | -1,500     | 1,000       | -40.0%     |
| Dormitories-BS                       | 1-22-28-01-3710-40403 | Dorm/Phone Deposit Forfeit Income  | -2,000     | -2,000     | 0           | 0.0%       |
| Dormitories-BS                       | 1-22-28-01-3710-40404 | Laundry Fee                        | -18,000    | -16,800    | 1,200       | -6.7%      |
| Total Dormitories-BS                 |                       |                                    | -235,100   | -228,300   | 6,800       | -2.9%      |
| Food Service-BS                      | 1-22-28-01-3720-40223 | Sales Tax Discounts                | -90        | -100       | -10         | 11.1%      |
| Food Service-BS                      | 1-22-28-01-3720-40410 | Board-Exempt                       | -400,000   | -385,000   | 15,000      | -3.8%      |

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| Department                                  | Account Number        | Object Code Description       | 2023-24     | 2024-25     | \$ Variance | % Variance |
|---|-----------------------|-------------------------------|-------------|-------------|-------------|------------|
| Food Service-BS                             | 1-22-28-01-3720-40411 | Board-Taxable                 | -288,500    | -285,000    | 3,500       | -1.2%      |
| Food Service-BS                             | 1-22-28-01-3720-40412 | Food Service Commission       | 0           | -2,400      | -2,400      | ----       |
| Total Food Service-BS                       |                       |                               | -688,590    | -672,500    | 16,090      | -2.3%      |
| Total Sales & Services of Auxiliary         |                       |                               | -992,965    | -965,300    | 27,665      | -2.8%      |
| Miscellaneous-BS                            | 1-22-30-01-3730-40350 | Other Income (Auxiliary)      | -1,000      | -1,000      | 0           | 0.0%       |
| Total Miscellaneous-BS                      |                       |                               | -1,000      | -1,000      | 0           | 0.0%       |
| Total Miscellaneous Income                  |                       |                               | -1,000      | -1,000      | 0           | 0.0%       |
| Transfers From Other Funds-BS               | 1-22-38-01-3780-40900 | Transfer From Other Funds     | -3,513,843  | -4,231,988  | -718,145    | 20.4%      |
| Total Transfers From Other Funds-BS         |                       |                               | -3,513,843  | -4,231,988  | -718,145    | 20.4%      |
| Total Transfers From (In)                   |                       |                               | -3,513,843  | -4,231,988  | -718,145    | 20.4%      |
| Budget Surplus/(Deficit)-SA                 | 1-22-99-02-3799-40999 | Budget Surplus/(Deficit)      | -760,500    | 0           | 760,500     | -100.0%    |
| Total Budget Surplus/(Deficit)-SA           |                       |                               | -760,500    | 0           | 760,500     | -100.0%    |
| Total Surplus/(Deficit)                     |                       |                               | -760,500    | 0           | 760,500     | -100.0%    |
| Fund Total - Student Housing (HC Auxiliary) |                       |                               | -6,313,008  | -6,373,988  | -60,980     | 1.0%       |
| Total Unrestricted-Current                  |                       |                               | -45,919,930 | -48,411,860 | -2,491,930  | 5.4%       |
| 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  | -1,411,153  | -131,062    | 10.2%      |
| Staff Benefits-State Appropriation          | 1-32-10-01-3855-40003 | State ORP Matching            | -145,000    | -145,000    | 0           | 0.0%       |
| Staff Benefits-State Appropriation          | 1-32-10-01-3855-40004 | State TRS Matching            | -310,000    | -310,000    | 0           | 0.0%       |
| Total Staff Benefits-State Appropriation    |                       |                               | -1,735,091  | -1,866,153  | -131,062    | 7.6%       |
| Total State Appropriations/Funding          |                       |                               | -1,735,091  | -1,866,153  | -131,062    | 7.6%       |
| Fund Total - HC Restricted Staff Benefits   |                       |                               | -1,735,091  | -1,866,153  | -131,062    | 7.6%       |

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| Department                            | Account Number        | Object Code Description    | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---------------------------------------|-----------------------|----------------------------|------------|------------|-------------|------------|
| Federal Work Study 23/24              | 1-34-16-01-4041-40120 | Federal Grants & Contracts | -68,944    | 0          | 68,944      | -100.0%    |
| Total Federal Work Study 23/24        |                       |                            | -68,944    | 0          | 68,944      | -100.0%    |
| Federal Work Study (100%) 23/24       | 1-34-16-01-4042-40120 | Federal Grants & Contracts | -12,166    | 0          | 12,166      | -100.0%    |
| Total Federal Work Study (100%) 23/24 |                       |                            | -12,166    | 0          | 12,166      | -100.0%    |
| Federal Work Study 24/25              | 1-34-16-01-4043-40120 | Federal Grants & Contracts | 0          | -79,721    | -79,721     | ----       |
| Total Federal Work Study 24/25        |                       |                            | 0          | -79,721    | -79,721     | ----       |
| Federal Work Study (100%) 24/25       | 1-34-16-01-4044-40120 | Federal Grants & Contracts | 0          | -14,068    | -14,068     | ----       |
| Total Federal Work Study (100%) 24/25 |                       |                            | 0          | -14,068    | -14,068     | ----       |
| PELL 23/24                            | 1-34-16-01-4055-40120 | Federal Grants & Contracts | -4,758,500 | 0          | 4,758,500   | -100.0%    |
| Total PELL 23/24                      |                       |                            | -4,758,500 | 0          | 4,758,500   | -100.0%    |
| PELL 24/25                            | 1-34-16-01-4056-40120 | Federal Grants & Contracts | 0          | -4,808,500 | -4,808,500  | ----       |
| Total PELL 24/25                      |                       |                            | 0          | -4,808,500 | -4,808,500  | ----       |
| SEOG 23/24                            | 1-34-16-01-4082-40120 | Federal Grants & Contracts | -83,456    | 0          | 83,456      | -100.0%    |
| Total SEOG 23/24                      |                       |                            | -83,456    | 0          | 83,456      | -100.0%    |
| SEOG 24/25                            | 1-34-16-01-4083-40120 | Federal Grants & Contracts | 0          | -100,000   | -100,000    | ----       |
| Total SEOG 24/25                      |                       |                            | 0          | -100,000   | -100,000    | ----       |
| Total Federal Grants & Contracts      |                       |                            | -4,923,066 | -5,002,289 | -79,223     | 1.6%       |
| Fund Total - HC Restricted Title IV   |                       |                            | -4,923,066 | -5,002,289 | -79,223     | 1.6%       |
| TEOG-Initial 23/24                    | 1-36-18-01-4484-40130 | State Grants & Contracts   | -444,299   | 0          | 444,299     | -100.0%    |
| Total TEOG-Initial 23/24              |                       |                            | -444,299   | 0          | 444,299     | -100.0%    |
| TEOG-Returning 23/24                  | 1-36-18-01-4485-40130 | State Grants & Contracts   | -111,075   | 0          | 111,075     | -100.0%    |
| Total TEOG-Returning 23/24            |                       |                            | -111,075   | 0          | 111,075     | -100.0%    |
| TEOG-Initial 24/25                    | 1-36-18-01-4486-40130 | State Grants & Contracts   | 0          | -436,987   | -436,987    | ----       |
| Total TEOG-Initial 24/25              |                       |                            | 0          | -436,987   | -436,987    | ----       |
| TEOG-Returning 24/25                  | 1-36-18-01-4487-40130 | State Grants & Contracts   | 0          | -109,247   | -109,247    | ----       |
| Total TEOG-Returning 24/25            |                       |                            | 0          | -109,247   | -109,247    | ----       |
| Texas Work Study 23/24                | 1-36-18-01-4541-40130 | State Grants & Contracts   | -12,764    | 0          | 12,764      | -100.0%    |
| Total Texas Work Study 23/24          |                       |                            | -12,764    | 0          | 12,764      | -100.0%    |

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| Department                                  | Account Number        | Object Code Description    | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---|-----------------------|----------------------------|------------|------------|-------------|------------|
| Texas Work Study 24/25                      | 1-36-18-01-4542-40130 | State Grants & Contracts   | 0          | -11,914    | -11,914     | ---        |
| Total Texas Work Study 24/25                |                       |                            | 0          | -11,914    | -11,914     | ---        |
| Total State Grants & Contracts              |                       |                            | -568,138   | -558,148   | 9,990       | -1.8%      |
| TPEG Resident - HC 23/24                    | 1-36-24-01-4556-40160 | Interest Income            | -300       | 0          | 300         | -100.0%    |
| Total TPEG Resident - HC 23/24              |                       |                            | -300       | 0          | 300         | -100.0%    |
| TPEG Resident - HC 24/25                    | 1-36-24-01-4560-40160 | Interest Income            | 0          | -1,000     | -1,000      | ---        |
| Total TPEG Resident - HC 24/25              |                       |                            | 0          | -1,000     | -1,000      | ---        |
| Total Investment Income/Earnings            |                       |                            | -300       | -1,000     | -700        | 233.3%     |
| TPEG Resident - HC 23/24                    | 1-36-38-01-4556-40900 | Transfer From Other Funds  | -83,200    | 0          | 83,200      | -100.0%    |
| Total TPEG Resident - HC 23/24              |                       |                            | -83,200    | 0          | 83,200      | -100.0%    |
| TPEG NonResident - HC 23/24                 | 1-36-38-01-4557-40900 | Transfer From Other Funds  | -3,500     | 0          | 3,500       | -100.0%    |
| Total TPEG NonResident - HC 23/24           |                       |                            | -3,500     | 0          | 3,500       | -100.0%    |
| TPEG Resident - HC 24/25                    | 1-36-38-01-4560-40900 | Transfer From Other Funds  | 0          | -82,000    | -82,000     | ---        |
| Total TPEG Resident - HC 24/25              |                       |                            | 0          | -82,000    | -82,000     | ---        |
| TPEG NonResident - HC 24/25                 | 1-36-38-01-4561-40900 | Transfer From Other Funds  | 0          | -3,000     | -3,000      | ---        |
| Total TPEG NonResident - HC 24/25           |                       |                            | 0          | -3,000     | -3,000      | ---        |
| 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    | -87,500    | 1,700       | -1.9%      |
| Fund Total - Restricted Scholarship/Fin Aid |                       |                            | -657,638   | -646,648   | 10,990      | -1.7%      |
| Total Restricted Scholarship/Fin Aid        |                       |                            | -5,580,704 | -5,648,937 | -68,233     | 1.2%       |
| Title V - PASS BS 23/24 (Yr4)               | 1-38-16-01-5131-40120 | Federal Grants & Contracts | -600,000   | 0          | 600,000     | -100.0%    |
| Total Title V - PASS BS 23/24 (Yr4)         |                       |                            | -600,000   | 0          | 600,000     | -100.0%    |
| Title V - PASS BS 24/25 (Yr5)               | 1-38-16-01-5139-40120 | Federal Grants & Contracts | 0          | -600,000   | -600,000    | ---        |
| Total Title V - PASS BS 24/25 (Yr5)         |                       |                            | 0          | -600,000   | -600,000    | ---        |
| TRIO Upward Bound Proj 23/24                | 1-38-16-01-5134-40120 | Federal Grants & Contracts | -287,537   | 0          | 287,537     | -100.0%    |
| Total TRIO Upward Bound Proj 22/23          |                       |                            | -287,537   | 0          | 287,537     | -100.0%    |
| TRIO Upward Bound Proj 24/25                | 1-38-16-01-5142-40120 | Federal Grants & Contracts | 0          | -299,038   | -299,038    | ---        |
| Total TRIO Upward Bound Proj 23/24          |                       |                            | 0          | -299,038   | -299,038    | ---        |

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| Department                                       | Account Number        | Object Code Description    | 2023-24  | 2024-25  | \$ Variance | % Variance |
|--|-----------------------|----------------------------|----------|----------|-------------|------------|
| Annual Perkins - BS 23/24                        | 1-38-16-01-6188-40120 | Federal Grants & Contracts | -162,075 | 0        | 162,075     | -100.0%    |
| Total Annual Perkins - BS 23/24                  |                       |                            | -162,075 | 0        | 162,075     | -100.0%    |
| Annual Perkins - BS 24/25                        | 1-38-16-01-6193-40120 | Federal Grants & Contracts | 0        | -153,464 | -153,464    | ---        |
| Total Annual Perkins - BS 24/25                  |                       |                            | 0        | -153,464 | -153,464    | ---        |
| AEL Federal (231) - BS 23/24                     | 1-38-16-01-6464-40120 | Federal Grants & Contracts | -120,492 | 0        | 120,492     | -100.0%    |
| Total AEL Federal (231) - BS 23/24               |                       |                            | -120,492 | 0        | 120,492     | -100.0%    |
| AEL Federal (231) Admin - BS 23/24               | 1-38-16-01-6465-40120 | Federal Grants & Contracts | -14,989  | 0        | 14,989      | -100.0%    |
| Total AEL Federal (231) Admin - BS 23/24         |                       |                            | -14,989  | 0        | 14,989      | -100.0%    |
| AEL Federal (225) - BS 23/24                     | 1-38-16-01-6466-40120 | Federal Grants & Contracts | -39,983  | 0        | 39,983      | -100.0%    |
| Total AEL Federal (225) - BS 23/24               |                       |                            | -39,983  | 0        | 39,983      | -100.0%    |
| AEL Fed Workforce Training - BS 23/24            | 1-38-16-01-6467-40120 | Federal Grants & Contracts | -500     | 0        | 500         | -100.0%    |
| Total AEL Fed Workforce Training - BS 23/24      |                       |                            | -500     | 0        | 500         | -100.0%    |
| AEL Federal (223) - BS 23/24                     | 1-38-16-01-6468-40120 | Federal Grants & Contracts | -3,922   | 0        | 3,922       | -100.0%    |
| Total AEL Federal (223) - BS 23/24               |                       |                            | -3,922   | 0        | 3,922       | -100.0%    |
| AEL Fd ElCivics Wrkfrce Training BS 23/24        | 1-38-16-01-6469-40120 | Federal Grants & Contracts | -500     | 0        | 500         | -100.0%    |
| Total AEL Fd ElCivics Wrkfrce Training BS 23/24  |                       |                            | -500     | 0        | 500         | -100.0%    |
| AEL Federal El Civics BS 23/24                   | 1-38-16-01-6470-40120 | Federal Grants & Contracts | -17,528  | 0        | 17,528      | -100.0%    |
| Total AEL Federal El Civics BS 23/24             |                       |                            | -17,528  | 0        | 17,528      | -100.0%    |
| AEL Fed El Civics Career Services BS 23/24       | 1-38-16-01-6471-40120 | Federal Grants & Contracts | -5,174   | 0        | 5,174       | -100.0%    |
| Total AEL Fed El Civics Career Services BS 23/24 |                       |                            | -5,174   | 0        | 5,174       | -100.0%    |
| AEL Federal Career Services BS 23/24             | 1-38-16-01-6472-40120 | Federal Grants & Contracts | -11,849  | 0        | 11,849      | -100.0%    |
| Total AEL Federal Career Services BS 23/24       |                       |                            | -11,849  | 0        | 11,849      | -100.0%    |
| AEL Fed Perform Based Funding BS 23/24           | 1-38-16-01-6473-40120 | Federal Grants & Contracts | -4,386   | 0        | 4,386       | -100.0%    |
| Total AEL Fed Perform Based Funding BS 23/24     |                       |                            | -4,386   | 0        | 4,386       | -100.0%    |
| AEL Federal (231) - BS 24/25                     | 1-38-16-01-6488-40120 | Federal Grants & Contracts | 0        | -459,655 | -459,655    | ---        |
| Total AEL Federal (231) - BS 24/25               |                       |                            | 0        | -459,655 | -459,655    | ---        |
| AEL Federal (231) Admin - BS 24/25               | 1-38-16-01-6489-40120 | Federal Grants & Contracts | 0        | -46,400  | -46,400     | ---        |
| Total AEL Federal (231) Admin - BS 24/25         |                       |                            | 0        | -46,400  | -46,400     | ---        |
| AEL Federal Career Services - BS 24/25           | 1-38-16-01-6490-40120 | Federal Grants & Contracts | 0        | -41,900  | -41,900     | ---        |
| Total AEL Federal Career Services - BS 24/25     |                       |                            | 0        | -41,900  | -41,900     | ---        |
| AEL Federal Intensives- BS 24/25                 | 1-38-16-01-6491-40120 | Federal Grants & Contracts | 0        | -81,056  | -81,056     | ---        |
| Total AEL Federal Intensives- BS 24/25           |                       |                            | 0        | -81,056  | -81,056     | ---        |

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| Department  | Account Number        | Object Code Description    | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---|-----------------------|----------------------------|------------|------------|-------------|------------|
| AEL Federal Workforce Training - BS 24/25             | 1-38-16-01-6492-40120 | Federal Grants & Contracts | 0          | -5,000     | -5,000      | ----       |
| Total AEL Federal Workforce Training - BS 24/25       |                       |                            | 0          | -5,000     | -5,000      | ----       |
| AEL Federal Professional Development - BS 24/25       | 1-38-16-01-6493-40120 | Federal Grants & Contracts | 0          | -10,850    | -10,850     | ----       |
| Total AEL Federal Professional Development - BS 24/25 |                       |                            | 0          | -10,850    | -10,850     | ----       |
| AEL Federal Performance-Based Funding BS 24/25        | 1-38-16-01-6494-40120 | Federal Grants & Contracts | 0          | -13,160    | -13,160     | ----       |
| Total AEL Federal Performance-Based Funding BS 24/25  |                       |                            | 0          | -13,160    | -13,160     | ----       |
| AEL Federal (231) - SA 23/24                          | 1-38-16-02-6474-40120 | Federal Grants & Contracts | -350,804   | 0          | 350,804     | -100.0%    |
| Total AEL Federal (231) - SA 23/24                    |                       |                            | -350,804   | 0          | 350,804     | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                    | 1-38-16-02-6475-40120 | Federal Grants & Contracts | -36,898    | 0          | 36,898      | -100.0%    |
| Total AEL Federal (231) Admin - SA 23/24              |                       |                            | -36,898    | 0          | 36,898      | -100.0%    |
| AEL Fed Workforce Training - SA 23/24                 | 1-38-16-02-6476-40120 | Federal Grants & Contracts | -5,000     | 0          | 5,000       | -100.0%    |
| Total AEL Fed Workforce Training - SA 23/24           |                       |                            | -5,000     | 0          | 5,000       | -100.0%    |
| AEL Fed El Civics Career Services SA 23/24            | 1-38-16-02-6477-40120 | Federal Grants & Contracts | -30,475    | 0          | 30,475      | -100.0%    |
| Total AEL Fed El Civics Career Services SA 23/24      |                       |                            | -30,475    | 0          | 30,475      | -100.0%    |
| AEL Federal (223) - SA 23/24                          | 1-38-16-02-6478-40120 | Federal Grants & Contracts | -9,125     | 0          | 9,125       | -100.0%    |
| Total AEL Federal (223) - SA 23/24                    |                       |                            | -9,125     | 0          | 9,125       | -100.0%    |
| AEL Federal (225) - SA 23/24                          | 1-38-16-02-6479-40120 | Federal Grants & Contracts | -12,946    | 0          | 12,946      | -100.0%    |
| Total AEL Federal (225) - SA 23/24                    |                       |                            | -12,946    | 0          | 12,946      | -100.0%    |
| AEL Fed Perform Based Funding SA 22/23                | 1-38-16-02-6480-40120 | Federal Grants & Contracts | -11,015    | 0          | 11,015      | -100.0%    |
| Total AEL Fed Perform Based Funding SA 22/23          |                       |                            | -11,015    | 0          | 11,015      | -100.0%    |
| AEL Federal El Civics SA 23/24                        | 1-38-16-02-6481-40120 | Federal Grants & Contracts | -40,000    | 0          | 40,000      | -100.0%    |
| Total AEL Federal El Civics SA 23/24                  |                       |                            | -40,000    | 0          | 40,000      | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                  | 1-38-16-02-6482-40120 | Federal Grants & Contracts | -49,504    | 0          | 49,504      | -100.0%    |
| Total AEL Federal El Civics Admin SA 23/24            |                       |                            | -49,504    | 0          | 49,504      | -100.0%    |
| AEL Fed ElCivics Workforce Train SA 23/24             | 1-38-16-02-6483-40120 | Federal Grants & Contracts | -5,000     | 0          | 5,000       | -100.0%    |
| Total AEL Fed ElCivics Workforce Train SA 23/24       |                       |                            | -5,000     | 0          | 5,000       | -100.0%    |
| Total Federal Grants & Contracts                      |                       |                            | -1,819,702 | -1,710,523 | 109,179     | -6.0%      |
| Fund Total - HC Restricted Special Purposes           |                       |                            | -1,819,702 | -1,710,523 | 109,179     | -6.0%      |
| Total Restricted                                      |                       |                            | -9,135,797 | -9,225,913 | -90,116     | 1.0%       |
| HC Go Refunding Bond-Series 2016                      | 1-72-14-01-7306-40024 | Current I&S Taxes          | -1,418,288 | -1,368,914 | 49,374      | -3.5%      |

Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Revenues

| Department                                 | Account Number        | Object Code Description    | 2023-24     | 2024-25     | \$ Variance | % Variance |
|--|-----------------------|----------------------------|-------------|-------------|-------------|------------|
| HC Go Refunding Bond-Series 2016           | 1-72-14-01-7306-40025 | Delinquent I&S Taxes       | -50,000     | -30,000     | 20,000      | -40.0%     |
| HC Go Refunding Bond-Series 2016           | 1-72-14-01-7306-40026 | I&S Penalties and Interest | -15,000     | -15,000     | 0           | 0.0%       |
| HC Go Refunding Bond-Series 2016           | 1-72-14-01-7306-40027 | I&S Refunds                | 15,000      | 5,000       | -10,000     | -66.7%     |
| Total HC Go Refunding Bond-Series 2016     |                       |                            | -1,468,288  | -1,408,914  | 59,374      | -4.0%      |
| Total Ad Valorem Taxes                     |                       |                            | -1,468,288  | -1,408,914  | 59,374      | -4.0%      |
| HC Go Refunding Bond-Series 2016           | 1-72-24-01-7306-40160 | Interest Income            | -2,000      | -20,000     | -18,000     | 900.0%     |
| Total HC Go Refunding Bond-Series 2016     |                       |                            | -2,000      | -20,000     | -18,000     | 900.0%     |
| Total Investment Income/Earnings           |                       |                            | -2,000      | -20,000     | -18,000     | 900.0%     |
| Retirement of Indebtedness                 | 1-72-38-01-7301-40900 | Transfer From Other Funds  | -10,408     | -10,408     | 0           | 0.0%       |
| Total Retirement of Indebtedness           |                       |                            | -10,408     | -10,408     | 0           | 0.0%       |
| HC Cons Fund Rev Refunding Bnd Ser21       | 1-72-38-01-7307-40900 | Transfer From Other Funds  | -264,000    | -264,000    | 0           | 0.0%       |
| Total HC Cons Fund Rev Refunding Bnd Ser21 |                       |                            | -264,000    | -264,000    | 0           | 0.0%       |
| HC Cons Fund Revenue Bond-Ser 2013         | 1-72-38-02-7305-40900 | Transfer From Other Funds  | -760,500    | -765,813    | -5,313      | 0.7%       |
| Total HC Cons Fund Revenue Bond-Ser 2013   |                       |                            | -760,500    | -765,813    | -5,313      | 0.7%       |
| Total Transfers From (In)                  |                       |                            | -1,034,908  | -1,040,221  | -5,313      | 0.5%       |
| HC cons Fund Revenue Bond-Ser 2013         | 1-72-99-02-7305-40999 | Budget Surplus/(Deficit)   | 5,438       | 15,157      | 9,719       | 178.7%     |
| Total HC cons Fund Revenue Bond-Ser 2013   |                       |                            | 5,438       | 15,157      | 9,719       | 178.7%     |
| HC Go Refunding Bond-Series 2016           | 1-72-99-01-7306-40999 | Budget Surplus/(Deficit)   | 37,248      | -636        | -37,884     | -101.7%    |
| Total HC Go Refunding Bond-Series 2016     |                       |                            | 37,248      | -636        | -37,884     | -101.7%    |
| HC Cons Fund Rev Refunding Bnd Ser21       | 1-72-99-01-7307-40999 | Budget Surplus/(Deficit)   | 12,334      | 10,542      | -1,792      | -14.5%     |
| Total HC Cons Fund Rev Refunding Bnd Ser21 |                       |                            | 12,334      | 10,542      | -1,792      | -14.5%     |
| Total Surplus/(Deficit)                    |                       |                            | 55,020      | 25,063      | -29,957     | -54.4%     |
| Fund Total - HC Retirement of Indebtedness |                       |                            | -2,450,176  | -2,444,072  | 6,104       | -0.2%      |
| Total Revenues                             |                       |                            | -57,505,903 | -60,081,845 | -2,575,942  | 4.5%       |



Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Expenditures

| Department                    | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|-------------------------------|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Instruction/Academic-BS       | 1-10-40-01-1600-56002 | Faculty Overload Salaries          | 105,000 | 105,000 | 0           | 0.0%       |
| 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     | 0       | -400        | -100.0%    |
| Instruction/Academic-BS       | 1-10-40-01-1600-56218 | Supplies                           | 750     | 0       | -750        | -100.0%    |
| Instruction/Academic-BS       | 1-10-40-01-1600-56327 | Telephone                          | 192     | 0       | -192        | -100.0%    |
| Instruction/Academic-BS       | 1-10-40-01-1600-56351 | Employee Travel                    | 3,000   | 0       | -3,000      | -100.0%    |
| Instruction/Academic-BS       | 1-10-40-01-1600-56611 | Copying                            | 100     | 0       | -100        | -100.0%    |
| Instruction/Academic-BS       | 1-10-40-01-1600-56626 | Other Cost                         | 500     | 0       | -500        | -100.0%    |
| Instruction/Academic-BS       | 1-10-40-01-1600-56632 | Program Improvements               | 2,500   | 0       | -2,500      | -100.0%    |
| Total Instruction/Academic-BS |                       |                                    | 302,812 | 295,370 | -7,442      | -2.5%      |
| Agriculture-BS                | 1-10-40-01-1601-56001 | Full Time Faculty Salaries         | 67,205  | 68,588  | 1,383       | 2.1%       |
| Agriculture-BS                | 1-10-40-01-1601-56010 | Administrative Salaries            | 66,078  | -882    | -66,960     | -101.3%    |
| Agriculture-BS                | 1-10-40-01-1601-56205 | Furniture and Equipment            | 600     | 600     | 0           | 0.0%       |
| Agriculture-BS                | 1-10-40-01-1601-56206 | Feed                               | 2,400   | 1,500   | -900        | -37.5%     |
| Agriculture-BS                | 1-10-40-01-1601-56208 | Classroom Materials/Instr Supplies | 1,500   | 1,500   | 0           | 0.0%       |
| Agriculture-BS                | 1-10-40-01-1601-56212 | Periodicals                        | 200     | 0       | -200        | -100.0%    |
| Agriculture-BS                | 1-10-40-01-1601-56213 | Postage                            | 300     | 300     | 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                     | 30,000  | 30,000  | 0           | 0.0%       |
| Agriculture-BS                | 1-10-40-01-1601-56410 | Repairs and Maintenance            | 1,020   | 2,500   | 1,480       | 145.1%     |
| Agriculture-BS                | 1-10-40-01-1601-56518 | Equipment Lease/Rental             | 550     | 1,000   | 450         | 81.8%      |
| 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                          | 15,000  | 9,500   | -5,500      | -36.7%     |
| 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                | 8,000   | 8,000   | 0           | 0.0%       |
| Total Agriculture-BS          |                       |                                    | 199,878 | 129,631 | -70,247     | -35.1%     |
| Biology-BS                    | 1-10-40-01-1603-56001 | Full Time Faculty Salaries         | 169,330 | 155,792 | -13,538     | -8.0%      |
| Biology-BS                    | 1-10-40-01-1603-56204 | Electronic Equipment               | 425     | 3,877   | 3,452       | 812.2%     |
| Biology-BS                    | 1-10-40-01-1603-56205 | Furniture and Equipment            | 640     | 0       | -640        | -100.0%    |
| Biology-BS                    | 1-10-40-01-1603-56208 | Classroom Materials/Instr Supplies | 6,428   | 9,949   | 3,521       | 54.8%      |
| Biology-BS                    | 1-10-40-01-1603-56213 | Postage                            | 1       | 1       | 0           | 0.0%       |
| Biology-BS                    | 1-10-40-01-1603-56218 | Supplies                           | 450     | 600     | 150         | 33.3%      |
| Biology-BS                    | 1-10-40-01-1603-56327 | Telephone                          | 579     | 579     | 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                            | 300     | 600     | 300         | 100.0%     |
| Total Biology-BS              |                       |                                    | 178,403 | 171,648 | -6,755      | -3.8%      |
| Business/Academic-BS          | 1-10-40-01-1604-56001 | Full Time Faculty Salaries         | 88,191  | 54,348  | -33,843     | -38.4%     |
| 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                          | 390     | 390     | 0           | 0.0%       |
| 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    |                       |                                    | 90,701  | 56,858  | -33,843     | -37.3%     |
| General Studies-BS            | 1-10-40-01-1607-56001 | Full Time Faculty Salaries         | 3,500   | 3,500   | 0           | 0.0%       |
| General Studies-BS            | 1-10-40-01-1607-56020 | Classified Salaries                | 40,802  | 0       | -40,802     | -100.0%    |
| General Studies-BS            | 1-10-40-01-1607-56040 | Other Part Time Salaries           | 2,200   | 2,200   | 0           | 0.0%       |
| General Studies-BS            | 1-10-40-01-1607-56204 | Electronic Equipment               | 1,000   | 1,000   | 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%       |

Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Expenditures

| Department                             | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|------------------------------------|---------|---------|-------------|------------|
| 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               |                       |                                    | 52,166  | 11,364  | -40,802     | -78.2%     |
| Mathematics-BS                         | 1-10-40-01-1609-56001 | Full Time Faculty Salaries         | 82,257  | 83,489  | 1,232       | 1.5%       |
| Mathematics-BS                         | 1-10-40-01-1609-56208 | Classroom Materials/Instr Supplies | 300     | 150     | -150        | -50.0%     |
| Mathematics-BS                         | 1-10-40-01-1609-56218 | Supplies                           | 200     | 200     | 0           | 0.0%       |
| Mathematics-BS                         | 1-10-40-01-1609-56327 | Telephone                          | 386     | 193     | -193        | -50.0%     |
| Mathematics-BS                         | 1-10-40-01-1609-56351 | Employee Travel                    | 5,500   | 0       | -5,500      | -100.0%    |
| Mathematics-BS                         | 1-10-40-01-1609-56611 | Copying                            | 1,750   | 1,200   | -550        | -31.4%     |
| Total Mathematics-BS                   |                       |                                    | 90,393  | 85,232  | -5,161      | -5.7%      |
| Developmental Studies/English-BS       | 1-10-40-01-1616-56001 | Full Time Faculty Salaries         | 44,845  | 46,308  | 1,463       | 3.3%       |
| Developmental Studies/English-BS       | 1-10-40-01-1616-56218 | Supplies                           | 150     | 150     | 0           | 0.0%       |
| 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                         | 200     | 200     | 0           | 0.0%       |
| Total Developmental Studies/English-BS |                       |                                    | 45,437  | 46,900  | 1,463       | 3.2%       |
| Developmental Studies/Math-BS          | 1-10-40-01-1617-56001 | Full Time Faculty Salaries         | 55,316  | 63,272  | 7,956       | 14.4%      |
| Developmental Studies/Math-BS          | 1-10-40-01-1617-56010 | Administrative Salaries            | 13,926  | 0       | -13,926     | -100.0%    |
| Developmental Studies/Math-BS          | 1-10-40-01-1617-56208 | Classroom Materials/Instr Supplies | 150     | 150     | 0           | 0.0%       |
| Developmental Studies/Math-BS          | 1-10-40-01-1617-56218 | Supplies                           | 150     | 150     | 0           | 0.0%       |
| 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                            | 200     | 200     | 0           | 0.0%       |
| Total Developmental Studies/Math-BS    |                       |                                    | 69,934  | 63,964  | -5,970      | -8.5%      |
| Art-BS                                 | 1-10-40-01-1700-56001 | Full Time Faculty Salaries         | 40,000  | 0       | -40,000     | -100.0%    |
| 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                            | 20      | 20      | 0           | 0.0%       |
| Art-BS                                 | 1-10-40-01-1700-56218 | Supplies                           | 120     | 120     | 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                           |                       |                                    | 43,652  | 8,152   | -35,500     | -81.3%     |
| English-BS                             | 1-10-40-01-1702-56001 | Full Time Faculty Salaries         | 147,158 | 151,551 | 4,393       | 3.0%       |
| English-BS                             | 1-10-40-01-1702-56205 | Furniture and Equipment            | 2,250   | 0       | -2,250      | -100.0%    |
| 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                            | 10      | 10      | 0           | 0.0%       |
| English-BS                             | 1-10-40-01-1702-56327 | Telephone                          | 768     | 768     | 0           | 0.0%       |
| English-BS                             | 1-10-40-01-1702-56351 | Employee Travel                    | 900     | 900     | 0           | 0.0%       |
| English-BS                             | 1-10-40-01-1702-56611 | Copying                            | 450     | 600     | 150         | 33.3%      |
| English-BS                             | 1-10-40-01-1702-56626 | Other Cost                         | 400     | 400     | 0           | 0.0%       |
| Total English-BS                       |                       |                                    | 152,311 | 154,604 | 2,293       | 1.5%       |
| Letters/Speech-BS                      | 1-10-40-01-1704-56001 | Full Time Faculty Salaries         | 40,091  | 43,528  | 3,437       | 8.6%       |
| Letters/Speech-BS                      | 1-10-40-01-1704-56205 | Furniture and Equipment            | 2,000   | 0       | -2,000      | -100.0%    |
| Letters/Speech-BS                      | 1-10-40-01-1704-56218 | Supplies                           | 250     | 250     | 0           | 0.0%       |
| Letters/Speech-BS                      | 1-10-40-01-1704-56327 | Telephone                          | 192     | 192     | 0           | 0.0%       |
| Letters/Speech-BS                      | 1-10-40-01-1704-56532 | Online Software/Subscription/Srv   | 0       | 450     | 450         | ----       |
| Letters/Speech-BS                      | 1-10-40-01-1704-56611 | Copying                            | 200     | 200     | 0           | 0.0%       |
| Total Letters/Speech-BS                |                       |                                    | 42,733  | 44,620  | 1,887       | 4.4%       |
| Psychology-BS                          | 1-10-40-01-1706-56001 | Full Time Faculty Salaries         | 55,500  | 56,963  | 1,463       | 2.6%       |
| 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%       |

Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Expenditures

| Department                             | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Psychology-BS                          | 1-10-40-01-1706-56611 | Copying                            | 50      | 50      | 0           | 0.0%       |
| Total Psychology-BS                    |                       |                                    | 55,792  | 57,255  | 1,463       | 2.6%       |
| Social Sciences-BS                     | 1-10-40-01-1707-56001 | Full Time Faculty Salaries         | 159,084 | 185,863 | 26,779      | 16.8%      |
| 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 | 500     | 500     | 0           | 0.0%       |
| 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                            | 200     | 200     | 0           | 0.0%       |
| Total Social Sciences-BS               |                       |                                    | 162,619 | 189,398 | 26,779      | 16.5%      |
| Theater-BS                             | 1-10-40-01-1708-56001 | Full Time Faculty Salaries         | 58,358  | 59,984  | 1,626       | 2.8%       |
| Theater-BS                             | 1-10-40-01-1708-56204 | Electronic Equipment               | 0       | 15,000  | 15,000      | ----       |
| Theater-BS                             | 1-10-40-01-1708-56205 | Furniture and Equipment            | 1,100   | 1,100   | 0           | 0.0%       |
| Theater-BS                             | 1-10-40-01-1708-56208 | Classroom Materials/Instr Supplies | 12,000  | 12,000  | 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                    | 2,500   | 2,500   | 0           | 0.0%       |
| Theater-BS                             | 1-10-40-01-1708-56354 | Recruiting Travel                  | 1,500   | 1,500   | 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 | Online Software/Subscription/Srv   | 0       | 1,000   | 1,000       | ----       |
| Theater-BS                             | 1-10-40-01-1708-56538 | Royalties/Copyright Fees           | 2,000   | 4,000   | 2,000       | 100.0%     |
| Theater-BS                             | 1-10-40-01-1708-56611 | Copying                            | 275     | 200     | -75         | -27.3%     |
| Theater-BS                             | 1-10-40-01-1708-56624 | Official Functions                 | 1,100   | 1,100   | 0           | 0.0%       |
| Theater-BS                             | 1-10-40-01-1708-56631 | Professional Organizations         | 1,000   | 1,000   | 0           | 0.0%       |
| Total Theater-BS                       |                       |                                    | 94,025  | 113,576 | 19,551      | 20.8%      |
| Choral Music-BS                        | 1-10-40-01-1710-56001 | Full Time Faculty Salaries         | 60,067  | 61,693  | 1,626       | 2.7%       |
| Choral Music-BS                        | 1-10-40-01-1710-56204 | Electronic Equipment               | 2,500   | 3,500   | 1,000       | 40.0%      |
| Choral Music-BS                        | 1-10-40-01-1710-56208 | Classroom Materials/Instr Supplies | 1,200   | 1,100   | -100        | -8.3%      |
| 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                           | 1,200   | 1,200   | 0           | 0.0%       |
| Choral Music-BS                        | 1-10-40-01-1710-56327 | Telephone                          | 180     | 180     | 0           | 0.0%       |
| 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                  | 250     | 400     | 150         | 60.0%      |
| Choral Music-BS                        | 1-10-40-01-1710-56355 | Student Travel                     | 4,000   | 4,000   | 0           | 0.0%       |
| Choral Music-BS                        | 1-10-40-01-1710-56404 | Copier/Printer-Mnt/Paper/Supplies  | 0       | 456     | 456         | ----       |
| Choral Music-BS                        | 1-10-40-01-1710-56515 | Contract Labor/Services            | 6,500   | 9,000   | 2,500       | 38.5%      |
| Choral Music-BS                        | 1-10-40-01-1710-56611 | Copying                            | 200     | 200     | 0           | 0.0%       |
| Choral Music-BS                        | 1-10-40-01-1710-56618 | Institutional Memberships          | 400     | 400     | 0           | 0.0%       |
| Choral Music-BS                        | 1-10-40-01-1710-56626 | Other Cost                         | 500     | 550     | 50          | 10.0%      |
| Total Choral Music-BS                  |                       |                                    | 78,522  | 84,204  | 5,682       | 7.2%       |
| Hall Center Operating Account-BS       | 1-10-40-01-1712-56205 | Furniture and Equipment            | 10,000  | 15,000  | 5,000       | 50.0%      |
| Hall Center Operating Account-BS       | 1-10-40-01-1712-56218 | Supplies                           | 100     | 100     | 0           | 0.0%       |
| Hall Center Operating Account-BS       | 1-10-40-01-1712-56515 | Contract Labor/Services            | 200     | 200     | 0           | 0.0%       |
| Total Hall Center Operating Account-BS |                       |                                    | 10,300  | 15,300  | 5,000       | 48.5%      |
| Band-BS                                | 1-10-40-01-1713-56204 | Electronic Equipment               | 1,500   | 1,500   | 0           | 0.0%       |
| Band-BS                                | 1-10-40-01-1713-56205 | Furniture and Equipment            | 82,600  | 3,500   | -79,100     | -95.8%     |
| Band-BS                                | 1-10-40-01-1713-56208 | Classroom Materials/Instr Supplies | 1,200   | 1,200   | 0           | 0.0%       |
| Band-BS                                | 1-10-40-01-1713-56213 | Postage                            | 25      | 25      | 0           | 0.0%       |
| Band-BS                                | 1-10-40-01-1713-56218 | Supplies                           | 240     | 260     | 20          | 8.3%       |
| Band-BS                                | 1-10-40-01-1713-56327 | Telephone                          | 180     | 180     | 0           | 0.0%       |
| Band-BS                                | 1-10-40-01-1713-56351 | Employee Travel                    | 1,200   | 1,500   | 300         | 25.0%      |
| 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                     | 3,500   | 3,500   | 0           | 0.0%       |
| Band-BS                                | 1-10-40-01-1713-56404 | Copier/Printer-Mnt/Paper/Supplies  | 0       | 456     | 456         | ----       |
| Band-BS                                | 1-10-40-01-1713-56410 | Repairs and Maintenance            | 600     | 650     | 50          | 8.3%       |

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| Department                             | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Band-BS                                | 1-10-40-01-1713-56412 | Repairs/Maintenance-Equipment      | 300     | 325     | 25          | 8.3%       |
| Band-BS                                | 1-10-40-01-1713-56515 | Contract Labor/Services            | 6,500   | 10,000  | 3,500       | 53.8%      |
| Band-BS                                | 1-10-40-01-1713-56611 | Copying                            | 150     | 160     | 10          | 6.7%       |
| Band-BS                                | 1-10-40-01-1713-56618 | Institutional Memberships          | 375     | 350     | -25         | -6.7%      |
| Total Band-BS                          |                       |                                    | 98,620  | 24,006  | -74,614     | -75.7%     |
| Tutoring Center-BS                     | 1-10-40-01-1804-56010 | Administrative Salaries            | 23,520  | 0       | -23,520     | -100.0%    |
| Tutoring Center-BS                     | 1-10-40-01-1804-56020 | Classified Salaries                | 0       | 24,906  | 24,906      | ---        |
| 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            | 500     | 1,000   | 500         | 100.0%     |
| Tutoring Center-BS                     | 1-10-40-01-1804-56207 | Food Cost                          | 700     | 2,000   | 1,300       | 185.7%     |
| 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                     | 1-10-40-01-1804-56532 | Online Software/Subscription/Srv   | 0       | 7,000   | 7,000       | ---        |
| 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               |                       |                                    | 54,592  | 64,778  | 10,186      | 18.7%      |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56050 | Group Health & Life Insurance      | 131,500 | 116,180 | -15,320     | -11.7%     |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56051 | ORP Matching                       | 18,400  | 10,960  | -7,440      | -40.4%     |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56052 | TRS Matching                       | 44,500  | 52,820  | 8,320       | 18.7%      |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56053 | Unemployment Taxes                 | 6,900   | 6,440   | -460        | -6.7%      |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56054 | Workman's Compensation             | 11,700  | 10,860  | -840        | -7.2%      |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56055 | Employer FICA Expense              | 122,100 | 113,480 | -8,620      | -7.1%      |
| Staff Benefits (INSTR-ACAD)-BS         | 1-10-40-01-1890-56060 | ERS 1% Payroll Contribution        | 12,000  | 14,400  | 2,400       | 20.0%      |
| Total Staff Benefits (INSTR-ACAD)-BS   |                       |                                    | 347,100 | 325,140 | -21,960     | -6.3%      |
| Instruction/Academic-SA                | 1-10-40-02-1600-56001 | Full Time Faculty Salaries         | 24,227  | 30,494  | 6,267       | 25.9%      |
| Instruction/Academic-SA                | 1-10-40-02-1600-56002 | Faculty Overload Salaries          | 48,447  | 60,147  | 11,700      | 24.2%      |
| Instruction/Academic-SA                | 1-10-40-02-1600-56003 | Part Time Faculty Salaries         | 276,022 | 275,860 | -162        | -0.1%      |
| Total Instruction/Academic-SA          |                       |                                    | 348,696 | 366,501 | 17,805      | 5.1%       |
| Biology-SA                             | 1-10-40-02-1603-56001 | Full Time Faculty Salaries         | 199,494 | 210,043 | 10,549      | 5.3%       |
| Biology-SA                             | 1-10-40-02-1603-56208 | Classroom Materials/Instr Supplies | 9,500   | 9,500   | 0           | 0.0%       |
| 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                    | 410     | 410     | 0           | 0.0%       |
| Biology-SA                             | 1-10-40-02-1603-56412 | Repairs/Maintenance-Equipment      | 1,500   | 1,500   | 0           | 0.0%       |
| Biology-SA                             | 1-10-40-02-1603-56611 | Copying                            | 500     | 500     | 0           | 0.0%       |
| Total Biology-SA                       |                       |                                    | 212,504 | 223,053 | 10,549      | 5.0%       |
| Mathematics-SA                         | 1-10-40-02-1609-56001 | Full Time Faculty Salaries         | 104,050 | 108,367 | 4,317       | 4.1%       |
| Mathematics-SA                         | 1-10-40-02-1609-56208 | Classroom Materials/Instr Supplies | 300     | 300     | 0           | 0.0%       |
| Mathematics-SA                         | 1-10-40-02-1609-56327 | Telephone                          | 275     | 550     | 275         | 100.0%     |
| Mathematics-SA                         | 1-10-40-02-1609-56351 | Employee Travel                    | 3,250   | 250     | -3,000      | -92.3%     |
| Mathematics-SA                         | 1-10-40-02-1609-56611 | Copying                            | 950     | 950     | 0           | 0.0%       |
| Total Mathematics-SA                   |                       |                                    | 108,825 | 110,417 | 1,592       | 1.5%       |
| Developmental Studies/English-SA       | 1-10-40-02-1616-56001 | Full Time Faculty Salaries         | 55,963  | 0       | -55,963     | -100.0%    |
| 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     | 0       | -275        | -100.0%    |
| Developmental Studies/English-SA       | 1-10-40-02-1616-56351 | Employee Travel                    | 200     | 200     | 0           | 0.0%       |
| Developmental Studies/English-SA       | 1-10-40-02-1616-56611 | Copying                            | 125     | 125     | 0           | 0.0%       |
| Total Developmental Studies/English-SA |                       |                                    | 56,838  | 600     | -56,238     | -98.9%     |
| Developmental Studies/Math-SA          | 1-10-40-02-1617-56001 | Full Time Faculty Salaries         | 80,239  | 56,962  | -23,277     | -29.0%     |
| Developmental Studies/Math-SA          | 1-10-40-02-1617-56208 | Classroom Materials/Instr Supplies | 250     | 250     | 0           | 0.0%       |

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| Department                          | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|-------------------------------------|-----------------------|------------------------------------|---------|---------|-------------|------------|
| 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     | 275     | -275        | -50.0%     |
| Developmental Studies/Math-SA       | 1-10-40-02-1617-56351 | Employee Travel                    | 375     | 375     | 0           | 0.0%       |
| Developmental Studies/Math-SA       | 1-10-40-02-1617-56611 | Copying                            | 325     | 325     | 0           | 0.0%       |
| Total Developmental Studies/Math-SA |                       |                                    | 81,744  | 58,192  | -23,552     | -28.8%     |
| Education-SA                        | 1-10-40-02-1618-56010 | Administrative Salaries            | 62,948  | 68,084  | 5,136       | 8.2%       |
| 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                        | 1-10-40-02-1618-56327 | Telephone                          | 0       | 275     | 275         | ---        |
| Education-SA                        | 1-10-40-02-1618-56351 | Employee Travel                    | 725     | 725     | 0           | 0.0%       |
| Education-SA                        | 1-10-40-02-1618-56611 | Copying                            | 50      | 50      | 0           | 0.0%       |
| Total Education-SA                  |                       |                                    | 63,973  | 69,384  | 5,411       | 8.5%       |
| English-SA                          | 1-10-40-02-1702-56001 | Full Time Faculty Salaries         | 147,388 | 148,815 | 1,427       | 1.0%       |
| 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                    | 500     | 500     | 0           | 0.0%       |
| English-SA                          | 1-10-40-02-1702-56611 | Copying                            | 200     | 200     | 0           | 0.0%       |
| Total English-SA                    |                       |                                    | 149,203 | 150,630 | 1,427       | 1.0%       |
| 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                            | 100     | 100     | 0           | 0.0%       |
| Total Letters/Speech-SA             |                       |                                    | 125     | 125     | 0           | 0.0%       |
| Music-SA                            | 1-10-40-02-1705-56001 | Full Time Faculty Salaries         | 56,491  | 54,975  | -1,516      | -2.7%      |
| 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                    | 265     | 265     | 0           | 0.0%       |
| Music-SA                            | 1-10-40-02-1705-56611 | Copying                            | 90      | 90      | 0           | 0.0%       |
| Music-SA                            | 1-10-40-02-1705-56631 | Professional Organizations         | 50      | 50      | 0           | 0.0%       |
| Total Music-SA                      |                       |                                    | 57,221  | 55,705  | -1,516      | -2.6%      |
| Psychology-SA                       | 1-10-40-02-1706-56001 | Full Time Faculty Salaries         | 57,816  | 59,279  | 1,463       | 2.5%       |
| Psychology-SA                       | 1-10-40-02-1706-56208 | Classroom Materials/Instr Supplies | 150     | 150     | 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                    | 365     | 365     | 0           | 0.0%       |
| Psychology-SA                       | 1-10-40-02-1706-56611 | Copying                            | 75      | 75      | 0           | 0.0%       |
| Total Psychology-SA                 |                       |                                    | 58,681  | 60,144  | 1,463       | 2.5%       |
| Social Sciences-SA                  | 1-10-40-02-1707-56001 | Full Time Faculty Salaries         | 102,099 | 82,798  | -19,301     | -18.9%     |
| Social Sciences-SA                  | 1-10-40-02-1707-56208 | Classroom Materials/Instr Supplies | 300     | 300     | 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                    | 525     | 525     | 0           | 0.0%       |
| Social Sciences-SA                  | 1-10-40-02-1707-56611 | Copying                            | 200     | 200     | 0           | 0.0%       |
| Total Social Sciences-SA            |                       |                                    | 103,674 | 84,373  | -19,301     | -18.6%     |
| Tutoring Center-SA                  | 1-10-40-02-1804-56020 | Classified Salaries                | 9,592   | 11,306  | 1,714       | 17.9%      |
| Tutoring Center-SA                  | 1-10-40-02-1804-56040 | Other Part Time Salaries           | 33,605  | 34,228  | 623         | 1.9%       |
| Tutoring Center-SA                  | 1-10-40-02-1804-56218 | Supplies                           | 400     | 400     | 0           | 0.0%       |
| Tutoring Center-SA                  | 1-10-40-02-1804-56351 | Employee Travel                    | 115     | 120     | 5           | 4.3%       |
| Tutoring Center-SA                  | 1-10-40-02-1804-56532 | Online Software/Subscription/Srv   | 0       | 7,000   | 7,000       | ---        |
| Tutoring Center-SA                  | 1-10-40-02-1804-56611 | Copying                            | 75      | 75      | 0           | 0.0%       |
| Total Tutoring Center-SA            |                       |                                    | 43,787  | 53,129  | 9,342       | 21.3%      |
| Staff Benefits (INSTR-ACAD)-SA      | 1-10-40-02-1890-56050 | Group Health & Life Insurance      | 77,810  | 71,797  | -6,013      | -7.7%      |
| Staff Benefits (INSTR-ACAD)-SA      | 1-10-40-02-1890-56051 | ORP Matching                       | 12,818  | 11,427  | -1,391      | -10.9%     |
| Staff Benefits (INSTR-ACAD)-SA      | 1-10-40-02-1890-56052 | TRS Matching                       | 25,836  | 26,571  | 735         | 2.8%       |
| Staff Benefits (INSTR-ACAD)-SA      | 1-10-40-02-1890-56053 | Unemployment Taxes                 | 1,222   | 3,982   | 2,760       | 225.9%     |

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| Department                           | Account Number        | Object Code Description            | 2023-24   | 2024-25   | \$ Variance | % Variance |
|--------------------------------------|-----------------------|------------------------------------|-----------|-----------|-------------|------------|
| Staff Benefits (INSTR-ACAD)-SA       | 1-10-40-02-1890-56054 | Workman's Compensation             | 4,300     | 14,287    | 9,987       | 232.3%     |
| Staff Benefits (INSTR-ACAD)-SA       | 1-10-40-02-1890-56055 | Employer FICA Expense              | 74,717    | 70,787    | -3,930      | -5.3%      |
| Staff Benefits (INSTR-ACAD)-SA       | 1-10-40-02-1890-56060 | ERS 1% Payroll Contribution        | 6,700     | 7,390     | 690         | 10.3%      |
| Total Staff Benefits (INSTR-ACAD)-SA |                       |                                    | 203,403   | 206,241   | 2,838       | 1.4%       |
| Lamesa Center                        | 1-10-40-03-1602-56003 | Part Time Faculty Salaries         | 24,300    | 24,300    | 0           | 0.0%       |
| Lamesa Center                        | 1-10-40-03-1602-56010 | Administrative Salaries            | 38,053    | 39,337    | 1,284       | 3.4%       |
| Lamesa Center                        | 1-10-40-03-1602-56040 | Other Part Time Salaries           | 1,920     | 1,050     | -870        | -45.3%     |
| Lamesa Center                        | 1-10-40-03-1602-56218 | Supplies                           | 1,563     | 1,559     | -4          | -0.3%      |
| Lamesa Center                        | 1-10-40-03-1602-56351 | Employee Travel                    | 3,655     | 3,334     | -321        | -8.8%      |
| 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            | 7,000     | 2,000     | -5,000      | -71.4%     |
| Total Lamesa Center                  |                       |                                    | 76,791    | 71,880    | -4,911      | -6.4%      |
| Staff Benefits (INSTR-ACAD)-LA       | 1-10-40-03-1890-56050 | Group Health & Life Insurance      | 2,925     | 2,510     | -415        | -14.2%     |
| Staff Benefits (INSTR-ACAD)-LA       | 1-10-40-03-1890-56052 | TRS Matching                       | 2,000     | 2,150     | 150         | 7.5%       |
| Staff Benefits (INSTR-ACAD)-LA       | 1-10-40-03-1890-56053 | Unemployment Taxes                 | 260       | 295       | 35          | 13.5%      |
| Staff Benefits (INSTR-ACAD)-LA       | 1-10-40-03-1890-56054 | Workman's Compensation             | 430       | 470       | 40          | 9.3%       |
| Staff Benefits (INSTR-ACAD)-LA       | 1-10-40-03-1890-56055 | Employer FICA Expense              | 3,497     | 3,840     | 343         | 9.8%       |
| Staff Benefits (INSTR-ACAD)-LA       | 1-10-40-03-1890-56060 | ERS 1% Payroll Contribution        | 335       | 355       | 20          | 6.0%       |
| Total Staff Benefits (INSTR-ACAD)-LA |                       |                                    | 9,447     | 9,620     | 173         | 1.8%       |
| Total Instruction - Academic         |                       |                                    | 3,744,902 | 3,461,994 | -282,908    | -7.6%      |
| Workforce Training/Comm Ed-BS        | 1-10-45-01-2004-56003 | Part Time Faculty Salaries         | 150,000   | 150,000   | 0           | 0.0%       |
| 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        | 1-10-45-01-2004-56327 | 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  |                       |                                    | 237,930   | 237,930   | 0           | 0.0%       |
| Youth Programs-BS                    | 1-10-45-01-2007-56040 | Other Part Time Salaries           | 3,500     | 3,500     | 0           | 0.0%       |
| 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         | 328,867   | 337,484   | 8,617       | 2.6%       |
| ADN-BS                               | 1-10-45-01-2010-56010 | Administrative Salaries            | 83,025    | 0         | -83,025     | -100.0%    |
| ADN-BS                               | 1-10-45-01-2010-56020 | Classified Salaries                | 16,958    | 18,498    | 1,540       | 9.1%       |
| ADN-BS                               | 1-10-45-01-2010-56204 | Electronic Equipment               | 325       | 1,000     | 675         | 207.7%     |
| ADN-BS                               | 1-10-45-01-2010-56205 | Furniture and Equipment            | 300       | 330       | 30          | 10.0%      |
| ADN-BS                               | 1-10-45-01-2010-56208 | Classroom Materials/Instr Supplies | 2,750     | 2,750     | 0           | 0.0%       |
| ADN-BS                               | 1-10-45-01-2010-56213 | Postage                            | 200       | 200       | 0           | 0.0%       |
| ADN-BS                               | 1-10-45-01-2010-56218 | Supplies                           | 700       | 770       | 70          | 10.0%      |
| ADN-BS                               | 1-10-45-01-2010-56261 | Instrument Kits                    | 3,300     | 3,630     | 330         | 10.0%      |
| ADN-BS                               | 1-10-45-01-2010-56262 | NLN Testing                        | 55,000    | 55,000    | 0           | 0.0%       |
| 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                    | 2,000     | 3,000     | 1,000       | 50.0%      |
| ADN-BS                               | 1-10-45-01-2010-56500 | Accreditation/Licensing Cost       | 10,000    | 2,000     | -8,000      | -80.0%     |
| ADN-BS                               | 1-10-45-01-2010-56532 | Online Software/Subscription/Srv   | 800       | 960       | 160         | 20.0%      |
| ADN-BS                               | 1-10-45-01-2010-56611 | Copying                            | 550       | 600       | 50          | 9.1%       |
| ADN-BS                               | 1-10-45-01-2010-56631 | Professional Organizations         | 6,000     | 6,000     | 0           | 0.0%       |

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| Department                            | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---------------------------------------|-----------------------|------------------------------------|---------|---------|-------------|------------|
| ADN-BS                                | 1-10-45-01-2010-56633 | Public Relations                   | 700     | 1,000   | 300         | 42.9%      |
| Total ADN-BS                          |                       |                                    | 513,075 | 434,822 | -78,253     | -15.3%     |
| Computer Information Systems-BS       | 1-10-45-01-2018-56001 | Full Time Faculty Salaries         | 55,752  | 55,378  | -374        | -0.7%      |
| Computer Information Systems-BS       | 1-10-45-01-2018-56204 | Electronic Equipment               | 1,000   | 1,000   | 0           | 0.0%       |
| 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                          | 177     | 177     | 0           | 0.0%       |
| Computer Information Systems-BS       | 1-10-45-01-2018-56351 | Employee Travel                    | 0       | 250     | 250         | ----       |
| Computer Information Systems-BS       | 1-10-45-01-2018-56532 | Online Software/Subscription/Srv   | 1,000   | 1,000   | 0           | 0.0%       |
| Computer Information Systems-BS       | 1-10-45-01-2018-56611 | Copying                            | 25      | 25      | 0           | 0.0%       |
| Total Computer Information Systems-BS |                       |                                    | 58,204  | 58,080  | -124        | -0.2%      |
| Cosmetology-BS                        | 1-10-45-01-2021-56001 | Full Time Faculty Salaries         | 121,121 | 170,830 | 49,709      | 41.0%      |
| Cosmetology-BS                        | 1-10-45-01-2021-56205 | Furniture and Equipment            | 12,000  | 7,000   | -5,000      | -41.7%     |
| Cosmetology-BS                        | 1-10-45-01-2021-56208 | Classroom Materials/Instr Supplies | 35,000  | 45,000  | 10,000      | 28.6%      |
| 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       | 300     | 300     | 0           | 0.0%       |
| Cosmetology-BS                        | 1-10-45-01-2021-56532 | Online Software/Subscription/Srv   | 500     | 500     | 0           | 0.0%       |
| Cosmetology-BS                        | 1-10-45-01-2021-56611 | Copying                            | 500     | 500     | 0           | 0.0%       |
| Total Cosmetology-BS                  |                       |                                    | 171,371 | 226,080 | 54,709      | 31.9%      |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56001 | Full Time Faculty Salaries         | 194,801 | 199,353 | 4,552       | 2.3%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56003 | Part Time Faculty Salaries         | 107,099 | 101,253 | -5,846      | -5.5%      |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56020 | Classified Salaries                | 32,029  | 35,109  | 3,080       | 9.6%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56204 | Electronic Equipment               | 1,500   | 1,500   | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56208 | Classroom Materials/Instr Supplies | 20,000  | 24,000  | 4,000       | 20.0%      |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56213 | Postage                            | 100     | 100     | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56218 | Supplies                           | 2,000   | 2,000   | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56261 | Instrument Kits                    | 85,000  | 85,000  | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56267 | Testing                            | 4,950   | 4,950   | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56290 | Capital Outlay                     | 27,000  | 27,000  | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56327 | Telephone                          | 1,300   | 1,300   | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56351 | Employee Travel                    | 9,000   | 9,000   | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56404 | Copier/Printer-Mnt/Paper/Supplies  | 400     | 550     | 150         | 37.5%      |
| 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       | 2,500   | 3,200   | 700         | 28.0%      |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56529 | Training-Direct                    | 1,000   | 1,000   | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56532 | Online Software/Subscription/Srv   | 3,669   | 6,000   | 2,331       | 63.5%      |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56601 | Advertising-Miscellaneous          | 300     | 300     | 0           | 0.0%       |
| Dental Hygiene-BS                     | 1-10-45-01-2023-56608 | Commencement Expenses              | 500     | 500     | 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                   | 2,500   | 2,500   | 0           | 0.0%       |
| 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  | 10,000  | 10,000  | 0           | 0.0%       |
| Total Dental Hygiene-BS               |                       |                                    | 526,448 | 535,415 | 8,967       | 1.7%       |
| EMS-BS                                | 1-10-45-01-2028-56001 | Full Time Faculty Salaries         | 500     | 0       | -500        | -100.0%    |
| EMS-BS                                | 1-10-45-01-2028-56003 | Part Time Faculty Salaries         | 0       | 62,095  | 62,095      | ----       |
| EMS-BS                                | 1-10-45-01-2028-56208 | Classroom Materials/Instr Supplies | 0       | 7,000   | 7,000       | ----       |
| EMS-BS                                | 1-10-45-01-2028-56213 | Postage                            | 0       | 25      | 25          | ----       |
| EMS-BS                                | 1-10-45-01-2028-56263 | Off Campus Programs                | 0       | 600     | 600         | ----       |
| EMS-BS                                | 1-10-45-01-2028-56267 | Testing                            | 0       | 6,000   | 6,000       | ----       |
| EMS-BS                                | 1-10-45-01-2028-56268 | Training-Subcontracted             | 0       | 4,500   | 4,500       | ----       |
| EMS-BS                                | 1-10-45-01-2028-56327 | Telephone                          | 0       | 300     | 300         | ----       |
| EMS-BS                                | 1-10-45-01-2028-56351 | Employee Travel                    | 0       | 2,000   | 2,000       | ----       |
| EMS-BS                                | 1-10-45-01-2028-56500 | Accreditation/Licensing Cost       | 0       | 15,000  | 15,000      | ----       |
| EMS-BS                                | 1-10-45-01-2028-56601 | Advertising-Miscellaneous          | 0       | 1,000   | 1,000       | ----       |
| EMS-BS                                | 1-10-45-01-2028-56611 | Copying                            | 0       | 500     | 500         | ----       |

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| Department               | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--------------------------|-----------------------|------------------------------------|---------|---------|-------------|------------|
| EMS-BS                   | 1-10-45-01-2028-56622 | Medical/Lab Cost                   | 0       | 5,000   | 5,000       | ----       |
| EMS-BS                   | 1-10-45-01-2028-56630 | Professional Development/Training  | 0       | 2,000   | 2,000       | ----       |
| EMS-BS                   | 1-10-45-01-2028-56631 | Professional Organizations         | 0       | 500     | 500         | ----       |
| EMS-BS                   | 1-10-45-01-2028-56642 | Application Fee                    | 0       | 200     | 200         | ----       |
| Total EMS-BS             |                       |                                    | 500     | 106,720 | 106,220     | 21244.0%   |
| HVAC-BS                  | 1-10-45-01-2032-56204 | Electronic Equipment               | 1,000   | 1,000   | 0           | 0.0%       |
| HVAC-BS                  | 1-10-45-01-2032-56208 | Classroom Materials/Instr Supplies | 12,000  | 5,000   | -7,000      | -58.3%     |
| HVAC-BS                  | 1-10-45-01-2032-56209 | New Book Purchases                 | 500     | 500     | 0           | 0.0%       |
| HVAC-BS                  | 1-10-45-01-2032-56218 | Supplies                           | 200     | 200     | 0           | 0.0%       |
| HVAC-BS                  | 1-10-45-01-2032-56327 | Telephone                          | 200     | 200     | 0           | 0.0%       |
| HVAC-BS                  | 1-10-45-01-2032-56611 | Copying                            | 100     | 100     | 0           | 0.0%       |
| Total HVAC-BS            |                       |                                    | 14,000  | 7,000   | -7,000      | -50.0%     |
| Law Enforcement-BS       | 1-10-45-01-2035-56001 | Full Time Faculty Salaries         | 61,092  | 62,718  | 1,626       | 2.7%       |
| Law Enforcement-BS       | 1-10-45-01-2035-56204 | Electronic Equipment               | 500     | 500     | 0           | 0.0%       |
| Law Enforcement-BS       | 1-10-45-01-2035-56205 | Furniture and Equipment            | 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 |                       |                                    | 62,814  | 64,440  | 1,626       | 2.6%       |
| LVN-BS                   | 1-10-45-01-2036-56001 | Full Time Faculty Salaries         | 200,738 | 117,695 | -83,043     | -41.4%     |
| LVN-BS                   | 1-10-45-01-2036-56020 | Classified Salaries                | 16,958  | 18,498  | 1,540       | 9.1%       |
| LVN-BS                   | 1-10-45-01-2036-56204 | Electronic Equipment               | 500     | 1,000   | 500         | 100.0%     |
| 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   | 3,000   | 1,000       | 50.0%      |
| 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  | 25,000  | 10,400      | 71.2%      |
| 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 | Online Software/Subscription/Srv   | 300     | 330     | 30          | 10.0%      |
| LVN-BS                   | 1-10-45-01-2036-56611 | Copying                            | 400     | 440     | 40          | 10.0%      |
| LVN-BS                   | 1-10-45-01-2036-56629 | Printing                           | 300     | 330     | 30          | 10.0%      |
| LVN-BS                   | 1-10-45-01-2036-56631 | Professional Organizations         | 1,300   | 1,400   | 100         | 7.7%       |
| LVN-BS                   | 1-10-45-01-2036-56633 | Public Relations                   | 1,000   | 1,100   | 100         | 10.0%      |
| Total LVN-BS             |                       |                                    | 251,206 | 181,903 | -69,303     | -27.6%     |
| Plumbing-BS              | 1-10-45-01-2042-56204 | Electronic Equipment               | 1,000   | 1,000   | 0           | 0.0%       |
| Plumbing-BS              | 1-10-45-01-2042-56208 | Classroom Materials/Instr Supplies | 12,000  | 12,000  | 0           | 0.0%       |
| Plumbing-BS              | 1-10-45-01-2042-56209 | New Book Purchases                 | 500     | 500     | 0           | 0.0%       |
| Plumbing-BS              | 1-10-45-01-2042-56327 | Telephone                          | 200     | 200     | 0           | 0.0%       |
| Plumbing-BS              | 1-10-45-01-2042-56611 | Copying                            | 100     | 200     | 100         | 100.0%     |
| Total Plumbing-BS        |                       |                                    | 13,800  | 13,900  | 100         | 0.7%       |
| Welding Technology-BS    | 1-10-45-01-2046-56001 | Full Time Faculty Salaries         | 62,143  | 63,933  | 1,790       | 2.9%       |
| Welding Technology-BS    | 1-10-45-01-2046-56204 | Electronic Equipment               | 3,000   | 3,000   | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56208 | Classroom Materials/Instr Supplies | 30,000  | 30,000  | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56209 | New Book Purchases                 | 1,500   | 1,500   | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56215 | Small Tools/Equipment              | 31,000  | 31,000  | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56218 | Supplies                           | 600     | 600     | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56261 | Instrument Kits                    | 21,000  | 10,500  | -10,500     | -50.0%     |
| 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                    | 6,000   | 6,000   | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56410 | Repairs and Maintenance            | 4,500   | 4,500   | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56500 | Accreditation/Licensing Cost       | 1,800   | 1,800   | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56605 | Awards                             | 6,000   | 6,000   | 0           | 0.0%       |
| Welding Technology-BS    | 1-10-45-01-2046-56611 | Copying                            | 100     | 100     | 0           | 0.0%       |



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| Department                           | Account Number        | Object Code Description               | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--------------------------------------|-----------------------|---------------------------------------|---------|---------|-------------|------------|
| Welding Technology-BS                | 1-10-45-01-2046-56630 | Professional Development/Training     | 4,500   | 4,500   | 0           | 0.0%       |
| Welding Technology-BS                | 1-10-45-01-2046-56631 | Professional Organizations            | 620     | 620     | 0           | 0.0%       |
| Welding Technology-BS                | 1-10-45-01-2046-56645 | Recruiting/Outreach                   | 6,000   | 6,000   | 0           | 0.0%       |
| Total Welding Technology-BS          |                       |                                       | 178,963 | 170,253 | -8,710      | -4.9%      |
| CNA-BS                               | 1-10-45-01-2056-56001 | Full Time Faculty Salaries            | 181,770 | 258,834 | 77,064      | 42.4%      |
| CNA-BS                               | 1-10-45-01-2056-56204 | Electronic Equipment                  | 775     | 775     | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56205 | Furniture and Equipment               | 8,000   | 14,420  | 6,420       | 80.3%      |
| CNA-BS                               | 1-10-45-01-2056-56208 | Classroom Materials/Instr Supplies    | 8,000   | 8,000   | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56213 | Postage                               | 100     | 100     | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56267 | Testing                               | 21,000  | 21,000  | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56327 | Telephone                             | 700     | 900     | 200         | 28.6%      |
| CNA-BS                               | 1-10-45-01-2056-56351 | Employee Travel                       | 7,000   | 7,000   | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56532 | Online Software/Subscription/Srv      | 425     | 425     | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56611 | Copying                               | 1,000   | 1,000   | 0           | 0.0%       |
| CNA-BS                               | 1-10-45-01-2056-56633 | Public Relations                      | 500     | 500     | 0           | 0.0%       |
| Total CNA-BS                         |                       |                                       | 229,270 | 312,954 | 83,684      | 36.5%      |
| Green Building Technology-BS         | 1-10-45-01-2054-56001 | Full Time Faculty Salaries            | 60,523  | 62,149  | 1,626       | 2.7%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56204 | Electronic Equipment                  | 2,300   | 2,300   | 0           | 0.0%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56208 | Classroom Materials/Instr Supplies    | 15,000  | 15,000  | 0           | 0.0%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56209 | New Book Purchases                    | 2,000   | 2,000   | 0           | 0.0%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56218 | Supplies                              | 150     | 150     | 0           | 0.0%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56261 | Instrument Kits                       | 21,000  | 0       | -21,000     | -100.0%    |
| Green Building Technology-BS         | 1-10-45-01-2054-56327 | Telephone                             | 200     | 200     | 0           | 0.0%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56351 | Employee Travel                       | 2,000   | 1,000   | -1,000      | -50.0%     |
| Green Building Technology-BS         | 1-10-45-01-2054-56500 | Accreditation/Licensing Cost          | 1,500   | 10,800  | 9,300       | 620.0%     |
| Green Building Technology-BS         | 1-10-45-01-2054-56611 | Copying                               | 90      | 90      | 0           | 0.0%       |
| Green Building Technology-BS         | 1-10-45-01-2054-56645 | Recruiting/Outreach                   | 3,000   | 3,000   | 0           | 0.0%       |
| Total Green Building Technology-BS   |                       |                                       | 107,763 | 96,689  | -11,074     | -10.3%     |
| Health Professions-BS                | 1-10-45-01-2058-56205 | Furniture and Equipment               | 500     | 0       | -500        | -100.0%    |
| Health Professions-BS                | 1-10-45-01-2058-56208 | Classroom Materials/Instr Supplies    | 16,000  | 16,000  | 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                              | 200     | 100     | -100        | -50.0%     |
| Health Professions-BS                | 1-10-45-01-2058-56267 | Testing                               | 5,000   | 5,000   | 0           | 0.0%       |
| Health Professions-BS                | 1-10-45-01-2058-56273 | Certification/Credentialing Materials | 0       | 6,000   | 6,000       | ---        |
| Health Professions-BS                | 1-10-45-01-2058-56351 | Employee Travel                       | 1,300   | 1,300   | 0           | 0.0%       |
| Health Professions-BS                | 1-10-45-01-2058-56611 | Copying                               | 1,000   | 800     | -200        | -20.0%     |
| Health Professions-BS                | 1-10-45-01-2058-56633 | Public Relations                      | 70      | 70      | 0           | 0.0%       |
| Health Professions-BS                | 1-10-45-01-2058-56645 | Recruiting/Outreach                   | 300     | 300     | 0           | 0.0%       |
| Total Health Professions-BS          |                       |                                       | 24,395  | 29,595  | 5,200       | 21.3%      |
| 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         | 180,000 | 158,200 | -21,800     | -12.1%     |
| Staff Benefits (INSTR-WFTR)-BS       | 1-10-45-01-2090-56051 | ORP Matching                          | 44,200  | 35,580  | -8,620      | -19.5%     |
| Staff Benefits (INSTR-WFTR)-BS       | 1-10-45-01-2090-56052 | TRS Matching                          | 41,000  | 42,300  | 1,300       | 3.2%       |
| Staff Benefits (INSTR-WFTR)-BS       | 1-10-45-01-2090-56053 | Unemployment Taxes                    | 9,900   | 9,280   | -620        | -6.3%      |
| Staff Benefits (INSTR-WFTR)-BS       | 1-10-45-01-2090-56054 | Workman's Compensation                | 17,000  | 15,875  | -1,125      | -6.6%      |
| Staff Benefits (INSTR-WFTR)-BS       | 1-10-45-01-2090-56055 | Employer FICA Expense                 | 172,700 | 161,130 | -11,570     | -6.7%      |
| Staff Benefits (INSTR-WFTR)-BS       | 1-10-45-01-2090-56060 | ERS 1% Payroll Contribution           | 19,100  | 22,740  | 3,640       | 19.1%      |
| Total Staff Benefits (INSTR-WFTR)-BS |                       |                                       | 483,900 | 445,105 | -38,795     | -8.0%      |

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| Department                                | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56001 | Full Time Faculty Salaries         | 4,800   | 47,906  | 43,106      | 898.0%     |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56002 | Faculty Overload Salaries          | 17,246  | 11,751  | -5,495      | -31.9%     |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56003 | Part Time Faculty Salaries         | 491,405 | 488,731 | -2,674      | -0.5%      |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56010 | Administrative Salaries            | 82,237  | 0       | -82,237     | -100.0%    |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56020 | Classified Salaries                | 35,130  | 75,028  | 39,898      | 113.6%     |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56204 | Electronic Equipment               | 100     | 100     | 0           | 0.0%       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56208 | Classroom Materials/Instr Supplies | 35,230  | 37,250  | 2,020       | 5.7%       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56213 | Postage                            | 100     | 100     | 0           | 0.0%       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56215 | Small Tools/Equipment              | 820     | 750     | -70         | -8.5%      |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56218 | Supplies                           | 2,000   | 500     | -1,500      | -75.0%     |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56261 | Instrument Kits                    | 4,500   | 4,500   | 0           | 0.0%       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56267 | Testing                            | 0       | 15,515  | 15,515      | ----       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56268 | Training-Subcontracted             | 64,000  | 37,200  | -26,800     | -41.9%     |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56327 | Telephone                          | 1,719   | 1,355   | -364        | -21.2%     |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56351 | Employee Travel                    | 1,500   | 2,060   | 560         | 37.3%      |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56412 | Repairs/Maintenance-Equipment      | 400     | 400     | 0           | 0.0%       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56611 | Copying                            | 350     | 400     | 50          | 14.3%      |
| 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                           | 150     | 0       | -150        | -100.0%    |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56537 | Warranty/SrvAgrmnt/SoftwrSpprt     | 130     | 130     | 0           | 0.0%       |
| Continuing Ed (Workforce Trning)-SA       | 1-10-45-02-2000-56630 | Professional Development/Training  | 500     | 700     | 200         | 40.0%      |
| Total Continuing Ed (Workforce Trning)-SA |                       |                                    | 743,117 | 725,176 | -17,941     | -2.4%      |
| ADN-SA                                    | 1-10-45-02-2010-56001 | Full Time Faculty Salaries         | 292,204 | 299,521 | 7,317       | 2.5%       |
| ADN-SA                                    | 1-10-45-02-2010-56208 | Classroom Materials/Instr Supplies | 7,875   | 7,875   | 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                            | 113,970 | 113,970 | 0           | 0.0%       |
| ADN-SA                                    | 1-10-45-02-2010-56327 | Telephone                          | 1,385   | 1,385   | 0           | 0.0%       |
| ADN-SA                                    | 1-10-45-02-2010-56351 | Employee Travel                    | 1,239   | 1,239   | 0           | 0.0%       |
| ADN-SA                                    | 1-10-45-02-2010-56611 | Copying                            | 200     | 200     | 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         | 400     | 407     | 7           | 1.8%       |
| Total ADN-SA                              |                       |                                    | 420,170 | 427,494 | 7,324       | 1.7%       |
| Building Trades-SA                        | 1-10-45-02-2013-56208 | Classroom Materials/Instr Supplies | 2,500   | 2,500   | 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              | 500     | 500     | 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                    | 300     | 300     | 0           | 0.0%       |
| Building Trades-SA                        | 1-10-45-02-2013-56611 | Copying                            | 100     | 100     | 0           | 0.0%       |
| Building Trades-SA                        | 1-10-45-02-2013-56626 | Other Cost                         | 100     | 100     | 0           | 0.0%       |
| Total Building Trades-SA                  |                       |                                    | 4,055   | 4,055   | 0           | 0.0%       |
| Business-SA                               | 1-10-45-02-2014-56001 | Full Time Faculty Salaries         | 79,214  | 86,910  | 7,696       | 9.7%       |
| Business-SA                               | 1-10-45-02-2014-56208 | Classroom Materials/Instr Supplies | 750     | 500     | -250        | -33.3%     |
| 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                            | 100     | 100     | 0           | 0.0%       |
| Business-SA                               | 1-10-45-02-2014-56626 | Other Cost                         | 55      | 205     | 150         | 272.7%     |
| Total Business-SA                         |                       |                                    | 81,179  | 88,775  | 7,596       | 9.4%       |
| Computer Information Systems-SA           | 1-10-45-02-2018-56204 | Electronic Equipment               | 3,000   | 0       | -3,000      | -100.0%    |
| Computer Information Systems-SA           | 1-10-45-02-2018-56208 | Classroom Materials/Instr Supplies | 250     | 0       | -250        | -100.0%    |
| Computer Information Systems-SA           | 1-10-45-02-2018-56213 | Postage                            | 5       | 0       | -5          | -100.0%    |
| Computer Information Systems-SA           | 1-10-45-02-2018-56327 | Telephone                          | 275     | 0       | -275        | -100.0%    |
| Computer Information Systems-SA           | 1-10-45-02-2018-56351 | Employee Travel                    | 100     | 0       | -100        | -100.0%    |
| Computer Information Systems-SA           | 1-10-45-02-2018-56500 | Accreditation/Licensing Cost       | 5,860   | 0       | -5,860      | -100.0%    |
| Computer Information Systems-SA           | 1-10-45-02-2018-56611 | Copying                            | 50      | 0       | -50         | -100.0%    |

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| Department                            | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---------------------------------------|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Computer Information Systems-SA       | 1-10-45-02-2018-56626 | Other Cost                         | 75      | 0       | -75         | -100.0%    |
| Total Computer Information Systems-SA |                       |                                    | 9,615   | 0       | -9,615      | -100.0%    |
| Cosmetology-SA                        | 1-10-45-02-2021-56001 | Full Time Faculty Salaries         | 109,789 | 113,041 | 3,252       | 3.0%       |
| Cosmetology-SA                        | 1-10-45-02-2021-56205 | Furniture and Equipment            | 0       | 200     | 200         | ----       |
| Cosmetology-SA                        | 1-10-45-02-2021-56208 | Classroom Materials/Instr Supplies | 11,500  | 14,000  | 2,500       | 21.7%      |
| Cosmetology-SA                        | 1-10-45-02-2021-56261 | Instrument Kits                    | 20,000  | 40,000  | 20,000      | 100.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56327 | Telephone                          | 825     | 1,650   | 825         | 100.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56351 | Employee Travel                    | 1,300   | 2,600   | 1,300       | 100.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56410 | Repairs and Maintenance            | 175     | 350     | 175         | 100.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56500 | Accreditation/Licensing Cost       | 200     | 450     | 250         | 125.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56532 | Online Software/Subscription/Srv   | 1,329   | 2,738   | 1,409       | 106.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56611 | Copying                            | 400     | 800     | 400         | 100.0%     |
| Cosmetology-SA                        | 1-10-45-02-2021-56626 | Other Cost                         | 200     | 400     | 200         | 100.0%     |
| Total Cosmetology-SA                  |                       |                                    | 145,718 | 176,229 | 30,511      | 20.9%      |
| EMS-SA                                | 1-10-45-02-2028-56001 | Full Time Faculty Salaries         | 24,654  | 40,792  | 16,138      | 65.5%      |
| 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                | 500     | 450     | -50         | -10.0%     |
| EMS-SA                                | 1-10-45-02-2028-56267 | Testing                            | 8,800   | 11,035  | 2,235       | 25.4%      |
| EMS-SA                                | 1-10-45-02-2028-56268 | Training-Subcontracted             | 4,000   | 2,500   | -1,500      | -37.5%     |
| EMS-SA                                | 1-10-45-02-2028-56327 | Telephone                          | 275     | 275     | 0           | 0.0%       |
| EMS-SA                                | 1-10-45-02-2028-56351 | Employee Travel                    | 2,750   | 2,452   | -298        | -10.8%     |
| EMS-SA                                | 1-10-45-02-2028-56500 | Accreditation/Licensing Cost       | 4,900   | 4,900   | 0           | 0.0%       |
| EMS-SA                                | 1-10-45-02-2028-56611 | Copying                            | 150     | 150     | 0           | 0.0%       |
| EMS-SA                                | 1-10-45-02-2028-56626 | Other Cost                         | 180     | 180     | 0           | 0.0%       |
| EMS-SA                                | 1-10-45-02-2028-56630 | Professional Development/Training  | 635     | 350     | -285        | -44.9%     |
| EMS-SA                                | 1-10-45-02-2028-56642 | Application Fee                    | 188     | 158     | -30         | -16.0%     |
| Total EMS-SA                          |                       |                                    | 52,057  | 68,267  | 16,210      | 31.1%      |
| Law Enforcement-SA                    | 1-10-45-02-2035-56001 | Full Time Faculty Salaries         | 53,886  | 55,512  | 1,626       | 3.0%       |
| Law Enforcement-SA                    | 1-10-45-02-2035-56208 | Classroom Materials/Instr Supplies | 300     | 300     | 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                    | 400     | 400     | 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                            | 200     | 200     | 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              |                       |                                    | 60,721  | 62,347  | 1,626       | 2.7%       |
| LVN-SA                                | 1-10-45-02-2036-56001 | Full Time Faculty Salaries         | 239,465 | 166,301 | -73,164     | -30.6%     |
| LVN-SA                                | 1-10-45-02-2036-56208 | Classroom Materials/Instr Supplies | 4,000   | 4,000   | 0           | 0.0%       |
| LVN-SA                                | 1-10-45-02-2036-56262 | NLN Testing                        | 37,900  | 45,150  | 7,250       | 19.1%      |
| LVN-SA                                | 1-10-45-02-2036-56327 | Telephone                          | 1,100   | 1,100   | 0           | 0.0%       |
| LVN-SA                                | 1-10-45-02-2036-56351 | Employee Travel                    | 2,312   | 2,312   | 0           | 0.0%       |
| LVN-SA                                | 1-10-45-02-2036-56611 | Copying                            | 400     | 400     | 0           | 0.0%       |
| LVN-SA                                | 1-10-45-02-2036-56626 | Other Cost                         | 400     | 400     | 0           | 0.0%       |
| LVN-SA                                | 1-10-45-02-2036-56630 | Professional Development/Training  | 1,900   | 1,900   | 0           | 0.0%       |
| Total LVN-SA                          |                       |                                    | 287,477 | 221,563 | -65,914     | -22.9%     |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56001 | Full Time Faculty Salaries         | 67,667  | 69,618  | 1,951       | 2.9%       |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56208 | Classroom Materials/Instr Supplies | 960     | 0       | -960        | -100.0%    |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56267 | Testing                            | 13,050  | 0       | -13,050     | -100.0%    |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56327 | Telephone                          | 275     | 0       | -275        | -100.0%    |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56351 | Employee Travel                    | 700     | 0       | -700        | -100.0%    |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56500 | Accreditation/Licensing Cost       | 80      | 0       | -80         | -100.0%    |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56611 | Copying                            | 350     | 0       | -350        | -100.0%    |
| Certified Medical Assistant-SA        | 1-10-45-02-2037-56626 | Other Cost                         | 405     | 0       | -405        | -100.0%    |

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| Department                           | Account Number        | Object Code Description               | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--------------------------------------|-----------------------|---------------------------------------|---------|---------|-------------|------------|
| Certified Medical Assistant-SA       | 1-10-45-02-2037-56630 | Professional Development/Training     | 450     | 0       | -450        | -100.0%    |
| Total Certified Medical Assistant-SA |                       |                                       | 83,937  | 69,618  | -14,319     | -17.1%     |
| Plumbing-SA                          | 1-10-45-02-2042-56208 | Classroom Materials/Instr Supplies    | 0       | 2,500   | 2,500       | ----       |
| Plumbing-SA                          | 1-10-45-02-2042-56213 | Postage                               | 0       | 5       | 5           | ----       |
| Plumbing-SA                          | 1-10-45-02-2042-56215 | Small Tools/Equipment                 | 0       | 1,000   | 1,000       | ----       |
| Plumbing-SA                          | 1-10-45-02-2042-56327 | Telephone                             | 0       | 550     | 550         | ----       |
| Plumbing-SA                          | 1-10-45-02-2042-56351 | Employee Travel                       | 0       | 200     | 200         | ----       |
| Plumbing-SA                          | 1-10-45-02-2042-56611 | Copying                               | 0       | 100     | 100         | ----       |
| Plumbing-SA                          | 1-10-45-02-2042-56626 | Other Cost                            | 0       | 100     | 100         | ----       |
| Total Plumbing-SA                    |                       |                                       | 0       | 4,455   | 4,455       | ----       |
| Production Technology-SA             | 1-10-45-02-2043-56001 | Full Time Faculty Salaries            | 56,840  | 58,466  | 1,626       | 2.9%       |
| Production Technology-SA             | 1-10-45-02-2043-56058 | TRS 90-Day (New Hires)                | 0       | 647     | 647         | ----       |
| Production Technology-SA             | 1-10-45-02-2043-56204 | Electronic Equipment                  | 600     | 600     | 0           | 0.0%       |
| Production Technology-SA             | 1-10-45-02-2043-56208 | Classroom Materials/Instr Supplies    | 10,000  | 10,000  | 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                       | 497     | 497     | 0           | 0.0%       |
| Production Technology-SA             | 1-10-45-02-2043-56502 | Application Software                  | 493     | 0       | -493        | -100.0%    |
| Production Technology-SA             | 1-10-45-02-2043-56532 | Online Software/Subscription/Srv      | 0       | 493     | 493         | ----       |
| Production Technology-SA             | 1-10-45-02-2043-56611 | Copying                               | 75      | 75      | 0           | 0.0%       |
| Production Technology-SA             | 1-10-45-02-2043-56626 | Other Cost                            | 100     | 100     | 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            | 250     | 250     | 0           | 0.0%       |
| Total Production Technology-SA       |                       |                                       | 72,330  | 74,603  | 2,273       | 3.1%       |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56001 | Full Time Faculty Salaries            | 122,753 | 121,887 | -866        | -0.7%      |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56208 | Classroom Materials/Instr Supplies    | 250     | 2,050   | 1,800       | 720.0%     |
| 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                               | 3,732   | 1,886   | -1,846      | -49.5%     |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56268 | Training-Subcontracted                | 6,000   | 6,000   | 0           | 0.0%       |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56273 | Certification/Credentialing Materials | 0       | 30      | 30          | ----       |
| 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                       | 4,246   | 4,316   | 70          | 1.6%       |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56412 | Repairs/Maintenance-Equipment         | 0       | 5,000   | 5,000       | ----       |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56500 | Accreditation/Licensing Cost          | 2,970   | 3,885   | 915         | 30.8%      |
| 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/SrvAgmnt/SoftwrSpprt         | 5,975   | 0       | -5,975      | -100.0%    |
| 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     | 910     | 310         | 51.7%      |
| Respiratory Tech-SA                  | 1-10-45-02-2044-56631 | Professional Organizations            | 278     | 278     | 0           | 0.0%       |
| Total Respiratory Tech-SA            |                       |                                       | 148,129 | 147,567 | -562        | -0.4%      |
| Surgical Technology-SA               | 1-10-45-02-2045-56001 | Full Time Faculty Salaries            | 59,724  | 61,350  | 1,626       | 2.7%       |
| Surgical Technology-SA               | 1-10-45-02-2045-56208 | Classroom Materials/Instr Supplies    | 4,600   | 4,150   | -450        | -9.8%      |
| Surgical Technology-SA               | 1-10-45-02-2045-56213 | Postage                               | 10      | 0       | -10         | -100.0%    |
| Surgical Technology-SA               | 1-10-45-02-2045-56267 | Testing                               | 4,044   | 3,033   | -1,011      | -25.0%     |
| 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                       | 3,265   | 1,575   | -1,690      | -51.8%     |
| Surgical Technology-SA               | 1-10-45-02-2045-56355 | Student Travel                        | 2,550   | 1,860   | -690        | -27.1%     |
| Surgical Technology-SA               | 1-10-45-02-2045-56500 | Accreditation/Licensing Cost          | 2,500   | 6,750   | 4,250       | 170.0%     |
| Surgical Technology-SA               | 1-10-45-02-2045-56532 | Online Software/Subscription/Srv      | 0       | 1,800   | 1,800       | ----       |
| 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     | 460     | 460     | 0           | 0.0%       |
| Surgical Technology-SA               | 1-10-45-02-2045-56631 | Professional Organizations            | 80      | 80      | 0           | 0.0%       |
| Total Surgical Technology-SA         |                       |                                       | 78,158  | 81,983  | 3,825       | 4.9%       |

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| Department                                | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Radiological Technology-SA                | 1-10-45-02-2050-56001 | Full Time Faculty Salaries         | 132,169 | 146,294 | 14,125      | 10.7%      |
| Radiological Technology-SA                | 1-10-45-02-2050-56208 | Classroom Materials/Instr Supplies | 4,220   | 3,901   | -319        | -7.6%      |
| Radiological Technology-SA                | 1-10-45-02-2050-56213 | Postage                            | 30      | 30      | 0           | 0.0%       |
| Radiological Technology-SA                | 1-10-45-02-2050-56267 | Testing                            | 2,440   | 0       | -2,440      | -100.0%    |
| 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                    | 3,430   | 3,430   | 0           | 0.0%       |
| Radiological Technology-SA                | 1-10-45-02-2050-56500 | Accreditation/Licensing Cost       | 2,785   | 5,860   | 3,075       | 110.4%     |
| Radiological Technology-SA                | 1-10-45-02-2050-56532 | Online Software/Subscription/Srv   | 0       | 3,360   | 3,360       | ---        |
| Radiological Technology-SA                | 1-10-45-02-2050-56611 | Copying                            | 350     | 350     | 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         | 1,461   | 1,496   | 35          | 2.4%       |
| Total Radiological Technology-SA          |                       |                                    | 148,675 | 166,511 | 17,836      | 12.0%      |
| CNA-SA                                    | 1-10-45-02-2056-56001 | Full Time Faculty Salaries         | 28,616  | 0       | -28,616     | -100.0%    |
| CNA-SA                                    | 1-10-45-02-2056-56208 | Classroom Materials/Instr Supplies | 3,000   | 1,200   | -1,800      | -60.0%     |
| CNA-SA                                    | 1-10-45-02-2056-56267 | Testing                            | 0       | 26,250  | 26,250      | ---        |
| CNA-SA                                    | 1-10-45-02-2056-56327 | Telephone                          | 550     | 550     | 0           | 0.0%       |
| CNA-SA                                    | 1-10-45-02-2056-56351 | Employee Travel                    | 0       | 312     | 312         | ---        |
| CNA-SA                                    | 1-10-45-02-2056-56611 | Copying                            | 250     | 250     | 0           | 0.0%       |
| CNA-SA                                    | 1-10-45-02-2056-56630 | Professional Development/Training  | 0       | 100     | 100         | ---        |
| Total CNA-SA                              |                       |                                    | 32,416  | 28,662  | -3,754      | -11.6%     |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56001 | Full Time Faculty Salaries         | 76,895  | 78,846  | 1,951       | 2.5%       |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56208 | Classroom Materials/Instr Supplies | 300     | 0       | -300        | -100.0%    |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56218 | Supplies                           | 225     | 0       | -225        | -100.0%    |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56327 | Telephone                          | 275     | 0       | -275        | -100.0%    |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56351 | Employee Travel                    | 689     | 0       | -689        | -100.0%    |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56611 | Copying                            | 85      | 0       | -85         | -100.0%    |
| CNA (Credit)-SA                           | 1-10-45-02-2057-56630 | Professional Development/Training  | 400     | 0       | -400        | -100.0%    |
| Total CNA (Credit)-SA                     |                       |                                    | 78,869  | 78,846  | -23         | 0.0%       |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56208 | Classroom Materials/Instr Supplies | 0       | 2,500   | 2,500       | ---        |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56213 | Postage                            | 0       | 5       | 5           | ---        |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56215 | Small Tools/Equipment              | 0       | 1,000   | 1,000       | ---        |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56327 | Telephone                          | 0       | 550     | 550         | ---        |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56351 | Employee Travel                    | 0       | 500     | 500         | ---        |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56611 | Copying                            | 0       | 100     | 100         | ---        |
| A&P Mechanic-SA                           | 1-10-45-02-2060-56626 | Other Cost                         | 0       | 100     | 100         | ---        |
| Total A&P Mechanic-SA                     |                       |                                    | 0       | 4,755   | 4,755       | ---        |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56050 | Group Health & Life Insurance      | 107,204 | 96,293  | -10,911     | -10.2%     |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56051 | ORP Matching                       | 31,602  | 25,936  | -5,666      | -17.9%     |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56052 | TRS Matching                       | 29,132  | 32,917  | 3,785       | 13.0%      |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56053 | Unemployment Taxes                 | 1,950   | 6,706   | 4,756       | 243.9%     |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56054 | Workman's Compensation             | 6,723   | 23,211  | 16,488      | 245.2%     |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56055 | Employer FICA Expense              | 123,653 | 117,439 | -6,214      | -5.0%      |
| Staff Benefits (INSTR-WFTR)-SA            | 1-10-45-02-2090-56060 | ERS 1% Payroll Contribution        | 12,638  | 13,833  | 1,195       | 9.5%       |
| Total Staff Benefits (INSTR-WFTR)-SA      |                       |                                    | 312,902 | 316,335 | 3,433       | 1.1%       |
| Continuing Ed (Workforce Trning)-LA       | 1-10-45-03-2000-56003 | Part Time Faculty Salaries         | 8,400   | 13,440  | 5,040       | 60.0%      |
| 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                            | 3,000   | 3,750   | 750         | 25.0%      |
| Continuing Ed (Workforce Trning)-LA       | 1-10-45-03-2000-56351 | Employee Travel                    | 2,185   | 2,191   | 6           | 0.3%       |
| Total Continuing Ed (Workforce Trning)-LA |                       |                                    | 13,985  | 19,781  | 5,796       | 41.4%      |
| Staff Benefits (INSTR-WFTR)-LA            | 1-10-45-03-2090-56050 | Group Health & Life Insurance      | 135     | 120     | -15         | -11.1%     |
| Staff Benefits (INSTR-WFTR)-LA            | 1-10-45-03-2090-56052 | TRS Matching                       | 90      | 95      | 5           | 5.6%       |

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| Department                                   | Account Number        | Object Code Description            | 2023-24   | 2024-25   | \$ Variance | % Variance |
|--|-----------------------|------------------------------------|-----------|-----------|-------------|------------|
| Staff Benefits (INSTR-WFTR)-LA               | 1-10-45-03-2090-56053 | Unemployment Taxes                 | 15        | 15        | 0           | 0.0%       |
| Staff Benefits (INSTR-WFTR)-LA               | 1-10-45-03-2090-56054 | Workman's Compensation             | 25        | 25        | 0           | 0.0%       |
| Staff Benefits (INSTR-WFTR)-LA               | 1-10-45-03-2090-56055 | Employer FICA Expense              | 88        | 55        | -33         | -37.5%     |
| Total Staff Benefits (INSTR-WFTR)-LA         |                       |                                    | 353       | 310       | -43         | -12.2%     |
| FCI Office/Programs-FCI                      | 1-10-45-06-2002-56208 | Classroom Materials/Instr Supplies | 3,000     | 3,000     | 0           | 0.0%       |
| FCI Office/Programs-FCI                      | 1-10-45-06-2002-56218 | Supplies                           | 500       | 500       | 0           | 0.0%       |
| 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     | 250       | -1,750      | -87.5%     |
| FCI Office/Programs-FCI                      | 1-10-45-06-2002-56532 | Online Software/Subscription/Srv   | 500       | 500       | 0           | 0.0%       |
| 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%       |
| FCI Office/Programs-FCI                      | 1-10-45-06-2002-56644 | Curriculum Development             | 12,000    | 12,000    | 0           | 0.0%       |
| Total FCI Office/Programs-FCI                |                       |                                    | 24,750    | 23,000    | -1,750      | -7.1%      |
| Brick Masonry-FCI                            | 1-10-45-06-2012-56001 | Full Time Faculty Salaries         | 68,665    | 29,423    | -39,242     | -57.1%     |
| Total Brick Masonry-FCI                      |                       |                                    | 68,665    | 29,423    | -39,242     | -57.1%     |
| Electrical-FCI                               | 1-10-45-06-2027-56001 | Full Time Faculty Salaries         | 71,753    | 30,709    | -41,044     | -57.2%     |
| Total Electrical-FCI                         |                       |                                    | 71,753    | 30,709    | -41,044     | -57.2%     |
| Executive Housekeeping-Geo/Cornell-FCI       | 1-10-45-06-2029-56001 | Full Time Faculty Salaries         | 76,238    | 32,579    | -43,659     | -57.3%     |
| Total Executive Housekeeping-Geo/Cornell-FCI |                       |                                    | 76,238    | 32,579    | -43,659     | -57.3%     |
| Ornamental Horticulture-FCI                  | 1-10-45-06-2040-56001 | Full Time Faculty Salaries         | 70,061    | 0         | -70,061     | -100.0%    |
| Total Ornamental Horticulture-FCI            |                       |                                    | 70,061    | 0         | -70,061     | -100.0%    |
| Plumbing-FCI                                 | 1-10-45-06-2042-56001 | Full Time Faculty Salaries         | 70,665    | 30,256    | -40,409     | -57.2%     |
| Total Plumbing-FCI                           |                       |                                    | 70,665    | 30,256    | -40,409     | -57.2%     |
| Workforce Readiness-FCI                      | 1-10-45-06-2051-56001 | Full Time Faculty Salaries         | 170,682   | 31,102    | -139,580    | -81.8%     |
| Total Workforce Readiness-FCI                |                       |                                    | 170,682   | 31,102    | -139,580    | -81.8%     |
| Commercial Food Management-FCI               | 1-10-45-06-2053-56001 | Full Time Faculty Salaries         | 63,106    | 27,107    | -35,999     | -57.0%     |
| Total Commercial Food Management-FCI         |                       |                                    | 63,106    | 27,107    | -35,999     | -57.0%     |
| Total Instruction-Career/Tech Ed             |                       |                                    | 6,270,569 | 5,898,894 | -371,675    | -5.9%      |
| Faculty Professional Activity-BS             | 1-10-55-01-1200-56207 | Food Cost                          | 8,550     | 8,550     | 0           | 0.0%       |
| Faculty Professional Activity-BS             | 1-10-55-01-1200-56351 | Employee Travel                    | 1,000     | 1,000     | 0           | 0.0%       |
| Faculty Professional Activity-BS             | 1-10-55-01-1200-56515 | Contract Labor/Services            | 3,500     | 3,500     | 0           | 0.0%       |
| Faculty Professional Activity-BS             | 1-10-55-01-1200-56613 | Faculty-Professional Activity      | 1,000     | 1,000     | 0           | 0.0%       |
| Faculty Professional Activity-BS             | 1-10-55-01-1200-56630 | Professional Development/Training  | 2,000     | 2,000     | 0           | 0.0%       |
| Faculty Professional Activity-BS             | 1-10-55-01-1200-56631 | Professional Organizations         | 800       | 1,500     | 700         | 87.5%      |
| Total Faculty Professional Activity-BS       |                       |                                    | 16,850    | 17,550    | 700         | 4.2%       |
| 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 Equipment               | 2,500     | 2,500     | 0           | 0.0%       |
| Interactive Distance Learning-BS             | 1-10-55-01-1203-56218 | Supplies                           | 0         | 350       | 350         | ----       |
| Interactive Distance Learning-BS             | 1-10-55-01-1203-56351 | Employee Travel                    | 500       | 500       | 0           | 0.0%       |
| Interactive Distance Learning-BS             | 1-10-55-01-1203-56512 | Hardware Support Maintenance       | 11,000    | 10,000    | -1,000      | -9.1%      |
| Total Interactive Distance Learning-BS       |                       |                                    | 27,500    | 26,850    | -650        | -2.4%      |

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| Department                               | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Academic Instructional Division-BS       | 1-10-55-01-1206-56010 | Administrative Salaries            | 0       | 78,878  | 78,878      | ----       |
| Total Academic Instructional Division-BS |                       |                                    | 0       | 78,878  | 78,878      | ----       |
| Health Profession Division-BS            | 1-10-55-01-1208-56010 | Administrative Salaries            | 0       | 81,145  | 81,145      | ----       |
| Total Health Profession Division-BS      |                       |                                    | 0       | 81,145  | 81,145      | ----       |
| Library-BS                               | 1-10-55-01-1210-56010 | Administrative Salaries            | 136,235 | 97,452  | -38,783     | -28.5%     |
| Library-BS                               | 1-10-55-01-1210-56020 | Classified Salaries                | 31,352  | 82,084  | 50,732      | 161.8%     |
| Library-BS                               | 1-10-55-01-1210-56040 | Other Part Time Salaries           | 25,000  | 38,000  | 13,000      | 52.0%      |
| Library-BS                               | 1-10-55-01-1210-56204 | Electronic Equipment               | 5,000   | 5,000   | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56208 | Classroom Materials/Instr Supplies | 4,000   | 5,000   | 1,000       | 25.0%      |
| Library-BS                               | 1-10-55-01-1210-56213 | Postage                            | 250     | 250     | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56218 | Supplies                           | 3,000   | 3,000   | 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                    | 3,750   | 3,750   | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56404 | Copier/Printer-Mnt/Paper/Supplies  | 10,000  | 10,000  | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56410 | Repairs and Maintenance            | 500     | 500     | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56532 | Online Software/Subscription/Srv   | 800     | 700     | -100        | -12.5%     |
| Library-BS                               | 1-10-55-01-1210-56601 | Advertising-Miscellaneous          | 1,500   | 3,000   | 1,500       | 100.0%     |
| Library-BS                               | 1-10-55-01-1210-56611 | Copying                            | 50      | 50      | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56626 | Other Cost                         | 250     | 250     | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56630 | Professional Development/Training  | 1,500   | 1,500   | 0           | 0.0%       |
| Library-BS                               | 1-10-55-01-1210-56633 | Public Relations                   | 250     | 0       | -250        | -100.0%    |
| Library-BS                               | 1-10-55-01-1210-56638 | Student Activities                 | 3,500   | 4,000   | 500         | 14.3%      |
| Total Library-BS                         |                       |                                    | 227,837 | 255,436 | 27,599      | 12.1%      |
| Library Books & Equipment-BS             | 1-10-55-01-1211-56201 | AV Software                        | 50      | 50      | 0           | 0.0%       |
| Library Books & Equipment-BS             | 1-10-55-01-1211-56205 | Furniture and Equipment            | 148,000 | 20,000  | -128,000    | -86.5%     |
| 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   | 7,500   | 0           | 0.0%       |
| Library Books & Equipment-BS             | 1-10-55-01-1211-56225 | eBooks                             | 12,500  | 15,000  | 2,500       | 20.0%      |
| Library Books & Equipment-BS             | 1-10-55-01-1211-56532 | Online Software/Subscription/Srv   | 81,890  | 81,890  | 0           | 0.0%       |
| Total Library Books & Equipment-BS       |                       |                                    | 262,440 | 136,940 | -125,500    | -47.8%     |
| Center for Teaching Excellence-BS        | 1-10-55-01-1240-56218 | Supplies                           | 100     | 0       | -100        | -100.0%    |
| Center for Teaching Excellence-BS        | 1-10-55-01-1240-56626 | Other Cost                         | 700     | 0       | -700        | -100.0%    |
| Center for Teaching Excellence-BS        | 1-10-55-01-1240-56630 | Professional Development/Training  | 500     | 0       | -500        | -100.0%    |
| Total Center for Teaching Excellence-BS  |                       |                                    | 1,300   | 0       | -1,300      | -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           |                       |                                    | 7,948   | 7,948   | 0           | 0.0%       |
| eLearning-BS                             | 1-10-55-01-1245-56010 | Administrative Salaries            | 15,018  | 25,647  | 10,629      | 70.8%      |
| eLearning-BS                             | 1-10-55-01-1245-56020 | Classified Salaries                | 34,860  | 38,817  | 3,957       | 11.4%      |
| eLearning-BS                             | 1-10-55-01-1245-56218 | Supplies                           | 450     | 450     | 0           | 0.0%       |
| eLearning-BS                             | 1-10-55-01-1245-56327 | Telephone                          | 600     | 600     | 0           | 0.0%       |
| eLearning-BS                             | 1-10-55-01-1245-56351 | Employee Travel                    | 500     | 500     | 0           | 0.0%       |
| eLearning-BS                             | 1-10-55-01-1245-56502 | Application Software               | 86,700  | 111,600 | 24,900      | 28.7%      |
| eLearning-BS                             | 1-10-55-01-1245-56516 | Course Delivery Fee Reimbursement  | 33,000  | 33,000  | 0           | 0.0%       |
| eLearning-BS                             | 1-10-55-01-1245-56532 | Online Software/Subscription/Srv   | 300     | 300     | 0           | 0.0%       |
| eLearning-BS                             | 1-10-55-01-1245-56618 | Institutional Memberships          | 5,800   | 5,850   | 50          | 0.9%       |
| Total eLearning-BS                       |                       |                                    | 177,228 | 216,764 | 39,536      | 22.3%      |
| Distance Learning(Dual Credit)-BS        | 1-10-55-01-1246-56010 | Administrative Salaries            | 140,601 | 74,120  | -66,481     | -47.3%     |
| Distance Learning(Dual Credit)-BS        | 1-10-55-01-1246-56020 | Classified Salaries                | 0       | 113,517 | 113,517     | ----       |
| Distance Learning(Dual Credit)-BS        | 1-10-55-01-1246-56040 | Other Part Time Salaries           | 5,000   | 0       | -5,000      | -100.0%    |
| Distance Learning(Dual Credit)-BS        | 1-10-55-01-1246-56204 | Electronic Equipment               | 29,000  | 29,000  | 0           | 0.0%       |
| Distance Learning(Dual Credit)-BS        | 1-10-55-01-1246-56208 | Classroom Materials/Instr Supplies | 200     | 0       | -200        | -100.0%    |

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| Department                                     | Account Number        | Object Code Description            | 2023-24        | 2024-25        | \$ Variance   | % Variance   |
|--|-----------------------|------------------------------------|----------------|----------------|---------------|--------------|
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56213 | Postage                            | 1,200          | 300            | -900          | -75.0%       |
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56218 | Supplies                           | 3,500          | 1,000          | -2,500        | -71.4%       |
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56263 | Off Campus Programs                | 900            | 900            | 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               | 700            | 0              | -700          | -100.0%      |
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56611 | Copying                            | 100            | 100            | 0             | 0.0%         |
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56626 | Other Cost                         | 0              | 3,500          | 3,500         | ----         |
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56629 | Printing                           | 150            | 1,000          | 850           | 566.7%       |
| Distance Learning(Dual Credit)-BS              | 1-10-55-01-1246-56630 | Professional Development/Training  | 1,000          | 1,000          | 0             | 0.0%         |
| <b>Total Distance Learning(Dual Credit)-BS</b> |                       |                                    | <b>201,627</b> | <b>243,713</b> | <b>42,086</b> | <b>20.9%</b> |
| eLearning Instruction-BS                       | 1-10-55-01-1247-56218 | Supplies                           | 500            | 500            | 0             | 0.0%         |
| eLearning Instruction-BS                       | 1-10-55-01-1247-56351 | Employee Travel                    | 6,000          | 6,000          | 0             | 0.0%         |
| eLearning Instruction-BS                       | 1-10-55-01-1247-56611 | Copying                            | 100            | 100            | 0             | 0.0%         |
| 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               | 4,500          | 5,500          | 1,000         | 22.2%        |
| <b>Total eLearning Instruction-BS</b>          |                       |                                    | <b>18,000</b>  | <b>19,000</b>  | <b>1,000</b>  | <b>5.6%</b>  |
| Distr College Readiness Init-BS                | 1-10-55-01-1251-56205 | Furniture and Equipment            | 0              | 8,997          | 8,997         | ----         |
| 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%         |
| <b>Total Distr College Readiness Init-BS</b>   |                       |                                    | <b>12,755</b>  | <b>21,752</b>  | <b>8,997</b>  | <b>70.5%</b> |
| Campus Dean CTE-BS                             | 1-10-55-01-1252-56010 | Administrative Salaries            | 71,475         | 73,103         | 1,628         | 2.3%         |
| Campus Dean CTE-BS                             | 1-10-55-01-1252-56020 | Classified Salaries                | 76,736         | 83,165         | 6,429         | 8.4%         |
| Campus Dean CTE-BS                             | 1-10-55-01-1252-56205 | Furniture and Equipment            | 250            | 250            | 0             | 0.0%         |
| 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                    | 2,000          | 2,000          | 0             | 0.0%         |
| Campus Dean CTE-BS                             | 1-10-55-01-1252-56410 | Repairs and Maintenance            | 650            | 650            | 0             | 0.0%         |
| 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%         |
| <b>Total Campus Dean CTE-BS</b>                |                       |                                    | <b>155,945</b> | <b>164,002</b> | <b>8,057</b>  | <b>5.2%</b>  |
| Teacher Education Coordinator-BS               | 1-10-55-01-1253-56010 | Administrative Salaries            | 71,746         | 73,374         | 1,628         | 2.3%         |
| 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                            | 300            | 300            | 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         | 75             | 75             | 0             | 0.0%         |
| <b>Total Teacher Education Coordinator-BS</b>  |                       |                                    | <b>78,251</b>  | <b>79,879</b>  | <b>1,628</b>  | <b>2.1%</b>  |
| Arts & Science Division-BS                     | 1-10-55-01-1256-56010 | Administrative Salaries            | 0              | 68,588         | 68,588        | ----         |
| Arts & Science Division-BS                     | 1-10-55-01-1256-56205 | Furniture and Equipment            | 0              | 400            | 400           | ----         |
| Arts & Science Division-BS                     | 1-10-55-01-1256-56218 | Supplies                           | 0              | 750            | 750           | ----         |
| Arts & Science Division-BS                     | 1-10-55-01-1256-56327 | Telephone                          | 0              | 192            | 192           | ----         |
| Arts & Science Division-BS                     | 1-10-55-01-1256-56351 | Employee Travel                    | 0              | 3,000          | 3,000         | ----         |



Howard College  
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| Department                               | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Arts & Science Division-BS               | 1-10-55-01-1256-56532 | Online Software/Subscription/Srv   | 0       | 2,500   | 2,500       | ----       |
| Arts & Science Division-BS               | 1-10-55-01-1256-56611 | Copying                            | 0       | 100     | 100         | ----       |
| Arts & Science Division-BS               | 1-10-55-01-1256-56626 | Other Cost                         | 0       | 500     | 500         | ----       |
| Total Arts & Science Division-BS         |                       |                                    | 0       | 76,030  | 76,030      | ----       |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56050 | Group Health & Life Insurance      | 43,100  | 43,250  | 150         | 0.3%       |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56051 | ORP Matching                       | 4,400   | 2,285   | -2,115      | -48.1%     |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56052 | TRS Matching                       | 17,500  | 21,460  | 3,960       | 22.6%      |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56053 | Unemployment Taxes                 | 2,600   | 2,305   | -295        | -11.3%     |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56054 | Workman's Compensation             | 4,400   | 3,905   | -495        | -11.3%     |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56055 | Employer FICA Expense              | 47,800  | 42,875  | -4,925      | -10.3%     |
| Staff Benefits (AS)-BS                   | 1-10-55-01-1290-56060 | ERS 1% Payroll Contribution        | 5,500   | 6,335   | 835         | 15.2%      |
| Total Staff Benefits (AS)-BS             |                       |                                    | 125,300 | 122,415 | -2,885      | -2.3%      |
| Interactive Distance Learning-SA         | 1-10-55-02-1203-56020 | Classified Salaries                | 8,007   | 8,996   | 989         | 12.4%      |
| 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     | 420     | 145         | 52.7%      |
| Interactive Distance Learning-SA         | 1-10-55-02-1203-56502 | Application Software               | 9,221   | 0       | -9,221      | -100.0%    |
| Interactive Distance Learning-SA         | 1-10-55-02-1203-56512 | Hardware Support Maintenance       | 10,000  | 10,000  | 0           | 0.0%       |
| Total Interactive Distance Learning-SA   |                       |                                    | 27,553  | 19,466  | -8,087      | -29.4%     |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56010 | Administrative Salaries            | 0       | 70,311  | 70,311      | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56020 | Classified Salaries                | 0       | 28,107  | 28,107      | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56040 | Other Part Time Salaries           | 0       | 610     | 610         | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56208 | Classroom Materials/Instr Supplies | 0       | 1,500   | 1,500       | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56213 | Postage                            | 0       | 20      | 20          | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56218 | Supplies                           | 0       | 2,910   | 2,910       | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56327 | Telephone                          | 0       | 1,375   | 1,375       | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56351 | Employee Travel                    | 0       | 2,437   | 2,437       | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56611 | Copying                            | 0       | 150     | 150         | ----       |
| Academic Instructional Division-SA       | 1-10-55-02-1206-56630 | Professional Development/Training  | 0       | 500     | 500         | ----       |
| Total Academic Instructional Division-SA |                       |                                    | 0       | 107,920 | 107,920     | ----       |
| Health Professions Division-SA           | 1-10-55-02-1208-56001 | Full Time Faculty Salaries         | 3,500   | 4,312   | 812         | 23.2%      |
| Health Professions Division-SA           | 1-10-55-02-1208-56010 | Administrative Salaries            | 66,515  | 0       | -66,515     | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56020 | Classified Salaries                | 40,125  | 46,105  | 5,980       | 14.9%      |
| Health Professions Division-SA           | 1-10-55-02-1208-56213 | Postage                            | 15      | 0       | -15         | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56218 | Supplies                           | 860     | 0       | -860        | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56327 | Telephone                          | 1,100   | 0       | -1,100      | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56351 | Employee Travel                    | 2,250   | 0       | -2,250      | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56611 | Copying                            | 125     | 0       | -125        | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56626 | Other Cost                         | 100     | 0       | -100        | -100.0%    |
| Health Professions Division-SA           | 1-10-55-02-1208-56630 | Professional Development/Training  | 575     | 0       | -575        | -100.0%    |
| Total Health Professions Division-SA     |                       |                                    | 115,165 | 50,417  | -64,748     | -56.2%     |
| Library-SA                               | 1-10-55-02-1210-56010 | Administrative Salaries            | 73,316  | 77,983  | 4,667       | 6.4%       |
| Library-SA                               | 1-10-55-02-1210-56040 | Other Part Time Salaries           | 42,413  | 46,727  | 4,314       | 10.2%      |
| Library-SA                               | 1-10-55-02-1210-56213 | Postage                            | 20      | 20      | 0           | 0.0%       |
| Library-SA                               | 1-10-55-02-1210-56218 | Supplies                           | 2,000   | 2,000   | 0           | 0.0%       |
| Library-SA                               | 1-10-55-02-1210-56327 | Telephone                          | 900     | 900     | 0           | 0.0%       |
| Library-SA                               | 1-10-55-02-1210-56351 | Employee Travel                    | 1,600   | 1,600   | 0           | 0.0%       |
| Library-SA                               | 1-10-55-02-1210-56404 | Copier/Printer-Mnt/Paper/Supplies  | 15,000  | 15,000  | 0           | 0.0%       |
| Library-SA                               | 1-10-55-02-1210-56532 | Online Software/Subscription/Srv   | 400     | 400     | 0           | 0.0%       |
| Library-SA                               | 1-10-55-02-1210-56630 | Professional Development/Training  | 800     | 800     | 0           | 0.0%       |
| Total Library-SA                         |                       |                                    | 136,449 | 145,430 | 8,981       | 6.6%       |
| eLearning-SA                             | 1-10-55-02-1245-56502 | Application Software               | 54,110  | 68,900  | 14,790      | 27.3%      |
| Total eLearning-SA                       |                       |                                    | 54,110  | 68,900  | 14,790      | 27.3%      |

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| Department                              | Account Number        | Object Code Description            | 2023-24   | 2024-25   | \$ Variance | % Variance |
|---|-----------------------|------------------------------------|-----------|-----------|-------------|------------|
| Library Books & Equipment-SA            | 1-10-55-02-1211-56209 | New Book Purchases                 | 4,000     | 4,000     | 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      |                       |                                    | 9,800     | 9,800     | 0           | 0.0%       |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56010 | Administrative Salaries            | 45,669    | 0         | -45,669     | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56020 | Classified Salaries                | 19,117    | 0         | -19,117     | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56208 | Classroom Materials/Instr Supplies | 1,500     | 0         | -1,500      | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56213 | Postage                            | 20        | 0         | -20         | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56218 | Supplies                           | 1,000     | 0         | -1,000      | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56327 | Telephone                          | 550       | 0         | -550        | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56351 | Employee Travel                    | 1,375     | 0         | -1,375      | -100.0%    |
| Campus Dean of General Studies-SA       | 1-10-55-02-1248-56611 | Copying                            | 150       | 0         | -150        | -100.0%    |
| Total Campus Dean of General Studies-SA |                       |                                    | 69,381    | 0         | -69,381     | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56001 | Full Time Faculty Salaries         | 28,238    | 36,811    | 8,573       | 30.4%      |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56010 | Administrative Salaries            | 33,039    | 0         | -33,039     | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56020 | Classified Salaries                | 19,117    | 0         | -19,117     | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56040 | Other Part Time Salaries           | 577       | 0         | -577        | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56058 | TRS 90-Day (New Hires)             | 0         | 278       | 278         | ---        |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56213 | Postage                            | 5         | 0         | -5          | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56218 | Supplies                           | 350       | 0         | -350        | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56327 | Telephone                          | 275       | 0         | -275        | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56351 | Employee Travel                    | 950       | 0         | -950        | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56611 | Copying                            | 20        | 0         | -20         | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56630 | Professional Development/Training  | 500       | 0         | -500        | -100.0%    |
| Workforce Education/CTE-SA              | 1-10-55-02-1254-56631 | Professional Organizations         | 500       | 0         | -500        | -100.0%    |
| Total Workforce Education/CTE-SA        |                       |                                    | 83,571    | 37,089    | -46,482     | -55.6%     |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56050 | Group Health & Life Insurance      | 24,302    | 22,566    | -1,736      | -7.1%      |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56051 | ORP Matching                       | 7,343     | 6,457     | -886        | -12.1%     |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56052 | TRS Matching                       | 6,407     | 7,657     | 1,250       | 19.5%      |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56053 | Unemployment Taxes                 | 394       | 1,356     | 962         | 244.2%     |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56054 | Workman's Compensation             | 1,377     | 4,867     | 3,490       | 253.4%     |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56055 | Employer FICA Expense              | 27,316    | 27,564    | 248         | 0.9%       |
| Staff Benefits (AS)-SA                  | 1-10-55-02-1290-56060 | ERS 1% Payroll Contribution        | 3,071     | 3,456     | 385         | 12.5%      |
| Total Staff Benefits (AS)-SA            |                       |                                    | 70,210    | 73,923    | 3,713       | 5.3%       |
| Interactive Distance Learning-LA        | 1-10-55-03-1203-56204 | Electronic Equipment               | 2,000     | 2,000     | 0           | 0.0%       |
| Interactive Distance Learning-LA        | 1-10-55-03-1203-56512 | Hardware Support Maintenance       | 10,000    | 2,500     | -7,500      | -75.0%     |
| Total Interactive Distance Learning-LA  |                       |                                    | 12,000    | 4,500     | -7,500      | -62.5%     |
| Library-LA                              | 1-10-55-03-1210-56204 | Electronic Equipment               | 2,000     | 2,000     | 0           | 0.0%       |
| Library-LA                              | 1-10-55-03-1210-56205 | Furniture and Equipment            | 200       | 2,000     | 1,800       | 900.0%     |
| Library-LA                              | 1-10-55-03-1210-56208 | Classroom Materials/Instr Supplies | 200       | 1,500     | 1,300       | 650.0%     |
| Library-LA                              | 1-10-55-03-1210-56218 | Supplies                           | 100       | 1,000     | 900         | 900.0%     |
| Total Library-LA                        |                       |                                    | 2,500     | 6,500     | 4,000       | 160.0%     |
| Library Books & Equipment-LA            | 1-10-55-03-1211-56209 | New Book Purchases                 | 500       | 5,000     | 4,500       | 900.0%     |
| Total Library Books & Equipment-LA      |                       |                                    | 500       | 5,000     | 4,500       | 900.0%     |
| Total Academic Support                  |                       |                                    | 1,894,220 | 2,077,247 | 183,027     | 9.7%       |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56010 | Administrative Salaries            | 71,853    | 73,481    | 1,628       | 2.3%       |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56020 | Classified Salaries                | 69,203    | 43,674    | -25,529     | -36.9%     |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56205 | Furniture and Equipment            | 16,600    | 18,000    | 1,400       | 8.4%       |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56213 | Postage                            | 1,000     | 1,000     | 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%       |

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| Department                              | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56351 | Employee Travel                   | 2,500   | 3,000   | 500         | 20.0%      |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56404 | Copier/Printer-Mnt/Paper/Supplies | 3,300   | 1,600   | -1,700      | -51.5%     |
| 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 | Online Software/Subscription/Srv  | 6,000   | 6,000   | 0           | 0.0%       |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56537 | Warranty/SrvAgrmnt/SoftwrSpprt    | 0       | 60      | 60          | ----       |
| 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 | 8,000   | 8,000   | 0           | 0.0%       |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56631 | Professional Organizations        | 350     | 1,000   | 650         | 185.7%     |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56634 | Publications Subscriptions        | 300     | 950     | 650         | 216.7%     |
| Student Affairs/Life Administr-BS       | 1-10-60-01-1300-56638 | Student Activities                | 8,000   | 9,000   | 1,000       | 12.5%      |
| Total Student Affairs/Life Administr-BS |                       |                                   | 190,856 | 169,515 | -21,341     | -11.2%     |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56010 | Administrative Salaries           | 96,959  | 0       | -96,959     | -100.0%    |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56020 | Classified Salaries               | 33,783  | 134,602 | 100,819     | 298.4%     |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56040 | Other Part Time Salaries          | 750     | 750     | 0           | 0.0%       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56213 | Postage                           | 0       | 2,100   | 2,100       | ----       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56218 | Supplies                          | 0       | 1,100   | 1,100       | ----       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56327 | Telephone                         | 0       | 696     | 696         | ----       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56351 | Employee Travel                   | 0       | 1,100   | 1,100       | ----       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56404 | Copier/Printer-Mnt/Paper/Supplies | 0       | 2,340   | 2,340       | ----       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56629 | Printing                          | 0       | 1,300   | 1,300       | ----       |
| Admissions & Registrar-BS               | 1-10-60-01-1301-56630 | Professional Development/Training | 0       | 40      | 40          | ----       |
| Total Admissions & Registrar-BS         |                       |                                   | 131,492 | 144,028 | 12,536      | 9.5%       |
| 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 Equipment              | 1,200   | 1,120   | -80         | -6.7%      |
| 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                 | 1-10-60-01-1302-56264 | Purchases for Resale              | 5,000   | 5,000   | 0           | 0.0%       |
| Total Coliseum Concessions-BS           |                       |                                   | 19,600  | 19,520  | -80         | -0.4%      |
| 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           | 22,000  | 18,000  | -4,000      | -18.2%     |
| Counseling-BS                           | 1-10-60-01-1303-56539 | Student Telehealth Service        | 0       | 4,000   | 4,000       | ----       |
| Total Counseling-BS                     |                       |                                   | 24,500  | 24,500  | 0           | 0.0%       |
| Financial Aid-BS                        | 1-10-60-01-1305-56010 | Administrative Salaries           | 144,153 | 59,798  | -84,355     | -58.5%     |
| Financial Aid-BS                        | 1-10-60-01-1305-56020 | Classified Salaries               | 111,598 | 233,684 | 122,086     | 109.4%     |
| 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                           | 700     | 500     | -200        | -28.6%     |
| 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                   | 4,544   | 4,096   | -448        | -9.9%      |
| Financial Aid-BS                        | 1-10-60-01-1305-56404 | Copier/Printer-Mnt/Paper/Supplies | 3,530   | 3,500   | -30         | -0.8%      |
| Financial Aid-BS                        | 1-10-60-01-1305-56515 | Contract Labor/Services           | 13,650  | 8,000   | -5,650      | -41.4%     |
| Financial Aid-BS                        | 1-10-60-01-1305-56532 | Online Software/Subscription/Srv  | 0       | 3,300   | 3,300       | ----       |
| 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         | 12,500  | 8,500   | -4,000      | -32.0%     |
| Financial Aid-BS                        | 1-10-60-01-1305-56629 | Printing                          | 170     | 170     | 0           | 0.0%       |
| Financial Aid-BS                        | 1-10-60-01-1305-56630 | Professional Development/Training | 0       | 350     | 350         | ----       |
| Financial Aid-BS                        | 1-10-60-01-1305-56631 | Professional Organizations        | 1,300   | 1,850   | 550         | 42.3%      |
| Total Financial Aid-BS                  |                       |                                   | 295,370 | 326,973 | 31,603      | 10.7%      |
| Fitness Center-BS                       | 1-10-60-01-1306-56010 | Administrative Salaries           | 35,005  | 0       | -35,005     | -100.0%    |
| Fitness Center-BS                       | 1-10-60-01-1306-56020 | Classified Salaries               | 0       | 42,594  | 42,594      | ----       |
| Fitness Center-BS                       | 1-10-60-01-1306-56040 | Other Part Time Salaries          | 25,000  | 35,000  | 10,000      | 40.0%      |
| Fitness Center-BS                       | 1-10-60-01-1306-56204 | Electronic Equipment              | 0       | 1,500   | 1,500       | ----       |
| Fitness Center-BS                       | 1-10-60-01-1306-56205 | Furniture and Equipment           | 9,300   | 24,850  | 15,550      | 167.2%     |
| Fitness Center-BS                       | 1-10-60-01-1306-56213 | Postage                           | 50      | 0       | -50         | -100.0%    |

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| Department                             | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Fitness Center-BS                      | 1-10-60-01-1306-56218 | Supplies                          | 2,500   | 3,000   | 500         | 20.0%      |
| Fitness Center-BS                      | 1-10-60-01-1306-56219 | Uniforms                          | 1,500   | 1,500   | 0           | 0.0%       |
| 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                         | 456     | 456     | 0           | 0.0%       |
| Fitness Center-BS                      | 1-10-60-01-1306-56351 | Employee Travel                   | 150     | 150     | 0           | 0.0%       |
| Fitness Center-BS                      | 1-10-60-01-1306-56402 | Carpet & Resurface Floor          | 3,000   | 1,500   | -1,500      | -50.0%     |
| 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           | 2,500   | 2,500   | 0           | 0.0%       |
| 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 | Online Software/Subscription/Srv  | 480     | 480     | 0           | 0.0%       |
| Fitness Center-BS                      | 1-10-60-01-1306-56630 | Professional Development/Training | 500     | 500     | 0           | 0.0%       |
| Total Fitness Center-BS                |                       |                                   | 88,441  | 122,030 | 33,589      | 38.0%      |
| Recruiting-BS                          | 1-10-60-01-1308-56010 | Administrative Salaries           | 41,387  | 0       | -41,387     | -100.0%    |
| Recruiting-BS                          | 1-10-60-01-1308-56020 | Classified Salaries               | 0       | 45,898  | 45,898      | ----       |
| Recruiting-BS                          | 1-10-60-01-1308-56204 | Electronic Equipment              | 1,800   | 1,800   | 0           | 0.0%       |
| Recruiting-BS                          | 1-10-60-01-1308-56207 | Food Cost                         | 0       | 1,300   | 1,300       | ----       |
| Recruiting-BS                          | 1-10-60-01-1308-56213 | Postage                           | 5,000   | 5,000   | 0           | 0.0%       |
| Recruiting-BS                          | 1-10-60-01-1308-56218 | Supplies                          | 1,000   | 1,000   | 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                   | 500     | 500     | 0           | 0.0%       |
| Recruiting-BS                          | 1-10-60-01-1308-56354 | Recruiting Travel                 | 6,000   | 6,000   | 0           | 0.0%       |
| Recruiting-BS                          | 1-10-60-01-1308-56355 | Student Travel                    | 100     | 500     | 400         | 400.0%     |
| Recruiting-BS                          | 1-10-60-01-1308-56537 | Warranty/SrvAgrmnt/SoftwrSpprt    | 0       | 85      | 85          | ----       |
| Recruiting-BS                          | 1-10-60-01-1308-56611 | Copying                           | 200     | 200     | 0           | 0.0%       |
| Recruiting-BS                          | 1-10-60-01-1308-56629 | Printing                          | 12,000  | 12,000  | 0           | 0.0%       |
| Recruiting-BS                          | 1-10-60-01-1308-56631 | Professional Organizations        | 0       | 200     | 200         | ----       |
| Recruiting-BS                          | 1-10-60-01-1308-56645 | Recruiting/Outreach               | 28,600  | 28,600  | 0           | 0.0%       |
| Total Recruiting-BS                    |                       |                                   | 97,617  | 104,113 | 6,496       | 6.7%       |
| Testing-BS                             | 1-10-60-01-1310-56010 | Administrative Salaries           | 23,521  | 0       | -23,521     | -100.0%    |
| Testing-BS                             | 1-10-60-01-1310-56020 | Classified Salaries               | 39,239  | 58,258  | 19,019      | 48.5%      |
| 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                           | 5,000   | 5,000   | 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                       |                       |                                   | 68,882  | 64,380  | -4,502      | -6.5%      |
| Advising/Career Center-BS              | 1-10-60-01-1317-56010 | Administrative Salaries           | 134,755 | 82,781  | -51,974     | -38.6%     |
| Advising/Career Center-BS              | 1-10-60-01-1317-56020 | Classified Salaries               | 0       | 69,117  | 69,117      | ----       |
| Advising/Career Center-BS              | 1-10-60-01-1317-56205 | Furniture and Equipment           | 1,500   | 1,500   | 0           | 0.0%       |
| 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                          | 1,000   | 1,000   | 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                           | 100     | 100     | 0           | 0.0%       |
| Advising/Career Center-BS              | 1-10-60-01-1317-56630 | Professional Development/Training | 1,250   | 1,250   | 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                   | 750     | 300     | -450        | -60.0%     |
| Total Advising/Career Center-BS        |                       |                                   | 146,267 | 162,960 | 16,693      | 11.4%      |
| Veterans Benefits Coordinator-BS       | 1-10-60-01-1319-56010 | Administrative Salaries           | 13,182  | 13,491  | 309         | 2.3%       |
| Veterans Benefits Coordinator-BS       | 1-10-60-01-1319-56351 | Employee Travel                   | 1,500   | 1,500   | 0           | 0.0%       |
| Veterans Benefits Coordinator-BS       | 1-10-60-01-1319-56630 | Professional Development/Training | 500     | 0       | -500        | -100.0%    |
| Total Veterans Benefits Coordinator-BS |                       |                                   | 15,182  | 14,991  | -191        | -1.3%      |

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| Department                        | Account Number        | Object Code Description            | 2023-24 | 2024-25 | \$ Variance | % Variance |
|-----------------------------------|-----------------------|------------------------------------|---------|---------|-------------|------------|
| Child Care Center-BS              | 1-10-60-01-1322-56010 | Administrative Salaries            | 46,313  | 55,834  | 9,521       | 20.6%      |
| Child Care Center-BS              | 1-10-60-01-1322-56020 | Classified Salaries                | 276,920 | 299,568 | 22,648      | 8.2%       |
| Child Care Center-BS              | 1-10-60-01-1322-56040 | Other Part Time Salaries           | 14,000  | 14,000  | 0           | 0.0%       |
| Child Care Center-BS              | 1-10-60-01-1322-56204 | Electronic Equipment               | 420     | 1,500   | 1,080       | 257.1%     |
| Child Care Center-BS              | 1-10-60-01-1322-56205 | Furniture and Equipment            | 1,700   | 1,800   | 100         | 5.9%       |
| Child Care Center-BS              | 1-10-60-01-1322-56207 | Food Cost                          | 25,500  | 30,600  | 5,100       | 20.0%      |
| Child Care Center-BS              | 1-10-60-01-1322-56208 | Classroom Materials/Instr Supplies | 6,750   | 6,650   | -100        | -1.5%      |
| Child Care Center-BS              | 1-10-60-01-1322-56213 | Postage                            | 105     | 100     | -5          | -4.8%      |
| Child Care Center-BS              | 1-10-60-01-1322-56218 | Supplies                           | 3,200   | 3,000   | -200        | -6.3%      |
| Child Care Center-BS              | 1-10-60-01-1322-56290 | Capital Outlay                     | 0       | 7,000   | 7,000       | ----       |
| Child Care Center-BS              | 1-10-60-01-1322-56327 | Telephone                          | 600     | 550     | -50         | -8.3%      |
| Child Care Center-BS              | 1-10-60-01-1322-56351 | Employee Travel                    | 150     | 2,000   | 1,850       | 1233.3%    |
| Child Care Center-BS              | 1-10-60-01-1322-56355 | Student Travel                     | 150     | 150     | 0           | 0.0%       |
| Child Care Center-BS              | 1-10-60-01-1322-56404 | Copier/Printer-Mnt/Paper/Supplies  | 1,350   | 2,570   | 1,220       | 90.4%      |
| Child Care Center-BS              | 1-10-60-01-1322-56412 | Repairs/Maintenance-Equipment      | 450     | 450     | 0           | 0.0%       |
| Child Care Center-BS              | 1-10-60-01-1322-56500 | Accreditation/Licensing Cost       | 375     | 375     | 0           | 0.0%       |
| Child Care Center-BS              | 1-10-60-01-1322-56518 | Equipment Lease/Rental             | 3,000   | 1,200   | -1,800      | -60.0%     |
| Child Care Center-BS              | 1-10-60-01-1322-56529 | Training-Direct                    | 1,100   | 1,250   | 150         | 13.6%      |
| Child Care Center-BS              | 1-10-60-01-1322-56532 | Online Software/Subscription/Srv   | 550     | 550     | 0           | 0.0%       |
| Child Care Center-BS              | 1-10-60-01-1322-56538 | Royalties/Copyright Fees           | 85      | 85      | 0           | 0.0%       |
| Child Care Center-BS              | 1-10-60-01-1322-56612 | Drug/Pre-Employment Testing        | 450     | 350     | -100        | -22.2%     |
| Child Care Center-BS              | 1-10-60-01-1322-56626 | Other Cost                         | 3,000   | 0       | -3,000      | -100.0%    |
| Child Care Center-BS              | 1-10-60-01-1322-56631 | Professional Organizations         | 150     | 0       | -150        | -100.0%    |
| Total Child Care Center-BS        |                       |                                    | 386,318 | 429,582 | 43,264      | 11.2%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56050 | Group Health & Life Insurance      | 81,000  | 107,745 | 26,745      | 33.0%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56051 | ORP Matching                       | 480     | 445     | -35         | -7.3%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56052 | TRS Matching                       | 32,800  | 46,670  | 13,870      | 42.3%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56053 | Unemployment Taxes                 | 3,700   | 4,220   | 520         | 14.1%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56054 | Workman's Compensation             | 6,400   | 7,240   | 840         | 13.1%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56055 | Employer FICA Expense              | 70,300  | 81,525  | 11,225      | 16.0%      |
| Staff Benefits (SS)-BS            | 1-10-60-01-1390-56060 | ERS 1% Payroll Contribution        | 8,000   | 11,910  | 3,910       | 48.9%      |
| Total Staff Benefits (SS)-BS      |                       |                                    | 202,680 | 259,755 | 57,075      | 28.2%      |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56010 | Administrative Salaries            | 50,819  | 0       | -50,819     | -100.0%    |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56020 | Classified Salaries                | 66,751  | 170,922 | 104,171     | 156.1%     |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56040 | Other Part Time Salaries           | 14,226  | 3,900   | -10,326     | -72.6%     |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56213 | Postage                            | 800     | 800     | 0           | 0.0%       |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56218 | Supplies                           | 1,000   | 1,000   | 0           | 0.0%       |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56327 | Telephone                          | 1,375   | 1,900   | 525         | 38.2%      |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56351 | Employee Travel                    | 1,100   | 1,100   | 0           | 0.0%       |
| 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   | 2,800   | 1,000       | 55.6%      |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56629 | Printing                           | 850     | 1,000   | 150         | 17.6%      |
| Admissions & Registrar-SA         | 1-10-60-02-1301-56630 | Professional Development/Training  | 350     | 350     | 0           | 0.0%       |
| Total Admissions & Registrar-SA   |                       |                                    | 139,121 | 183,822 | 44,701      | 32.1%      |
| Counseling-SA                     | 1-10-60-02-1303-56010 | Administrative Salaries            | 6,520   | 0       | -6,520      | -100.0%    |
| Counseling-SA                     | 1-10-60-02-1303-56218 | Supplies                           | 150     | 0       | -150        | -100.0%    |
| 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  | 80      | 0       | -80         | -100.0%    |
| Counseling-SA                     | 1-10-60-02-1303-56631 | Professional Organizations         | 195     | 0       | -195        | -100.0%    |
| Total Counseling-SA               |                       |                                    | 7,445   | 500     | -6,945      | -93.3%     |
| Enrollment Management/Services-SA | 1-10-60-02-1304-56010 | Administrative Salaries            | 230,466 | 47,570  | -182,896    | -79.4%     |
| Enrollment Management/Services-SA | 1-10-60-02-1304-56020 | Classified Salaries                | 0       | 125,140 | 125,140     | ----       |
| 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     | 1,000   | 500         | 100.0%     |
| Enrollment Management/Services-SA | 1-10-60-02-1304-56327 | Telephone                          | 1,375   | 2,100   | 725         | 52.7%      |
| Enrollment Management/Services-SA | 1-10-60-02-1304-56351 | Employee Travel                    | 475     | 480     | 5           | 1.1%       |

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| Department                              | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Enrollment Management/Services-SA       | 1-10-60-02-1304-56611 | Copying                           | 200     | 200     | 0           | 0.0%       |
| Enrollment Management/Services-SA       | 1-10-60-02-1304-56630 | Professional Development/Training | 150     | 150     | 0           | 0.0%       |
| Total Enrollment Management/Services-SA |                       |                                   | 233,406 | 176,880 | -56,526     | -24.2%     |
| Financial Aid-SA                        | 1-10-60-02-1305-56020 | Classified Salaries               | 76,332  | 91,800  | 15,468      | 20.3%      |
| Financial Aid-SA                        | 1-10-60-02-1305-56213 | Postage                           | 200     | 200     | 0           | 0.0%       |
| Financial Aid-SA                        | 1-10-60-02-1305-56218 | Supplies                          | 900     | 1,400   | 500         | 55.6%      |
| Financial Aid-SA                        | 1-10-60-02-1305-56327 | Telephone                         | 825     | 1,260   | 435         | 52.7%      |
| Financial Aid-SA                        | 1-10-60-02-1305-56351 | Employee Travel                   | 1,585   | 1,000   | -585        | -36.9%     |
| Financial Aid-SA                        | 1-10-60-02-1305-56404 | Copier/Printer-Mnt/Paper/Supplies | 1,273   | 1,273   | 0           | 0.0%       |
| 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                  |                       |                                   | 93,515  | 109,333 | 15,818      | 16.9%      |
| Student Services-SA                     | 1-10-60-02-1309-56010 | Administrative Salaries           | 12,323  | 0       | -12,323     | -100.0%    |
| Student Services-SA                     | 1-10-60-02-1309-56020 | Classified Salaries               | 0       | 12,824  | 12,824      | ---        |
| Student Services-SA                     | 1-10-60-02-1309-56058 | TRS 90-Day (New Hires)            | 0       | 1,575   | 1,575       | ---        |
| Student Services-SA                     | 1-10-60-02-1309-56213 | Postage                           | 200     | 100     | -100        | -50.0%     |
| 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     | 275     | -275        | -50.0%     |
| 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             | 17,300  | 32,800  | 15,500      | 89.6%      |
| Student Services-SA                     | 1-10-60-02-1309-56611 | Copying                           | 10      | 0       | -10         | -100.0%    |
| Student Services-SA                     | 1-10-60-02-1309-56618 | Institutional Memberships         | 0       | 50      | 50          | ---        |
| Total Student Services-SA               |                       |                                   | 33,383  | 50,624  | 17,241      | 51.6%      |
| Testing-SA                              | 1-10-60-02-1310-56020 | Classified Salaries               | 52,798  | 60,909  | 8,111       | 15.4%      |
| Testing-SA                              | 1-10-60-02-1310-56040 | Other Part Time Salaries          | 13,554  | 0       | -13,554     | -100.0%    |
| Testing-SA                              | 1-10-60-02-1310-56204 | Electronic Equipment              | 0       | 600     | 600         | ---        |
| Testing-SA                              | 1-10-60-02-1310-56218 | Supplies                          | 1,200   | 1,200   | 0           | 0.0%       |
| Testing-SA                              | 1-10-60-02-1310-56267 | Testing                           | 525     | 525     | 0           | 0.0%       |
| Testing-SA                              | 1-10-60-02-1310-56327 | Telephone                         | 550     | 840     | 290         | 52.7%      |
| Testing-SA                              | 1-10-60-02-1310-56351 | Employee Travel                   | 230     | 240     | 10          | 4.3%       |
| Testing-SA                              | 1-10-60-02-1310-56404 | Copier/Printer-Mnt/Paper/Supplies | 1,500   | 1,500   | 0           | 0.0%       |
| Testing-SA                              | 1-10-60-02-1310-56611 | Copying                           | 60      | 60      | 0           | 0.0%       |
| Testing-SA                              | 1-10-60-02-1310-56630 | Professional Development/Training | 500     | 500     | 0           | 0.0%       |
| Total Testing-SA                        |                       |                                   | 70,917  | 66,374  | -4,543      | -6.4%      |
| Veterans Benefits Coordinator-SA        | 1-10-60-02-1319-56010 | Administrative Salaries           | 4,856   | 4,969   | 113         | 2.3%       |
| Veterans Benefits Coordinator-SA        | 1-10-60-02-1319-56218 | Supplies                          | 150     | 150     | 0           | 0.0%       |
| Veterans Benefits Coordinator-SA        | 1-10-60-02-1319-56351 | Employee Travel                   | 230     | 240     | 10          | 4.3%       |
| Total Veterans Benefits Coordinator-SA  |                       |                                   | 5,236   | 5,359   | 123         | 2.3%       |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56050 | Group Health & Life Insurance     | 53,248  | 50,037  | -3,211      | -6.0%      |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56051 | ORP Matching                      | 1,626   | 1,579   | -47         | -2.9%      |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56052 | TRS Matching                      | 18,555  | 19,533  | 978         | 5.3%       |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56053 | Unemployment Taxes                | 532     | 1,733   | 1,201       | 225.8%     |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56054 | Workman's Compensation            | 1,903   | 6,378   | 4,475       | 235.2%     |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56055 | Employer FICA Expense             | 37,250  | 36,315  | -935        | -2.5%      |
| Staff Benefits (SS)-SA                  | 1-10-60-02-1390-56060 | ERS 1% Payroll Contribution       | 4,291   | 4,665   | 374         | 8.7%       |
| Total Staff Benefits (SS)-SA            |                       |                                   | 117,405 | 120,240 | 2,835       | 2.4%       |
| Admissions & Registrar-LA               | 1-10-60-03-1301-56010 | Administrative Salaries           | 35,383  | 0       | -35,383     | -100.0%    |
| Admissions & Registrar-LA               | 1-10-60-03-1301-56020 | Classified Salaries               | 30,475  | 31,867  | 1,392       | 4.6%       |
| Admissions & Registrar-LA               | 1-10-60-03-1301-56040 | Other Part Time Salaries          | 306     | 306     | 0           | 0.0%       |
| Total Admissions & Registrar-LA         |                       |                                   | 66,164  | 32,173  | -33,991     | -51.4%     |

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| Department                      | Account Number        | Object Code Description           | 2023-24   | 2024-25   | \$ Variance | % Variance |
|---------------------------------|-----------------------|-----------------------------------|-----------|-----------|-------------|------------|
| Advising/Career Center-LA       | 1-10-60-03-1317-56020 | Classified Salaries               | 0         | 38,817    | 38,817      | ----       |
| Total Advising/Career Center-LA |                       |                                   | 0         | 38,817    | 38,817      | ----       |
| Staff Benefits (SS)-LA          | 1-10-60-03-1390-56050 | Group Health & Life Insurance     | 10,585    | 9,125     | -1,460      | -13.8%     |
| Staff Benefits (SS)-LA          | 1-10-60-03-1390-56052 | TRS Matching                      | 2,900     | 2,835     | -65         | -2.2%      |
| Staff Benefits (SS)-LA          | 1-10-60-03-1390-56053 | Unemployment Taxes                | 325       | 360       | 35          | 10.8%      |
| Staff Benefits (SS)-LA          | 1-10-60-03-1390-56054 | Workman's Compensation            | 590       | 620       | 30          | 5.1%       |
| Staff Benefits (SS)-LA          | 1-10-60-03-1390-56055 | Employer FICA Expense             | 5,720     | 6,117     | 397         | 6.9%       |
| Staff Benefits (SS)-LA          | 1-10-60-03-1390-56060 | ERS 1% Payroll Contribution       | 645       | 660       | 15          | 2.3%       |
| Total Staff Benefits (SS)-LA    |                       |                                   | 20,765    | 19,717    | -1,048      | -5.0%      |
| Testing-(GEO) CHU               | 1-10-60-07-1310-56040 | Other Part Time Salaries          | 1,200     | 0         | -1,200      | -100.0%    |
| Total Testing-(GEO) CHU         |                       |                                   | 1,200     | 0         | -1,200      | -100.0%    |
| Testing-GEO (FLU)               | 1-10-60-17-1310-56040 | Other Part Time Salaries          | 1,200     | 0         | -1,200      | -100.0%    |
| Total Testing-GEO (FLU)         |                       |                                   | 1,200     | 0         | -1,200      | -100.0%    |
| Testing-GEO (Airpark)           | 1-10-60-27-1310-56040 | Other Part Time Salaries          | 1,200     | 0         | -1,200      | -100.0%    |
| Total Testing-GEO (Airpark)     |                       |                                   | 1,200     | 0         | -1,200      | -100.0%    |
| Total Student Services          |                       |                                   | 2,458,162 | 2,646,186 | 188,024     | 7.6%       |
| Property Tax-BS                 | 1-10-65-01-1021-56606 | Bad Debts                         | 60,000    | 60,000    | 0           | 0.0%       |
| Total Property Tax-BS           |                       |                                   | 60,000    | 60,000    | 0           | 0.0%       |
| Board of Trustees-BS            | 1-10-65-01-1100-56218 | Supplies                          | 500       | 500       | 0           | 0.0%       |
| Board of Trustees-BS            | 1-10-65-01-1100-56330 | Teleconference                    | 500       | 500       | 0           | 0.0%       |
| Board of Trustees-BS            | 1-10-65-01-1100-56350 | Board Travel                      | 30,000    | 30,000    | 0           | 0.0%       |
| Board of Trustees-BS            | 1-10-65-01-1100-56515 | Contract Labor/Services           | 150       | 150       | 0           | 0.0%       |
| Board of Trustees-BS            | 1-10-65-01-1100-56532 | Online Software/Subscription/Srv  | 2,110     | 2,860     | 750         | 35.5%      |
| Board of Trustees-BS            | 1-10-65-01-1100-56624 | Official Functions                | 4,800     | 4,800     | 0           | 0.0%       |
| Board of Trustees-BS            | 1-10-65-01-1100-56626 | Other Cost                        | 0         | 370       | 370         | ----       |
| 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      |                       |                                   | 40,060    | 41,180    | 1,120       | 2.8%       |
| Executive Management-BS         | 1-10-65-01-1101-56010 | Administrative Salaries           | 169,831   | 191,526   | 21,695      | 12.8%      |
| Executive Management-BS         | 1-10-65-01-1101-56020 | Classified Salaries               | 47,141    | 53,998    | 6,857       | 14.5%      |
| Executive Management-BS         | 1-10-65-01-1101-56040 | Other Part Time Salaries          | 21,500    | 1,500     | -20,000     | -93.0%     |
| Executive Management-BS         | 1-10-65-01-1101-56213 | Postage                           | 700       | 700       | 0           | 0.0%       |
| Executive Management-BS         | 1-10-65-01-1101-56218 | Supplies                          | 2,000     | 2,000     | 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                   | 20,000    | 20,000    | 0           | 0.0%       |
| Executive Management-BS         | 1-10-65-01-1101-56404 | Copier/Printer-Mnt/Paper/Supplies | 1,200     | 1,200     | 0           | 0.0%       |
| Executive Management-BS         | 1-10-65-01-1101-56515 | Contract Labor/Services           | 0         | 500       | 500         | ----       |
| Executive Management-BS         | 1-10-65-01-1101-56602 | Advertising-Newspaper             | 150       | 150       | 0           | 0.0%       |
| Executive Management-BS         | 1-10-65-01-1101-56605 | Awards                            | 3,500     | 4,000     | 500         | 14.3%      |
| Executive Management-BS         | 1-10-65-01-1101-56611 | Copying                           | 1,500     | 1,500     | 0           | 0.0%       |
| Executive Management-BS         | 1-10-65-01-1101-56630 | Professional Development/Training | 2,100     | 2,100     | 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   |                       |                                   | 278,547   | 288,099   | 9,552       | 3.4%       |
| Fiscal Operations-BS            | 1-10-65-01-1102-56010 | Administrative Salaries           | 98,235    | 100,418   | 2,183       | 2.2%       |
| Fiscal Operations-BS            | 1-10-65-01-1102-56020 | Classified Salaries               | 135,211   | 159,427   | 24,216      | 17.9%      |
| Fiscal Operations-BS            | 1-10-65-01-1102-56040 | Other Part Time Salaries          | 1,500     | 1,500     | 0           | 0.0%       |

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| Department                              | Account Number        | Object Code Description             | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-------------------------------------|---------|---------|-------------|------------|
| Fiscal Operations-BS                    | 1-10-65-01-1102-56204 | Electronic Equipment                | 550     | 750     | 200         | 36.4%      |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56205 | Furniture and Equipment             | 250     | 200     | -50         | -20.0%     |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56213 | Postage                             | 200     | 220     | 20          | 10.0%      |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56218 | Supplies                            | 4,400   | 4,400   | 0           | 0.0%       |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56327 | Telephone                           | 800     | 800     | 0           | 0.0%       |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56351 | Employee Travel                     | 1,500   | 2,000   | 500         | 33.3%      |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56503 | Appraiser Service                   | 138,000 | 150,000 | 12,000      | 8.7%       |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56505 | Attorney or Professional Fees       | 1,000   | 1,200   | 200         | 20.0%      |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56528 | Tax Commissions                     | 72,550  | 78,000  | 5,450       | 7.5%       |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56532 | Online Software/Subscription/Srv    | 13,000  | 7,920   | -5,080      | -39.1%     |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56602 | Advertising-Newspaper               | 1,500   | 2,000   | 500         | 33.3%      |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56611 | Copying                             | 50      | 25      | -25         | -50.0%     |
| Fiscal Operations-BS                    | 1-10-65-01-1102-56630 | Professional Development/Training   | 600     | 400     | -200        | -33.3%     |
| Total Fiscal Operations-BS              |                       |                                     | 469,346 | 509,260 | 39,914      | 8.5%       |
| Administrative Management-BS            | 1-10-65-01-1103-56020 | Classified Salaries                 | 33,986  | 37,066  | 3,080       | 9.1%       |
| Administrative Management-BS            | 1-10-65-01-1103-56213 | Postage                             | 100     | 100     | 0           | 0.0%       |
| Administrative Management-BS            | 1-10-65-01-1103-56218 | Supplies                            | 250     | 250     | 0           | 0.0%       |
| Administrative Management-BS            | 1-10-65-01-1103-56327 | Telephone                           | 456     | 456     | 0           | 0.0%       |
| Administrative Management-BS            | 1-10-65-01-1103-56608 | Commencement Expenses               | 11,349  | 14,349  | 3,000       | 26.4%      |
| Administrative Management-BS            | 1-10-65-01-1103-56611 | Copying                             | 50      | 50      | 0           | 0.0%       |
| Administrative Management-BS            | 1-10-65-01-1103-56624 | Official Functions                  | 5,000   | 5,000   | 0           | 0.0%       |
| Total Administrative Management-BS      |                       |                                     | 51,191  | 57,271  | 6,080       | 11.9%      |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56010 | Administrative Salaries             | 102,930 | 105,114 | 2,184       | 2.1%       |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56020 | Classified Salaries                 | 44,307  | 51,164  | 6,857       | 15.5%      |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56207 | Food Cost                           | 400     | 400     | 0           | 0.0%       |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56213 | Postage                             | 20      | 100     | 80          | 400.0%     |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56218 | Supplies                            | 995     | 1,095   | 100         | 10.1%      |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56327 | Telephone                           | 360     | 360     | 0           | 0.0%       |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56351 | Employee Travel                     | 8,000   | 8,000   | 0           | 0.0%       |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56500 | Accreditation/Licensing Cost        | 2,249   | 2,360   | 111         | 4.9%       |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56611 | Copying                             | 60      | 60      | 0           | 0.0%       |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56618 | Institutional Memberships           | 605     | 725     | 120         | 19.8%      |
| Academic & Student Affairs-BS           | 1-10-65-01-1106-56630 | Professional Development/Training   | 1,125   | 1,125   | 0           | 0.0%       |
| Total Academic & Student Affairs-BS     |                       |                                     | 161,051 | 170,503 | 9,452       | 5.9%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56010 | Administrative Salaries             | 166,862 | 123,864 | -42,998     | -25.8%     |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56020 | Classified Salaries                 | 273,119 | 372,215 | 99,096      | 36.3%      |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56040 | Other Part Time Salaries            | 4,000   | 4,000   | 0           | 0.0%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56204 | Electronic Equipment                | 800     | 800     | 0           | 0.0%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56205 | Furniture and Equipment             | 2,050   | 500     | -1,550      | -75.6%     |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56213 | Postage                             | 2,850   | 2,800   | -50         | -1.8%      |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56216 | Student ID System Supplies          | 1,500   | 1,600   | 100         | 6.7%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56218 | Supplies                            | 3,850   | 4,000   | 150         | 3.9%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56327 | Telephone                           | 2,500   | 2,500   | 0           | 0.0%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56351 | Employee Travel                     | 3,025   | 3,200   | 175         | 5.8%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56404 | Copier/Printer-Mnt/Paper/Supplies   | 5,500   | 5,500   | 0           | 0.0%       |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56508 | Bank Service Charges/ProcessingFees | 5,000   | 6,400   | 1,400       | 28.0%      |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56606 | Bad Debts                           | 18,000  | 20,000  | 2,000       | 11.1%      |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56611 | Copying                             | 450     | 400     | -50         | -11.1%     |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56629 | Printing                            | 2,000   | 3,150   | 1,150       | 57.5%      |
| Financial & Student Accounting-BS       | 1-10-65-01-1107-56630 | Professional Development/Training   | 1,450   | 1,400   | -50         | -3.4%      |
| Total Financial & Student Accounting-BS |                       |                                     | 492,956 | 552,329 | 59,373      | 12.0%      |
| Student Administrative Mgmt-BS          | 1-10-65-01-1108-56010 | Administrative Salaries             | 0       | 78,394  | 78,394      | ----       |
| Student Administrative Mgmt-BS          | 1-10-65-01-1108-56204 | Electronic Equipment                | 0       | 1,000   | 1,000       | ----       |
| Student Administrative Mgmt-BS          | 1-10-65-01-1108-56218 | Supplies                            | 0       | 820     | 820         | ----       |
| Student Administrative Mgmt-BS          | 1-10-65-01-1108-56327 | Telephone                           | 0       | 210     | 210         | ----       |
| Student Administrative Mgmt-BS          | 1-10-65-01-1108-56351 | Employee Travel                     | 0       | 2,500   | 2,500       | ----       |
| Student Administrative Mgmt-BS          | 1-10-65-01-1108-56601 | Advertising-Miscellaneous           | 0       | 2,000   | 2,000       | ----       |



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| Department                           | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--------------------------------------|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Student Administrative Mgmt-BS       | 1-10-65-01-1108-56611 | Copying                           | 0       | 50      | 50          | ----       |
| Student Administrative Mgmt-BS       | 1-10-65-01-1108-56629 | Printing                          | 0       | 1,000   | 1,000       | ----       |
| Student Administrative Mgmt-BS       | 1-10-65-01-1108-56630 | Professional Development/Training | 0       | 750     | 750         | ----       |
| Student Administrative Mgmt-BS       | 1-10-65-01-1108-56633 | Public Relations                  | 0       | 2,000   | 2,000       | ----       |
| Total Student Administrative Mgmt-BS |                       |                                   | 0       | 88,724  | 88,724      | ----       |
| Accessibility Services-BS            | 1-10-65-01-1110-56010 | Administrative Salaries           | 8,700   | 0       | -8,700      | -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                   | 2,000   | 2,000   | 0           | 0.0%       |
| Accessibility Services-BS            | 1-10-65-01-1110-56502 | Application Software              | 18,000  | 18,000  | 0           | 0.0%       |
| Accessibility Services-BS            | 1-10-65-01-1110-56611 | Copying                           | 75      | 0       | -75         | -100.0%    |
| Accessibility Services-BS            | 1-10-65-01-1110-56630 | Professional Development/Training | 4,200   | 4,200   | 0           | 0.0%       |
| Accessibility Services-BS            | 1-10-65-01-1110-56631 | Professional Organizations        | 1,000   | 1,000   | 0           | 0.0%       |
| Total Accessibility Services-BS      |                       |                                   | 34,175  | 25,400  | -8,775      | -25.7%     |
| Campus Security-BS                   | 1-10-65-01-1111-56010 | Administrative Salaries           | 61,707  | 69,110  | 7,403       | 12.0%      |
| Campus Security-BS                   | 1-10-65-01-1111-56020 | Classified Salaries               | 102,022 | 110,294 | 8,272       | 8.1%       |
| Campus Security-BS                   | 1-10-65-01-1111-56204 | Electronic Equipment              | 6,250   | 5,000   | -1,250      | -20.0%     |
| Campus Security-BS                   | 1-10-65-01-1111-56205 | Furniture and Equipment           | 8,000   | 1,500   | -6,500      | -81.3%     |
| Campus Security-BS                   | 1-10-65-01-1111-56215 | Small Tools/Equipment             | 750     | 750     | 0           | 0.0%       |
| Campus Security-BS                   | 1-10-65-01-1111-56218 | Supplies                          | 715     | 1,100   | 385         | 53.8%      |
| Campus Security-BS                   | 1-10-65-01-1111-56219 | Uniforms                          | 1,200   | 1,500   | 300         | 25.0%      |
| Campus Security-BS                   | 1-10-65-01-1111-56222 | Vehicles & Other Motorized Eqp    | 0       | 9,000   | 9,000       | ----       |
| Campus Security-BS                   | 1-10-65-01-1111-56226 | Security Cameras/Access Control   | 110,800 | 66,525  | -44,275     | -40.0%     |
| Campus Security-BS                   | 1-10-65-01-1111-56327 | Telephone                         | 460     | 460     | 0           | 0.0%       |
| Campus Security-BS                   | 1-10-65-01-1111-56351 | Employee Travel                   | 4,180   | 3,950   | -230        | -5.5%      |
| Campus Security-BS                   | 1-10-65-01-1111-56404 | Copier/Printer-Mnt/Paper/Supplies | 900     | 900     | 0           | 0.0%       |
| Campus Security-BS                   | 1-10-65-01-1111-56412 | Repairs/Maintenance-Equipment     | 8,500   | 35,000  | 26,500      | 311.8%     |
| Campus Security-BS                   | 1-10-65-01-1111-56500 | Accreditation/Licensing Cost      | 70      | 70      | 0           | 0.0%       |
| Campus Security-BS                   | 1-10-65-01-1111-56511 | Campus Security                   | 208,400 | 208,500 | 100         | 0.0%       |
| Campus Security-BS                   | 1-10-65-01-1111-56626 | Other Cost                        | 1,000   | 1,000   | 0           | 0.0%       |
| Campus Security-BS                   | 1-10-65-01-1111-56630 | Professional Development/Training | 700     | 740     | 40          | 5.7%       |
| Total Campus Security-BS             |                       |                                   | 515,654 | 515,399 | -255        | 0.0%       |
| Community Relations-BS               | 1-10-65-01-1112-56010 | Administrative Salaries           | 104,019 | 57,138  | -46,881     | -45.1%     |
| Community Relations-BS               | 1-10-65-01-1112-56020 | Classified Salaries               | 0       | 24,568  | 24,568      | ----       |
| Community Relations-BS               | 1-10-65-01-1112-56204 | Electronic Equipment              | 3,100   | 3,100   | 0           | 0.0%       |
| Community Relations-BS               | 1-10-65-01-1112-56205 | Furniture and Equipment           | 500     | 500     | 0           | 0.0%       |
| Community Relations-BS               | 1-10-65-01-1112-56218 | Supplies                          | 810     | 1,620   | 810         | 100.0%     |
| 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                   | 4,250   | 4,500   | 250         | 5.9%       |
| Community Relations-BS               | 1-10-65-01-1112-56502 | Application Software              | 10,100  | 0       | -10,100     | -100.0%    |
| Community Relations-BS               | 1-10-65-01-1112-56515 | Contract Labor/Services           | 750     | 750     | 0           | 0.0%       |
| Community Relations-BS               | 1-10-65-01-1112-56532 | Online Software/Subscription/Srv  | 0       | 10,300  | 10,300      | ----       |
| Community Relations-BS               | 1-10-65-01-1112-56601 | Advertising-Miscellaneous         | 23,500  | 24,000  | 500         | 2.1%       |
| Community Relations-BS               | 1-10-65-01-1112-56611 | Copying                           | 100     | 100     | 0           | 0.0%       |
| Community Relations-BS               | 1-10-65-01-1112-56629 | Printing                          | 8,350   | 8,500   | 150         | 1.8%       |
| Community Relations-BS               | 1-10-65-01-1112-56630 | Professional Development/Training | 1,000   | 1,500   | 500         | 50.0%      |
| 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                  | 30,000  | 32,000  | 2,000       | 6.7%       |
| Total Community Relations-BS         |                       |                                   | 187,249 | 169,346 | -17,903     | -9.6%      |
| Development-BS                       | 1-10-65-01-1113-56010 | Administrative Salaries           | 77,857  | 80,040  | 2,183       | 2.8%       |
| 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                   | 3,500   | 3,500   | 0           | 0.0%       |
| Development-BS                       | 1-10-65-01-1113-56406 | Grounds Improvements              | 500     | 500     | 0           | 0.0%       |
| Development-BS                       | 1-10-65-01-1113-56515 | Contract Labor/Services           | 1,000   | 1,000   | 0           | 0.0%       |
| Development-BS                       | 1-10-65-01-1113-56532 | Online Software/Subscription/Srv  | 13,155  | 13,155  | 0           | 0.0%       |

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| Department                                     | Account Number        | Object Code Description           | 2023-24        | 2024-25        | \$ Variance   | % Variance    |
|--|-----------------------|-----------------------------------|----------------|----------------|---------------|---------------|
| Development-BS                                 | 1-10-65-01-1113-56611 | Copying                           | 50             | 50             | 0             | 0.0%          |
| 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          | 1,000          | 0             | 0.0%          |
| Development-BS                                 | 1-10-65-01-1113-56630 | Professional Development/Training | 250            | 250            | 0             | 0.0%          |
| 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                  | 15,000         | 18,000         | 3,000         | 20.0%         |
| <b>Total Development-BS</b>                    |                       |                                   | <b>118,262</b> | <b>123,445</b> | <b>5,183</b>  | <b>4.4%</b>   |
| Institutional Memberships-BS                   | 1-10-65-01-1115-56618 | Institutional Memberships         | 13,600         | 15,500         | 1,900         | 14.0%         |
| <b>Total Institutional Memberships-BS</b>      |                       |                                   | <b>13,600</b>  | <b>15,500</b>  | <b>1,900</b>  | <b>14.0%</b>  |
| Institutional Research-BS                      | 1-10-65-01-1116-56010 | Administrative Salaries           | 52,573         | 59,817         | 7,244         | 13.8%         |
| 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 | Online Software/Subscription/Srv  | 15,657         | 0              | -15,657       | -100.0%       |
| <b>Total Institutional Research-BS</b>         |                       |                                   | <b>71,130</b>  | <b>62,717</b>  | <b>-8,413</b> | <b>-11.8%</b> |
| SACSCOC Steering Committee-BS                  | 1-10-65-01-1117-56010 | Administrative Salaries           | 8,891          | 9,134          | 243           | 2.7%          |
| 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                          | 350            | 350            | 0             | 0.0%          |
| SACSCOC Steering Committee-BS                  | 1-10-65-01-1117-56351 | Employee Travel                   | 13,000         | 21,000         | 8,000         | 61.5%         |
| SACSCOC Steering Committee-BS                  | 1-10-65-01-1117-56500 | Accreditation/Licensing Cost      | 3,000          | 3,500          | 500           | 16.7%         |
| SACSCOC Steering Committee-BS                  | 1-10-65-01-1117-56630 | Professional Development/Training | 10,850         | 15,750         | 4,900         | 45.2%         |
| <b>Total SACSCOC Steering Committee-BS</b>     |                       |                                   | <b>36,116</b>  | <b>49,759</b>  | <b>13,643</b> | <b>37.8%</b>  |
| Student Wages & Work Study-BS                  | 1-10-65-01-1119-56042 | Student Wages                     | 10,000         | 10,000         | 0             | 0.0%          |
| <b>Total Student Wages &amp; Work Study-BS</b> |                       |                                   | <b>10,000</b>  | <b>10,000</b>  | <b>0</b>      | <b>0.0%</b>   |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56010 | Administrative Salaries           | 2,000          | 2,000          | 0             | 0.0%          |
| 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              | 1-10-65-01-1120-56213 | Postage                           | 150            | 0              | -150          | -100.0%       |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56218 | Supplies                          | 4,000          | 4,150          | 150           | 3.8%          |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56327 | Telephone                         | 0              | 177            | 177           | ---           |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56351 | Employee Travel                   | 5,700          | 5,700          | 0             | 0.0%          |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56601 | Advertising-Miscellaneous         | 5,000          | 5,000          | 0             | 0.0%          |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56532 | Online Software/Subscription/Srv  | 3,000          | 3,000          | 0             | 0.0%          |
| 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                | 8,000          | 8,000          | 0             | 0.0%          |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56629 | Printing                          | 750            | 750            | 0             | 0.0%          |
| QEP (Quality Enhancement Plan)-BS              | 1-10-65-01-1120-56630 | Professional Development/Training | 5,200          | 5,200          | 0             | 0.0%          |
| <b>Total QEP (Quality Enhancement Plan)-BS</b> |                       |                                   | <b>63,000</b>  | <b>63,177</b>  | <b>177</b>    | <b>0.3%</b>   |
| District Registrar-BS                          | 1-10-65-01-1121-56010 | Administrative Salaries           | 57,038         | 58,422         | 1,384         | 2.4%          |
| District Registrar-BS                          | 1-10-65-01-1121-56204 | Electronic Equipment              | 3,000          | 0              | -3,000        | -100.0%       |
| District Registrar-BS                          | 1-10-65-01-1121-56213 | Postage                           | 500            | 300            | -200          | -40.0%        |
| 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                         | 360            | 360            | 0             | 0.0%          |
| District Registrar-BS                          | 1-10-65-01-1121-56404 | Copier/Printer-Mnt/Paper/Supplies | 800            | 960            | 160           | 20.0%         |
| District Registrar-BS                          | 1-10-65-01-1121-56351 | Employee Travel                   | 3,050          | 2,600          | -450          | -14.8%        |
| District Registrar-BS                          | 1-10-65-01-1121-56532 | Online Software/Subscription/Srv  | 3,000          | 4,250          | 1,250         | 41.7%         |
| District Registrar-BS                          | 1-10-65-01-1121-56630 | Professional Development/Training | 0              | 500            | 500           | ---           |
| District Registrar-BS                          | 1-10-65-01-1121-56631 | Professional Organizations        | 0              | 150            | 150           | ---           |
| <b>Total District Registrar-BS</b>             |                       |                                   | <b>67,998</b>  | <b>67,792</b>  | <b>-206</b>   | <b>-0.3%</b>  |
| Instl Effectiveness/Assessment-BS              | 1-10-65-01-1122-56010 | Administrative Salaries           | 65,964         | 79,329         | 13,365        | 20.3%         |
| Instl Effectiveness/Assessment-BS              | 1-10-65-01-1122-56207 | Food Cost                         | 500            | 500            | 0             | 0.0%          |
| Instl Effectiveness/Assessment-BS              | 1-10-65-01-1122-56209 | New Book Purchases                | 500            | 500            | 0             | 0.0%          |
| Instl Effectiveness/Assessment-BS              | 1-10-65-01-1122-56218 | Supplies                          | 1,500          | 1,500          | 0             | 0.0%          |

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| Department                                       | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56327 | Telephone                         | 200     | 400     | 200         | 100.0%     |
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56351 | Employee Travel                   | 4,000   | 4,000   | 0           | 0.0%       |
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56502 | Application Software              | 61      | 0       | -61         | -100.0%    |
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56532 | Online Software/Subscription/Srv  | 0       | 60      | 60          | ----       |
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56611 | Copying                           | 50      | 50      | 0           | 0.0%       |
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56630 | Professional Development/Training | 2,500   | 2,500   | 0           | 0.0%       |
| Instl Effectiveness/Assessment-BS                | 1-10-65-01-1122-56646 | Institutional Surveys & Studies   | 12,050  | 12,000  | -50         | -0.4%      |
| Total Instl Effectiveness/Assessment-BS          |                       |                                   | 87,325  | 100,839 | 13,514      | 15.5%      |
| Marketing-BS                                     | 1-10-65-01-1123-56204 | Electronic Equipment              | 0       | 2,400   | 2,400       | ----       |
| Marketing-BS                                     | 1-10-65-01-1123-56218 | Supplies                          | 200     | 200     | 0           | 0.0%       |
| Marketing-BS                                     | 1-10-65-01-1123-56532 | Online Software/Subscription/Srv  | 0       | 600     | 600         | ----       |
| Marketing-BS                                     | 1-10-65-01-1123-56601 | Advertising-Miscellaneous         | 3,750   | 3,750   | 0           | 0.0%       |
| Marketing-BS                                     | 1-10-65-01-1123-56602 | Advertising-Newspaper             | 5,000   | 5,000   | 0           | 0.0%       |
| Marketing-BS                                     | 1-10-65-01-1123-56603 | Advertising-Radio                 | 11,000  | 11,000  | 0           | 0.0%       |
| Marketing-BS                                     | 1-10-65-01-1123-56604 | Advertising-Television            | 13,000  | 13,000  | 0           | 0.0%       |
| Marketing-BS                                     | 1-10-65-01-1123-56629 | Printing                          | 2,000   | 6,200   | 4,200       | 210.0%     |
| Marketing-BS                                     | 1-10-65-01-1123-56611 | Copying                           | 0       | 400     | 400         | ----       |
| Marketing-BS                                     | 1-10-65-01-1123-56634 | Publications Subscriptions        | 0       | 155     | 155         | ----       |
| Marketing-BS                                     | 1-10-65-01-1123-56655 | Advertising-Digital               | 18,000  | 18,000  | 0           | 0.0%       |
| Total Marketing-BS                               |                       |                                   | 52,950  | 60,705  | 7,755       | 14.6%      |
| Print Shop-BS                                    | 1-10-65-01-1125-56218 | Supplies                          | 3,500   | 0       | -3,500      | -100.0%    |
| Print Shop-BS                                    | 1-10-65-01-1125-56502 | Application Software              | 600     | 0       | -600        | -100.0%    |
| Print Shop-BS                                    | 1-10-65-01-1125-56512 | Hardware Support Maintenance      | 2,400   | 0       | -2,400      | -100.0%    |
| Print Shop-BS                                    | 1-10-65-01-1125-56611 | Copying                           | 400     | 0       | -400        | -100.0%    |
| Print Shop-BS                                    | 1-10-65-01-1125-56629 | Printing                          | 700     | 0       | -700        | -100.0%    |
| Total Print Shop-BS                              |                       |                                   | 7,600   | 0       | -7,600      | -100.0%    |
| District Safety & Security-BS                    | 1-10-65-01-1127-56204 | Electronic Equipment              | 42,000  | 33,800  | -8,200      | -19.5%     |
| District Safety & Security-BS                    | 1-10-65-01-1127-56215 | Small Tools/Equipment             | 3,100   | 2,500   | -600        | -19.4%     |
| District Safety & Security-BS                    | 1-10-65-01-1127-56218 | Supplies                          | 4,800   | 3,200   | -1,600      | -33.3%     |
| District Safety & Security-BS                    | 1-10-65-01-1127-56351 | Employee Travel                   | 1,200   | 1,200   | 0           | 0.0%       |
| District Safety & Security-BS                    | 1-10-65-01-1127-56518 | Equipment Lease/Rental            | 21,000  | 22,000  | 1,000       | 4.8%       |
| 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       | 1,400   | 1,400       | ----       |
| District Safety & Security-BS                    | 1-10-65-01-1127-56532 | Online Software/Subscription/Srv  | 2,688   | 63,700  | 61,012      | 2269.8%    |
| District Safety & Security-BS                    | 1-10-65-01-1127-56618 | Institutional Memberships         | 3,800   | 3,800   | 0           | 0.0%       |
| District Safety & Security-BS                    | 1-10-65-01-1127-56630 | Professional Development/Training | 250     | 250     | 0           | 0.0%       |
| Total District Safety & Security-BS              |                       |                                   | 81,338  | 134,350 | 53,012      | 65.2%      |
| District Professional Activities/Events-BS       | 1-10-65-01-1129-56207 | Food Cost                         | 3,500   | 12,000  | 8,500       | 242.9%     |
| Total District Professional Activities/Events-BS |                       |                                   | 3,500   | 12,000  | 8,500       | 242.9%     |
| 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             | 6,000   | 0       | -6,000      | -100.0%    |
| Total Bonds & Other Voting Cost-BS               |                       |                                   | 26,000  | 0       | -26,000     | -100.0%    |
| Coliseum-BS                                      | 1-10-65-01-1141-56010 | Administrative Salaries           | 50,898  | 53,604  | 2,706       | 5.3%       |
| Coliseum-BS                                      | 1-10-65-01-1141-56020 | Classified Salaries               | 46,488  | 50,567  | 4,079       | 8.8%       |
| 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 Equipment              | 24,000  | 24,000  | 0           | 0.0%       |
| Coliseum-BS                                      | 1-10-65-01-1141-56205 | Furniture and Equipment           | 5,500   | 3,500   | -2,000      | -36.4%     |
| 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             | 400     | 400     | 0           | 0.0%       |
| Coliseum-BS                                      | 1-10-65-01-1141-56218 | Supplies                          | 2,500   | 2,500   | 0           | 0.0%       |
| Coliseum-BS                                      | 1-10-65-01-1141-56219 | Uniforms                          | 500     | 500     | 0           | 0.0%       |
| Coliseum-BS                                      | 1-10-65-01-1141-56320 | Cable Television                  | 180     | 180     | 0           | 0.0%       |

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| Department                      | Account Number        | Object Code Description             | 2023-24   | 2024-25   | \$ Variance | % Variance |
|---------------------------------|-----------------------|-------------------------------------|-----------|-----------|-------------|------------|
| 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             | 7,500     | 7,500     | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56413 | Repairs-Building                    | 20,000    | 20,000    | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56417 | Repairs/Maintenance-Contract        | 4,000     | 4,000     | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56511 | Campus Security                     | 5,800     | 5,800     | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56515 | Contract Labor/Services             | 17,000    | 17,000    | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56518 | Equipment Lease/Rental              | 1,300     | 1,300     | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56532 | Online Software/Subscription/Srv    | 2,500     | 2,500     | 0           | 0.0%       |
| Coliseum-BS                     | 1-10-65-01-1141-56611 | Copying                             | 150       | 150       | 0           | 0.0%       |
| Total Coliseum-BS               |                       |                                     | 198,166   | 202,951   | 4,785       | 2.4%       |
| Information Technology-BS       | 1-10-65-01-1142-56010 | Administrative Salaries             | 286,247   | 234,930   | -51,317     | -17.9%     |
| Information Technology-BS       | 1-10-65-01-1142-56020 | Classified Salaries                 | 63,641    | 152,779   | 89,138      | 140.1%     |
| 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 Equipment                | 6,000     | 6,500     | 500         | 8.3%       |
| Information Technology-BS       | 1-10-65-01-1142-56205 | Furniture and Equipment             | 600       | 650       | 50          | 8.3%       |
| Information Technology-BS       | 1-10-65-01-1142-56213 | Postage                             | 0         | 150       | 150         | ----       |
| Information Technology-BS       | 1-10-65-01-1142-56218 | Supplies                            | 950       | 1,000     | 50          | 5.3%       |
| Information Technology-BS       | 1-10-65-01-1142-56220 | Audio/Visual Equipment              | 2,000     | 2,000     | 0           | 0.0%       |
| Information Technology-BS       | 1-10-65-01-1142-56325 | Network Access/Internet Service     | 47,000    | 47,100    | 100         | 0.2%       |
| Information Technology-BS       | 1-10-65-01-1142-56327 | Telephone                           | 1,550     | 1,800     | 250         | 16.1%      |
| Information Technology-BS       | 1-10-65-01-1142-56329 | ERP/SIS Server Hosting & Mngmt      | 173,000   | 238,100   | 65,100      | 37.6%      |
| Information Technology-BS       | 1-10-65-01-1142-56351 | Employee Travel                     | 4,200     | 4,500     | 300         | 7.1%       |
| Information Technology-BS       | 1-10-65-01-1142-56502 | Application Software                | 195,335   | 223,650   | 28,315      | 14.5%      |
| Information Technology-BS       | 1-10-65-01-1142-56512 | Hardware Support Maintenance        | 5,600     | 7,000     | 1,400       | 25.0%      |
| Information Technology-BS       | 1-10-65-01-1142-56513 | Consultant Fees                     | 0         | 73,200    | 73,200      | ----       |
| Information Technology-BS       | 1-10-65-01-1142-56515 | Contract Labor/Services             | 10,000    | 11,000    | 1,000       | 10.0%      |
| Information Technology-BS       | 1-10-65-01-1142-56534 | Mainframe Maintenance               | 279,000   | 258,753   | -20,247     | -7.3%      |
| Information Technology-BS       | 1-10-65-01-1142-56536 | ERP/SIS Maintenance/Services        | 99,500    | 194,400   | 94,900      | 95.4%      |
| Information Technology-BS       | 1-10-65-01-1142-56537 | Warranty/SrvAgrmnt/SoftwrSpprt      | 4,000     | 4,000     | 0           | 0.0%       |
| Information Technology-BS       | 1-10-65-01-1142-56600 | Administrative Software             | 99,300    | 93,000    | -6,300      | -6.3%      |
| Information Technology-BS       | 1-10-65-01-1142-56609 | Computer System Software            | 6,700     | 0         | -6,700      | -100.0%    |
| Information Technology-BS       | 1-10-65-01-1142-56630 | Professional Development/Training   | 2,300     | 2,500     | 200         | 8.7%       |
| Information Technology-BS       | 1-10-65-01-1142-56631 | Professional Organizations          | 500       | 500       | 0           | 0.0%       |
| Total Information Technology-BS |                       |                                     | 1,293,423 | 1,563,512 | 270,089     | 20.9%      |
| External Audit-BS               | 1-10-65-01-1143-56506 | Audit Cost                          | 32,000    | 33,600    | 1,600       | 5.0%       |
| External Audit-BS               | 1-10-65-01-1143-56507 | Audit Cost-Federal Programs         | 18,000    | 19,000    | 1,000       | 5.6%       |
| Total External Audit-BS         |                       |                                     | 50,000    | 52,600    | 2,600       | 5.2%       |
| General Services-BS             | 1-10-65-01-1144-56020 | Classified Salaries                 | 29,328    | 32,408    | 3,080       | 10.5%      |
| General Services-BS             | 1-10-65-01-1144-56040 | Other Part Time Salaries            | 0         | 25,000    | 25,000      | ----       |
| General Services-BS             | 1-10-65-01-1144-56205 | Furniture and Equipment             | 0         | 1,000     | 1,000       | ----       |
| General Services-BS             | 1-10-65-01-1144-56213 | Postage                             | 12,500    | 14,000    | 1,500       | 12.0%      |
| General Services-BS             | 1-10-65-01-1144-56218 | Supplies                            | 15,000    | 9,000     | -6,000      | -40.0%     |
| General Services-BS             | 1-10-65-01-1144-56266 | Student Liability Insurance         | 2,700     | 4,000     | 1,300       | 48.1%      |
| General Services-BS             | 1-10-65-01-1144-56300 | Copy Departmental Chargebacks       | -9,000    | -9,000    | 0           | 0.0%       |
| General Services-BS             | 1-10-65-01-1144-56302 | Paper Chargeback                    | -5,000    | -5,000    | 0           | 0.0%       |
| General Services-BS             | 1-10-65-01-1144-56303 | Postage Department Chargebacks      | -12,000   | -14,000   | -2,000      | 16.7%      |
| 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   | 25,600    | 18,000    | -7,600      | -29.7%     |
| 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/ProcessingFees | 78,400    | 89,800    | 11,400      | 14.5%      |
| 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           | 74,000    | 80,000    | 6,000       | 8.1%       |
| General Services-BS             | 1-10-65-01-1144-56626 | Other Cost                          | 3,000     | 0         | -3,000      | -100.0%    |
| Total General Services-BS       |                       |                                     | 220,663   | 251,343   | 30,680      | 13.9%      |
| 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%       |

Howard College  
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| Department                              | Account Number        | Object Code Description               | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|---------------------------------------|---------|---------|-------------|------------|
| Facilities & Maintenance Admin-BS       | 1-10-65-01-1146-56020 | Classified Salaries                   | 21,276  | 24,705  | 3,429       | 16.1%      |
| Facilities & Maintenance Admin-BS       | 1-10-65-01-1146-56010 | Administrative Salaries               | 77,033  | 79,217  | 2,184       | 2.8%       |
| 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   | 2,000   | -2,000      | -50.0%     |
| Facilities & Maintenance Admin-BS       | 1-10-65-01-1146-56630 | Professional Development/Training     | 625     | 625     | 0           | 0.0%       |
| Total Facilities & Maintenance Admin-BS |                       |                                       | 104,174 | 107,787 | 3,613       | 3.5%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56010 | Administrative Salaries               | 197,640 | 141,755 | -55,885     | -28.3%     |
| Personnel Department-BS                 | 1-10-65-01-1147-56020 | Classified Salaries                   | 88,351  | 103,053 | 14,702      | 16.6%      |
| 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                               | 200     | 250     | 50          | 25.0%      |
| Personnel Department-BS                 | 1-10-65-01-1147-56218 | Supplies                              | 2,433   | 2,810   | 377         | 15.5%      |
| 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                       | 1,632   | 1,682   | 50          | 3.1%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56536 | ERP/SIS Maintenance/Services          | 1,123   | 1,155   | 32          | 2.8%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56537 | Warranty/SrvAgrmnt/SoftwrSpprt        | 0       | 58      | 58          | ----       |
| Personnel Department-BS                 | 1-10-65-01-1147-56601 | Advertising-Miscellaneous             | 4,000   | 4,000   | 0           | 0.0%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56611 | Copying                               | 50      | 50      | 0           | 0.0%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56612 | Drug/Pre-Employment Testing           | 2,584   | 2,668   | 84          | 3.3%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56613 | Faculty-Professional Activity         | 200     | 200     | 0           | 0.0%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56630 | Professional Development/Training     | 225     | 225     | 0           | 0.0%       |
| Personnel Department-BS                 | 1-10-65-01-1147-56631 | Professional Organizations            | 2,000   | 2,000   | 0           | 0.0%       |
| Total Personnel Department-BS           |                       |                                       | 302,938 | 262,406 | -40,532     | -13.4%     |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56010 | Administrative Salaries               | 85,745  | 87,929  | 2,184       | 2.5%       |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56020 | Classified Salaries                   | 40,932  | 47,789  | 6,857       | 16.8%      |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56204 | Electronic Equipment                  | 300     | 0       | -300        | -100.0%    |
| 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                              | 2,000   | 2,750   | 750         | 37.5%      |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56327 | Telephone                             | 885     | 885     | 0           | 0.0%       |
| 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       | 8,500   | 8,500       | ----       |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56532 | Online Software/Subscription/Srv      | 6,000   | 0       | -6,000      | -100.0%    |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56602 | Advertising-Newspaper                 | 2,000   | 2,500   | 500         | 25.0%      |
| 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     | 1,200   | 925         | 336.4%     |
| Business Services/Purch/Inv-BS          | 1-10-65-01-1148-56630 | Professional Development/Training     | 400     | 500     | 100         | 25.0%      |
| Total Business Services/Purch/Inv-BS    |                       |                                       | 139,887 | 153,403 | 13,516      | 9.7%       |
| Safety Department-BS                    | 1-10-65-01-1149-56010 | Administrative Salaries               | 6,567   | 6,730   | 163         | 2.5%       |
| Safety Department-BS                    | 1-10-65-01-1149-56205 | Furniture and Equipment               | 1,000   | 1,000   | 0           | 0.0%       |
| Safety Department-BS                    | 1-10-65-01-1149-56215 | Small Tools/Equipment                 | 16,485  | 11,250  | -5,235      | -31.8%     |
| Safety Department-BS                    | 1-10-65-01-1149-56218 | Supplies                              | 7,570   | 7,950   | 380         | 5.0%       |
| Safety Department-BS                    | 1-10-65-01-1149-56351 | Employee Travel                       | 1,900   | 2,000   | 100         | 5.3%       |
| Safety Department-BS                    | 1-10-65-01-1149-56412 | Repairs/Maintenance-Equipment         | 0       | 6,700   | 6,700       | ----       |
| Safety Department-BS                    | 1-10-65-01-1149-56417 | Repairs/Maintenance-Contract          | 0       | 7,000   | 7,000       | ----       |
| Safety Department-BS                    | 1-10-65-01-1149-56532 | Online Software/Subscription/Srv      | 1,800   | 0       | -1,800      | -100.0%    |
| Safety Department-BS                    | 1-10-65-01-1149-56630 | Professional Development/Training     | 400     | 400     | 0           | 0.0%       |
| Total Safety Department-BS              |                       |                                       | 35,722  | 43,030  | 7,308       | 20.5%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56050 | Group Health & Life Insurance         | 641,084 | 706,260 | 65,176      | 10.2%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56051 | ORP Matching                          | 38,920  | 35,870  | -3,050      | -7.8%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56052 | TRS Matching                          | 42,200  | 56,550  | 14,350      | 34.0%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56053 | Unemployment Taxes                    | 9,300   | 9,670   | 370         | 4.0%       |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56054 | Workman's Compensation                | 16,100  | 16,600  | 500         | 3.1%       |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56055 | Employer FICA Expense                 | 174,800 | 187,290 | 12,490      | 7.1%       |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56056 | Accrued Vacation                      | 20,000  | 35,000  | 15,000      | 75.0%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56057 | ORP Differential (College Paid)       | 10,000  | 10,000  | 0           | 0.0%       |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56058 | TRS 90-Day (New Hires)                | 8,400   | 14,000  | 5,600       | 66.7%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56059 | TRS Retirees Surcharge (College Paid) | 9,500   | 16,000  | 6,500       | 68.4%      |

Howard College  
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| Department                              | Account Number        | Object Code Description           | 2023-24   | 2024-25   | \$ Variance | % Variance |
|---|-----------------------|-----------------------------------|-----------|-----------|-------------|------------|
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56060 | ERS 1% Payroll Contribution       | 20,000    | 27,500    | 7,500       | 37.5%      |
| Staff Benefits (IS)-BS                  | 1-10-65-01-1150-56062 | Accrued Sick Leave Expense        | 20,000    | 30,000    | 10,000      | 50.0%      |
| Total Staff Benefits (IS)-BS            |                       |                                   | 1,010,304 | 1,144,740 | 134,436     | 13.3%      |
| Technology Upgrades-BS                  | 1-10-65-01-1151-56204 | Electronic Equipment              | 150,000   | 147,500   | -2,500      | -1.7%      |
| Technology Upgrades-BS                  | 1-10-65-01-1151-56205 | Furniture and Equipment           | 600       | 600       | 0           | 0.0%       |
| Technology Upgrades-BS                  | 1-10-65-01-1151-56537 | Warranty/SrvAgrmnt/SoftwrSpprt    | 0         | 4,200     | 4,200       | ----       |
| Technology Upgrades-BS                  | 1-10-65-01-1151-56600 | Administrative Software           | 40,700    | 40,000    | -700        | -1.7%      |
| Total Technology Upgrades-BS            |                       |                                   | 191,300   | 192,300   | 1,000       | 0.5%       |
| Transportation-BS                       | 1-10-65-01-1152-56215 | Small Tools/Equipment             | 750       | 750       | 0           | 0.0%       |
| 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                    | 1,094,000 | 130,000   | -964,000    | -88.1%     |
| Transportation-BS                       | 1-10-65-01-1152-56301 | Gas and Oil Dept Chargebacks      | -60,000   | -38,000   | 22,000      | -36.7%     |
| Transportation-BS                       | 1-10-65-01-1152-56323 | Gas and Oil                       | 60,000    | 60,000    | 0           | 0.0%       |
| Transportation-BS                       | 1-10-65-01-1152-56351 | Employee Travel                   | 4,300     | 2,500     | -1,800      | -41.9%     |
| 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           | 1,000     | 1,000     | 0           | 0.0%       |
| Transportation-BS                       | 1-10-65-01-1152-56518 | Equipment Lease/Rental            | 2,124     | 2,124     | 0           | 0.0%       |
| Transportation-BS                       | 1-10-65-01-1152-56530 | Vehicle Insurance                 | 50,000    | 58,000    | 8,000       | 16.0%      |
| 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                 |                       |                                   | 1,209,424 | 273,624   | -935,800    | -77.4%     |
| Environmental Protection-BS             | 1-10-65-01-1153-56010 | Administrative Salaries           | 9,767     | 10,536    | 769         | 7.9%       |
| Environmental Protection-BS             | 1-10-65-01-1153-56205 | Furniture and Equipment           | 1,200     | 4,000     | 2,800       | 233.3%     |
| 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       |                       |                                   | 30,317    | 33,886    | 3,569       | 11.8%      |
| Student Acct Adjs College Adjs-BS       | 1-10-65-01-1155-56647 | Departmental Student Account Adjs | 10,000    | 10,000    | 0           | 0.0%       |
| Total Student Acct Adjs College Adjs-BS |                       |                                   | 10,000    | 10,000    | 0           | 0.0%       |
| Administrative Management-SA            | 1-10-65-02-1103-56010 | Administrative Salaries           | 106,401   | 182,344   | 75,943      | 71.4%      |
| Administrative Management-SA            | 1-10-65-02-1103-56020 | Classified Salaries               | 75,052    | 84,001    | 8,949       | 11.9%      |
| Administrative Management-SA            | 1-10-65-02-1103-56040 | Other Part Time Salaries          | 4,000     | 4,000     | 0           | 0.0%       |
| Administrative Management-SA            | 1-10-65-02-1103-56213 | Postage                           | 125       | 100       | -25         | -20.0%     |
| 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                         | 825       | 1,260     | 435         | 52.7%      |
| Administrative Management-SA            | 1-10-65-02-1103-56351 | Employee Travel                   | 5,000     | 5,000     | 0           | 0.0%       |
| Administrative Management-SA            | 1-10-65-02-1103-56611 | Copying                           | 300       | 225       | -75         | -25.0%     |
| Administrative Management-SA            | 1-10-65-02-1103-56618 | Institutional Memberships         | 50        | 50        | 0           | 0.0%       |
| Administrative Management-SA            | 1-10-65-02-1103-56624 | Official Functions                | 0         | 6,500     | 6,500       | ----       |
| Administrative Management-SA            | 1-10-65-02-1103-56626 | Other Cost                        | 8,986     | 1,886     | -7,100      | -79.0%     |
| Administrative Management-SA            | 1-10-65-02-1103-56630 | Professional Development/Training | 500       | 500       | 0           | 0.0%       |
| Total Administrative Management-SA      |                       |                                   | 202,289   | 286,916   | 84,627      | 41.8%      |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56020 | Classified Salaries               | 34,787    | 38,278    | 3,491       | 10.0%      |
| 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 Equipment              | 225       | 225       | 0           | 0.0%       |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56213 | Postage                           | 276       | 276       | 0           | 0.0%       |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56216 | Student ID System Supplies        | 400       | 755       | 355         | 88.8%      |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56218 | Supplies                          | 500       | 500       | 0           | 0.0%       |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56327 | Telephone                         | 560       | 840       | 280         | 50.0%      |

Howard College  
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| Department                              | Account Number        | Object Code Description             | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-------------------------------------|---------|---------|-------------|------------|
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56351 | Employee Travel                     | 1,450   | 1,550   | 100         | 6.9%       |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56404 | Copier/Printer-Mnt/Paper/Supplies   | 1,300   | 1,300   | 0           | 0.0%       |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56508 | Bank Service Charges/ProcessingFees | 12,000  | 11,000  | -1,000      | -8.3%      |
| 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                           | 15,000  | 20,000  | 5,000       | 33.3%      |
| Financial & Student Accounting-SA       | 1-10-65-02-1107-56611 | Copying                             | 225     | 225     | 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     | 200     | 100         | 100.0%     |
| Total Financial & Student Accounting-SA |                       |                                     | 69,958  | 78,284  | 8,326       | 11.9%      |
| Accessibility Services-SA               | 1-10-65-02-1110-56218 | Supplies                            | 237     | 250     | 13          | 5.5%       |
| Accessibility Services-SA               | 1-10-65-02-1110-56351 | Employee Travel                     | 400     | 1,200   | 800         | 200.0%     |
| Accessibility Services-SA               | 1-10-65-02-1110-56515 | Contract Labor/Services             | 2,000   | 2,000   | 0           | 0.0%       |
| Accessibility Services-SA               | 1-10-65-02-1110-56630 | Professional Development/Training   | 0       | 275     | 275         | ----       |
| Accessibility Services-SA               | 1-10-65-02-1110-56631 | Professional Organizations          | 500     | 500     | 0           | 0.0%       |
| Total Accessibility Services-SA         |                       |                                     | 3,137   | 4,225   | 1,088       | 34.7%      |
| Campus Security-SA                      | 1-10-65-02-1111-56020 | Classified Salaries                 | 50,234  | 53,591  | 3,357       | 6.7%       |
| Campus Security-SA                      | 1-10-65-02-1111-56040 | Other Part Time Salaries            | 3,000   | 3,000   | 0           | 0.0%       |
| 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               | 600     | 500     | -100        | -16.7%     |
| Campus Security-SA                      | 1-10-65-02-1111-56218 | Supplies                            | 700     | 600     | -100        | -14.3%     |
| Campus Security-SA                      | 1-10-65-02-1111-56219 | Uniforms                            | 645     | 645     | 0           | 0.0%       |
| Campus Security-SA                      | 1-10-65-02-1111-56226 | Security Cameras/Access Control     | 10,000  | 10,000  | 0           | 0.0%       |
| Campus Security-SA                      | 1-10-65-02-1111-56327 | Telephone                           | 531     | 725     | 194         | 36.5%      |
| Campus Security-SA                      | 1-10-65-02-1111-56351 | Employee Travel                     | 570     | 460     | -110        | -19.3%     |
| Campus Security-SA                      | 1-10-65-02-1111-56412 | Repairs/Maintenance-Equipment       | 2,500   | 2,500   | 0           | 0.0%       |
| Campus Security-SA                      | 1-10-65-02-1111-56417 | Repairs/Maintenance-Contract        | 0       | 2,160   | 2,160       | ----       |
| Campus Security-SA                      | 1-10-65-02-1111-56511 | Campus Security                     | 68,020  | 76,452  | 8,432       | 12.4%      |
| Campus Security-SA                      | 1-10-65-02-1111-56515 | Contract Labor/Services             | 7,740   | 5,310   | -2,430      | -31.4%     |
| 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   | 350     | 350     | 0           | 0.0%       |
| Total Campus Security-SA                |                       |                                     | 144,910 | 156,313 | 11,403      | 7.9%       |
| Marketing-SA                            | 1-10-65-02-1123-56010 | Administrative Salaries             | 24,648  | 0       | -24,648     | -100.0%    |
| Marketing-SA                            | 1-10-65-02-1123-56020 | Classified Salaries                 | 0       | 25,648  | 25,648      | ----       |
| Marketing-SA                            | 1-10-65-02-1123-56213 | Postage                             | 25      | 10      | -15         | -60.0%     |
| Marketing-SA                            | 1-10-65-02-1123-56218 | Supplies                            | 3,995   | 750     | -3,245      | -81.2%     |
| Marketing-SA                            | 1-10-65-02-1123-56327 | Telephone                           | 275     | 275     | 0           | 0.0%       |
| Marketing-SA                            | 1-10-65-02-1123-56351 | Employee Travel                     | 2,097   | 2,095   | -2          | -0.1%      |
| Marketing-SA                            | 1-10-65-02-1123-56404 | Copier/Printer-Mnt/Paper/Supplies   | 0       | 3,050   | 3,050       | ----       |
| Marketing-SA                            | 1-10-65-02-1123-56502 | Application Software                | 420     | 0       | -420        | -100.0%    |
| Marketing-SA                            | 1-10-65-02-1123-56515 | Contract Labor/Services             | 1,000   | 1,800   | 800         | 80.0%      |
| Marketing-SA                            | 1-10-65-02-1123-56532 | Online Software/Subscription/Srv    | 0       | 420     | 420         | ----       |
| Marketing-SA                            | 1-10-65-02-1123-56601 | Advertising-Miscellaneous           | 25,528  | 24,066  | -1,462      | -5.7%      |
| Marketing-SA                            | 1-10-65-02-1123-56603 | Advertising-Radio                   | 3,000   | 4,000   | 1,000       | 33.3%      |
| Marketing-SA                            | 1-10-65-02-1123-56604 | Advertising-Television              | 4,200   | 4,200   | 0           | 0.0%       |
| Marketing-SA                            | 1-10-65-02-1123-56629 | Printing                            | 250     | 150     | -100        | -40.0%     |
| Marketing-SA                            | 1-10-65-02-1123-56630 | Professional Development/Training   | 625     | 625     | 0           | 0.0%       |
| Marketing-SA                            | 1-10-65-02-1123-56631 | Professional Organizations          | 1,585   | 1,534   | -51         | -3.2%      |
| Marketing-SA                            | 1-10-65-02-1123-56655 | Advertising-Digital                 | 22,000  | 22,000  | 0           | 0.0%       |
| Total Marketing-SA                      |                       |                                     | 89,648  | 90,623  | 975         | 1.1%       |
| Workforce & Community Dev-SA            | 1-10-65-02-1126-56010 | Administrative Salaries             | 71,746  | 0       | -71,746     | -100.0%    |
| Total Workforce & Community Dev-SA      |                       |                                     | 71,746  | 0       | -71,746     | -100.0%    |
| Information Technology-SA               | 1-10-65-02-1142-56010 | Administrative Salaries             | 29,317  | 29,846  | 529         | 1.8%       |
| Information Technology-SA               | 1-10-65-02-1142-56020 | Classified Salaries                 | 55,263  | 61,476  | 6,213       | 11.2%      |
| Information Technology-SA               | 1-10-65-02-1142-56204 | Electronic Equipment                | 4,000   | 4,200   | 200         | 5.0%       |
| Information Technology-SA               | 1-10-65-02-1142-56211 | PC Software (Computer Services)     | 1,000   | 1,000   | 0           | 0.0%       |

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| Department                              | Account Number        | Object Code Description             | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-------------------------------------|---------|---------|-------------|------------|
| 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     | 42,360  | 42,365  | 5           | 0.0%       |
| Information Technology-SA               | 1-10-65-02-1142-56327 | Telephone                           | 1,000   | 1,650   | 650         | 65.0%      |
| Information Technology-SA               | 1-10-65-02-1142-56351 | Employee Travel                     | 300     | 395     | 95          | 31.7%      |
| Information Technology-SA               | 1-10-65-02-1142-56502 | Application Software                | 3,150   | 2,500   | -650        | -20.6%     |
| Information Technology-SA               | 1-10-65-02-1142-56512 | Hardware Support Maintenance        | 5,400   | 5,700   | 300         | 5.6%       |
| Information Technology-SA               | 1-10-65-02-1142-56515 | Contract Labor/Services             | 1,500   | 1,600   | 100         | 6.7%       |
| Information Technology-SA               | 1-10-65-02-1142-56600 | Administrative Software             | 44,300  | 61,400  | 17,100      | 38.6%      |
| Total Information Technology-SA         |                       |                                     | 189,090 | 213,632 | 24,542      | 13.0%      |
| General Services-SA                     | 1-10-65-02-1144-56213 | Postage                             | 5,400   | 5,000   | -400        | -7.4%      |
| General Services-SA                     | 1-10-65-02-1144-56218 | Supplies                            | 300     | 300     | 0           | 0.0%       |
| General Services-SA                     | 1-10-65-02-1144-56266 | Student Liability Insurance         | 8,982   | 5,000   | -3,982      | -44.3%     |
| General Services-SA                     | 1-10-65-02-1144-56300 | Copy Departmental Chargebacks       | -13,500 | -13,500 | 0           | 0.0%       |
| General Services-SA                     | 1-10-65-02-1144-56303 | Postage Department Chargebacks      | -6,000  | -6,000  | 0           | 0.0%       |
| General Services-SA                     | 1-10-65-02-1144-56327 | Telephone                           | 550     | 840     | 290         | 52.7%      |
| General Services-SA                     | 1-10-65-02-1144-56351 | Employee Travel                     | 500     | 400     | -100        | -20.0%     |
| General Services-SA                     | 1-10-65-02-1144-56404 | Copier/Printer-Mnt/Paper/Supplies   | 19,000  | 18,500  | -500        | -2.6%      |
| 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/ProcessingFees | 39,500  | 44,775  | 5,275       | 13.4%      |
| 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           | 57,250  | 43,700  | -13,550     | -23.7%     |
| General Services-SA                     | 1-10-65-02-1144-56630 | Professional Development/Training   | 3,000   | 1,500   | -1,500      | -50.0%     |
| Total General Services-SA               |                       |                                     | 116,326 | 101,859 | -14,467     | -12.4%     |
| 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                 | 42,980  | 49,276  | 6,296       | 14.6%      |
| 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 Equipment                | 200     | 0       | -200        | -100.0%    |
| Facilities & Maintenance Admin-SA       | 1-10-65-02-1146-56218 | Supplies                            | 1,200   | 1,525   | 325         | 27.1%      |
| Facilities & Maintenance Admin-SA       | 1-10-65-02-1146-56351 | Employee Travel                     | 455     | 455     | 0           | 0.0%       |
| Facilities & Maintenance Admin-SA       | 1-10-65-02-1146-56502 | Application Software                | 2,400   | 0       | -2,400      | -100.0%    |
| Facilities & Maintenance Admin-SA       | 1-10-65-02-1146-56532 | Online Software/Subscription/Srv    | 0       | 2,400   | 2,400       | ----       |
| Facilities & Maintenance Admin-SA       | 1-10-65-02-1146-56630 | Professional Development/Training   | 375     | 350     | -25         | -6.7%      |
| Total Facilities & Maintenance Admin-SA |                       |                                     | 56,165  | 62,561  | 6,396       | 11.4%      |
| 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               | 1,800   | 1,800   | 0           | 0.0%       |
| Safety Department-SA                    | 1-10-65-02-1149-56218 | Supplies                            | 1,500   | 1,500   | 0           | 0.0%       |
| Total Safety Department-SA              |                       |                                     | 3,300   | 3,300   | 0           | 0.0%       |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56050 | Group Health & Life Insurance       | 140,917 | 151,456 | 10,539      | 7.5%       |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56051 | ORP Matching                        | 410     | 117     | -293        | -71.5%     |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56052 | TRS Matching                        | 16,619  | 17,155  | 536         | 3.2%       |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56053 | Unemployment Taxes                  | 533     | -12,465 | -12,998     | -2438.6%   |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56054 | Workman's Compensation              | 1,921   | -28,444 | -30,365     | -1580.7%   |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56055 | Employer FICA Expense               | 38,475  | 36,005  | -2,470      | -6.4%      |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56056 | Accrued Vacation                    | 10,000  | 10,000  | 0           | 0.0%       |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56058 | TRS 90-Day (New Hires)              | 2,900   | 0       | -2,900      | -100.0%    |
| Staff Benefits (IS)-SA                  | 1-10-65-02-1150-56060 | ERS 1% Payroll Contribution         | 4,510   | 4,713   | 203         | 4.5%       |
| 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            |                       |                                     | 226,285 | 188,537 | -37,748     | -16.7%     |



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| Department                              | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Technology Upgrades-SA                  | 1-10-65-02-1151-56204 | Electronic Equipment              | 101,500 | 160,000 | 58,500      | 57.6%      |
| Total Technology Upgrades-SA            |                       |                                   | 101,500 | 160,000 | 58,500      | 57.6%      |
| Transportation-SA                       | 1-10-65-02-1152-56301 | Gas and Oil Dept Chargebacks      | -300    | -300    | 0           | 0.0%       |
| Transportation-SA                       | 1-10-65-02-1152-56323 | Gas and Oil                       | 6,100   | 5,500   | -600        | -9.8%      |
| Transportation-SA                       | 1-10-65-02-1152-56410 | Repairs and Maintenance           | 5,412   | 5,385   | -27         | -0.5%      |
| Transportation-SA                       | 1-10-65-02-1152-56530 | Vehicle Insurance                 | 4,448   | 2,250   | -2,198      | -49.4%     |
| Total Transportation-SA                 |                       |                                   | 15,660  | 12,835  | -2,825      | -18.0%     |
| 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                   | 230     | 230     | 0           | 0.0%       |
| Environmental Protection-SA             | 1-10-65-02-1153-56515 | Contract Labor/Services           | 1,950   | 1,950   | 0           | 0.0%       |
| Environmental Protection-SA             | 1-10-65-02-1153-56630 | Professional Development/Training | 200     | 200     | 0           | 0.0%       |
| Total Environmental Protection-SA       |                       |                                   | 2,480   | 2,480   | 0           | 0.0%       |
| Student Acct Adjs College Adjs-SA       | 1-10-65-02-1155-56647 | Departmental Student Account Adjs | 5,000   | 5,000   | 0           | 0.0%       |
| Total Student Acct Adjs College Adjs-SA |                       |                                   | 5,000   | 5,000   | 0           | 0.0%       |
| Lamesa Center Operations                | 1-10-65-03-1104-56010 | Administrative Salaries           | 38,052  | 39,337  | 1,285       | 3.4%       |
| Lamesa Center Operations                | 1-10-65-03-1104-56205 | Furniture and Equipment           | 9,671   | 0       | -9,671      | -100.0%    |
| Lamesa Center Operations                | 1-10-65-03-1104-56213 | Postage                           | 335     | 335     | 0           | 0.0%       |
| Lamesa Center Operations                | 1-10-65-03-1104-56218 | Supplies                          | 3,606   | 3,600   | -6          | -0.2%      |
| 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                   | 3,175   | 3,177   | 2           | 0.1%       |
| Lamesa Center Operations                | 1-10-65-03-1104-56404 | Copier/Printer-Mnt/Paper/Supplies | 2,670   | 2,692   | 22          | 0.8%       |
| 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     | 5,000   | 4,550       | 1011.1%    |
| Lamesa Center Operations                | 1-10-65-03-1104-56602 | Advertising-Newspaper             | 512     | 1,500   | 988         | 193.0%     |
| Lamesa Center Operations                | 1-10-65-03-1104-56618 | Institutional Memberships         | 1,205   | 1,258   | 53          | 4.4%       |
| Lamesa Center Operations                | 1-10-65-03-1104-56626 | Other Cost                        | 250     | 705     | 455         | 182.0%     |
| Lamesa Center Operations                | 1-10-65-03-1104-56630 | Professional Development/Training | 750     | 1,850   | 1,100       | 146.7%     |
| 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        | 60      | 70      | 10          | 16.7%      |
| Lamesa Center Operations                | 1-10-65-03-1104-56645 | Recruiting/Outreach               | 150     | 150     | 0           | 0.0%       |
| Lamesa Center Operations                | 1-10-65-03-1104-56655 | Advertising-Digital               | 0       | 6,000   | 6,000       | ---        |
| Total Lamesa Center Operations          |                       |                                   | 62,725  | 67,513  | 4,788       | 7.6%       |
| Campus Security-LA                      | 1-10-65-03-1111-56226 | Security Cameras/Access Control   | 0       | 6,300   | 6,300       | ---        |
| Total Campus Security-LA                |                       |                                   | 0       | 6,300   | 6,300       | ---        |
| Information Technology-LA               | 1-10-65-03-1142-56204 | Electronic Equipment              | 2,000   | 2,000   | 0           | 0.0%       |
| Information Technology-LA               | 1-10-65-03-1142-56325 | Network Access/Internet Service   | 4,200   | 4,300   | 100         | 2.4%       |
| Information Technology-LA               | 1-10-65-03-1142-56512 | Hardware Support Maintenance      | 3,700   | 3,700   | 0           | 0.0%       |
| Information Technology-LA               | 1-10-65-03-1142-56537 | Warranty/SrvAgrmnt/SoftwrSpprt    | 0       | 20      | 20          | ---        |
| Total Information Technology-LA         |                       |                                   | 9,900   | 10,020  | 120         | 1.2%       |
| 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                          | 1,960   | 1,960   | 0           | 0.0%       |
| Total Safety Department-LA              |                       |                                   | 2,460   | 2,460   | 0           | 0.0%       |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56050 | Group Health & Life Insurance     | 2,041   | 2,245   | 204         | 10.0%      |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56052 | TRS Matching                      | 1,500   | 1,520   | 20          | 1.3%       |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56053 | Unemployment Taxes                | 180     | 200     | 20          | 11.1%      |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56054 | Workman's Compensation            | 320     | 340     | 20          | 6.3%       |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56055 | Employer FICA Expense             | 3,215   | 3,465   | 250         | 7.8%       |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56056 | Accrued Vacation                  | 600     | 500     | -100        | -16.7%     |
| Staff Benefits (IS)-LA                  | 1-10-65-03-1150-56058 | TRS 90-Day (New Hires)            | 600     | 600     | 0           | 0.0%       |

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| Department                     | Account Number        | Object Code Description           | 2023-24   | 2024-25   | \$ Variance | % Variance |
|--------------------------------|-----------------------|-----------------------------------|-----------|-----------|-------------|------------|
| Staff Benefits (IS)-LA         | 1-10-65-03-1150-56060 | ERS 1% Payroll Contribution       | 420       | 385       | -35         | -8.3%      |
| Staff Benefits (IS)-LA         | 1-10-65-03-1150-56062 | Accrued Sick Leave Expense        | 1,200     | 500       | -700        | -58.3%     |
| Total Staff Benefits (IS)-LA   |                       |                                   | 10,076    | 9,755     | -321        | -3.2%      |
| Technology Upgrades-LA         | 1-10-65-03-1151-56204 | Electronic Equipment              | 3,000     | 5,000     | 2,000       | 66.7%      |
| Total Technology Upgrades-LA   |                       |                                   | 3,000     | 5,000     | 2,000       | 66.7%      |
| Total Institutional Support    |                       |                                   | 9,145,696 | 8,971,665 | -174,031    | -1.9%      |
| Building Maintenance-BS        | 1-10-75-01-1400-56030 | Full Time Maintenance Salaries    | 160,634   | 164,712   | 4,078       | 2.5%       |
| Building Maintenance-BS        | 1-10-75-01-1400-56031 | Part Time Maintenance Salaries    | 2,000     | 2,000     | 0           | 0.0%       |
| 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             | 4,200     | 4,200     | 0           | 0.0%       |
| Building Maintenance-BS        | 1-10-75-01-1400-56218 | Supplies                          | 77,500    | 80,500    | 3,000       | 3.9%       |
| Building Maintenance-BS        | 1-10-75-01-1400-56407 | Hauling/Moving/Storage            | 18,000    | 12,000    | -6,000      | -33.3%     |
| Building Maintenance-BS        | 1-10-75-01-1400-56410 | Repairs and Maintenance           | 46,000    | 76,000    | 30,000      | 65.2%      |
| Building Maintenance-BS        | 1-10-75-01-1400-56412 | Repairs/Maintenance-Equipment     | 33,100    | 23,000    | -10,100     | -30.5%     |
| Building Maintenance-BS        | 1-10-75-01-1400-56416 | HVAC Chemicals for Central Plant  | 12,000    | 0         | -12,000     | -100.0%    |
| Building Maintenance-BS        | 1-10-75-01-1400-56417 | Repairs/Maintenance-Contract      | 362,207   | 298,900   | -63,307     | -17.5%     |
| Building Maintenance-BS        | 1-10-75-01-1400-56517 | Energy Mgt Syst-Maint Contract    | 19,000    | 20,968    | 1,968       | 10.4%      |
| Building Maintenance-BS        | 1-10-75-01-1400-56518 | Equipment Lease/Rental            | 7,000     | 10,000    | 3,000       | 42.9%      |
| Building Maintenance-BS        | 1-10-75-01-1400-56532 | Online Software/Subsription/Srv   | 179       | 0         | -179        | -100.0%    |
| Building Maintenance-BS        | 1-10-75-01-1400-56537 | Warranty/SrvAgrmnt/SoftwrSpprt    | 915       | 677       | -238        | -26.0%     |
| 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     | 2,500     | 1,500       | 150.0%     |
| Total Building Maintenance-BS  |                       |                                   | 747,035   | 698,757   | -48,278     | -6.5%      |
| Custodial Services-BS          | 1-10-75-01-1401-56010 | Administrative Salaries           | 12,726    | 13,402    | 676         | 5.3%       |
| Custodial Services-BS          | 1-10-75-01-1401-56030 | Full Time Maintenance Salaries    | 233,384   | 255,216   | 21,832      | 9.4%       |
| 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    | 20,000    | 5,000       | 33.3%      |
| Custodial Services-BS          | 1-10-75-01-1401-56205 | Furniture and Equipment           | 0         | 4,000     | 4,000       | ----       |
| 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                          | 24,000    | 29,000    | 5,000       | 20.8%      |
| Custodial Services-BS          | 1-10-75-01-1401-56412 | Repairs/Maintenance-Equipment     | 600       | 600       | 0           | 0.0%       |
| Total Custodial Services-BS    |                       |                                   | 303,710   | 340,218   | 36,508      | 12.0%      |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56030 | Full Time Maintenance Salaries    | 189,154   | 194,758   | 5,604       | 3.0%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56031 | Part Time Maintenance Salaries    | 2,500     | 2,500     | 0           | 0.0%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56205 | Furniture and Equipment           | 850       | 850       | 0           | 0.0%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56215 | Small Tools/Equipment             | 8,500     | 8,500     | 0           | 0.0%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56218 | Supplies                          | 28,300    | 29,000    | 700         | 2.5%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56290 | Capital Outlay                    | 26,000    | 50,000    | 24,000      | 92.3%      |
| 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              | 18,680    | 18,680    | 0           | 0.0%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56410 | Repairs and Maintenance           | 19,400    | 19,400    | 0           | 0.0%       |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56412 | Repairs/Maintenance-Equipment     | 13,700    | 15,700    | 2,000       | 14.6%      |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56417 | Repairs/Maintenance-Contract      | 18,000    | 18,000    | 0           | 0.0%       |
| 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            | 17,935    | 20,000    | 2,065       | 11.5%      |
| Grounds Maintenance-BS         | 1-10-75-01-1402-56537 | Warranty/SrvAgrmnt/SoftwrSpprt    | 50        | 50        | 0           | 0.0%       |
| 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   |                       |                                   | 350,869   | 385,238   | 34,369      | 9.8%       |
| Physical Plant Oper & Maint-BS | 1-10-75-01-1403-56010 | Administrative Salaries           | 64,730    | 69,866    | 5,136       | 7.9%       |
| Physical Plant Oper & Maint-BS | 1-10-75-01-1403-56020 | Classified Salaries               | 21,277    | 24,705    | 3,428       | 16.1%      |
| 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 Equipment              | 400       | 400       | 0           | 0.0%       |
| Physical Plant Oper & Maint-BS | 1-10-75-01-1403-56213 | Postage                           | 50        | 50        | 0           | 0.0%       |

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| Department                           | Account Number        | Object Code Description           | 2023-24   | 2024-25   | \$ Variance | % Variance |
|--------------------------------------|-----------------------|-----------------------------------|-----------|-----------|-------------|------------|
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56218 | Supplies                          | 1,200     | 3,500     | 2,300       | 191.7%     |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56219 | Uniforms                          | 3,500     | 4,000     | 500         | 14.3%      |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56290 | Capital Outlay                    | 0         | 22,000    | 22,000      | ----       |
| 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     | 1,080     | 0           | 0.0%       |
| 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       | 1-10-75-01-1403-56410 | Repairs and Maintenance           | 0         | 15,100    | 15,100      | ----       |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56416 | HVAC Chemicals for Central Plant  | 0         | 12,000    | 12,000      | ----       |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56417 | Repairs/Maintenance-Contract      | 5,000     | 122,876   | 117,876     | 2357.5%    |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56502 | Application Software              | 11,200    | 0         | -11,200     | -100.0%    |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56525 | Plant Insurance                   | 800,400   | 760,000   | -40,400     | -5.0%      |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56529 | Training-Direct                   | 400       | 400       | 0           | 0.0%       |
| Physical Plant Oper & Maint-BS       | 1-10-75-01-1403-56532 | Online Software/Subscription/Srv  | 0         | 10,000    | 10,000      | ----       |
| 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 | 1,000     | 1,500     | 500         | 50.0%      |
| Total Physical Plant Oper & Maint-BS |                       |                                   | 962,467   | 1,099,707 | 137,240     | 14.3%      |
| Utilities-BS                         | 1-10-75-01-1404-56304 | Telephone Dept Chargebacks        | -46,000   | -42,000   | 4,000       | -8.7%      |
| Utilities-BS                         | 1-10-75-01-1404-56321 | Electricity                       | 300,000   | 320,000   | 20,000      | 6.7%       |
| Utilities-BS                         | 1-10-75-01-1404-56324 | Natural Gas                       | 110,000   | 100,000   | -10,000     | -9.1%      |
| 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                             | 115,000   | 115,000   | 0           | 0.0%       |
| Total Utilities-BS                   |                       |                                   | 529,000   | 543,000   | 14,000      | 2.6%       |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56050 | Group Health & Life Insurance     | 153,100   | 139,865   | -13,235     | -8.6%      |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56051 | ORP Matching                      | 2,100     | 1,060     | -1,040      | -49.5%     |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56052 | TRS Matching                      | 40,000    | 50,200    | 10,200      | 25.5%      |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56053 | Unemployment Taxes                | 2,600     | 2,585     | -15         | -0.6%      |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56054 | Workman's Compensation            | 4,400     | 4,320     | -80         | -1.8%      |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56055 | Employer FICA Expense             | 47,300    | 48,700    | 1,400       | 3.0%       |
| Staff Benefits (O&M)-BS              | 1-10-75-01-1450-56060 | ERS 1% Payroll Contribution       | 5,400     | 7,115     | 1,715       | 31.8%      |
| Total Staff Benefits (O&M)-BS        |                       |                                   | 254,900   | 253,845   | -1,055      | -0.4%      |
| Grounds Maintenance-SA               | 1-10-75-02-1402-56030 | Full Time Maintenance Salaries    | 32,299    | 35,379    | 3,080       | 9.5%       |
| Total Grounds Maintenance-SA         |                       |                                   | 32,299    | 35,379    | 3,080       | 9.5%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56010 | Administrative Salaries           | 53,422    | 56,804    | 3,382       | 6.3%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56030 | Full Time Maintenance Salaries    | 231,894   | 188,356   | -43,538     | -18.8%     |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56031 | Part Time Maintenance Salaries    | 33,488    | 33,712    | 224         | 0.7%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56202 | Custodial supplies                | 32,500    | 30,500    | -2,000      | -6.2%      |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56205 | Furniture and Equipment           | 1,000     | 1,250     | 250         | 25.0%      |
| 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             | 2,400     | 2,300     | -100        | -4.2%      |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56218 | Supplies                          | 500       | 500       | 0           | 0.0%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56219 | Uniforms                          | 1,000     | 500       | -500        | -50.0%     |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56322 | Garbage Disposal                  | 14,050    | 13,700    | -350        | -2.5%      |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56327 | Telephone                         | 3,175     | 4,700     | 1,525       | 48.0%      |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56351 | Employee Travel                   | 668       | 555       | -113        | -16.9%     |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56410 | Repairs and Maintenance           | 49,500    | 49,500    | 0           | 0.0%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56417 | Repairs/Maintenance-Contract      | 108,104   | 103,704   | -4,400      | -4.1%      |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56510 | Building & Facilities Rental      | 238,650   | 238,650   | 0           | 0.0%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56515 | Contract Labor/Services           | 28,284    | 12,784    | -15,500     | -54.8%     |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56518 | Equipment Lease/Rental            | 1,500     | 1,525     | 25          | 1.7%       |
| Physical Plant Oper & Maint-SA       | 1-10-75-02-1403-56525 | Plant Insurance                   | 261,000   | 261,968   | 968         | 0.4%       |
| 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 |                       |                                   | 1,061,205 | 1,001,078 | -60,127     | -5.7%      |

Howard College  
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| Department                              | Account Number        | Object Code Description         | 2023-24   | 2024-25   | \$ Variance | % Variance |
|---|-----------------------|---------------------------------|-----------|-----------|-------------|------------|
| Utilities-SA                            | 1-10-75-02-1404-56304 | Telephone Dept Chargebacks      | -32,558   | -48,500   | -15,942     | 49.0%      |
| Utilities-SA                            | 1-10-75-02-1404-56321 | Electricity                     | 160,000   | 162,000   | 2,000       | 1.3%       |
| Utilities-SA                            | 1-10-75-02-1404-56324 | Natural Gas                     | 29,188    | 41,500    | 12,312      | 42.2%      |
| Utilities-SA                            | 1-10-75-02-1404-56327 | Telephone                       | 33,500    | 48,000    | 14,500      | 43.3%      |
| Utilities-SA                            | 1-10-75-02-1404-56328 | Water                           | 47,995    | 49,000    | 1,005       | 2.1%       |
| Total Utilities-SA                      |                       |                                 | 238,125   | 252,000   | 13,875      | 5.8%       |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56050 | Group Health & Life Insurance   | 75,177    | 68,851    | -6,326      | -8.4%      |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56051 | ORP Matching                    | 0         | 484       | 484         | ---        |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56052 | TRS Matching                    | 25,351    | 24,167    | -1,184      | -4.7%      |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56053 | Unemployment Taxes              | 369       | 1,188     | 819         | 222.0%     |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56054 | Workman's Compensation          | 1,276     | 4,201     | 2,925       | 229.2%     |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56055 | Employer FICA Expense           | 25,089    | 23,390    | -1,699      | -6.8%      |
| Staff Benefits (O&M)-SA                 | 1-10-75-02-1450-56060 | ERS 1% Payroll Contribution     | 2,790     | 2,943     | 153         | 5.5%       |
| Total Staff Benefits (O&M)-SA           |                       |                                 | 130,052   | 125,224   | -4,828      | -3.7%      |
| Building Maintenance-LA                 | 1-10-75-03-1400-56202 | Custodial Supplies              | 1,382     | 1,393     | 11          | 0.8%       |
| Building Maintenance-LA                 | 1-10-75-03-1400-56215 | Small Tools/Equipment           | 300       | 300       | 0           | 0.0%       |
| Building Maintenance-LA                 | 1-10-75-03-1400-56290 | Capital Outlay                  | 0         | 5,100     | 5,100       | ---        |
| Building Maintenance-LA                 | 1-10-75-03-1400-56406 | Grounds Improvements            | 200       | 500       | 300         | 150.0%     |
| Building Maintenance-LA                 | 1-10-75-03-1400-56515 | Contract Labor/Services         | 750       | 1,550     | 800         | 106.7%     |
| Building Maintenance-LA                 | 1-10-75-03-1400-56537 | Warranty/SrvAgrmnt/SoftwSprt    | 0         | 200       | 200         | ---        |
| Total Building Maintenance-LA           |                       |                                 | 2,632     | 9,043     | 6,411       | 243.6%     |
| Custodial Services-LA                   | 1-10-75-03-1401-56031 | Part Time Maintenance Salaries  | 7,015     | 8,742     | 1,727       | 24.6%      |
| Total Custodial Services-LA             |                       |                                 | 7,015     | 8,742     | 1,727       | 24.6%      |
| Staff Benefits (O&M)-LA                 | 1-10-75-03-1450-56050 | Group Health & Life Insurance   | 15        | 0         | -15         | -100.0%    |
| Staff Benefits (O&M)-LA                 | 1-10-75-03-1450-56052 | TRS Matching                    | 10        | 0         | -10         | -100.0%    |
| Staff Benefits (O&M)-LA                 | 1-10-75-03-1450-56053 | Unemployment Taxes              | 20        | 30        | 10          | 50.0%      |
| Staff Benefits (O&M)-LA                 | 1-10-75-03-1450-56054 | Workman's Compensation          | 35        | 45        | 10          | 28.6%      |
| Staff Benefits (O&M)-LA                 | 1-10-75-03-1450-56055 | Employer FICA Expense           | 79        | 105       | 26          | 32.9%      |
| Total Staff Benefits (O&M)-LA           |                       |                                 | 159       | 180       | 21          | 13.2%      |
| Total Operation & Maintenance           |                       |                                 | 4,619,468 | 4,752,411 | 132,943     | 2.9%       |
| Major Repairs & Rehabilitation-BS       | 1-10-80-01-1480-56290 | Capital Outlay                  | 1,700,000 | 3,169,634 | 1,469,634   | 86.4%      |
| 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    | 140,000   | 233,000   | 93,000      | 66.4%      |
| Major Repairs & Rehabilitation-BS       | 1-10-80-01-1480-56481 | Physical Plant Improv/Additions | 550,000   | 26,000    | -524,000    | -95.3%     |
| Major Repairs & Rehabilitation-BS       | 1-10-80-01-1480-56513 | Consultant Fees                 | 100,000   | 0         | -100,000    | -100.0%    |
| Major Repairs & Rehabilitation-BS       | 1-10-80-01-1480-56610 | Contingency                     | 601,257   | 997,068   | 395,811     | 65.8%      |
| Total Major Repairs & Rehabilitation-BS |                       |                                 | 3,116,257 | 4,450,702 | 1,334,445   | 42.8%      |
| Major Repairs & Rehabilitation-SA       | 1-10-80-02-1480-56410 | Repairs and Maintenance         | 15,000    | 20,000    | 5,000       | 33.3%      |
| Major Repairs & Rehabilitation-SA       | 1-10-80-02-1480-56610 | Contingency                     | 91,868    | 0         | -91,868     | -100.0%    |
| Total Major Repairs & Rehabilitation-SA |                       |                                 | 106,868   | 20,000    | -86,868     | -81.3%     |
| Major Repairs & Rehabilitation-LA       | 1-10-80-03-1480-56410 | Repairs and Maintenance         | 5,000     | 4,000     | -1,000      | -20.0%     |
| Major Repairs & Rehabilitation-LA       | 1-10-80-03-1480-56417 | Repairs/Maintenance-Contract    | 0         | 5,000     | 5,000       | ---        |
| Major Repairs & Rehabilitation-LA       | 1-10-80-03-1480-56481 | Physical Plant Improv/Additions | 0         | 10,000    | 10,000      | ---        |
| Major Repairs & Rehabilitation-LA       | 1-10-80-03-1480-56610 | Contingency                     | 89,813    | 0         | -89,813     | -100.0%    |
| Total Major Repairs & Rehabilitation-LA |                       |                                 | 94,813    | 19,000    | -75,813     | -80.0%     |
| Total Major Repairs & Rehab of Bldgs    |                       |                                 | 3,317,938 | 4,489,702 | 1,171,764   | 35.3%      |

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| Department                                | Account Number        | Object Code Description              | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---|-----------------------|--------------------------------------|------------|------------|-------------|------------|
| Tuition Remission Scholarships-BS         | 1-10-85-01-3000-57103 | Tuition Remission & Exemption        | 181,950    | 328,000    | 146,050     | 80.3%      |
| Total Tuition Remission Scholarships-BS   |                       |                                      | 181,950    | 328,000    | 146,050     | 80.3%      |
| Tuition Remission Scholarships-SA         | 1-10-85-02-3000-57103 | Tuition Remission & Exemption        | 685,900    | 896,500    | 210,600     | 30.7%      |
| Total Tuition Remission Scholarships-SA   |                       |                                      | 685,900    | 896,500    | 210,600     | 30.7%      |
| Tuition Remission Scholarships-LA         | 1-10-85-03-3000-57103 | Tuition Remission & Exemption        | 16,400     | 31,200     | 14,800      | 90.2%      |
| Total Tuition Remission Scholarships-LA   |                       |                                      | 16,400     | 31,200     | 14,800      | 90.2%      |
| Total Scholarships & Fellowships          |                       |                                      | 884,250    | 1,255,700  | 371,450     | 42.0%      |
| Note/Bond Payments-Transfers Out-BS       | 1-10-95-01-3100-61001 | Transfer to Plant-Pitney Bowes Eq Le | 7,600      | 7,600      | 0           | 0.0%       |
| Total Note/Bond Payments-Transfers Out-BS |                       |                                      | 7,600      | 7,600      | 0           | 0.0%       |
| Mandatory Xfers to Other Funds-BS         | 1-10-95-01-3105-61003 | Transfer to TPEG                     | 72,000     | 70,300     | -1,700      | -2.4%      |
| 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     | 71,300     | -1,700      | -2.3%      |
| Transfers To Other Funds-BS               | 1-10-95-01-3185-61005 | Transfers To Other Funds             | 3,513,843  | 4,231,988  | 718,145     | 20.4%      |
| Total Transfers To Other Funds-BS         |                       |                                      | 3,513,843  | 4,231,988  | 718,145     | 20.4%      |
| Note/Bond Payments-Transfers Out-SA       | 1-10-95-02-3100-61001 | Transfer to Plant-Pitney Bowes Eq Le | 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%       |
| Transfers To Other Funds-LA               | 1-10-95-03-3185-61005 | Transfers To Other Funds             | 600        | 3,500      | 2,900       | 483.3%     |
| Total Transfers To Other Funds-LA         |                       |                                      | 600        | 3,500      | 2,900       | 483.3%     |
| Total Transfers To (Out)                  |                       |                                      | 3,611,551  | 4,330,896  | 719,345     | 19.9%      |
| Fund Total - HC Education & General       |                       |                                      | 35,946,756 | 37,884,695 | 1,937,939   | 5.4%       |
| General Scholarships-BS                   | 1-12-85-01-3520-57000 | Performance - Tuition Scholarships   | 147,168    | 140,016    | -7,152      | -4.9%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57001 | Performance - R&B Scholarships       | 51,384     | 52,904     | 1,520       | 3.0%       |
| General Scholarships-BS                   | 1-12-85-01-3520-57002 | Performance - Book Scholarships      | 10,000     | 10,000     | 0           | 0.0%       |
| General Scholarships-BS                   | 1-12-85-01-3520-57003 | Cheerleader - Tuition Scholarships   | 22,296     | 25,016     | 2,720       | 12.2%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57004 | Cheerleader - Book Scholarships      | 3,500      | 3,500      | 0           | 0.0%       |
| General Scholarships-BS                   | 1-12-85-01-3520-57005 | Cheerleader - R&B Scholarships       | 22,072     | 22,904     | 832         | 3.8%       |
| General Scholarships-BS                   | 1-12-85-01-3520-57006 | Baseball - Tuition Scholarships      | 107,021    | 150,096    | 43,075      | 40.2%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57007 | Baseball - Book Scholarships         | 9,600      | 12,000     | 2,400       | 25.0%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57008 | Baseball - R&B Scholarships          | 105,946    | 137,424    | 31,478      | 29.7%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57009 | Women's Softball - Tuition Schol     | 107,021    | 150,096    | 43,075      | 40.2%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57010 | Women's Softball - Book Schol        | 9,600      | 12,000     | 2,400       | 25.0%      |
| General Scholarships-BS                   | 1-12-85-01-3520-57011 | Women's Softball - R&B Schol         | 105,946    | 137,424    | 31,478      | 29.7%      |

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| Department                        | Account Number        | Object Code Description            | 2023-24   | 2024-25   | \$ Variance | % Variance |
|-----------------------------------|-----------------------|------------------------------------|-----------|-----------|-------------|------------|
| General Scholarships-BS           | 1-12-85-01-3520-57012 | Men's Basketball - Tuition Schol   | 66,888    | 93,810    | 26,922      | 40.2%      |
| General Scholarships-BS           | 1-12-85-01-3520-57013 | Men's Basketball - Book Schol      | 6,000     | 7,500     | 1,500       | 25.0%      |
| General Scholarships-BS           | 1-12-85-01-3520-57014 | Men's Basketball - R&B Schol       | 66,216    | 85,890    | 19,674      | 29.7%      |
| General Scholarships-BS           | 1-12-85-01-3520-57015 | Women's Basketball - Tuition Schol | 66,888    | 93,810    | 26,922      | 40.2%      |
| General Scholarships-BS           | 1-12-85-01-3520-57016 | Women's Basketball - Book Schol    | 6,000     | 7,500     | 1,500       | 25.0%      |
| General Scholarships-BS           | 1-12-85-01-3520-57017 | Women's Basketball - R&B Schol     | 66,216    | 85,890    | 19,674      | 29.7%      |
| General Scholarships-BS           | 1-12-85-01-3520-57018 | Rodeo - Tuition Scholarships       | 80,266    | 90,058    | 9,792       | 12.2%      |
| General Scholarships-BS           | 1-12-85-01-3520-57019 | Rodeo - Book Scholarships          | 7,186     | 7,186     | 0           | 0.0%       |
| General Scholarships-BS           | 1-12-85-01-3520-57020 | Rodeo - R&B Scholarships           | 79,459    | 82,454    | 2,995       | 3.8%       |
| General Scholarships-BS           | 1-12-85-01-3520-57021 | Women's Rodeo - Tuition Schol      | 53,510    | 60,038    | 6,528       | 12.2%      |
| General Scholarships-BS           | 1-12-85-01-3520-57022 | Women's Rodeo - Book Schol         | 4,791     | 4,791     | 0           | 0.0%       |
| General Scholarships-BS           | 1-12-85-01-3520-57023 | Women's Rodeo - R&B Schol          | 52,973    | 54,970    | 1,997       | 3.8%       |
| General Scholarships-BS           | 1-12-85-01-3520-57024 | Trainer - Tuition Scholarships     | 55,740    | 62,540    | 6,800       | 12.2%      |
| General Scholarships-BS           | 1-12-85-01-3520-57025 | Trainer - Book Scholarships        | 5,000     | 5,000     | 0           | 0.0%       |
| General Scholarships-BS           | 1-12-85-01-3520-57026 | Trainer - R&B Scholarships         | 55,180    | 57,260    | 2,080       | 3.8%       |
| General Scholarships-BS           | 1-12-85-01-3520-57100 | Scholarships                       | 60,000    | 55,000    | -5,000      | -8.3%      |
| General Scholarships-BS           | 1-12-85-01-3520-57102 | Room & Board Scholarships          | 46,000    | 54,000    | 8,000       | 17.4%      |
| General Scholarships-BS           | 1-12-85-01-3520-57104 | Book Scholarships                  | 500       | 500       | 0           | 0.0%       |
| Total General Scholarships-BS     |                       |                                    | 1,480,367 | 1,761,577 | 281,210     | 19.0%      |
| General Scholarships-SA           | 1-12-85-02-3520-57100 | Scholarships                       | 25,000    | 25,000    | 0           | 0.0%       |
| Total General Scholarships-SA     |                       |                                    | 25,000    | 25,000    | 0           | 0.0%       |
| 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  |                       |                                    | 1,509,367 | 1,790,577 | 281,210     | 18.6%      |
| Fund Total - General Scholarships |                       |                                    | 1,509,367 | 1,790,577 | 281,210     | 18.6%      |
| Student Activities-BS             | 1-20-90-01-3615-56010 | Administrative Salaries            | 47,034    | 0         | -47,034     | -100.0%    |
| Student Activities-BS             | 1-20-90-01-3615-56020 | Classified Salaries                | 0         | 46,168    | 46,168      | ---        |
| Student Activities-BS             | 1-20-90-01-3615-56204 | Electronic Equipment               | 400       | 400       | 0           | 0.0%       |
| Student Activities-BS             | 1-20-90-01-3615-56205 | Furniture and Equipment            | 500       | 500       | 0           | 0.0%       |
| 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                    | 2,000     | 3,400     | 1,400       | 70.0%      |
| 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 | Online Software/Subscription/Srv   | 180       | 180       | 0           | 0.0%       |
| Student Activities-BS             | 1-20-90-01-3615-56611 | Copying                            | 250       | 150       | -100        | -40.0%     |
| 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                         | 500       | 500       | 0           | 0.0%       |
| 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  | 800       | 1,000     | 200         | 25.0%      |
| Student Activities-BS             | 1-20-90-01-3615-56631 | Professional Organizations         | 300       | 300       | 0           | 0.0%       |
| Student Activities-BS             | 1-20-90-01-3615-56633 | Public Relations                   | 0         | 14,500    | 14,500      | ---        |
| Student Activities-BS             | 1-20-90-01-3615-56638 | Student Activities                 | 28,500    | 19,000    | -9,500      | -33.3%     |
| 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     | 5,000     | 750         | 17.6%      |
| Student Activities-BS             | 1-20-90-01-3615-56651 | Student Welcome Weekend            | 10,000    | 10,000    | 0           | 0.0%       |
| Total Student Activities-BS       |                       |                                    | 107,214   | 113,598   | 6,384       | 6.0%       |
| Athletic Director-BS              | 1-20-90-01-3620-56010 | Administrative Salaries            | 49,396    | 27,362    | -22,034     | -44.6%     |
| Athletic Director-BS              | 1-20-90-01-3620-56020 | Classified Salaries                | 16,282    | 42,391    | 26,109      | 160.4%     |
| Athletic Director-BS              | 1-20-90-01-3620-56040 | Other Part Time Salaries           | 35,000    | 70,449    | 35,449      | 101.3%     |
| 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                           | 750       | 750       | 0           | 0.0%       |
| Athletic Director-BS              | 1-20-90-01-3620-56327 | Telephone                          | 192       | 192       | 0           | 0.0%       |
| Athletic Director-BS              | 1-20-90-01-3620-56269 | Student Athletic Insurance         | 10,000    | 16,000    | 6,000       | 60.0%      |
| Athletic Director-BS              | 1-20-90-01-3620-56351 | Employee Travel                    | 1,900     | 1,900     | 0           | 0.0%       |

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| Department                 | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|----------------------------|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Athletic Director-BS       | 1-20-90-01-3620-56404 | Copier/Printer-Mnt/Paper/Supplies | 2,350   | 2,350   | 0           | 0.0%       |
| Athletic Director-BS       | 1-20-90-01-3620-56504 | Athletic Insurance                | 89,000  | 89,000  | 0           | 0.0%       |
| Athletic Director-BS       | 1-20-90-01-3620-56532 | Online Software/Subscription/Srv  | 26,000  | 26,000  | 0           | 0.0%       |
| Athletic Director-BS       | 1-20-90-01-3620-56611 | Copying                           | 100     | 100     | 0           | 0.0%       |
| Athletic Director-BS       | 1-20-90-01-3620-56626 | Other Cost                        | 1,400   | 1,400   | 0           | 0.0%       |
| Athletic Director-BS       | 1-20-90-01-3620-56631 | Professional Organizations        | 11,000  | 11,000  | 0           | 0.0%       |
| Total Athletic Director-BS |                       |                                   | 243,460 | 288,984 | 45,524      | 18.7%      |
| Baseball-BS                | 1-20-90-01-3621-56010 | Administrative Salaries           | 91,045  | 103,948 | 12,903      | 14.2%      |
| Baseball-BS                | 1-20-90-01-3621-56204 | Electronic Equipment              | 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                          | 15,000  | 15,000  | 0           | 0.0%       |
| 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                | 1-20-90-01-3621-56481 | Physical Plant Improv/Additions   | 40,000  | 10,000  | -30,000     | -75.0%     |
| 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                     | 900     | 900     | 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  | 0       | -15,000     | -100.0%    |
| Baseball-BS                | 1-20-90-01-3621-56410 | Repairs and Maintenance           | 7,000   | 22,000  | 15,000      | 214.3%     |
| Baseball-BS                | 1-20-90-01-3621-56532 | Online Software/Subscription/Srv  | 1,475   | 1,475   | 0           | 0.0%       |
| Baseball-BS                | 1-20-90-01-3621-56510 | Building & Facilities Rental      | 150     | 150     | 0           | 0.0%       |
| Baseball-BS                | 1-20-90-01-3621-56515 | Contract Labor/Services           | 600     | 600     | 0           | 0.0%       |
| Baseball-BS                | 1-20-90-01-3621-56616 | Game Cost                         | 63,000  | 63,000  | 0           | 0.0%       |
| Total Baseball-BS          |                       |                                   | 279,670 | 262,573 | -17,097     | -6.1%      |
| Men's Basketball-BS        | 1-20-90-01-3622-56010 | Administrative Salaries           | 89,767  | 98,837  | 9,070       | 10.1%      |
| Men's Basketball-BS        | 1-20-90-01-3622-56040 | Other Part Time Salaries          | 3,200   | 3,200   | 0           | 0.0%       |
| Men's Basketball-BS        | 1-20-90-01-3622-56207 | Food Cost                         | 9,000   | 9,000   | 0           | 0.0%       |
| 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           | 14,000  | 14,000  | 0           | 0.0%       |
| Men's Basketball-BS        | 1-20-90-01-3622-56290 | Capital Outlay                    | 3,550   | 0       | -3,550      | -100.0%    |
| 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                     | 8,000   | 10,000  | 2,000       | 25.0%      |
| Men's Basketball-BS        | 1-20-90-01-3622-56354 | Recruiting Travel                 | 11,000  | 11,000  | 0           | 0.0%       |
| Men's Basketball-BS        | 1-20-90-01-3622-56532 | Online Software/Subscription/Srv  | 1,500   | 5,050   | 3,550       | 236.7%     |
| 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                         | 32,000  | 39,000  | 7,000       | 21.9%      |
| 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  |                       |                                   | 178,786 | 196,856 | 18,070      | 10.1%      |
| Women's Basketball-BS      | 1-20-90-01-3623-56010 | Administrative Salaries           | 98,224  | 108,859 | 10,635      | 10.8%      |
| 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                         | 4,500   | 4,500   | 0           | 0.0%       |
| Women's Basketball-BS      | 1-20-90-01-3623-56213 | Postage                           | 200     | 200     | 0           | 0.0%       |
| 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                          | 2,750   | 3,000   | 250         | 9.1%       |
| 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           | 15,000  | 15,000  | 0           | 0.0%       |
| Women's Basketball-BS      | 1-20-90-01-3623-56327 | Telephone                         | 400     | 400     | 0           | 0.0%       |
| Women's Basketball-BS      | 1-20-90-01-3623-56351 | Employee Travel                   | 350     | 350     | 0           | 0.0%       |
| Women's Basketball-BS      | 1-20-90-01-3623-56353 | Player Travel                     | 3,500   | 3,500   | 0           | 0.0%       |
| Women's Basketball-BS      | 1-20-90-01-3623-56354 | Recruiting Travel                 | 11,000  | 11,000  | 0           | 0.0%       |
| Women's Basketball-BS      | 1-20-90-01-3623-56532 | Online Software/Subscription/Srv  | 1,500   | 1,500   | 0           | 0.0%       |

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| Department                  | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|-----------------------------|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Women's Basketball-BS       | 1-20-90-01-3623-56605 | Awards                            | 300     | 300     | 0           | 0.0%       |
| Women's Basketball-BS       | 1-20-90-01-3623-56616 | Game Cost                         | 35,000  | 36,000  | 1,000       | 2.9%       |
| 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%       |
| Total Women's Basketball-BS |                       |                                   | 177,664 | 189,549 | 11,885      | 6.7%       |
| Cheerleaders-BS             | 1-20-90-01-3624-56010 | Administrative Salaries           | 5,000   | 0       | -5,000      | -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  | 12,000  | 2,000       | 20.0%      |
| 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                    | 2,500   | 2,500   | 0           | 0.0%       |
| Cheerleaders-BS             | 1-20-90-01-3624-56412 | Repairs/Maintenance-Equipment     | 800     | 800     | 0           | 0.0%       |
| Cheerleaders-BS             | 1-20-90-01-3624-56515 | Contract Labor/Services           | 500     | 500     | 0           | 0.0%       |
| Cheerleaders-BS             | 1-20-90-01-3624-56626 | Other Cost                        | 500     | 500     | 0           | 0.0%       |
| Total Cheerleaders-BS       |                       |                                   | 25,000  | 22,000  | -3,000      | -12.0%     |
| Rodeo-BS                    | 1-20-90-01-3625-56010 | Administrative Salaries           | 86,161  | 111,342 | 25,181      | 29.2%      |
| Rodeo-BS                    | 1-20-90-01-3625-56205 | Furniture and Equipment           | 0       | 4,000   | 4,000       | ----       |
| Rodeo-BS                    | 1-20-90-01-3625-56206 | Feed                              | 39,600  | 39,600  | 0           | 0.0%       |
| 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             | 1,500   | 1,500   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56218 | Supplies                          | 2,000   | 2,000   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56219 | Uniforms                          | 2,800   | 2,800   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56223 | Athletic Supplies and Equipment   | 1,000   | 1,000   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56224 | Athletic Apparel & Gear           | 1,700   | 1,700   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56290 | Capital Outlay                    | 75,000  | 78,000  | 3,000       | 4.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56327 | Telephone                         | 120     | 120     | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56351 | Employee Travel                   | 15,400  | 15,400  | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56354 | Recruiting Travel                 | 7,000   | 7,000   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56409 | Renovation & Remodeling           | 3,000   | 3,000   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56410 | Repairs and Maintenance           | 8,500   | 8,500   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56412 | Repairs/Maintenance-Equipment     | 3,500   | 3,500   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56515 | Contract Labor/Services           | 3,500   | 3,500   | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56605 | Awards                            | 4,000   | 4,000   | 0           | 0.0%       |
| 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                  | 47,000  | 55,000  | 8,000       | 17.0%      |
| Rodeo-BS                    | 1-20-90-01-3625-56631 | Professional Organizations        | 300     | 300     | 0           | 0.0%       |
| Rodeo-BS                    | 1-20-90-01-3625-56645 | Recruiting/Outreach               | 4,000   | 4,000   | 0           | 0.0%       |
| Total Rodeo-BS              |                       |                                   | 365,331 | 405,512 | 40,181      | 11.0%      |
| Softball-BS                 | 1-20-90-01-3626-56010 | Administrative Salaries           | 87,659  | 95,421  | 7,762       | 8.9%       |
| Softball-BS                 | 1-20-90-01-3626-56040 | Other Part Time Salaries          | 2,000   | 2,000   | 0           | 0.0%       |
| Softball-BS                 | 1-20-90-01-3626-56205 | Furniture and Equipment           | 1,000   | 1,000   | 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                          | 8,000   | 10,000  | 2,000       | 25.0%      |
| Softball-BS                 | 1-20-90-01-3626-56223 | Athletic Supplies and Equipment   | 9,000   | 9,000   | 0           | 0.0%       |
| Softball-BS                 | 1-20-90-01-3626-56224 | Athletic Apparel & Gear           | 12,000  | 16,000  | 4,000       | 33.3%      |
| 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  | 12,000  | 2,000       | 20.0%      |
| Softball-BS                 | 1-20-90-01-3626-56404 | Copier/Printer-Mnt/Paper/Supplies | 0       | 648     | 648         | ----       |
| Softball-BS                 | 1-20-90-01-3626-56410 | Repairs and Maintenance           | 10,000  | 10,000  | 0           | 0.0%       |
| Softball-BS                 | 1-20-90-01-3626-56480 | Building Construction             | 0       | 50,000  | 50,000      | ----       |
| Softball-BS                 | 1-20-90-01-3626-56515 | Contract Labor/Services           | 6,000   | 6,000   | 0           | 0.0%       |
| Softball-BS                 | 1-20-90-01-3626-56532 | Online Software/Subscription/Srv  | 600     | 600     | 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                         | 47,000  | 47,000  | 0           | 0.0%       |



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| Department                            | Account Number        | Object Code Description          | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---------------------------------------|-----------------------|----------------------------------|---------|---------|-------------|------------|
| Softball-BS                           | 1-20-90-01-3626-56631 | Professional Organizations       | 200     | 200     | 0           | 0.0%       |
| Total Softball-BS                     |                       |                                  | 200,309 | 266,719 | 66,410      | 33.2%      |
| Trainer-BS                            | 1-20-90-01-3627-56010 | Administrative Salaries          | 60,965  | 62,309  | 1,344       | 2.2%       |
| Trainer-BS                            | 1-20-90-01-3627-56204 | Electronic Equipment             | 1,500   | 1,500   | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56205 | Furniture and Equipment          | 2,500   | 2,500   | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56207 | Food Cost                        | 100     | 100     | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56213 | Postage                          | 200     | 200     | 0           | 0.0%       |
| 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                         | 2,000   | 2,000   | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56327 | Telephone                        | 400     | 400     | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56351 | Employee Travel                  | 6,000   | 6,000   | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56354 | Recruiting Travel                | 5,000   | 5,000   | 0           | 0.0%       |
| 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           | 2,000   | 2,000   | 0           | 0.0%       |
| 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          | 400     | 400     | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56523 | Other Liability Insurance        | 600     | 600     | 0           | 0.0%       |
| Trainer-BS                            | 1-20-90-01-3627-56532 | Online Software/Subscription/Srv | 3,000   | 3,000   | 0           | 0.0%       |
| 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                      |                       |                                  | 121,265 | 122,609 | 1,344       | 1.1%       |
| 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                        | 1-20-90-01-3629-56218 | Supplies                         | 300     | 0       | -300        | -100.0%    |
| Dance Troop-BS                        | 1-20-90-01-3629-56219 | Uniforms                         | 2,500   | 0       | -2,500      | -100.0%    |
| Total Dance Troop-BS                  |                       |                                  | 2,800   | 0       | -2,800      | -100.0%    |
| Area II FFA Camp-BS                   | 1-20-90-01-3640-56627 | Other Operating Cost             | 25,000  | 50,000  | 25,000      | 100.0%     |
| Total Area II FFA Camp-BS             |                       |                                  | 25,000  | 50,000  | 25,000      | 100.0%     |
| Cheerleader Camp-BS                   | 1-20-90-01-3641-56627 | Other Operating Cost             | 1,000   | 1,000   | 0           | 0.0%       |
| Total Cheerleader Camp-BS             |                       |                                  | 1,000   | 1,000   | 0           | 0.0%       |
| HC Goat Camp-BS                       | 1-20-90-01-3642-56627 | Other Operating Cost             | 10,000  | 20,000  | 10,000      | 100.0%     |
| HC Goat Camp-BS                       | 1-20-90-01-3642-56637 | Stipends                         | 1,400   | 1,400   | 0           | 0.0%       |
| Total HC Goat Camp-BS                 |                       |                                  | 11,400  | 21,400  | 10,000      | 87.7%      |
| HC Lamb Camp-BS                       | 1-20-90-01-3643-56627 | Other Operating Cost             | 10,000  | 20,000  | 10,000      | 100.0%     |
| HC Lamb Camp-BS                       | 1-20-90-01-3643-56637 | Stipends                         | 1,600   | 1,600   | 0           | 0.0%       |
| Total HC Lamb Camp-BS                 |                       |                                  | 11,600  | 21,600  | 10,000      | 86.2%      |
| Girls & Boys Basketball Camp-BS       | 1-20-90-01-3645-56627 | Other Operating Cost             | 1,200   | 0       | -1,200      | -100.0%    |
| Total Girls & Boys Basketball Camp-BS |                       |                                  | 1,200   | 0       | -1,200      | -100.0%    |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56050 | Group Health & Life Insurance    | 136,000 | 128,000 | -8,000      | -5.9%      |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56051 | ORP Matching                     | 12,000  | 13,000  | 1,000       | 8.3%       |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56052 | TRS Matching                     | 38,600  | 45,000  | 6,400       | 16.6%      |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56053 | Unemployment Taxes               | 3,500   | 3,900   | 400         | 11.4%      |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56054 | Workman's Compensation           | 6,000   | 6,600   | 600         | 10.0%      |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56055 | Employer FICA Expense            | 48,600  | 54,500  | 5,900       | 12.1%      |
| Staff Benefits (AUX)-BS               | 1-20-90-01-3650-56058 | TRS 90-Day (New Hires)           | 1,000   | 1,000   | 0           | 0.0%       |

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| Department                        | Account Number        | Object Code Description        | 2023-24   | 2024-25   | \$ Variance | % Variance |
|-----------------------------------|-----------------------|--------------------------------|-----------|-----------|-------------|------------|
| Staff Benefits (AUX)-BS           | 1-20-90-01-3650-56060 | ERS 1% Payroll Contribution    | 5,000     | 8,000     | 3,000       | 60.0%      |
| Total Staff Benefits (AUX)-BS     |                       |                                | 250,700   | 260,000   | 9,300       | 3.7%       |
| Student Activities-SA             | 1-20-90-02-3615-56010 | Administrative Salaries        | 17,179    | 4,969     | -12,210     | -71.1%     |
| Student Activities-SA             | 1-20-90-02-3615-56020 | Classified Salaries            | 0         | 12,825    | 12,825      | ---        |
| Student Activities-SA             | 1-20-90-02-3615-56040 | Other Part Time Salaries       | 12,726    | 12,726    | 0           | 0.0%       |
| Student Activities-SA             | 1-20-90-02-3615-56218 | Supplies                       | 1,000     | 500       | -500        | -50.0%     |
| Student Activities-SA             | 1-20-90-02-3615-56355 | Student Travel                 | 750       | 2,000     | 1,250       | 166.7%     |
| Student Activities-SA             | 1-20-90-02-3615-56638 | Student Activities             | 18,000    | 19,000    | 1,000       | 5.6%       |
| Student Activities-SA             | 1-20-90-02-3615-56641 | Student Organizations          | 100       | 100       | 0           | 0.0%       |
| Total Student Activities-SA       |                       |                                | 49,755    | 52,120    | 2,365       | 4.8%       |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56050 | Group Health & Life Insurance  | 3,446     | 1,034     | -2,412      | -70.0%     |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56051 | ORP Matching                   | 291       | 96        | -195        | -67.0%     |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56052 | TRS Matching                   | 854       | 295       | -559        | -65.5%     |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56053 | Unemployment Taxes             | 23        | 35        | 12          | 52.2%      |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56054 | Workman's Compensation         | 87        | 66        | -21         | -24.1%     |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56055 | Employer FICA Expense          | 1,172     | 428       | -744        | -63.5%     |
| Staff Benefits (AUX)-SA           | 1-20-90-02-3650-56060 | ERS 1% Payroll Contribution    | 127       | 46        | -81         | -63.8%     |
| Total Staff Benefits (AUX)-SA     |                       |                                | 6,000     | 2,000     | -4,000      | -66.7%     |
| Student Activities-LA             | 1-20-90-03-3615-56351 | Employee Travel                | 0         | 700       | 700         | ---        |
| Student Activities-LA             | 1-20-90-03-3615-56355 | Student Travel                 | 600       | 1,100     | 500         | 83.3%      |
| Student Activities-LA             | 1-20-90-03-3615-56638 | Student Activities             | 1,400     | 1,400     | 0           | 0.0%       |
| Total Student Activities-LA       |                       |                                | 2,000     | 3,200     | 1,200       | 60.0%      |
| Total Auxiliary Enterprises       |                       |                                | 2,080,154 | 2,299,720 | 219,566     | 10.6%      |
| Transfers To Other Funds-SA       | 1-20-95-02-3685-61005 | Transfers To Other Funds       | 66,645    | 58,880    | -7,765      | -11.7%     |
| Total Transfers To Other Funds-SA |                       |                                | 66,645    | 58,880    | -7,765      | -11.7%     |
| Transfers To Other Funds-LA       | 1-20-95-03-3685-61005 | Transfers To Other Funds       | 4,000     | 4,000     | 0           | 0.0%       |
| Total Transfers To Other Funds-LA |                       |                                | 4,000     | 4,000     | 0           | 0.0%       |
| Total Transfers To (Out)          |                       |                                | 70,645    | 62,880    | -7,765      | -11.0%     |
| Fund Total - HC Auxiliary         |                       |                                | 2,150,799 | 2,362,600 | 211,801     | 9.8%       |
| Bookstore-BS                      | 1-22-90-01-3705-56635 | Purchases For Resale-New Books | 25,000    | 40,000    | 15,000      | 60.0%      |
| Bookstore-BS                      | 1-22-90-01-3705-56636 | Purchases For Resale-Used Book | 5,000     | 15,000    | 10,000      | 200.0%     |
| Total Bookstore-BS                |                       |                                | 30,000    | 55,000    | 25,000      | 83.3%      |
| Dormitories-BS                    | 1-22-90-01-3710-56010 | Administrative Salaries        | 91,052    | 102,211   | 11,159      | 12.3%      |
| 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 Equipment           | 0         | 500       | 500         | ---        |
| Dormitories-BS                    | 1-22-90-01-3710-56205 | Furniture and Equipment        | 8,500     | 40,000    | 31,500      | 370.6%     |
| Dormitories-BS                    | 1-22-90-01-3710-56213 | Postage                        | 150       | 0         | -150        | -100.0%    |
| Dormitories-BS                    | 1-22-90-01-3710-56218 | Supplies                       | 5,500     | 5,750     | 250         | 4.5%       |
| 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               | 2,500     | 2,500     | 0           | 0.0%       |
| Dormitories-BS                    | 1-22-90-01-3710-56327 | Telephone                      | 1,600     | 1,600     | 0           | 0.0%       |
| Dormitories-BS                    | 1-22-90-01-3710-56351 | Employee Travel                | 0         | 500       | 500         | ---        |
| Dormitories-BS                    | 1-22-90-01-3710-56410 | Repairs and Maintenance        | 6,000     | 6,000     | 0           | 0.0%       |
| Dormitories-BS                    | 1-22-90-01-3710-56417 | Repairs/Maintenance-Contract   | 45,000    | 45,000    | 0           | 0.0%       |

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| Department                                  | Account Number        | Object Code Description               | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---|-----------------------|---------------------------------------|------------|------------|-------------|------------|
| 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                | 2,650      | 2,750      | 100         | 3.8%       |
| Dormitories-BS                              | 1-22-90-01-3710-56532 | Online Software/Subscription/Srv      | 8,580      | 9,020      | 440         | 5.1%       |
| Dormitories-BS                              | 1-22-90-01-3710-56611 | Copying                               | 300        | 250        | -50         | -16.7%     |
| 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                        |                       |                                       | 202,332    | 246,581    | 44,249      | 21.9%      |
| Food Service-BS                             | 1-22-90-01-3720-56204 | Electronic Equipment                  | 500        | 500        | 0           | 0.0%       |
| Food Service-BS                             | 1-22-90-01-3720-56205 | Furniture and Equipment               | 1,000      | 2,500      | 1,500       | 150.0%     |
| Food Service-BS                             | 1-22-90-01-3720-56215 | Small Tools/Equipment                 | 2,500      | 3,500      | 1,000       | 40.0%      |
| 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                 | 765,000    | 802,000    | 37,000      | 4.8%       |
| Food Service-BS                             | 1-22-90-01-3720-56290 | Capital Outlay                        | 0          | 9,000      | 9,000       | ---        |
| 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     | 13,000     | 800         | 6.6%       |
| Food Service-BS                             | 1-22-90-01-3720-56502 | Application Software                  | 1,110      | 0          | -1,110      | -100.0%    |
| Food Service-BS                             | 1-22-90-01-3720-56518 | Equipment Lease/Rental                | 4,000      | 4,500      | 500         | 12.5%      |
| Food Service-BS                             | 1-22-90-01-3720-56532 | Online Software/Subscription/Srv      | 0          | 1,110      | 1,110       | ---        |
| Total Food Service-BS                       |                       |                                       | 791,160    | 840,960    | 49,800      | 6.3%       |
| Miscellaneous-BS                            | 1-22-90-01-3730-56606 | Bad Debts                             | 8,000      | 9,200      | 1,200       | 15.0%      |
| Miscellaneous-BS                            | 1-22-90-01-3730-56618 | Institutional Memberships             | 11,300     | 16,000     | 4,700       | 41.6%      |
| Miscellaneous-BS                            | 1-22-90-01-3730-56652 | Indirect Legislative Advocacy         | 14,500     | 16,000     | 1,500       | 10.3%      |
| Total Miscellaneous-BS                      |                       |                                       | 33,800     | 41,200     | 7,400       | 21.9%      |
| 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                          | 7,200      | 8,500      | 1,300       | 18.1%      |
| Staff Benefits (SH)-BS                      | 1-22-90-01-3750-56053 | Unemployment Taxes                    | 500        | 550        | 50          | 10.0%      |
| Staff Benefits (SH)-BS                      | 1-22-90-01-3750-56054 | Workman's Compensation                | 800        | 920        | 120         | 15.0%      |
| Staff Benefits (SH)-BS                      | 1-22-90-01-3750-56055 | Employer FICA Expense                 | 6,900      | 7,600      | 700         | 10.1%      |
| Staff Benefits (SH)-BS                      | 1-22-90-01-3750-56058 | TRS 90-Day (New Hires)                | 600        | 500        | -100        | -16.7%     |
| Staff Benefits (SH)-BS                      | 1-22-90-01-3750-56060 | ERS 1% Payroll Contribution           | 900        | 1,000      | 100         | 11.1%      |
| Total Staff Benefits (SH)-BS                |                       |                                       | 31,900     | 34,070     | 2,170       | 6.8%       |
| Total Auxiliary Enterprises                 |                       |                                       | 1,089,192  | 1,217,811  | 128,619     | 11.8%      |
| Transfers To Other Funds-BS                 | 1-22-95-01-3785-61005 | Transfers To Other Funds              | 3,258,016  | 3,819,477  | 561,461     | 17.2%      |
| Transfers To Other Funds-BS                 | 1-22-95-01-3785-61006 | Transfer to Plant (Debt Ret)-Bnd Pymt | 264,000    | 264,000    | 0           | 0.0%       |
| Total Transfers To Other Funds-BS           |                       |                                       | 3,522,016  | 4,083,477  | 561,461     | 15.9%      |
| Transfers To Other Funds-SA                 | 1-22-95-02-3785-61005 | Transfers To Other Funds              | 930,500    | 299,187    | -631,313    | -67.8%     |
| Transfers To Other Funds-SA                 | 1-22-95-02-3785-61006 | Transfer to Plant (Debt Ret)-Bnd Pymt | 760,500    | 765,813    | 5,313       | 0.7%       |
| Total Transfers To Other Funds-SA           |                       |                                       | 1,691,000  | 1,065,000  | -626,000    | -37.0%     |
| Transfers To Other Funds-LA                 | 1-22-95-03-3785-61005 | Transfers To Other Funds              | 10,800     | 7,700      | -3,100      | -28.7%     |
| Total Transfers To Other Funds-LA           |                       |                                       | 10,800     | 7,700      | -3,100      | -28.7%     |
| Total Transfers To (Out)                    |                       |                                       | 5,223,816  | 5,156,177  | -67,639     | -1.3%      |
| Fund Total - HC Student Housing (Auxiliary) |                       |                                       | 6,313,008  | 6,373,988  | 60,980      | 1.0%       |
| Total Unrestricted-Current                  |                       |                                       | 45,919,930 | 48,411,860 | 2,491,930   | 5.4%       |

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| Department                                   | Account Number        | Object Code Description       | 2023-24   | 2024-25   | \$ 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 | 177,920   | 188,715   | 10,795      | 6.1%       |
| Restr Benefits - Instruction (Acad)          | 1-32-40-01-3860-56051 | ORP Matching                  | 24,910    | 23,560    | -1,350      | -5.4%      |
| Restr Benefits - Instruction (Acad)          | 1-32-40-01-3860-56052 | TRS Matching                  | 75,010    | 74,705    | -305        | -0.4%      |
| Total Restr Benefits - Instruction (Acad)    |                       |                               | 277,840   | 286,980   | 9,140       | 3.3%       |
| Total Instruction - Academic                 |                       |                               | 277,840   | 286,980   | 9,140       | 3.3%       |
| Restr Benefits - Instr (Career/TechEd)       | 1-32-45-01-3860-56050 | Group Health & Life Insurance | 252,815   | 259,700   | 6,885       | 2.7%       |
| Restr Benefits - Instr (Career/TechEd)       | 1-32-45-01-3860-56051 | ORP Matching                  | 66,800    | 67,525    | 725         | 1.1%       |
| Restr Benefits - Instr (Career/TechEd)       | 1-32-45-01-3860-56052 | TRS Matching                  | 74,960    | 69,740    | -5,220      | -7.0%      |
| Total Restr Benefits - Instr (Career/TechEd) |                       |                               | 394,575   | 396,965   | 2,390       | 0.6%       |
| Total Instruction-Career/Tech Ed             |                       |                               | 394,575   | 396,965   | 2,390       | 0.6%       |
| Restr Benefits - Academic Support            | 1-32-55-01-3862-56050 | Group Health & Life Insurance | 67,590    | 70,840    | 3,250       | 4.8%       |
| Restr Benefits - Academic Support            | 1-32-55-01-3862-56051 | ORP Matching                  | 12,090    | 10,270    | -1,820      | -15.1%     |
| Restr Benefits - Academic Support            | 1-32-55-01-3862-56052 | TRS Matching                  | 27,420    | 27,125    | -295        | -1.1%      |
| Total Restr Benefits - Academic Support      |                       |                               | 107,100   | 108,235   | 1,135       | 1.1%       |
| Total Academic Support                       |                       |                               | 107,100   | 108,235   | 1,135       | 1.1%       |
| Restricted Benefits - Student Service        | 1-32-60-01-3863-56050 | Group Health & Life Insurance | 140,780   | 172,525   | 31,745      | 22.5%      |
| Restricted Benefits - Student Service        | 1-32-60-01-3863-56051 | ORP Matching                  | 2,215     | 2,460     | 245         | 11.1%      |
| Restricted Benefits - Student Service        | 1-32-60-01-3863-56052 | TRS Matching                  | 61,380    | 65,640    | 4,260       | 6.9%       |
| Total Restricted Benefits - Student Service  |                       |                               | 204,375   | 240,625   | 36,250      | 17.7%      |
| Total Student Services                       |                       |                               | 204,375   | 240,625   | 36,250      | 17.7%      |
| Restricted Benefits - Inst'l Support         | 1-32-65-01-3864-56050 | Group Health & Life Insurance | 640,986   | 719,373   | 78,387      | 12.2%      |
| Restricted Benefits - Inst'l Support         | 1-32-65-01-3864-56051 | ORP Matching                  | 38,985    | 41,185    | 2,200       | 5.6%       |
| Restricted Benefits - Inst'l Support         | 1-32-65-01-3864-56052 | TRS Matching                  | 71,230    | 72,790    | 1,560       | 2.2%       |
| Total Restricted Benefits - Inst'l Support   |                       |                               | 751,201   | 833,348   | 82,147      | 10.9%      |
| Total Institutional Support                  |                       |                               | 751,201   | 833,348   | 82,147      | 10.9%      |
| Fund Total - HC Restricted Staff Benefits    |                       |                               | 1,735,091 | 1,866,153 | 131,062     | 7.6%       |

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| Department                            | Account Number        | Object Code Description        | 2023-24   | 2024-25   | \$ Variance | % Variance |
|---------------------------------------|-----------------------|--------------------------------|-----------|-----------|-------------|------------|
| Federal Work Study 23/24              | 1-34-85-01-4041-56043 | Work Study Wages               | 65,661    | 0         | -65,661     | -100.0%    |
| Federal Work Study 23/24              | 1-34-85-01-4041-56617 | Indirect Cost/Admin Cost Allow | 3,283     | 0         | -3,283      | -100.0%    |
| Total Federal Work Study 23/24        |                       |                                | 68,944    | 0         | -68,944     | -100.0%    |
| Federal Work Study (100%) 23/24       | 1-34-85-01-4042-56043 | Work Study Wages               | 11,587    | 0         | -11,587     | -100.0%    |
| Federal Work Study (100%) 23/24       | 1-34-85-01-4042-56617 | Indirect Cost/Admin Cost Allow | 579       | 0         | -579        | -100.0%    |
| Total Federal Work Study (100%) 23/24 |                       |                                | 12,166    | 0         | -12,166     | -100.0%    |
| Federal Work Study 24/25              | 1-34-85-01-4043-56043 | Work Study Wages               | 0         | 75,925    | 75,925      | ----       |
| Federal Work Study 24/25              | 1-34-85-01-4043-56617 | Indirect Cost/Admin Cost Allow | 0         | 3,796     | 3,796       | ----       |
| Total Federal Work Study 24/25        |                       |                                | 0         | 79,721    | 79,721      | ----       |
| Federal Work Study (100%) 24/25       | 1-34-85-01-4044-56043 | Work Study Wages               | 0         | 13,398    | 13,398      | ----       |
| Federal Work Study (100%) 24/25       | 1-34-85-01-4044-56617 | Indirect Cost/Admin Cost Allow | 0         | 670       | 670         | ----       |
| Total Federal Work Study (100%) 24/25 |                       |                                | 0         | 14,068    | 14,068      | ----       |
| PELL 23/24                            | 1-34-85-01-4055-56617 | Indirect Cost/Admin Cost Allow | 8,500     | 0         | -8,500      | -100.0%    |
| PELL 23/24                            | 1-34-85-01-4055-57105 | Student Aid                    | 4,750,000 | 0         | -4,750,000  | -100.0%    |
| Total PELL 23/24                      |                       |                                | 4,758,500 | 0         | -4,758,500  | -100.0%    |
| PELL 24/25                            | 1-34-85-01-4056-56617 | Indirect Cost/Admin Cost Allow | 0         | 8,500     | 8,500       | ----       |
| PELL 24/25                            | 1-34-85-01-4056-57105 | Student Aid                    | 0         | 4,800,000 | 4,800,000   | ----       |
| Total PELL 24/25                      |                       |                                | 0         | 4,808,500 | 4,808,500   | ----       |
| SEOG 23/24                            | 1-34-85-01-4082-56617 | Indirect Cost/Admin Cost Allow | 3,974     | 0         | -3,974      | -100.0%    |
| SEOG 23/24                            | 1-34-85-01-4082-57105 | Student Aid                    | 79,482    | 0         | -79,482     | -100.0%    |
| Total SEOG 23/24                      |                       |                                | 83,456    | 0         | -83,456     | -100.0%    |
| SEOG 24/25                            | 1-34-85-01-4083-56617 | Indirect Cost/Admin Cost Allow | 0         | 95,238    | 95,238      | ----       |
| SEOG 24/25                            | 1-34-85-01-4083-57105 | Student Aid                    | 0         | 4,762     | 4,762       | ----       |
| Total SEOG 24/25                      |                       |                                | 0         | 100,000   | 100,000     | ----       |
| Total Scholarships & Fellowships      |                       |                                | 4,923,066 | 5,002,289 | 79,223      | 1.6%       |
| Fund Total - Restricted Title IV      |                       |                                | 4,923,066 | 5,002,289 | 79,223      | 1.6%       |
| TEOG-Initial 23/24                    | 1-36-85-01-4484-57105 | Student Aid                    | 444,299   | 0         | -444,299    | -100.0%    |
| Total TEOG-Initial 23/24              |                       |                                | 444,299   | 0         | -444,299    | -100.0%    |
| TEOG-Returning 23/24                  | 1-36-85-01-4485-57105 | Student Aid                    | 111,075   | 0         | -111,075    | -100.0%    |
| Total TEOG-Returning 23/24            |                       |                                | 111,075   | 0         | -111,075    | -100.0%    |
| TEOG-Initial 24/25                    | 1-36-85-01-4486-57105 | Student Aid                    | 0         | 436,987   | 436,987     | ----       |
| Total TEOG-Initial 24/25              |                       |                                | 0         | 436,987   | 436,987     | ----       |
| TEOG-Returning 24/25                  | 1-36-85-01-4487-57105 | Student Aid                    | 0         | 109,247   | 109,247     | ----       |
| Total TEOG-Returning 24/25            |                       |                                | 0         | 109,247   | 109,247     | ----       |
| Texas Work Study 23/24                | 1-36-85-01-4541-56041 | Texas College Work Study Wages | 12,764    | 0         | -12,764     | -100.0%    |
| Total Texas Work Study 23/24          |                       |                                | 12,764    | 0         | -12,764     | -100.0%    |

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| Department                                       | Account Number        | Object Code Description        | 2023-24   | 2024-25   | \$ Variance | % Variance |
|--|-----------------------|--------------------------------|-----------|-----------|-------------|------------|
| Texas Work Study 24/25                           | 1-36-85-01-4542-56041 | Texas College Work Study Wages | 0         | 11,914    | 11,914      | ---        |
| Total Texas Work Study 24/25                     |                       |                                | 0         | 11,914    | 11,914      | ---        |
| TPEG Resident - HC 23/24                         | 1-36-85-01-4556-57105 | Student Aid                    | 66,800    | 0         | -66,800     | -100.0%    |
| TPEG Resident - HC 23/24                         | 1-36-85-01-4556-57120 | Continuing Ed Student Aid-BS   | 1,200     | 0         | -1,200      | -100.0%    |
| TPEG Resident - HC 23/24                         | 1-36-85-01-4556-57121 | Continuing Ed Student Aid-LA   | 500       | 0         | -500        | -100.0%    |
| TPEG Resident - HC 23/24                         | 1-36-85-01-4556-57122 | Continuing Ed Student Aid-SA   | 15,000    | 0         | -15,000     | -100.0%    |
| Total TPEG Resident - HC 23/24                   |                       |                                | 83,500    | 0         | -83,500     | -100.0%    |
| TPEG NonResident - HC 23/24                      | 1-36-85-01-4557-57105 | Student Aid                    | 3,500     | 0         | -3,500      | -100.0%    |
| Total TPEG NonResident - HC 23/24                |                       |                                | 3,500     | 0         | -3,500      | -100.0%    |
| TPEG Resident - HC 24/25                         | 1-36-85-01-4560-57105 | Student Aid                    | 0         | 61,300    | 61,300      | ---        |
| TPEG Resident - HC 24/25                         | 1-36-85-01-4560-57120 | Continuing Ed Student Aid-BS   | 0         | 1,200     | 1,200       | ---        |
| TPEG Resident - HC 24/25                         | 1-36-85-01-4560-57121 | Continuing Ed Student Aid-LA   | 0         | 500       | 500         | ---        |
| TPEG Resident - HC 24/25                         | 1-36-85-01-4560-57122 | Continuing Ed Student Aid-SA   | 0         | 20,000    | 20,000      | ---        |
| Total TPEG Resident - HC 24/25                   |                       |                                | 0         | 83,000    | 83,000      | ---        |
| TPEG NonResident - HC 24/25                      | 1-36-85-01-4561-57105 | Student Aid                    | 0         | 3,000     | 3,000       | ---        |
| Total TPEG NonResident - HC 24/25                |                       |                                | 0         | 3,000     | 3,000       | ---        |
| 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                 |                       |                                | 657,638   | 646,648   | -10,990     | -1.7%      |
| Fund Total - Restricted Scholarship/Fin Aid      |                       |                                | 657,638   | 646,648   | -10,990     | -1.7%      |
| Total Restricted Scholarship/Fin Aid             |                       |                                | 5,580,704 | 5,648,937 | 68,233      | 1.2%       |
| Title V - Making Dream Real BS 23/24 (Yr4)       | 1-38-55-01-5131-56626 | Other Cost                     | 600,000   | 0         | -600,000    | -100.0%    |
| Total Title V - Making Dream Real BS 23/24 (Yr4) |                       |                                | 600,000   | 0         | -600,000    | -100.0%    |
| Title V - Making Dream Real BS 24/25 (Yr5)       | 1-38-55-01-5139-56626 | Other Cost                     | 0         | 600,000   | 600,000     | ---        |
| Total Title V - Making Dream Real BS 24/25 (Yr5) |                       |                                | 0         | 600,000   | 600,000     | ---        |
| Total Academic Support                           |                       |                                | 600,000   | 600,000   | 0           | 0.0%       |
| TRIO Upward Bound Proj 23/24                     | 1-38-60-01-5134-56626 | Other Cost                     | 287,537   | 0         | -287,537    | -100.0%    |
| Total TRIO Upward Bound Proj 23/24               |                       |                                | 287,537   | 0         | -287,537    | -100.0%    |
| TRIO Upward Bound Proj 24/25                     | 1-38-60-01-5142-56626 | Other Cost                     | 0         | 299,038   | 299,038     | ---        |
| Total TRIO Upward Bound Proj 24/25               |                       |                                | 0         | 299,038   | 299,038     | ---        |
| Annual Perkins - BS 23/24                        | 1-38-60-01-6188-56626 | Other Cost                     | 162,075   | 0         | -162,075    | -100.0%    |
| Total Annual Perkins - BS 23/24                  |                       |                                | 162,075   | 0         | -162,075    | -100.0%    |

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| Department                                      | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| Annual Perkins - BS 24/25                       | 1-38-60-01-6193-56626 | Other Cost                        | 0       | 153,464 | 153,464     | ---        |
| Total Annual Perkins - BS 24/25                 |                       |                                   | 0       | 153,464 | 153,464     | ---        |
| Total Student Services                          |                       |                                   | 449,612 | 452,502 | 2,890       | 0.6%       |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56003 | Part Time Faculty Salaries        | 41,135  | 0       | -41,135     | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56010 | Administrative Salaries           | 51,633  | 0       | -51,633     | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56050 | Group Health & Life Insurance     | 4,506   | 0       | -4,506      | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56052 | TRS Matching                      | 7,112   | 0       | -7,112      | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56053 | Unemployment Taxes                | 573     | 0       | -573        | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56054 | Workman's Compensation            | 992     | 0       | -992        | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56055 | Employer FICA Expense             | 8,922   | 0       | -8,922      | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56060 | ERS 1% Payroll Contribution       | 1,168   | 0       | -1,168      | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56218 | Supplies                          | 871     | 0       | -871        | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56327 | Telephone                         | 180     | 0       | -180        | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56351 | Employee Travel                   | 2,500   | 0       | -2,500      | -100.0%    |
| AEL Federal (231) - BS 23/24                    | 1-38-70-01-6464-56404 | Copier/Printer-Mnt/Paper/Supplies | 900     | 0       | -900        | -100.0%    |
| Total AEL Federal (231) - BS 23/24              |                       |                                   | 120,492 | 0       | -120,492    | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56010 | Administrative Salaries           | 11,576  | 0       | -11,576     | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56050 | Group Health & Life Insurance     | 1,495   | 0       | -1,495      | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56052 | TRS Matching                      | 822     | 0       | -822        | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56053 | Unemployment Taxes                | 54      | 0       | -54         | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56054 | Workman's Compensation            | 94      | 0       | -94         | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56055 | Employer FICA Expense             | 838     | 0       | -838        | -100.0%    |
| AEL Federal (231) Admin- BS 23/24               | 1-38-70-01-6465-56060 | ERS 1% Payroll Contribution       | 110     | 0       | -110        | -100.0%    |
| Total AEL Federal (231) Admin- BS 23/24         |                       |                                   | 14,989  | 0       | -14,989     | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56001 | Full Time Faculty Salaries        | 30,752  | 0       | -30,752     | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56050 | Group Health & Life Insurance     | 3,750   | 0       | -3,750      | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56052 | TRS Matching                      | 2,307   | 0       | -2,307      | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56053 | Unemployment Taxes                | 251     | 0       | -251        | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56054 | Workman's Compensation            | 262     | 0       | -262        | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56055 | Employer FICA Expense             | 2,353   | 0       | -2,353      | -100.0%    |
| AEL Federal (225) - BS 23/24                    | 1-38-70-01-6466-56060 | ERS 1% Payroll Contribution       | 308     | 0       | -308        | -100.0%    |
| Total AEL Federal (225) - BS 23/24              |                       |                                   | 39,983  | 0       | -39,983     | -100.0%    |
| AEL Federal Workforce Training - BS 23/24       | 1-38-70-01-6467-56010 | Administrative Salaries           | 425     | 0       | -425        | -100.0%    |
| AEL Federal Workforce Training - BS 23/24       | 1-38-70-01-6467-56052 | TRS Matching                      | 30      | 0       | -30         | -100.0%    |
| AEL Federal Workforce Training - BS 23/24       | 1-38-70-01-6467-56053 | Unemployment Taxes                | 3       | 0       | -3          | -100.0%    |
| AEL Federal Workforce Training - BS 23/24       | 1-38-70-01-6467-56054 | Workman's Compensation            | 4       | 0       | -4          | -100.0%    |
| AEL Federal Workforce Training - BS 23/24       | 1-38-70-01-6467-56055 | Employer FICA Expense             | 33      | 0       | -33         | -100.0%    |
| AEL Federal Workforce Training - BS 23/24       | 1-38-70-01-6467-56060 | ERS 1% Payroll Contribution       | 5       | 0       | -5          | -100.0%    |
| Total AEL Federal Workforce Training - BS 23/24 |                       |                                   | 500     | 0       | -500        | -100.0%    |
| AEL Federal (223) - BS 23/24                    | 1-38-70-01-6468-56010 | Administrative Salaries           | 3,346   | 0       | -3,346      | -100.0%    |
| AEL Federal (223) - BS 23/24                    | 1-38-70-01-6468-56052 | TRS Matching                      | 246     | 0       | -246        | -100.0%    |
| AEL Federal (223) - BS 23/24                    | 1-38-70-01-6468-56053 | Unemployment Taxes                | 17      | 0       | -17         | -100.0%    |
| AEL Federal (223) - BS 23/24                    | 1-38-70-01-6468-56054 | Workman's Compensation            | 28      | 0       | -28         | -100.0%    |
| AEL Federal (223) - BS 23/24                    | 1-38-70-01-6468-56055 | Employer FICA Expense             | 252     | 0       | -252        | -100.0%    |
| AEL Federal (223) - BS 23/24                    | 1-38-70-01-6468-56060 | ERS 1% Payroll Contribution       | 33      | 0       | -33         | -100.0%    |
| Total AEL Federal (223) - BS 23/24              |                       |                                   | 3,922   | 0       | -3,922      | -100.0%    |
| AEL Fed El Civics Workforce Training BS 23/24   | 1-38-70-01-6469-56003 | Part Time Faculty Salaries        | 425     | 0       | -425        | -100.0%    |
| AEL Fed El Civics Workforce Training BS 23/24   | 1-38-70-01-6469-56052 | TRS Matching                      | 30      | 0       | -30         | -100.0%    |
| AEL Fed El Civics Workforce Training BS 23/24   | 1-38-70-01-6469-56053 | Unemployment Taxes                | 3       | 0       | -3          | -100.0%    |
| AEL Fed El Civics Workforce Training BS 23/24   | 1-38-70-01-6469-56054 | Workman's Compensation            | 4       | 0       | -4          | -100.0%    |
| AEL Fed El Civics Workforce Training BS 23/24   | 1-38-70-01-6469-56055 | Employer FICA Expense             | 33      | 0       | -33         | -100.0%    |

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| Department   | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|--|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| AEL Fed El Civics Workforce Training BS 23/24        | 1-38-70-01-6469-56060 | ERS 1% Payroll Contribution       | 5       | 0       | -5          | -100.0%    |
| Total AEL Fed El Civics Workforce Training BS 23/24  |                       |                                   | 500     | 0       | -500        | -100.0%    |
| AEL Federal El Civics BS 23/24                       | 1-38-70-01-6470-56003 | Part Time Faculty Salaries        | 14,247  | 0       | -14,247     | -100.0%    |
| AEL Federal El Civics BS 23/24                       | 1-38-70-01-6470-56052 | TRS Matching                      | 1,407   | 0       | -1,407      | -100.0%    |
| AEL Federal El Civics BS 23/24                       | 1-38-70-01-6470-56053 | Unemployment Taxes                | 92      | 0       | -92         | -100.0%    |
| AEL Federal El Civics BS 23/24                       | 1-38-70-01-6470-56054 | Workman's Compensation            | 160     | 0       | -160        | -100.0%    |
| AEL Federal El Civics BS 23/24                       | 1-38-70-01-6470-56055 | Employer FICA Expense             | 1,433   | 0       | -1,433      | -100.0%    |
| AEL Federal El Civics BS 23/24                       | 1-38-70-01-6470-56060 | ERS 1% Payroll Contribution       | 189     | 0       | -189        | -100.0%    |
| Total AEL Federal El Civics BS 23/24                 |                       |                                   | 17,528  | 0       | -17,528     | -100.0%    |
| AEL Federal El Civics Career Services BS 23/24       | 1-38-70-01-6471-56003 | Part Time Faculty Salaries        | 5,000   | 0       | -5,000      | -100.0%    |
| AEL Federal El Civics Career Services BS 23/24       | 1-38-70-01-6471-56052 | TRS Matching                      | 75      | 0       | -75         | -100.0%    |
| AEL Federal El Civics Career Services BS 23/24       | 1-38-70-01-6471-56053 | Unemployment Taxes                | 5       | 0       | -5          | -100.0%    |
| AEL Federal El Civics Career Services BS 23/24       | 1-38-70-01-6471-56054 | Workman's Compensation            | 8       | 0       | -8          | -100.0%    |
| AEL Federal El Civics Career Services BS 23/24       | 1-38-70-01-6471-56055 | Employer FICA Expense             | 77      | 0       | -77         | -100.0%    |
| AEL Federal El Civics Career Services BS 23/24       | 1-38-70-01-6471-56060 | ERS 1% Payroll Contribution       | 9       | 0       | -9          | -100.0%    |
| Total AEL Federal El Civics Career Services BS 23/24 |                       |                                   | 5,174   | 0       | -5,174      | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56010 | Administrative Salaries           | 10,000  | 0       | -10,000     | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56050 | Group Health & Life Insurance     | 1,500   | 0       | -1,500      | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56052 | TRS Matching                      | 150     | 0       | -150        | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56053 | Unemployment Taxes                | 10      | 0       | -10         | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56054 | Workman's Compensation            | 17      | 0       | -17         | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56055 | Employer FICA Expense             | 153     | 0       | -153        | -100.0%    |
| AEL Federal Career Services BS 23/24                 | 1-38-70-01-6472-56060 | ERS 1% Payroll Contribution       | 19      | 0       | -19         | -100.0%    |
| Total AEL Federal Career Services BS 23/24           |                       |                                   | 11,849  | 0       | -11,849     | -100.0%    |
| AEL Fed Performance-Based Funding BS 23/24           | 1-38-70-01-6473-56010 | Administrative Salaries           | 4,386   | 0       | -4,386      | -100.0%    |
| Total AEL Fed Performance-Based Funding BS 23/24     |                       |                                   | 4,386   | 0       | -4,386      | -100.0%    |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56003 | Part Time Faculty Salaries        | 0       | 93,127  | 93,127      | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56010 | Administrative Salaries           | 0       | 232,968 | 232,968     | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56050 | Group Health & Life Insurance     | 0       | 38,675  | 38,675      | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56052 | TRS Matching                      | 0       | 20,470  | 20,470      | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56053 | Unemployment Taxes                | 0       | 1,598   | 1,598       | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56054 | Workman's Compensation            | 0       | 1,957   | 1,957       | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56055 | Employer FICA Expense             | 0       | 29,675  | 29,675      | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56060 | ERS 1% Payroll Contribution       | 0       | 2,772   | 2,772       | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56213 | Postage                           | 0       | 200     | 200         | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56218 | Supplies                          | 0       | 4,037   | 4,037       | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56327 | Telephone                         | 0       | 1,200   | 1,200       | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56351 | Employee Travel                   | 0       | 10,000  | 10,000      | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56404 | Copier/Printer-Mnt/Paper/Supplies | 0       | 1,176   | 1,176       | ----       |
| AEL Federal (231) - BS 24/25                         | 1-38-70-01-6488-56532 | Online Software/Subscription/Srv  | 0       | 21,800  | 21,800      | ----       |
| Total AEL Federal (231) - BS 24/25                   |                       |                                   | 0       | 459,655 | 459,655     | ----       |
| AEL Federal (231) Admin - BS 24/25                   | 1-38-70-01-6489-56010 | Administrative Salaries           | 0       | 35,593  | 35,593      | ----       |
| AEL Federal (231) Admin - BS 24/25                   | 1-38-70-01-6489-56050 | Group Health & Life Insurance     | 0       | 4,916   | 4,916       | ----       |
| AEL Federal (231) Admin - BS 24/25                   | 1-38-70-01-6489-56052 | TRS Matching                      | 0       | 2,815   | 2,815       | ----       |
| AEL Federal (231) Admin - BS 24/25                   | 1-38-70-01-6489-56053 | Unemployment Taxes                | 0       | 172     | 172         | ----       |
| AEL Federal (231) Admin - BS 24/25                   | 1-38-70-01-6489-56054 | Workman's Compensation            | 0       | 212     | 212         | ----       |
| AEL Federal (231) Admin - BS 24/25                   | 1-38-70-01-6489-56055 | Employer FICA Expense             | 0       | 2,692   | 2,692       | ----       |
| Total AEL Federal (231) Admin - BS 24/25             |                       |                                   | 0       | 46,400  | 46,400      | ----       |
| AEL Federal Career Services - BS 24/25               | 1-38-70-01-6490-56003 | Part Time Faculty Salaries        | 0       | 16,000  | 16,000      | ----       |
| AEL Federal Career Services - BS 24/25               | 1-38-70-01-6490-56010 | Administrative Salaries           | 0       | 5,000   | 5,000       | ----       |
| AEL Federal Career Services - BS 24/25               | 1-38-70-01-6490-56020 | Classified Salaries               | 0       | 16,000  | 16,000      | ----       |



Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Expenditures

| Department  | Account Number        | Object Code Description           | 2023-24 | 2024-25 | \$ Variance | % Variance |
|---|-----------------------|-----------------------------------|---------|---------|-------------|------------|
| AEL Federal Career Services - BS 24/25                              | 1-38-70-01-6490-56050 | Group Health & Life Insurance     | 0       | 1,470   | 1,470       | ----       |
| AEL Federal Career Services - BS 24/25                              | 1-38-70-01-6490-56052 | TRS Matching                      | 0       | 100     | 100         | ----       |
| AEL Federal Career Services - BS 24/25                              | 1-38-70-01-6490-56053 | Unemployment Taxes                | 0       | 187     | 187         | ----       |
| AEL Federal Career Services - BS 24/25                              | 1-38-70-01-6490-56054 | Workman's Compensation            | 0       | 228     | 228         | ----       |
| AEL Federal Career Services - BS 24/25                              | 1-38-70-01-6490-56055 | Employer FICA Expense             | 0       | 2,915   | 2,915       | ----       |
| Total AEL Federal Career Services - BS 24/25                        |                       |                                   | 0       | 41,900  | 41,900      | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56003 | Part Time Faculty Salaries        | 0       | 5,727   | 5,727       | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56010 | Administrative Salaries           | 0       | 55,238  | 55,238      | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56050 | Group Health & Life Insurance     | 0       | 9,000   | 9,000       | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56052 | TRS Matching                      | 0       | 4,419   | 4,419       | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56053 | Unemployment Taxes                | 0       | 298     | 298         | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56054 | Workman's Compensation            | 0       | 366     | 366         | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56055 | Employer FICA Expense             | 0       | 5,548   | 5,548       | ----       |
| AEL Federal Intensives- BS 24/25                                    | 1-38-70-01-6491-56060 | ERS 1% Payroll Contribution       | 0       | 460     | 460         | ----       |
| Total AEL Federal Intensives- BS 24/25                              |                       |                                   | 0       | 81,056  | 81,056      | ----       |
| AEL Federal Workforce Training - BS 24/25                           | 1-38-70-01-6492-56218 | Supplies                          | 0       | 5,000   | 5,000       | ----       |
| Total AEL Federal Workforce Training - BS 24/25                     |                       |                                   | 0       | 5,000   | 5,000       | ----       |
| AEL Federal Professional Development - BS 24, 1-38-70-01-6493-56010 |                       | Administrative Salaries           | 0       | 9,200   | 9,200       | ----       |
| AEL Federal Professional Development - BS 24, 1-38-70-01-6493-56052 |                       | TRS Matching                      | 0       | 730     | 730         | ----       |
| AEL Federal Professional Development - BS 24, 1-38-70-01-6493-56053 |                       | Unemployment Taxes                | 0       | 45      | 45          | ----       |
| AEL Federal Professional Development - BS 24, 1-38-70-01-6493-56054 |                       | Workman's Compensation            | 0       | 55      | 55          | ----       |
| AEL Federal Professional Development - BS 24, 1-38-70-01-6493-56055 |                       | Employer FICA Expense             | 0       | 820     | 820         | ----       |
| Total AEL Federal Professional Development - BS 24/25               |                       |                                   | 0       | 10,850  | 10,850      | ----       |
| AEL Federal Performance-Based Funding BS 24/ 1-38-70-01-6494-56218  |                       | Supplies                          | 0       | 13,160  | 13,160      | -100.0%    |
| Total AEL Federal Performance-Based Funding BS 24/25                |                       |                                   | 0       | 13,160  | 13,160      | ----       |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56003 | Part Time Faculty Salaries        | 100,958 | 0       | -100,958    | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56010 | Administrative Salaries           | 129,812 | 0       | -129,812    | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56020 | Classified Salaries               | 29,731  | 0       | -29,731     | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56050 | Group Health & Life Insurance     | 31,750  | 0       | -31,750     | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56052 | TRS Matching                      | 14,228  | 0       | -14,228     | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56053 | Unemployment Taxes                | 1,878   | 0       | -1,878      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56054 | Workman's Compensation            | 1,495   | 0       | -1,495      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56055 | Employer FICA Expense             | 15,469  | 0       | -15,469     | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56060 | ERS 1% Payroll Contribution       | 1,495   | 0       | -1,495      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56213 | Postage                           | 500     | 0       | -500        | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56218 | Supplies                          | 5,000   | 0       | -5,000      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56327 | Telephone                         | 1,000   | 0       | -1,000      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56351 | Employee Travel                   | 7,500   | 0       | -7,500      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56404 | Copier/Printer-Mnt/Paper/Supplies | 1,152   | 0       | -1,152      | -100.0%    |
| AEL Federal (231) - SA 23/24  | 1-38-70-02-6474-56532 | Online Software/Subscription/Srv  | 8,836   | 0       | -8,836      | -100.0%    |
| Total AEL Federal (231) - SA 23/24                                  |                       |                                   | 350,804 | 0       | -350,804    | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56010 | Administrative Salaries           | 29,756  | 0       | -29,756     | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56050 | Group Health & Life Insurance     | 3,575   | 0       | -3,575      | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56051 | ORP Matching                      | 865     | 0       | -865        | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56052 | TRS Matching                      | 795     | 0       | -795        | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56053 | Unemployment Taxes                | 113     | 0       | -113        | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56054 | Workman's Compensation            | 138     | 0       | -138        | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56055 | Employer FICA Expense             | 1,426   | 0       | -1,426      | -100.0%    |
| AEL Federal (231) Admin - SA 23/24                                  | 1-38-70-02-6475-56060 | ERS 1% Payroll Contribution       | 230     | 0       | -230        | -100.0%    |
| Total AEL Federal (231) Admin - SA 23/24                            |                       |                                   | 36,898  | 0       | -36,898     | -100.0%    |

Howard College  
Budget For 2024-25  
With Prior Year Comparative Budget  
Expenditures

| Department   | Account Number        | Object Code Description       | 2023-24   | 2024-25   | \$ Variance | % Variance |
|--|-----------------------|-------------------------------|-----------|-----------|-------------|------------|
| AEL Federal Workforce Training - SA 23/24            | 1-38-70-02-6476-57100 | Scholarships                  | 5,000     | 0         | -5,000      | -100.0%    |
| Total AEL Federal Workforce Training - SA 23/24      |                       |                               | 5,000     | 0         | -5,000      | -100.0%    |
| AEL Federal El Civics Career Services SA 23/24       | 1-38-70-02-6477-56003 | Part Time Faculty Salaries    | 13,785    | 0         | -13,785     | -100.0%    |
| AEL Federal El Civics Career Services SA 23/24       | 1-38-70-02-6477-56010 | Administrative Salaries       | 14,611    | 0         | -14,611     | -100.0%    |
| AEL Federal El Civics Career Services SA 23/24       | 1-38-70-02-6477-56053 | Unemployment Taxes            | 132       | 0         | -132        | -100.0%    |
| AEL Federal El Civics Career Services SA 23/24       | 1-38-70-02-6477-56054 | Workman's Compensation        | 162       | 0         | -162        | -100.0%    |
| AEL Federal El Civics Career Services SA 23/24       | 1-38-70-02-6477-56055 | Employer FICA Expense         | 1,665     | 0         | -1,665      | -100.0%    |
| AEL Federal El Civics Career Services SA 23/24       | 1-38-70-02-6477-56060 | ERS 1% Payroll Contribution   | 120       | 0         | -120        | -100.0%    |
| Total AEL Federal El Civics Career Services SA 23/24 |                       |                               | 30,475    | 0         | -30,475     | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56010 | Administrative Salaries       | 6,628     | 0         | -6,628      | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56050 | Group Health & Life Insurance | 1,422     | 0         | -1,422      | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56052 | TRS Matching                  | 535       | 0         | -535        | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56053 | Unemployment Taxes            | 33        | 0         | -33         | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56054 | Workman's Compensation        | 40        | 0         | -40         | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56055 | Employer FICA Expense         | 414       | 0         | -414        | -100.0%    |
| AEL Federal (223) - SA 23/24                         | 1-38-70-02-6478-56060 | ERS 1% Payroll Contribution   | 53        | 0         | -53         | -100.0%    |
| Total AEL Federal (223) - SA 23/24                   |                       |                               | 9,125     | 0         | -9,125      | -100.0%    |
| AEL Federal (225) - SA 23/24                         | 1-38-70-02-6479-56003 | Part Time Faculty Salaries    | 5,658     | 0         | -5,658      | -100.0%    |
| AEL Federal (225) - SA 23/24                         | 1-38-70-02-6479-56010 | Administrative Salaries       | 5,946     | 0         | -5,946      | -100.0%    |
| AEL Federal (225) - SA 23/24                         | 1-38-70-02-6479-56052 | TRS Matching                  | 705       | 0         | -705        | -100.0%    |
| AEL Federal (225) - SA 23/24                         | 1-38-70-02-6479-56053 | Unemployment Taxes            | 71        | 0         | -71         | -100.0%    |
| AEL Federal (225) - SA 23/24                         | 1-38-70-02-6479-56054 | Workman's Compensation        | 87        | 0         | -87         | -100.0%    |
| AEL Federal (225) - SA 23/24                         | 1-38-70-02-6479-56055 | Employer FICA Expense         | 479       | 0         | -479        | -100.0%    |
| Total AEL Federal (225) - SA 23/24                   |                       |                               | 12,946    | 0         | -12,946     | -100.0%    |
| AEL Fed Performance-Based Funding SA 23/24           | 1-38-70-02-6480-56218 | Supplies                      | 11,015    | 0         | -11,015     | -100.0%    |
| Total AEL Fed Performance-Based Funding SA 23/24     |                       |                               | 11,015    | 0         | -11,015     | -100.0%    |
| AEL Federal El Civics SA 23/24                       | 1-38-70-02-6481-56010 | Administrative Salaries       | 36,670    | 0         | -36,670     | -100.0%    |
| AEL Federal El Civics SA 23/24                       | 1-38-70-02-6481-56052 | TRS Matching                  | 717       | 0         | -717        | -100.0%    |
| AEL Federal El Civics SA 23/24                       | 1-38-70-02-6481-56053 | Unemployment Taxes            | 176       | 0         | -176        | -100.0%    |
| AEL Federal El Civics SA 23/24                       | 1-38-70-02-6481-56054 | Workman's Compensation        | 215       | 0         | -215        | -100.0%    |
| AEL Federal El Civics SA 23/24                       | 1-38-70-02-6481-56055 | Employer FICA Expense         | 2,222     | 0         | -2,222      | -100.0%    |
| Total AEL Federal El Civics SA 23/24                 |                       |                               | 40,000    | 0         | -40,000     | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                 | 1-38-70-02-6482-56010 | Administrative Salaries       | 44,540    | 0         | -44,540     | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                 | 1-38-70-02-6482-56052 | TRS Matching                  | 2,437     | 0         | -2,437      | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                 | 1-38-70-02-6482-56053 | Unemployment Taxes            | 150       | 0         | -150        | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                 | 1-38-70-02-6482-56054 | Workman's Compensation        | 183       | 0         | -183        | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                 | 1-38-70-02-6482-56055 | Employer FICA Expense         | 1,889     | 0         | -1,889      | -100.0%    |
| AEL Federal El Civics Admin SA 23/24                 | 1-38-70-02-6482-56060 | ERS 1% Payroll Contribution   | 305       | 0         | -305        | -100.0%    |
| Total AEL Federal El Civics Admin SA 23/24           |                       |                               | 49,504    | 0         | -49,504     | -100.0%    |
| AEL Fed El Civics Workforce Training SA 23/24        | 1-38-70-02-6483-57100 | Scholarships                  | 5,000     | 0         | -5,000      | -100.0%    |
| Total AEL Fed El Civics Workforce Training SA 23/24  |                       |                               | 5,000     | 0         | -5,000      | -100.0%    |
| Total Public Service                                 |                       |                               | 770,090   | 658,021   | -112,069    | -14.6%     |
| Fund Total - HC Restricted Special Purposes          |                       |                               | 1,819,702 | 1,710,523 | -109,179    | -6.0%      |
| Total Restricted                                     |                       |                               | 9,135,797 | 9,225,913 | 90,116      | 1.0%       |

Howard College  
 Budget For 2024-25  
 With Prior Year Comparative Budget  
 Expenditures

| Department                                      | Account Number        | Object Code Description        | 2023-24    | 2024-25    | \$ Variance | % Variance |
|---|-----------------------|--------------------------------|------------|------------|-------------|------------|
| Retirement of Indebtedness                      | 1-72-65-01-7301-58004 | Note Payments-Pitney Bowes     | 8,263      | 9,192      | 929         | 11.2%      |
| Retirement of Indebtedness                      | 1-72-65-01-7301-58005 | Interest Payments-Pitney Bowes | 2,145      | 1,216      | -929        | -43.3%     |
| Total Retirement of Indebtedness                |                       |                                | 10,408     | 10,408     | 0           | 0.0%       |
| HC Go Refunding Bond-Series 2016                | 1-72-65-01-7306-56501 | Administrative Cost            | 4,590      | 5,000      | 410         | 8.9%       |
| HC Go Refunding Bond-Series 2016                | 1-72-65-01-7306-58000 | Bond Payments                  | 1,170,000  | 1,220,000  | 50,000      | 4.3%       |
| HC Go Refunding Bond-Series 2016                | 1-72-65-01-7306-58001 | Interest Payments              | 258,450    | 204,550    | -53,900     | -20.9%     |
| Total HC Go Refunding Bond-Series 2016          |                       |                                | 1,433,040  | 1,429,550  | -3,490      | -0.2%      |
| HC Cons Fund Revenue Refunding Bond Ser21       | 1-72-65-01-7307-58000 | Bond Payments                  | 230,000    | 235,000    | 5,000       | 2.2%       |
| HC Cons Fund Revenue Refunding Bond Ser21       | 1-72-65-01-7307-58001 | Interest Payments              | 21,666     | 18,458     | -3,208      | -14.8%     |
| Total HC Cons Fund Revenue Refunding Bond Ser21 |                       |                                | 251,666    | 253,458    | 1,792       | 0.7%       |
| HC Cons Fund Revenue Bond-Ser 2013              | 1-72-65-02-7305-58000 | Bond Payments                  | 510,000    | 525,000    | 15,000      | 2.9%       |
| HC Cons Fund Revenue Bond-Ser 2013              | 1-72-65-02-7305-58001 | Interest Payments              | 245,062    | 225,656    | -19,406     | -7.9%      |
| Total HC Cons Fund Revenue Bond-Ser 2013        |                       |                                | 755,062    | 750,656    | -4,406      | -0.6%      |
| Total Institutional Support                     |                       |                                | 2,450,176  | 2,444,072  | -6,104      | -0.2%      |
| Fund Total - HC Retirement of Indebtedness      |                       |                                | 2,450,176  | 2,444,072  | -6,104      | -0.2%      |
| Total Expenditures                              |                       |                                | 57,505,903 | 60,081,845 | 2,575,942   | 4.5%       |

Appendix I  
2024 Tax Rate Calculation Worksheet

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County Junior College District

432-264-5030

Taxing Unit Name

Phone (area code and number)

1001 Birdwell Lane, Big Spring, TX 79720

howardcollege.edu

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

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.   | <b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year 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). <sup>1</sup> | \$ 11,042,913,256  |
| 2.   | <b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 0               |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 11,042,913,256  |
| 4.   | <b>Prior year total adopted tax rate.</b>  | \$ 0.154789 /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  |                    |
|      | A. Original prior year ARB values:.....  | \$ 0               |
|      | B. Prior year values resulting from final court decisions:.....  | - \$ 0             |
|      | C. Prior year value loss. Subtract B from A. <sup>3</sup>  | \$ 0               |
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                    |
|      | A. Prior year ARB certified value:.....  | \$ 0               |
|      | B. Prior year disputed value:.....   | - \$ 0             |
|      | C. Prior year undisputed value. Subtract B from A. <sup>4</sup>  | \$ 0               |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 0               |

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.   | \$ 11,042,913,256 |
| 9.   | <b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>   | \$ 0              |
| 10.  | <b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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 the current year does not create a new exemption or reduce taxable value.<br><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 3,650,183<br><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 4,597,854<br><b>C. Value loss.</b> Add A and B. <sup>6</sup>   | \$ 8,248,037      |
| 11.  | <b>Prior year 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 the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.<br><b>A. Prior year market value:</b> ..... \$ 5,350<br><b>B. Current year productivity or special appraised value:</b> ..... - \$ 162<br><b>C. Value loss.</b> Subtract B from A. <sup>7</sup>  | \$ 5,188          |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.   | \$ 8,253,225      |
| 13.  | <b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.  | \$ 0              |
| 14.  | <b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.   | \$ 11,034,660,031 |
| 15.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.   | \$ 17,080,439     |
| 16.  | <b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>   | \$ 32,815         |
| 17.  | <b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>  | \$ 17,113,254     |
| 18.  | <b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>11</sup><br><b>A. Certified values:</b> ..... \$ 11,344,878,054<br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ .....<br><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0<br><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0<br><b>E. Total current year value.</b> Add A and B, then subtract C and D. | \$ 11,344,878,054 |

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



| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  |                    |
| A.   | <b>Current year taxable value of properties under protest.</b> 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. <sup>14</sup> .....  | \$ 12,764,724      |
| B.   | <b>Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... | + \$ 0             |
| C.   | <b>Total value under protest or not certified.</b> Add A and B.  | \$ 12,764,724      |
| 20.  | <b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>   | \$ 0               |
| 21.  | <b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>  | \$ 11,357,642,778  |
| 22.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>  | \$ 0               |
| 23.  | <b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>  | \$ 17,965,052      |
| 24.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.   | \$ 17,965,052      |
| 25.  | <b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.   | \$ 11,339,677,726  |
| 26.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>   | \$ 0.150914 /\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>  | \$ _____ /\$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.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.   | \$ 0.140638 /\$100 |
| 29.  | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 11,042,913,256  |

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 30.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.   | \$ 15,530,532      |
| 31.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>  |                    |
|      | <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2023. This line applies only to tax years preceding the prior tax year. .... + \$ 29,708</p> <p><b>B. Prior year taxes in TIF.</b> 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 current year captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. Prior year transferred function.</b> 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. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 29,708</p> <p><b>E. Add Line 30 to 31D.</b></p> | \$ 15,560,240      |
| 32.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 11,339,677,726  |
| 33.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.137219 /\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>   |                    |
|      | <p><b>A. Current year state criminal justice mandate.</b> 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. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> 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. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>   | \$ 0.000000 /\$100 |
| 35.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  |                    |
|      | <p><b>A. Current year indigent health care expenditures.</b> 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>   | \$ 0.000000 /\$100 |

<sup>23</sup> [Reserved for expansion]

<sup>24</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441



| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate               |
|------|--|---------------------------|
| 36.  | <p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 37.  | <p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>   | \$ <u>0.000000</u> /\$100 |
| 38.  | <p><b>Rate adjustment for defunding municipality.</b> 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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ <u>0.000000</u> /\$100 |
| 39.  | <p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>   | \$ <u>0.137219</u> /\$100 |
| 40.  | <p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>  | \$ <u>0.137219</u> /\$100 |
| 41.  | <p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>  | \$ <u>0.148196</u> /\$100 |

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| D41. | <p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>   | \$ 0.000000 /\$100 |
| 42.  | <p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ 1,429,550</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 1,429,550</p> | \$ 1,429,550       |
| 43.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>  | \$ 46,333          |
| 44.  | <b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.   | \$ 1,383,217       |
| 45.  | <p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 97.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 97.34 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 96.10 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 96.50 %</p> <p><b>E.</b> 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%. <sup>31</sup></p> <p style="text-align: right;">97.00 %</p>  | 97.00 %            |
| 46.  | <b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.   | \$ 1,425,996       |
| 47.  | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 11,357,642,778  |
| 48.  | <b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.  | \$ 0.012555 /\$100 |
| 49.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.  | \$ 0.160751 /\$100 |
| D49. | <p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>   | \$ 0.000000 /\$100 |

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §926.04(h), (h-1) and (h-2)



| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.000000 /\$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.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0.  | \$ 0               |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br>- or -<br><b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0               |
| 53.  | <b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 11,357,642,778  |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.  | \$ 0.000000 /\$100 |
| 55.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 0.150914 /\$100 |
| 56.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.  | \$ 0.150914 /\$100 |
| 57.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .  | \$ 0.160751 /\$100 |
| 58.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.   | \$ 0.160751 /\$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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ 0               |
| 60.  | <b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 11,357,642,778  |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ 0.000000 /\$100 |

<sup>32</sup> Tex. Tax Code 526.041(d)  
<sup>33</sup> Tex. Tax Code 526.041(i)  
<sup>34</sup> Tex. Tax Code 526.041(d)  
<sup>35</sup> Tex. Tax Code 526.041(c)  
<sup>36</sup> Tex. Tax Code 526.041(c)  
<sup>37</sup> Tex. Tax Code 526.045(d)  
<sup>38</sup> Tex. Tax Code 526.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 62.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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). | \$ 0.160751 /\$100 |

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

| Line | Unused Increment Rate Worksheet  | Amount/Rate   |
|------|--|---|
| 63.  | <b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b><br>A. Voter-approval tax rate (Line 67) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2023 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.157442 /\$100<br>\$ 0.000000 /\$100<br>\$ 0.157442 /\$100<br>\$ 0.154789 /\$100<br>\$ 0.002653 /\$100<br>\$ 10,440,137,008<br>\$ 276,976 |
| 64.  | <b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b><br>A. Voter-approval tax rate (Line 67) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2022 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.173434 /\$100<br>\$ 0.000000 /\$100<br>\$ 0.173434 /\$100<br>\$ 0.168395 /\$100<br>\$ 0.005039 /\$100<br>\$ 8,684,215,017<br>\$ 437,597  |
| 65.  | <b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b><br>A. Voter-approval tax rate (Line 67) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2021 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.244764 /\$100<br>\$ 0.000000 /\$100<br>\$ 0.244764 /\$100<br>\$ 0.236777 /\$100<br>\$ 0.007987 /\$100<br>\$ 5,733,154,091<br>\$ 457,907  |
| 66.  | <b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G   | \$ 0 /\$100   |
| 67.  | <b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100  | \$ 0.000000 /\$100  |
| 68.  | <b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)  | \$ 0.160751 /\$100  |

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)



**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.<sup>44</sup> 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.<sup>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 69.  | <b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.137219 /\$100 |
| 70.  | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .           | \$ 11,357,642,778  |
| 71.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.                           | \$ 0.004402 /\$100 |
| 72.  | <b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$ 0.012555 /\$100 |
| 73.  | <b>De minimis rate.</b> Add Lines 69, 71 and 72.   | \$ 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.<sup>46</sup>

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.<sup>49</sup>

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. 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        |
|------|---|--------------------|
| 74.  | <b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.154789 /\$100 |
| 75.  | <b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br>- or -<br>If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2023 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. | \$ 0.000000 /\$100 |
| 76.  | <b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.  | \$ 0.000000 /\$100 |
| 77.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 11,034,660,031  |
| 78.  | <b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.  | \$ 0               |
| 79.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 11,339,677,726  |
| 80.  | <b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>   | \$ 0.000000 /\$100 |

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.042(c)

<sup>51</sup> Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate        |
|------|--|--------------------|
| 81.  | <b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable):<br>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<br>Line 68 (taxing units with the unused increment rate). | \$ 0.160751 /\$100 |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

|  |                    |
|--|--------------------|
| <b>No-new-revenue tax rate.</b> .....  | \$ 0.150914 /\$100 |
| As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).<br>Indicate the line number used: <u>26</u>   |                    |
| <b>Voter-approval tax rate.</b> .....  | \$ 0.160751 /\$100 |
| As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),<br>Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).<br>Indicate the line number used: <u>49</u> |                    |
| <b>De minimis rate.</b> .....  | \$ 0.000000 /\$100 |
| If applicable, enter the current year de minimis rate from Line 73.  |                    |

**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 the Tax Code.<sup>52</sup>

**print here** → Tiffany A Sayles  
 Printed Name of Taxing Unit Representative

**sign here** → T. Sayles  
 Taxing Unit Representative

8-2-24  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)