

HOWARD COLLEGE

Big Spring, Texas

ANNUAL OPERATING BUDGET

2025 - 2026



Prepared under the direction of

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

Adopted by the Board of Trustees

August 25, 2025

HOWARD COLLEGE

Big Spring, Texas

ANNUAL OPERATING BUDGET

2025 - 2026

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HOWARD COLLEGE

Big Spring, Texas

BOARD OF TRUSTEES

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

DISTRICT ADMINISTRATIVE OFFICERS

Dr. Cheryl T. SparksPresident
Dr. Amy BurchettExecutive Vice President
Dr. Hanna CarterChief High School Partnerships Officer
Ms. Brenda ClaxtonChief Fiscal Officer/Controller
Mr. Eric HansenChief Technology Systems/Data Security Officer
Ms. Laurie KincannonChief Human Resources Officer
Dr. Brenda MadoreChief of Staff/Institutional Advancement Officer
Mr. Fabian SerranoChief Operations & Safety/Security Officer
Ms. Cindy SmithChief Student Success/Public Information Officer
Mr. Steve SmithChief Business Officer/Internal Auditor
Ms. Pam CallanProvost, San Angelo
Mr. Jeff AndersonProvost, SWCD
Ms. Lupe SudanoProvost, Lamesa

HOWARD COLLEGE

Big Spring, Texas

August 25, 2025

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 2025-2026.

Immediately following a public hearing on August 25, 2025, 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 25, 2025

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 2025-2026, and

BE IT RESOLVED that the said proposed budget is hereby adopted as the operating budget for Howard College for the fiscal year 2025-2026, and

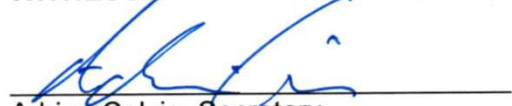
BE IT FURTHER RESOLVED that Dr. John Freeman, Chairman of the Board of Trustees of the Howard County Junior College District, is directed to file copies of budget with the County Clerk of Howard County and the Texas Higher Education Coordinating Board.

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 25, 2025, adopting the operating budget for the fiscal year 2025-2026. These resolutions are of record in the minutes of the said meeting.

WITNESS MY HAND AND SEAL of the college district this 25th day of AUGUST, 2025.



Adrian Calvio, Secretary
Board of Trustees

STATE OF TEXAS}

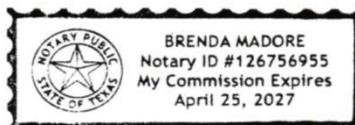
COUNTY OF HOWARD}

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 25th day of AUGUST, 2025.



Brenda Madore
Notary



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

August 25, 2025

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, 2025, and ending August 31, 2026, the tax year 2025; now therefore

BE IT RESOLVED THAT:

An Ad Valorem Tax of, and at the rate of \$0.016736 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 \$0.199901 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 2025-2026, the tax year 2025 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 2025 on all real property located, and all personal property owned, within the limits of said college district on the first day of January, 2025, 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 \$0.216637 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 2025-2026, the tax year 2025, 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 0.00 PERCENT AND WILL RAISE
TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY
APPROXIMATELY \$53.76.

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

Members voting against: None

Members absent: Dr. Marisha Beck
Mr. Mark Morgan

HOWARD COLLEGE
METHOD OF FINANCE

Goal: Howard College		2024-25	2025-26
Strategy:	Base Tier	354,784	187,192
Strategy:	Performance Tier	6,721,521	7,532,310
Strategy:	FY 2025 Projected Settle-Up	-	206,110
Total:		<u>7,076,305</u>	<u>7,925,612</u>

HOWARD COLLEGE
SUMMARY OF ESTIMATED REVENUES

2024-25

Source	Current Unrestricted	Current Restricted	Plant Fund	Total
Educational and General				
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	-	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	541,000
Auxiliary Enterprises		1,070,300	-	1,070,300
Transfers In		8,422,232	87,500	9,549,953
Budget Surplus/(Deficit)		3,504,634	-	3,479,571
Total		48,411,860	9,225,913	60,081,845

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

2025-26

Source	Current Unrestricted	Current Restricted	Plant Fund	Total
Educational and General				
State Appropriations	7,925,612	1,992,602	-	9,918,214
Student Tuition & Fees	10,151,220	-	-	10,151,220
Ad Valorem Taxes	16,767,361	-	1,409,575	18,176,936
Federal Grants & Contracts	12,000	6,788,858	-	6,800,858
State Grants & Contracts	605,000	644,969	-	1,249,969
Private Gifts & Grants	264,000	-	-	264,000
Sales & Services of Educational Activities	475,101	-	-	475,101
Other Income	392,860	300	-	393,160
Earnings from Temp Investments	350,000	1,000	12,000	363,000
Auxiliary Enterprises	1,087,500	-	-	1,087,500
Transfers In	8,595,553	87,500	1,039,596	9,722,649
Budget Surplus/(Deficit)	1,188,312	-	(13,123)	1,175,189
Total	47,814,519	9,515,229	2,448,048	59,777,796

Notes: Grants will be added to the 25/26 restricted budget as received.

HOWARD COLLEGE
SUMMARY OF EXPENDITURES BY FUNCTIONAL CATEGORY

2024-25

Function	Current Unrestricted	Current Restricted	Plant 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
Total	48,411,860	9,225,913	2,444,072	60,081,845

2025-26

Function	Current Unrestricted	Current Restricted	Plant Fund	Total
Instruction	9,887,688	724,945	-	10,612,633
Academic Support	2,132,143	111,235	-	2,243,378
Student Services	2,888,313	687,250	-	3,575,563
Institutional Support	10,484,025	899,972	-	11,383,997
Public Service	-	366,229	-	366,229
Operation & Maint	4,850,320	-	-	4,850,320
Major Repairs/Rehab	994,023	-	-	994,023
Scholarships	2,751,709	6,725,598	-	9,477,307
Auxiliary	4,103,649	-	-	4,103,649
Debt Retirement	-	-	2,448,048	2,448,048
Transfers Out	9,722,649	-	-	9,722,649
Total	47,814,519	9,515,229	2,448,048	59,777,796

Note: Grants will be added to the 25/26 restricted budget as received.

HOWARD COLLEGE
INSTRUCTIONAL EXPENDITURE SUMMARY

	Budget 2024-25	Budget 2025-26
General Studies	820,999	798,574
Mathematics	195,649	197,367
Biology	394,701	386,578
Chemistry	-	3,000
Physics/Astronomy	-	-
Agriculture/Horticulture	129,631	125,245
Health & Physical Education	-	-
Business	145,633	156,412
English	349,979	296,833
Foreign Languages	-	-
Psychology	117,399	118,590
Social Sciences	273,771	320,544
Theatre/Art/Drama/Music	300,943	343,202
Developmental Studies	287,563	288,135
Workforce Education & Development	1,096,675	906,487
Computer Information Systems	58,080	70,594
Health/Medical Occupations	2,891,920	3,089,531
Law Enforcement	126,787	133,282
Child and Family Development	-	-
Cosmetology	402,309	411,808
Manufacturing/Production/Construction Trades	466,098	896,295
Benefits	1,302,751	1,345,211
Current-Restricted	683,945	724,945
Total	<u>10,044,833</u>	<u>10,612,633</u>

Howard College
Budget For 2025-26
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
State Appropriations-BS	1-10-10-01-1005-40001	State Basic Aid/Appropriation	-7,076,305	-7,925,612	-849,307	12.0%
State Appropriations-BS	1-10-10-01-1005-40006	Special State Appropriation	-230,000	0	230,000	-100.0%
Total State Appropriations-BS			-7,306,305	-7,925,612	-619,307	8.5%
State Appropriations-SA	1-10-10-02-1005-40006	Special State Appropriation	-230,000	0	230,000	-100.0%
Total State Appropriations-SA			-230,000	0	230,000	-100.0%
State Appropriations-LA	1-10-10-03-1005-40006	Special State Appropriation	-17,000	0	17,000	-100.0%
Total State Appropriations-LA			-17,000	0	17,000	-100.0%
Total State Appropriations/Funding			-7,553,305	-7,925,612	-372,307	4.9%
Tuition & Fees-BS	1-10-12-01-1010-40030	Tuition	-800,000	-860,000	-60,000	7.5%
Tuition & Fees-BS	1-10-12-01-1010-40031	Tuition-Out of District	-1,050,000	-1,000,000	50,000	-4.8%
Tuition & Fees-BS	1-10-12-01-1010-40032	Non Resident Tuition	-75,000	-90,000	-15,000	20.0%
Tuition & Fees-BS	1-10-12-01-1010-40035	Continuing Education	-75,000	-100,000	-25,000	33.3%
Tuition & Fees-BS	1-10-12-01-1010-40036	Non-State Funded Continuing Ed	-500	-1,200	-700	140.0%
Tuition & Fees-BS	1-10-12-01-1010-40041	Competitive Schol Waiver(Athletics)	-60,000	-42,000	18,000	-30.0%
Tuition & Fees-BS	1-10-12-01-1010-40045	Fireman Exemption	-2,000	0	2,000	-100.0%
Tuition & Fees-BS	1-10-12-01-1010-40046	Foster Care Exemption	-10,000	-10,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40047	Hazlewood Exemption	-4,500	-4,500	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40048	Military Waiver	-1,000	-500	500	-50.0%
Tuition & Fees-BS	1-10-12-01-1010-40049	NR Tuition-Competitive Waiver(Athl)	-210,000	-220,000	-10,000	4.8%
Tuition & Fees-BS	1-10-12-01-1010-40050	Senior Citizen Exemption	-1,000	0	1,000	-100.0%
Tuition & Fees-BS	1-10-12-01-1010-40051	Teacher Aide Exemption-Tuition	-1,000	0	1,000	-100.0%
Tuition & Fees-BS	1-10-12-01-1010-40055	Adopt Exemption	-6,000	-1,200	4,800	-80.0%
Tuition & Fees-BS	1-10-12-01-1010-40056	Exemption/Waiver-Lab/Other Fees	-28,000	-32,000	-4,000	14.3%
Tuition & Fees-BS	1-10-12-01-1010-40057	High School Exemption	-4,000	-30,000	-26,000	650.0%
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	-10,000	-2,000	25.0%
Tuition & Fees-BS	1-10-12-01-1010-40065	FAST Exemption	-200,000	0	200,000	-100.0%
Tuition & Fees-BS	1-10-12-01-1010-40080	Lab/Course Fees-Arts & Sciences	-38,000	-40,000	-2,000	5.3%
Tuition & Fees-BS	1-10-12-01-1010-40089	Late Registration & Add/Drop Fees	-700	-1,000	-300	42.9%
Tuition & Fees-BS	1-10-12-01-1010-40090	Seminar/Workshop Fees	-4,000	-10,000	-6,000	150.0%
Tuition & Fees-BS	1-10-12-01-1010-40091	Malpractice Insurance	-800	-1,300	-500	62.5%
Tuition & Fees-BS	1-10-12-01-1010-40092	Non-State Funded Course Fee	-12,400	-8,500	3,900	-31.5%
Tuition & Fees-BS	1-10-12-01-1010-40094	Distance Learning Fee	-430,000	-450,000	-20,000	4.7%
Tuition & Fees-BS	1-10-12-01-1010-40096	Health Professions Lab/Course	-98,000	-120,000	-22,000	22.4%
Tuition & Fees-BS	1-10-12-01-1010-40097	Telehealth Fee	-28,500	-30,000	-1,500	5.3%
Total Tuition & Fees-BS			-3,150,400	-3,064,200	86,200	-2.7%
Tuition & Fees-SA	1-10-12-02-1010-40030	Tuition	-8,000	-7,500	500	-6.3%
Tuition & Fees-SA	1-10-12-02-1010-40031	Tuition-Out of District	-3,753,144	-3,906,229	-153,085	4.1%
Tuition & Fees-SA	1-10-12-02-1010-40032	Non Resident Tuition	-60,000	-52,000	8,000	-13.3%
Tuition & Fees-SA	1-10-12-02-1010-40035	Continuing Education	-260,000	-260,000	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40036	Non-State Funded Continuing Ed	-9,000	-9,000	0	0.0%
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	-200,000	0	200,000	-100.0%

Howard College
Budget For 2025-26
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Tuition & Fees-SA	1-10-12-02-1010-40080	Lab/Course Fees-Arts & Sciences	-60,000	-364,164	-304,164	506.9%
Tuition & Fees-SA	1-10-12-02-1010-40084	Special Course Fees	-500	-1,000	-500	100.0%
Tuition & Fees-SA	1-10-12-02-1010-40089	Late Registration & Add/Drop Fees	-2,000	-2,000	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40090	Seminar/Workshop Fees	-2,000	-1,000	1,000	-50.0%
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	-25,000	-25,000	0	0.0%
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	-183,127	-183,127	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40097	Telehealth Fee	-52,000	-52,000	0	0.0%
Total Tuition & Fees-SA			-5,294,021	-5,542,270	-248,249	4.7%
Tuition & Fees-LA	1-10-12-03-1010-40031	Tuition-Out of District	-125,000	-150,000	-25,000	20.0%
Tuition & Fees-LA	1-10-12-03-1010-40032	Non Resident Tuition	0	-800	-800	----
Tuition & Fees-LA	1-10-12-03-1010-40035	Continuing Education	-8,000	-8,000	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40046	Foster Care Exemption	-4,500	0	4,500	-100.0%
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	-1,500	0	1,500	-100.0%
Tuition & Fees-LA	1-10-12-03-1010-40055	Adopt Exemption	-2,000	0	2,000	-100.0%
Tuition & Fees-LA	1-10-12-03-1010-40056	Exemption/Waiver-Lab/Other Fees	-500	-500	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40057	High School Exemption	-4,000	-5,000	-1,000	25.0%
Tuition & Fees-LA	1-10-12-03-1010-40061	Employee Tuition Waiver	-1,000	-1,000	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40065	FAST Exemption	-15,000	0	15,000	-100.0%
Tuition & Fees-LA	1-10-12-03-1010-40080	Lab/Course Fees-Arts & Sciences	-1,200	-1,300	-100	8.3%
Tuition & Fees-LA	1-10-12-03-1010-40089	Late Registration & Add/Drop Fees	-50	-50	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40092	Non-State Funded Course Fee	-1,200	-400	800	-66.7%
Tuition & Fees-LA	1-10-12-03-1010-40096	Health Professions Lab/Course	-2,000	-5,000	-3,000	150.0%
Tuition & Fees-LA	1-10-12-03-1010-40097	Telehealth Fee	-1,500	-1,600	-100	6.7%
Total Tuition & Fees-LA			-170,950	-177,150	-6,200	3.6%
Total Tuition & Fees			-8,615,371	-8,783,620	-168,249	2.0%
Ad Valorem Taxes-BS	1-10-14-01-1020-40020	Current Property Taxes	-15,933,918	-16,577,361	-643,443	4.0%
Ad Valorem Taxes-BS	1-10-14-01-1020-40021	Delinquent Property Taxes	-300,000	-210,000	90,000	-30.0%
Ad Valorem Taxes-BS	1-10-14-01-1020-40022	Property Tax Penalties & Inter	-100,000	-100,000	0	0.0%
Ad Valorem Taxes-BS	1-10-14-01-1020-40023	Property Tax Refunds	50,000	120,000	70,000	140.0%
Total Ad Valorem Taxes-BS			-16,283,918	-16,767,361	-483,443	3.0%
Total Ad Valorem Taxes			-16,283,918	-16,767,361	-483,443	3.0%
Federal Funds-BS	1-10-16-01-1030-40121	PELL/SEOG/FWS Admin Cost Allow	-2,200	-8,000	-5,800	263.6%
Total Federal Funds-BS			-2,200	-8,000	-5,800	263.6%
Federal Funds-SA	1-10-16-02-1030-40121	PELL/SEOG/FWS Admin Cost Allow	-4,000	-4,000	0	0.0%
Total Federal Funds-SA			-4,000	-4,000	0	0.0%
Total Federal Grants & Contracts			-6,200	-12,000	-5,800	93.5%
State Funds-BS	1-10-18-01-1035-40132	State Military/Veteran Support Allo	-3,000	-3,000	0	0.0%
State Funds-BS	1-10-18-01-1035-40133	State Aid Program Reimbursement	0	-250,000	-250,000	----
Total State Funds-BS			-3,000	-253,000	-250,000	8333.3%
State Funds-SA	1-10-18-02-1035-40132	State Military/Veteran Support Allo	-70,000	-80,000	-10,000	14.3%
State Funds-SA	1-10-18-02-1035-40133	State Aid Program Reimbursement	0	-245,000	-245,000	----
Total State Funds-SA			-70,000	-325,000	-255,000	364.3%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
State Funds-LA	1-10-18-03-1035-40133	State Aid Program Reimbursement	0	-27,000	-27,000	----
Total State Funds-LA			0	-27,000	-27,000	----
Total State Grants & Contracts			-73,000	-605,000	-532,000	728.8%
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	-140,000	-75,000	115.4%
Total Other Income/Private Grants, Gifts, Cont			-65,000	-140,000	-75,000	115.4%
Total Private Grants/Contracts & Gifts			-189,000	-264,000	-75,000	39.7%
Investment Income/Earnings-BS	1-10-24-01-1070-40160	Interest Income	-520,000	-350,000	170,000	-32.7%
Total Investment Income/Earnings-BS			-520,000	-350,000	170,000	-32.7%
Total Investment Income/Earnings			-520,000	-350,000	170,000	-32.7%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40204	Child Care Income	-210,000	-220,000	-10,000	4.8%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40206	Cosmetology Income-Exempt	-14,000	-18,000	-4,000	28.6%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40209	Dental Hygiene Lab Kits-Taxable	-65,000	-70,000	-5,000	7.7%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40212	Dental Hygiene Income	-2,500	-4,000	-1,500	60.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40215	Library Income-NonTaxable	-2,000	-2,000	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40223	Sales Tax Discounts	-50	-50	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40224	Welding Technology Kits-Exempt	0	-1,400	-1,400	----
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40225	Welding Technology Kits-Taxable	-4,500	-1,400	3,100	-68.9%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40227	Fitness Center Income	-20,000	-30,000	-10,000	50.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40230	Testing/Guidance Center Income	-14,000	-14,000	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40234	ADN Lab Kits - Taxable	-2,800	-1,800	1,000	-35.7%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40242	DigiTex Fee	-2,000	-2,000	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40244	EMT Lab Kits-Taxable	0	-600	-600	----
Total Sales & Services of Ed Depts-BS			-336,850	-365,250	-28,400	8.4%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40206	Cosmetology Income-Exempt	-29,000	-9,000	20,000	-69.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40215	Library Income-NonTaxable	-500	-500	0	0.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40226	Cosmetology Kits - Exempt	-250	-12,901	-12,651	5060.4%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40228	Respiratory Kits - Taxable	-250	-250	0	0.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40229	Cosmetology Kits - Taxable	-20,000	-20,000	0	0.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40230	Testing/Guidance Center Income	-50,000	-58,000	-8,000	16.0%
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	-5,000	-5,000	0	0.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40235	Electrical Tool Kits - Taxable	-2,600	-2,600	0	0.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40238	Electrical Tool Kits - Exempt	-300	-300	0	0.0%
Total Sales & Services of Ed Depts-SA			-108,400	-109,051	-651	0.6%
Sales & Services of Ed Depts-LA	1-10-26-03-1050-40230	Testing/Guidance Center Income	-500	-800	-300	60.0%
Total Sales & Services of Ed Depts-LA			-500	-800	-300	60.0%
Total Sales & Services of Educational Dept			-445,750	-475,101	-29,351	6.6%
Other Misc Income-BS	1-10-30-01-1070-40140	Administrative Fee	-400	-1,000	-600	150.0%
Other Misc Income-BS	1-10-30-01-1070-40142	Bad Debt Recoveries	-1,000	-1,000	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40144	Coliseum Rental	-8,500	-8,000	500	-5.9%
Other Misc Income-BS	1-10-30-01-1070-40147	Facilities Rentals	-52,000	-56,000	-4,000	7.7%
Other Misc Income-BS	1-10-30-01-1070-40150	Obsolete Equipment/Materials Sales	-10,000	-5,000	5,000	-50.0%
Other Misc Income-BS	1-10-30-01-1070-40152	Other Income	-7,500	-5,000	2,500	-33.3%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Other Misc Income-BS	1-10-30-01-1070-40153	Partnerships	0	-42,000	-42,000	----
Other Misc Income-BS	1-10-30-01-1070-40164	Commissions/Rebates	-4,000	-4,000	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40165	Payment In Lieu of Taxes	-100,200	-100,200	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40168	Transcript Fee	0	-1,500	-1,500	----
Total Other Misc Income-BS			-183,600	-223,700	-40,100	21.8%
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	-160,000	-160,000	0	0.0%
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	-2,000	-2,000	0	0.0%
Other Misc Income-SA	1-10-30-02-1070-40168	Transcript Fee	0	-100	-100	----
Other Misc Income-SA	1-10-30-02-1070-40199	Over/(Short)	-100	-10	90	-90.0%
Total Other Misc Income-SA			-169,150	-169,160	-10	0.0%
Total Miscellaneous Income			-352,750	-392,860	-40,110	11.4%
Transfers From Other Funds-SA	1-10-38-02-1080-40900	Transfer From Other Funds	-333,067	-337,429	-4,362	1.3%
Total Transfers From Other Funds-SA			-333,067	-337,429	-4,362	1.3%
Transfers From Other Funds-LA	1-10-38-03-1080-40900	Transfer From Other Funds	-7,700	-7,800	-100	1.3%
Total Transfers From Other Funds-LA			-7,700	-7,800	-100	1.3%
Total Transfers From (In)			-340,767	-345,229	-4,462	1.3%
Budget Surplus/(Deficit)-BS	1-10-99-01-1099-40999	Budget Surplus/(Deficit)	-3,504,634	-470,312	3,034,322	-86.6%
Total Budget Surplus/(Deficit)-BS			-3,504,634	-470,312	3,034,322	-86.6%
Budget Surplus/(Deficit)-SA	1-10-99-02-1099-40999	Budget Surplus/(Deficit)	0	-118,000	-118,000	----
Total Budget Surplus/(Deficit)-SA			0	-118,000	-118,000	----
Total Surplus/(Deficit)			-3,504,634	-588,312	2,916,322	-83.2%
Fund Total - HC Education & General			-37,884,695	-36,509,095	1,375,600	-3.6%
Transfers From Other Funds-BS	1-12-38-01-3580-40900	Transfer From Other Funds	-1,761,577	-1,880,809	-119,232	6.8%
Total Transfers From Other Funds-BS			-1,761,577	-1,880,809	-119,232	6.8%
Transfers From Other Funds-SA	1-12-38-02-3580-40900	Transfer From Other Funds	-25,000	-25,000	0	0.0%
Total Transfers From Other Funds-SA			-25,000	-25,000	0	0.0%
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)			-1,790,577	-1,909,809	-119,232	6.7%
Fund Total - HC General Scholarship			-1,790,577	-1,909,809	-119,232	6.7%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Other Student Fees-BS	1-20-12-01-3611-40303	Athletic Insurance Fee	-16,000	0	16,000	-100.0%
Total Other Student Fees-BS			-16,000	0	16,000	-100.0%
Student Activities-BS	1-20-12-01-3615-40300	Student Services Fee	-65,000	-67,000	-2,000	3.1%
Student Activities-BS	1-20-12-01-3615-40301	Exemption-Student Services Fee	-500	-500	0	0.0%
Total Student Activities-BS			-65,500	-67,500	-2,000	3.1%
Student Activities-SA	1-20-12-02-3615-40300	Student Services Fee	-110,000	-115,000	-5,000	4.5%
Student Activities-SA	1-20-12-02-3615-40301	Exemption-Student Services Fee	-3,000	-3,000	0	0.0%
Total Student Activities-SA			-113,000	-118,000	-5,000	4.4%
Student Activities-LA	1-20-12-03-3615-40300	Student Services Fee	-3,500	-3,800	-300	8.6%
Student Activities-LA	1-20-12-03-3615-40301	Exemption-Student Services Fee	-200	-100	100	-50.0%
Total Student Activities-LA			-3,700	-3,900	-200	5.4%
Total Tuition & Fees			-198,200	-189,400	8,800	-4.4%
Rodeo-BS	1-20-28-01-3625-40321	Livestock Sales (Auxil)	-10,000	-10,000	0	0.0%
Total Rodeo-BS			-10,000	-10,000	0	0.0%
Area II FFA Camp-BS	1-20-28-01-3640-40324	Camp Income	-50,000	-40,000	10,000	-20.0%
Total Area II FFA Camp-BS			-50,000	-40,000	10,000	-20.0%
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	-21,400	-21,400	0	0.0%
Total HC Goat Camp-BS			-21,400	-21,400	0	0.0%
HC Lamb Camp-BS	1-20-28-01-3643-40324	Camp Income	-21,600	-21,600	0	0.0%
Total HC Lamb Camp-BS			-21,600	-21,600	0	0.0%
Total Sales & Service of Auxiliary			-104,000	-94,000	10,000	-9.6%
Other Income-Auxiliary Fund-BS	1-20-30-01-3610-40351	Vending Income/Commissions (Auxil)	-1,500	0	1,500	-100.0%
Total Other Income-Auxiliary Fund-BS			-1,500	0	1,500	-100.0%
Total Miscellaneous Income			-1,500	0	1,500	-100.0%
Transfers From Other Funds-BS	1-20-38-01-3680-40900	Transfer From Other Funds	-2,055,400	-2,005,240	50,160	-2.4%
Total Transfers From Other Funds-BS			-2,055,400	-2,005,240	50,160	-2.4%
Transfers From Other Funds-LA	1-20-38-03-3680-40900	Transfer From Other Funds	-3,500	-1,700	1,800	-51.4%
Total Transfers From Other Funds-LA			-3,500	-1,700	1,800	-51.4%
Total Transfers From (In)			-2,058,900	-2,006,940	51,960	-2.5%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Budget Surplus/(Deficit)-BS	1-20-99-01-3699-40999	Budget Surplus/(Deficit)	0	-600,000	-600,000	----
Total Budget Surplus/(Deficit)-BS			0	-600,000	-600,000	----
Fund Total - HC Auxiliary			-2,362,600	-2,890,340	-527,740	22.3%
Miscellaneous-BS	1-22-12-01-3730-40430	Building Use Fees	-104,000	-104,000	0	0.0%
Miscellaneous-BS	1-22-12-01-3730-40431	Exemption-Building Use Fees	-1,500	-2,400	-900	60.0%
Total Miscellaneous-BS			-105,500	-106,400	-900	0.9%
Miscellaneous-SA	1-22-12-02-3730-40430	Building Use Fees	-1,007,500	-1,009,000	-1,500	0.1%
Miscellaneous-SA	1-22-12-02-3730-40431	Exemption-Building Use Fees	-55,000	-55,000	0	0.0%
Total Miscellaneous-SA			-1,062,500	-1,064,000	-1,500	0.1%
Miscellaneous-LA	1-22-12-03-3730-40430	Building Use Fees	-7,200	-7,600	-400	5.6%
Miscellaneous-LA	1-22-12-03-3730-40431	Exemption-Building Use Fees	-500	-200	300	-60.0%
Total Miscellaneous-LA			-7,700	-7,800	-100	1.3%
Total Tuition & Fees			-1,175,700	-1,178,200	-2,500	0.2%
Bookstore-BS	1-22-28-01-3705-40420	Book Sales-Exempt	-60,000	-60,000	0	0.0%
Bookstore-BS	1-22-28-01-3705-40421	Bookstore Commission	-2,000	-1,200	800	-40.0%
Bookstore-BS	1-22-28-01-3705-40433	Bookstore Sales	0	-2,000	-2,000	----
Total Bookstore-BS			-62,000	-63,200	-1,200	1.9%
Bookstore-SA	1-22-28-02-3705-40421	Bookstore Commission	-2,500	-2,500	0	0.0%
Total Bookstore-SA			-2,500	-2,500	0	0.0%
Dormitories-BS	1-22-28-01-3710-40400	Dormitory Rentals	-202,000	-230,000	-28,000	13.9%
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	-1,500	-1,500	0	0.0%
Dormitories-BS	1-22-28-01-3710-40403	Dorm/Phone Deposit Forfeit Income	-2,000	-1,000	1,000	-50.0%
Dormitories-BS	1-22-28-01-3710-40404	Laundry Fee	-16,800	-16,200	600	-3.6%
Total Dormitories-BS			-228,300	-254,700	-26,400	11.6%
Food Service-BS	1-22-28-01-3720-40223	Sales Tax Discounts	-100	-100	0	0.0%
Food Service-BS	1-22-28-01-3720-40410	Board-Exempt	-385,000	-485,000	-100,000	26.0%
Food Service-BS	1-22-28-01-3720-40411	Board-Taxable	-285,000	-185,000	100,000	-35.1%
Food Service-BS	1-22-28-01-3720-40412	Food Service Commission	-2,400	-3,000	-600	25.0%
Total Food Service-BS			-672,500	-673,100	-600	0.1%
Total Sales & Services of Auxiliary			-965,300	-993,500	-28,200	2.9%
Miscellaneous-BS	1-22-30-01-3730-40350	Other Income (Auxiliary)	-1,000	0	1,000	-100.0%
Total Miscellaneous-BS			-1,000	0	1,000	-100.0%
Total Miscellaneous Income			-1,000	0	1,000	-100.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Transfers From Other Funds-BS	1-22-38-01-3780-40900	Transfer From Other Funds	-4,231,988	-4,333,575	-101,587	2.4%
Total Transfers From Other Funds-BS			-4,231,988	-4,333,575	-101,587	2.4%
Total Transfers From (In)			-4,231,988	-4,333,575	-101,587	2.4%
Fund Total - Student Housing (HC Auxiliary)			-6,373,988	-6,505,275	-131,287	2.1%
Total Unrestricted-Current			-48,411,860	-47,814,519	597,341	-1.2%
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	-1,411,153	-1,522,602	-111,449	7.9%
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	-325,000	-15,000	4.8%
Total Staff Benefits-State Appropriation			-1,866,153	-1,992,602	-126,449	6.8%
Total State Appropriations/Funding			-1,866,153	-1,992,602	-126,449	6.8%
Fund Total - HC Restricted Staff Benefits			-1,866,153	-1,992,602	-126,449	6.8%
Federal Work Study 24/25	1-34-16-01-4043-40120	Federal Grants & Contracts	-79,721	0	79,721	-100.0%
Total Federal Work Study 24/25			-79,721	0	79,721	-100.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Federal Work Study (100%) 24/25	1-34-16-01-4044-40120	Federal Grants & Contracts	-14,068	0	14,068	-100.0%
Total Federal Work Study (100%) 24/25			-14,068	0	14,068	-100.0%
Federal Work Study 25/26	1-34-16-01-4045-40120	Federal Grants & Contracts	0	-76,402	-76,402	----
Total Federal Work Study 25/26			0	-76,402	-76,402	----
Federal Work Study (100%) 25/26	1-34-16-01-4046-40120	Federal Grants & Contracts	0	-13,483	-13,483	----
Total Federal Work Study (100%) 25/26			0	-13,483	-13,483	----
PELL 24/25	1-34-16-01-4056-40120	Federal Grants & Contracts	-4,808,500	0	4,808,500	-100.0%
Total PELL 24/25			-4,808,500	0	4,808,500	-100.0%
PELL 25/26	1-34-16-01-4057-40120	Federal Grants & Contracts	0	-5,808,500	-5,808,500	----
Total PELL 25/26			0	-5,808,500	-5,808,500	----
SEOG 24/25	1-34-16-01-4083-40120	Federal Grants & Contracts	-100,000	0	100,000	-100.0%
Total SEOG 24/25			-100,000	0	100,000	-100.0%
SEOG 25/26	1-34-16-01-4084-40120	Federal Grants & Contracts	0	-93,744	-93,744	----
Total SEOG 25/26			0	-93,744	-93,744	----
Total Federal Grants & Contracts			-5,002,289	-5,992,129	-989,840	19.8%
Fund Total - HC Restricted Title IV			-5,002,289	-5,992,129	-989,840	19.8%
TEOG-Initial 24/25	1-36-18-01-4486-40130	State Grants & Contracts	-436,987	0	436,987	-100.0%
Total TEOG-Initial 24/25			-436,987	0	436,987	-100.0%
TEOG-Returning 24/25	1-36-18-01-4487-40130	State Grants & Contracts	-109,247	0	109,247	-100.0%
Total TEOG-Returning 24/25			-109,247	0	109,247	-100.0%
TEOG-Initial 25/26	1-36-18-01-4488-40130	State Grants & Contracts	0	-506,749	-506,749	----
Total TEOG-Initial 25/26			0	-506,749	-506,749	----
TEOG-Returning 25/26	1-36-18-01-4489-40130	State Grants & Contracts	0	-126,687	-126,687	----
Total TEOG-Returning 25/26			0	-126,687	-126,687	----
Texas Work Study 24/25	1-36-18-01-4542-40130	State Grants & Contracts	-11,914	0	11,914	-100.0%
Total Texas Work Study 24/25			-11,914	0	11,914	-100.0%
Texas Work Study 25/26	1-36-18-01-4543-40130	State Grants & Contracts	0	-11,533	-11,533	----
Total Texas Work Study 25/26			0	-11,533	-11,533	----
Total State Grants & Contracts			-558,148	-644,969	-86,821	15.6%
TPEG Resident - HC 24/25	1-36-24-01-4560-40160	Interest Income	-1,000	0	1,000	-100.0%
Total TPEG Resident - HC 24/25			-1,000	0	1,000	-100.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
TPEG Resident - HC 25/26	1-36-24-01-4564-40160	Interest Income	0	-1,000	-1,000	----
Total TPEG Resident - HC 25/26			0	-1,000	-1,000	----
Total Investment Income/Earnings			-1,000	-1,000	0	0.0%
TPEG Resident - HC 24/25	1-36-38-01-4560-40900	Transfer From Other Funds	-82,000	0	82,000	-100.0%
Total TPEG Resident - HC 24/25			-82,000	0	82,000	-100.0%
TPEG NonResident - HC 24/25	1-36-38-01-4561-40900	Transfer From Other Funds	-3,000	0	3,000	-100.0%
Total TPEG NonResident - HC 24/25			-3,000	0	3,000	-100.0%
TPEG Resident - HC 25/26	1-36-38-01-4564-40900	Transfer From Other Funds	0	-82,000	-82,000	----
Total TPEG Resident - HC 25/26			0	-82,000	-82,000	----
TPEG NonResident - HC 25/26	1-36-38-01-4565-40900	Transfer From Other Funds	0	-3,000	-3,000	----
Total TPEG NonResident - HC 25/26			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)			-87,500	-87,500	0	0.0%
Fund Total - Restricted Scholarship/Fin Aid			-646,648	-733,469	-86,821	13.4%
Total Restricted Scholarship/Fin Aid			-5,648,937	-6,725,598	-1,076,661	19.1%
Title V - PASS BS 24/25 (Yr5)	1-38-16-01-5139-40120	Federal Grants & Contracts	-600,000	0	600,000	-100.0%
Total Title V - PASS BS 24/25 (Yr5)			-600,000	0	600,000	-100.0%
TRIO Upward Bound Proj 24/25	1-38-16-01-5142-40120	Federal Grants & Contracts	-299,038	0	299,038	-100.0%
Total TRIO Upward Bound Proj 22/23			-299,038	0	299,038	-100.0%
TRIO Upward Bound Proj 25/26	1-38-16-01-5147-40120	Federal Grants & Contracts	0	-299,038	-299,038	----
Total TRIO Upward Bound Proj 23/24			0	-299,038	-299,038	----
Annual Perkins - BS 24/25	1-38-16-01-6193-40120	Federal Grants & Contracts	-153,464	0	153,464	-100.0%
Total Annual Perkins - BS 24/25			-153,464	0	153,464	-100.0%
Annual Perkins - BS 25/26	1-38-16-01-6199-40120	Federal Grants & Contracts	0	-131,462	-131,462	----
Total Annual Perkins - BS 25/26			0	-131,462	-131,462	----
AEL Federal (231) - BS 24/25	1-38-16-01-6488-40120	Federal Grants & Contracts	-459,655	0	459,655	-100.0%
Total AEL Federal (231) - BS 24/25			-459,655	0	459,655	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-16-01-6489-40120	Federal Grants & Contracts	-46,400	0	46,400	-100.0%
Total AEL Federal (231) Admin - BS 24/25			-46,400	0	46,400	-100.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
AEL Federal Career Services - BS 24/25	1-38-16-01-6490-40120	Federal Grants & Contracts	-41,900	0	41,900	-100.0%
Total AEL Federal Career Services - BS 24/25			-41,900	0	41,900	-100.0%
AEL Federal Intensives- BS 24/25	1-38-16-01-6491-40120	Federal Grants & Contracts	-81,056	0	81,056	-100.0%
Total AEL Federal Intensives- BS 24/25			-81,056	0	81,056	-100.0%
AEL Federal Workforce Training - BS 24/25	1-38-16-01-6492-40120	Federal Grants & Contracts	-5,000	0	5,000	-100.0%
Total AEL Federal Workforce Training - BS 24/25			-5,000	0	5,000	-100.0%
AEL Federal Professional Development - BS 24/25	1-38-16-01-6493-40120	Federal Grants & Contracts	-10,850	0	10,850	-100.0%
Total AEL Federal Professional Development - BS 24/25			-10,850	0	10,850	-100.0%
AEL Federal Performance-Based Funding BS 24/25	1-38-16-01-6494-40120	Federal Grants & Contracts	-13,160	0	13,160	-100.0%
Total AEL Federal Performance-Based Funding BS 24/25			-13,160	0	13,160	-100.0%
AEL Federal - BS 25/26	1-38-16-01-6496-40120	Federal Grants & Contracts	0	-366,229	-366,229	----
Total AEL Federal - BS 25/26			0	-366,229	-366,229	----
Total Federal Grants & Contracts			-1,710,523	-796,729	913,794	-53.4%
Fund Total - HC Restricted Special Purposes			-1,710,523	-796,729	913,794	-53.4%
Total Restricted			-9,225,913	-9,515,229	-289,316	3.1%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40024	Current I&S Taxes	-1,368,914	-1,387,575	-18,661	1.4%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40025	Delinquent I&S Taxes	-30,000	-25,000	5,000	-16.7%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40026	I&S Penalties and Interest	-15,000	-12,000	3,000	-20.0%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40027	I&S Refunds	5,000	15,000	10,000	200.0%
Total HC Go Refunding Bond-Series 2016			-1,408,914	-1,409,575	-661	0.0%
Total Ad Valorem Taxes			-1,408,914	-1,409,575	-661	0.0%
HC Go Refunding Bond-Series 2016	1-72-24-01-7306-40160	Interest Income	-20,000	-12,000	8,000	-40.0%
Total HC Go Refunding Bond-Series 2016			-20,000	-12,000	8,000	-40.0%
Total Investment Income/Earnings			-20,000	-12,000	8,000	-40.0%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
HC Cons Fund Revenue Bond-Ser 2013	1-72-38-02-7305-40900	Transfer From Other Funds	-765,813	-765,188	625	-0.1%
Total HC Cons Fund Revenue Bond-Ser 2013			-765,813	-765,188	625	-0.1%
Total Transfers From (In)			-1,040,221	-1,039,596	625	-0.1%
HC cons Fund Revenue Bond-Ser 2013	1-72-99-02-7305-40999	Budget Surplus/(Deficit)	15,157	9,688	-5,469	-36.1%
Total HC cons Fund Revenue Bond-Ser 2013			15,157	9,688	-5,469	-36.1%
HC Go Refunding Bond-Series 2016	1-72-99-01-7306-40999	Budget Surplus/(Deficit)	-636	-10,350	-9,714	1527.4%
Total HC Go Refunding Bond-Series 2016			-636	-10,350	-9,714	1527.4%
HC Cons Fund Rev Refunding Bnd Ser21	1-72-99-01-7307-40999	Budget Surplus/(Deficit)	10,542	13,785	3,243	30.8%
Total HC Cons Fund Rev Refunding Bnd Ser21			10,542	13,785	3,243	30.8%
Total Surplus/(Deficit)			25,063	13,123	-11,940	-47.6%
Fund Total - HC Retirement of Indebtedness			-2,444,072	-2,448,048	-3,976	0.2%
Total Revenues			-60,081,845	-59,777,796	304,049	-0.5%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ 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%
Total Instruction/Academic-BS			295,370	295,370	0	0.0%
Agriculture-BS	1-10-40-01-1601-56001	Full Time Faculty Salaries	68,588	54,170	-14,418	-21.0%
Agriculture-BS	1-10-40-01-1601-56010	Administrative Salaries	-882	0	882	-100.0%
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	1,500	2,400	900	60.0%
Agriculture-BS	1-10-40-01-1601-56208	Instructional Supplies/Materials	1,500	1,500	0	0.0%
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	32,500	2,500	8.3%
Agriculture-BS	1-10-40-01-1601-56410	Repairs and Maintenance	2,500	2,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56518	Equipment Lease/Rental	1,000	1,000	0	0.0%
Agriculture-BS	1-10-40-01-1601-56605	Awards	750	750	0	0.0%
Agriculture-BS	1-10-40-01-1601-56611	Copying	25	25	0	0.0%
Agriculture-BS	1-10-40-01-1601-56620	Livestock	9,500	15,000	5,500	57.9%
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	1,750	250	16.7%
Agriculture-BS	1-10-40-01-1601-56645	Recruiting/Outreach	8,000	8,000	0	0.0%
Total Agriculture-BS			129,631	125,245	-4,386	-3.4%
Biology-BS	1-10-40-01-1603-56001	Full Time Faculty Salaries	155,792	147,891	-7,901	-5.1%
Biology-BS	1-10-40-01-1603-56204	Electronic Equipment	3,877	900	-2,977	-76.8%
Biology-BS	1-10-40-01-1603-56208	Instructional Supplies/Materials	9,949	9,741	-208	-2.1%
Biology-BS	1-10-40-01-1603-56213	Postage	1	1	0	0.0%
Biology-BS	1-10-40-01-1603-56218	Supplies	600	600	0	0.0%
Biology-BS	1-10-40-01-1603-56327	Telephone	579	576	-3	-0.5%
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	600	600	0	0.0%
Total Biology-BS			171,648	160,559	-11,089	-6.5%
Business/Academic-BS	1-10-40-01-1604-56001	Full Time Faculty Salaries	54,348	54,863	515	0.9%
Business/Academic-BS	1-10-40-01-1604-56208	Instructional Supplies/Materials	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			56,858	57,373	515	0.9%
Chemistry-BS	1-10-40-01-1605-56208	Instructional Supplies/Materials	0	3,000	3,000	----
Total Chemistry-BS			0	3,000	3,000	----
General Studies-BS	1-10-40-01-1607-56001	Full Time Faculty Salaries	3,500	0	-3,500	-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	1,200	50	4.3%
General Studies-BS	1-10-40-01-1607-56327	Telephone	384	384	0	0.0%
General Studies-BS	1-10-40-01-1607-56351	Employee Travel	900	900	0	0.0%
General Studies-BS	1-10-40-01-1607-56611	Copying	200	200	0	0.0%
General Studies-BS	1-10-40-01-1607-56632	Program Improvements	1,000	1,000	0	0.0%
Total General Studies-BS			11,364	7,914	-3,450	-30.4%
Mathematics-BS	1-10-40-01-1609-56001	Full Time Faculty Salaries	83,489	83,952	463	0.6%
Mathematics-BS	1-10-40-01-1609-56208	Instructional Supplies/Materials	150	150	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Mathematics-BS	1-10-40-01-1609-56218	Supplies	200	200	0	0.0%
Mathematics-BS	1-10-40-01-1609-56327	Telephone	193	192	-1	-0.5%
Mathematics-BS	1-10-40-01-1609-56351	Employee Travel	0	200	200	----
Mathematics-BS	1-10-40-01-1609-56611	Copying	1,200	800	-400	-33.3%
Total Mathematics-BS			85,232	85,494	262	0.3%
Developmental Studies/English-BS	1-10-40-01-1616-56001	Full Time Faculty Salaries	46,308	46,771	463	1.0%
Developmental Studies/English-BS	1-10-40-01-1616-56208	Instructional Supplies/Materials	0	150	150	----
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	0	-200	-100.0%
Total Developmental Studies/English-BS			46,900	47,313	413	0.9%
Developmental Studies/Math-BS	1-10-40-01-1617-56001	Full Time Faculty Salaries	63,272	63,839	567	0.9%
Developmental Studies/Math-BS	1-10-40-01-1617-56208	Instructional Supplies/Materials	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			63,964	64,531	567	0.9%
Art-BS	1-10-40-01-1700-56205	Furniture and Equipment	4,500	4,500	0	0.0%
Art-BS	1-10-40-01-1700-56208	Instructional Supplies/Materials	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			8,152	8,152	0	0.0%
English-BS	1-10-40-01-1702-56001	Full Time Faculty Salaries	151,551	93,698	-57,853	-38.2%
English-BS	1-10-40-01-1702-56208	Instructional Supplies/Materials	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	600	600	0	0.0%
English-BS	1-10-40-01-1702-56626	Other Cost	400	400	0	0.0%
Total English-BS			154,604	96,751	-57,853	-37.4%
Letters/Speech-BS	1-10-40-01-1704-56001	Full Time Faculty Salaries	43,528	43,992	464	1.1%
Letters/Speech-BS	1-10-40-01-1704-56205	Furniture and Equipment	0	2,000	2,000	----
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	450	450	0	0.0%
Letters/Speech-BS	1-10-40-01-1704-56611	Copying	200	200	0	0.0%
Total Letters/Speech-BS			44,620	47,084	2,464	5.5%
Psychology-BS	1-10-40-01-1706-56001	Full Time Faculty Salaries	56,963	57,426	463	0.8%
Psychology-BS	1-10-40-01-1706-56218	Supplies	50	50	0	0.0%
Psychology-BS	1-10-40-01-1706-56327	Telephone	192	192	0	0.0%
Psychology-BS	1-10-40-01-1706-56611	Copying	50	50	0	0.0%
Total Psychology-BS			57,255	57,718	463	0.8%
Social Sciences-BS	1-10-40-01-1707-56001	Full Time Faculty Salaries	185,863	187,537	1,674	0.9%
Social Sciences-BS	1-10-40-01-1707-56205	Furniture and Equipment	125	0	-125	-100.0%
Social Sciences-BS	1-10-40-01-1707-56208	Instructional Supplies/Materials	500	500	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56218	Supplies	250	250	0	0.0%

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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			189,398	190,947	1,549	0.8%
Theater-BS	1-10-40-01-1708-56001	Full Time Faculty Salaries	59,984	49,394	-10,590	-17.7%
Theater-BS	1-10-40-01-1708-56204	Electronic Equipment	15,000	0	-15,000	-100.0%
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	Instructional Supplies/Materials	12,000	12,000	0	0.0%
Theater-BS	1-10-40-01-1708-56290	Capital Outlay	0	22,312	22,312	----
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	1,000	1,000	0	0.0%
Theater-BS	1-10-40-01-1708-56538	Royalties/Copyright Fees	4,000	4,000	0	0.0%
Theater-BS	1-10-40-01-1708-56611	Copying	200	200	0	0.0%
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			113,576	110,298	-3,278	-2.9%
Choral Music-BS	1-10-40-01-1710-56001	Full Time Faculty Salaries	61,693	62,208	515	0.8%
Choral Music-BS	1-10-40-01-1710-56204	Electronic Equipment	3,500	3,500	0	0.0%
Choral Music-BS	1-10-40-01-1710-56208	Instructional Supplies/Materials	1,100	2,500	1,400	127.3%
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	192	12	6.7%
Choral Music-BS	1-10-40-01-1710-56351	Employee Travel	1,500	2,000	500	33.3%
Choral Music-BS	1-10-40-01-1710-56354	Recruiting Travel	400	400	0	0.0%
Choral Music-BS	1-10-40-01-1710-56355	Student Travel	4,000	5,000	1,000	25.0%
Choral Music-BS	1-10-40-01-1710-56404	Copier/Printer-Mnt/Paper/Supplies	456	456	0	0.0%
Choral Music-BS	1-10-40-01-1710-56515	Contract Labor/Services	9,000	9,000	0	0.0%
Choral Music-BS	1-10-40-01-1710-56532	Online Software/Subscription/Srv	0	80	80	----
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	550	600	50	9.1%
Choral Music-BS	1-10-40-01-1710-56631	Professional Organizations	0	50	50	----
Total Choral Music-BS			84,204	87,811	3,607	4.3%
Hall Center Operating Account-BS	1-10-40-01-1712-56205	Furniture and Equipment	15,000	0	-15,000	-100.0%
Hall Center Operating Account-BS	1-10-40-01-1712-56218	Supplies	100	100	0	0.0%
Hall Center Operating Account-BS	1-10-40-01-1712-56410	Repairs and Maintenance	0	40	40	----
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			15,300	340	-14,960	-97.8%
Band-BS	1-10-40-01-1713-56001	Full Time Faculty Salaries	0	49,000	49,000	----
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	3,500	4,000	500	14.3%
Band-BS	1-10-40-01-1713-56208	Instructional Supplies/Materials	1,200	1,600	400	33.3%
Band-BS	1-10-40-01-1713-56213	Postage	25	25	0	0.0%
Band-BS	1-10-40-01-1713-56218	Supplies	260	280	20	7.7%
Band-BS	1-10-40-01-1713-56327	Telephone	180	192	12	6.7%
Band-BS	1-10-40-01-1713-56351	Employee Travel	1,500	2,000	500	33.3%
Band-BS	1-10-40-01-1713-56354	Recruiting Travel	400	400	0	0.0%
Band-BS	1-10-40-01-1713-56355	Student Travel	3,500	4,000	500	14.3%
Band-BS	1-10-40-01-1713-56404	Copier/Printer-Mnt/Paper/Supplies	456	456	0	0.0%
Band-BS	1-10-40-01-1713-56410	Repairs and Maintenance	650	650	0	0.0%
Band-BS	1-10-40-01-1713-56412	Repairs/Maintenance-Equipment	325	325	0	0.0%
Band-BS	1-10-40-01-1713-56515	Contract Labor/Services	10,000	10,000	0	0.0%
Band-BS	1-10-40-01-1713-56518	Equipment Lease/Rental	0	2,956	2,956	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Band-BS	1-10-40-01-1713-56611	Copying	160	160	0	0.0%
Band-BS	1-10-40-01-1713-56618	Institutional Memberships	350	350	0	0.0%
Band-BS	1-10-40-01-1713-56626	Other Cost	0	200	200	----
Total Band-BS			24,006	78,094	54,088	225.3%
Tutoring Center-BS	1-10-40-01-1804-56020	Classified Salaries	24,906	24,838	-68	-0.3%
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	1,000	1,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56207	Food Cost	2,000	2,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56213	Postage	10	10	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56218	Supplies	1,000	1,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56327	Telephone	192	180	-12	-6.3%
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	7,000	7,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56611	Copying	50	50	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56630	Professional Development/Training	450	450	0	0.0%
Total Tutoring Center-BS			64,778	64,698	-80	-0.1%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56050	Group Health & Life Insurance	116,180	109,990	-6,190	-5.3%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56051	ORP Matching	10,960	9,465	-1,495	-13.6%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56052	TRS Matching	52,820	54,565	1,745	3.3%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56053	Unemployment Taxes	6,440	6,465	25	0.4%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56054	Workman's Compensation	10,860	10,940	80	0.7%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56055	Employer FICA Expense	113,480	112,870	-610	-0.5%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56060	ERS 1% Payroll Contribution	14,400	11,880	-2,520	-17.5%
Total Staff Benefits (INSTR-ACAD)-BS			325,140	316,175	-8,965	-2.8%
Instruction/Academic-SA	1-10-40-02-1600-56001	Full Time Faculty Salaries	30,494	33,471	2,977	9.8%
Instruction/Academic-SA	1-10-40-02-1600-56002	Faculty Overload Salaries	60,147	53,163	-6,984	-11.6%
Instruction/Academic-SA	1-10-40-02-1600-56003	Part Time Faculty Salaries	275,860	293,684	17,824	6.5%
Total Instruction/Academic-SA			366,501	380,318	13,817	3.8%
Biology-SA	1-10-40-02-1603-56001	Full Time Faculty Salaries	210,043	211,949	1,906	0.9%
Biology-SA	1-10-40-02-1603-56208	Instructional Supplies/Materials	9,500	9,500	0	0.0%
Biology-SA	1-10-40-02-1603-56327	Telephone	1,100	2,160	1,060	96.4%
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			223,053	226,019	2,966	1.3%
Mathematics-SA	1-10-40-02-1609-56001	Full Time Faculty Salaries	108,367	109,293	926	0.9%
Mathematics-SA	1-10-40-02-1609-56208	Instructional Supplies/Materials	300	300	0	0.0%
Mathematics-SA	1-10-40-02-1609-56327	Telephone	550	1,080	530	96.4%
Mathematics-SA	1-10-40-02-1609-56351	Employee Travel	250	250	0	0.0%
Mathematics-SA	1-10-40-02-1609-56611	Copying	950	950	0	0.0%
Total Mathematics-SA			110,417	111,873	1,456	1.3%
Developmental Studies/English-SA	1-10-40-02-1616-56208	Instructional Supplies/Materials	275	275	0	0.0%
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			600	600	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56001	Full Time Faculty Salaries	56,962	57,426	464	0.8%
Developmental Studies/Math-SA	1-10-40-02-1617-56208	Instructional Supplies/Materials	250	250	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56213	Postage	5	5	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56327	Telephone	275	540	265	96.4%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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			58,192	58,921	729	1.3%
Education-SA	1-10-40-02-1618-56010	Administrative Salaries	68,084	68,462	378	0.6%
Education-SA	1-10-40-02-1618-56208	Instructional Supplies/Materials	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	275	540	265	96.4%
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			69,384	70,027	643	0.9%
English-SA	1-10-40-02-1702-56001	Full Time Faculty Salaries	148,815	150,256	1,441	1.0%
English-SA	1-10-40-02-1702-56208	Instructional Supplies/Materials	290	290	0	0.0%
English-SA	1-10-40-02-1702-56327	Telephone	825	1,620	795	96.4%
English-SA	1-10-40-02-1702-56351	Employee Travel	500	500	0	0.0%
English-SA	1-10-40-02-1702-56532	Online Software/Subscription/Srv	0	7	7	----
English-SA	1-10-40-02-1702-56611	Copying	200	200	0	0.0%
Total English-SA			150,630	152,873	2,243	1.5%
Letters/Speech-SA	1-10-40-02-1704-56208	Instructional Supplies/Materials	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	54,975	57,512	2,537	4.6%
Music-SA	1-10-40-02-1705-56208	Instructional Supplies/Materials	50	50	0	0.0%
Music-SA	1-10-40-02-1705-56327	Telephone	275	540	265	96.4%
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			55,705	58,507	2,802	5.0%
Psychology-SA	1-10-40-02-1706-56001	Full Time Faculty Salaries	59,279	59,742	463	0.8%
Psychology-SA	1-10-40-02-1706-56208	Instructional Supplies/Materials	150	150	0	0.0%
Psychology-SA	1-10-40-02-1706-56327	Telephone	275	540	265	96.4%
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			60,144	60,872	728	1.2%
Social Sciences-SA	1-10-40-02-1707-56001	Full Time Faculty Salaries	82,798	127,492	44,694	54.0%
Social Sciences-SA	1-10-40-02-1707-56208	Instructional Supplies/Materials	300	300	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56327	Telephone	550	1,080	530	96.4%
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			84,373	129,597	45,224	53.6%
Tutoring Center-SA	1-10-40-02-1804-56020	Classified Salaries	11,306	11,373	67	0.6%
Tutoring Center-SA	1-10-40-02-1804-56040	Other Part Time Salaries	34,228	34,604	376	1.1%
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	120	120	0	0.0%
Tutoring Center-SA	1-10-40-02-1804-56532	Online Software/Subscription/Srv	7,000	5,500	-1,500	-21.4%
Tutoring Center-SA	1-10-40-02-1804-56611	Copying	75	75	0	0.0%
Total Tutoring Center-SA			53,129	52,072	-1,057	-2.0%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56050	Group Health & Life Insurance	71,797	75,798	4,001	5.6%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56051	ORP Matching	11,427	13,706	2,279	19.9%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56052	TRS Matching	26,571	29,183	2,612	9.8%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56053	Unemployment Taxes	3,982	1,162	-2,820	-70.8%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56054	Workman's Compensation	14,287	11,658	-2,629	-18.4%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56055	Employer FICA Expense	70,787	82,757	11,970	16.9%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56060	ERS 1% Payroll Contribution	7,390	8,520	1,130	15.3%
Total Staff Benefits (INSTR-ACAD)-SA			206,241	222,784	16,543	8.0%
Lamesa Center	1-10-40-03-1602-56003	Part Time Faculty Salaries	24,300	32,400	8,100	33.3%
Lamesa Center	1-10-40-03-1602-56010	Administrative Salaries	39,337	0	-39,337	-100.0%
Lamesa Center	1-10-40-03-1602-56040	Other Part Time Salaries	1,050	2,100	1,050	100.0%
Lamesa Center	1-10-40-03-1602-56218	Supplies	1,559	1,673	114	7.3%
Lamesa Center	1-10-40-03-1602-56351	Employee Travel	3,334	825	-2,509	-75.3%
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	2,000	2,000	0	0.0%
Total Lamesa Center			71,880	39,298	-32,582	-45.3%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56050	Group Health & Life Insurance	2,510	3,085	575	22.9%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56052	TRS Matching	2,150	3,160	1,010	47.0%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56053	Unemployment Taxes	295	295	0	0.0%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56054	Workman's Compensation	470	480	10	2.1%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56055	Employer FICA Expense	3,840	4,645	805	21.0%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56060	ERS 1% Payroll Contribution	355	370	15	4.2%
Total Staff Benefits (INSTR-ACAD)-LA			9,620	12,035	2,415	25.1%
Total Instruction - Academic			3,461,994	3,480,788	18,794	0.5%
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	0	-40,000	-100.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56208	Instructional Supplies/Materials	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	197,930	-40,000	-16.8%
Youth Programs-BS	1-10-45-01-2007-56040	Other Part Time Salaries	3,500	2,000	-1,500	-42.9%
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	Instructional Supplies/Materials	2,000	2,000	0	0.0%
Total Youth Programs-BS			6,500	5,000	-1,500	-23.1%
ADN-BS	1-10-45-01-2010-56001	Full Time Faculty Salaries	337,484	375,800	38,316	11.4%
ADN-BS	1-10-45-01-2010-56020	Classified Salaries	18,498	19,948	1,450	7.8%
ADN-BS	1-10-45-01-2010-56204	Electronic Equipment	1,000	2,000	1,000	100.0%
ADN-BS	1-10-45-01-2010-56205	Furniture and Equipment	330	1,000	670	203.0%
ADN-BS	1-10-45-01-2010-56208	Instructional Supplies/Materials	2,750	3,000	250	9.1%
ADN-BS	1-10-45-01-2010-56213	Postage	200	200	0	0.0%
ADN-BS	1-10-45-01-2010-56218	Supplies	770	1,000	230	29.9%
ADN-BS	1-10-45-01-2010-56261	Instrument Kits	3,630	4,000	370	10.2%
ADN-BS	1-10-45-01-2010-56262	NLN Testing	55,000	60,000	5,000	9.1%
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	3,000	3,250	250	8.3%
ADN-BS	1-10-45-01-2010-56500	Accreditation/Licensing Cost	2,000	2,200	200	10.0%
ADN-BS	1-10-45-01-2010-56532	Online Software/Subscription/Srv	960	1,050	90	9.4%
ADN-BS	1-10-45-01-2010-56611	Copying	600	700	100	16.7%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
ADN-BS	1-10-45-01-2010-56631	Professional Organizations	6,000	6,000	0	0.0%
ADN-BS	1-10-45-01-2010-56633	Public Relations	1,000	1,000	0	0.0%
Total ADN-BS			434,822	482,748	47,926	11.0%
Computer Information Systems-BS	1-10-45-01-2018-56001	Full Time Faculty Salaries	55,378	55,892	514	0.9%
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	Instructional Supplies/Materials	250	250	0	0.0%
Computer Information Systems-BS	1-10-45-01-2018-56267	Testing	0	12,000	12,000	----
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	250	250	0	0.0%
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			58,080	70,594	12,514	21.5%
Cosmetology-BS	1-10-45-01-2021-56001	Full Time Faculty Salaries	170,830	172,530	1,700	1.0%
Cosmetology-BS	1-10-45-01-2021-56205	Furniture and Equipment	7,000	10,000	3,000	42.9%
Cosmetology-BS	1-10-45-01-2021-56208	Instructional Supplies/Materials	45,000	54,000	9,000	20.0%
Cosmetology-BS	1-10-45-01-2021-56327	Telephone	768	768	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56351	Employee Travel	1,182	1,182	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56500	Accreditation/Licensing Cost	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			226,080	239,780	13,700	6.1%
Dental Hygiene-BS	1-10-45-01-2023-56001	Full Time Faculty Salaries	199,353	144,888	-54,465	-27.3%
Dental Hygiene-BS	1-10-45-01-2023-56003	Part Time Faculty Salaries	101,253	164,218	62,965	62.2%
Dental Hygiene-BS	1-10-45-01-2023-56020	Classified Salaries	35,109	32,474	-2,635	-7.5%
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	Instructional Supplies/Materials	24,000	24,000	0	0.0%
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	17,750	8,750	97.2%
Dental Hygiene-BS	1-10-45-01-2023-56404	Copier/Printer-Mnt/Paper/Supplies	550	600	50	9.1%
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	3,200	3,080	-120	-3.8%
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	6,000	6,000	0	0.0%
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			535,415	549,960	14,545	2.7%
EMS-BS	1-10-45-01-2028-56001	Full Time Faculty Salaries	0	78,846	78,846	----
EMS-BS	1-10-45-01-2028-56003	Part Time Faculty Salaries	62,095	0	-62,095	-100.0%
EMS-BS	1-10-45-01-2028-56204	Electronic Equipment	0	1,000	1,000	----
EMS-BS	1-10-45-01-2028-56205	Furniture and Equipment	0	7,500	7,500	----
EMS-BS	1-10-45-01-2028-56208	Instructional Supplies/Materials	7,000	7,500	500	7.1%
EMS-BS	1-10-45-01-2028-56213	Postage	25	25	0	0.0%
EMS-BS	1-10-45-01-2028-56261	Instrument Kits	0	1,500	1,500	----
EMS-BS	1-10-45-01-2028-56263	Off Campus Programs	600	600	0	0.0%
EMS-BS	1-10-45-01-2028-56267	Testing	6,000	6,500	500	8.3%
EMS-BS	1-10-45-01-2028-56268	Training-Subcontracted	4,500	4,750	250	5.6%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
EMS-BS	1-10-45-01-2028-56327	Telephone	300	300	0	0.0%
EMS-BS	1-10-45-01-2028-56351	Employee Travel	2,000	5,000	3,000	150.0%
EMS-BS	1-10-45-01-2028-56500	Accreditation/Licensing Cost	15,000	16,500	1,500	10.0%
EMS-BS	1-10-45-01-2028-56532	Online Software/Subscription/Srv	0	500	500	----
EMS-BS	1-10-45-01-2028-56601	Advertising-Miscellaneous	1,000	1,070	70	7.0%
EMS-BS	1-10-45-01-2028-56611	Copying	500	540	40	8.0%
EMS-BS	1-10-45-01-2028-56622	Medical/Lab Cost	5,000	5,450	450	9.0%
EMS-BS	1-10-45-01-2028-56630	Professional Development/Training	2,000	2,150	150	7.5%
EMS-BS	1-10-45-01-2028-56631	Professional Organizations	500	500	0	0.0%
EMS-BS	1-10-45-01-2028-56642	Application Fee	200	200	0	0.0%
Total EMS-BS			106,720	140,431	33,711	31.6%
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	Instructional Supplies/Materials	5,000	5,000	0	0.0%
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	1-10-45-01-2032-56267	Testing	0	1,000	1,000	----
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			7,000	8,000	1,000	14.3%
Law Enforcement-BS	1-10-45-01-2035-56001	Full Time Faculty Salaries	62,718	63,233	515	0.8%
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	Instructional Supplies/Materials	200	200	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56267	Testing	0	1,000	1,000	----
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	3,000	2,700	900.0%
Law Enforcement-BS	1-10-45-01-2035-56611	Copying	30	30	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56630	Professional Development/Training	0	1,500	1,500	----
Total Law Enforcement-BS			64,440	70,155	5,715	8.9%
LVN-BS	1-10-45-01-2036-56001	Full Time Faculty Salaries	117,695	118,829	1,134	1.0%
LVN-BS	1-10-45-01-2036-56020	Classified Salaries	18,498	19,949	1,451	7.8%
LVN-BS	1-10-45-01-2036-56204	Electronic Equipment	1,000	1,050	50	5.0%
LVN-BS	1-10-45-01-2036-56205	Furniture and Equipment	6,000	10,000	4,000	66.7%
LVN-BS	1-10-45-01-2036-56208	Instructional Supplies/Materials	3,000	7,500	4,500	150.0%
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	25,000	27,000	2,000	8.0%
LVN-BS	1-10-45-01-2036-56327	Telephone	710	750	40	5.6%
LVN-BS	1-10-45-01-2036-56351	Employee Travel	6,000	6,500	500	8.3%
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	330	950	620	187.9%
LVN-BS	1-10-45-01-2036-56611	Copying	440	650	210	47.7%
LVN-BS	1-10-45-01-2036-56629	Printing	330	800	470	142.4%
LVN-BS	1-10-45-01-2036-56630	Professional Development/Training	0	500	500	----
LVN-BS	1-10-45-01-2036-56631	Professional Organizations	1,400	1,500	100	7.1%
LVN-BS	1-10-45-01-2036-56633	Public Relations	1,100	1,500	400	36.4%
Total LVN-BS			181,903	197,878	15,975	8.8%
Plumbing-BS	1-10-45-01-2042-56204	Electronic Equipment	1,000	0	-1,000	-100.0%
Plumbing-BS	1-10-45-01-2042-56208	Instructional Supplies/Materials	12,000	0	-12,000	-100.0%
Plumbing-BS	1-10-45-01-2042-56209	New Book Purchases	500	0	-500	-100.0%
Plumbing-BS	1-10-45-01-2042-56327	Telephone	200	0	-200	-100.0%
Plumbing-BS	1-10-45-01-2042-56611	Copying	200	0	-200	-100.0%
Total Plumbing-BS			13,900	0	-13,900	-100.0%
Welding Technology-BS	1-10-45-01-2046-56001	Full Time Faculty Salaries	63,933	64,498	565	0.9%
Welding Technology-BS	1-10-45-01-2046-56204	Electronic Equipment	3,000	3,000	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Welding Technology-BS	1-10-45-01-2046-56208	Instructional Supplies/Materials	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	Tools & Related 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	10,500	10,500	0	0.0%
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	4,000	-2,000	-33.3%
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	800	-1,000	-55.6%
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%
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			170,253	167,818	-2,435	-1.4%
Green Building Technology-BS	1-10-45-01-2054-56001	Full Time Faculty Salaries	62,149	62,663	514	0.8%
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	Instructional Supplies/Materials	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	1-10-45-01-2054-56267	Testing	0	5,000	5,000	----
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	1,000	1,000	0	0.0%
Green Building Technology-BS	1-10-45-01-2054-56500	Accreditation/Licensing Cost	10,800	6,000	-4,800	-44.4%
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			96,689	97,403	714	0.7%
CNA-BS	1-10-45-01-2056-56001	Full Time Faculty Salaries	258,834	261,305	2,471	1.0%
CNA-BS	1-10-45-01-2056-56204	Electronic Equipment	775	850	75	9.7%
CNA-BS	1-10-45-01-2056-56205	Furniture and Equipment	14,420	20,000	5,580	38.7%
CNA-BS	1-10-45-01-2056-56208	Instructional Supplies/Materials	8,000	8,700	700	8.8%
CNA-BS	1-10-45-01-2056-56213	Postage	100	105	5	5.0%
CNA-BS	1-10-45-01-2056-56218	Supplies	0	5,000	5,000	----
CNA-BS	1-10-45-01-2056-56267	Testing	21,000	22,000	1,000	4.8%
CNA-BS	1-10-45-01-2056-56327	Telephone	900	900	0	0.0%
CNA-BS	1-10-45-01-2056-56351	Employee Travel	7,000	7,600	600	8.6%
CNA-BS	1-10-45-01-2056-56532	Online Software/Subscription/Srv	425	1,300	875	205.9%
CNA-BS	1-10-45-01-2056-56611	Copying	1,000	2,000	1,000	100.0%
CNA-BS	1-10-45-01-2056-56633	Public Relations	500	545	45	9.0%
Total CNA-BS			312,954	330,305	17,351	5.5%
Health Professions-BS	1-10-45-01-2058-56205	Furniture and Equipment	0	100	100	----
Health Professions-BS	1-10-45-01-2058-56208	Instructional Supplies/Materials	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	100	100	0	0.0%
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	6,000	9,000	3,000	50.0%
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	800	800	0	0.0%
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			29,595	32,695	3,100	10.5%
Economics - BS	1-10-45-01-2059-56208	Instructional Supplies/Materials	0	50	50	----
Economics - BS	1-10-45-01-2059-56327	Telephone	0	192	192	----
Economics - BS	1-10-45-01-2059-56351	Employee Travel	0	375	375	----
Economics - BS	1-10-45-01-2059-56611	Copying	0	30	30	----
Total Economics - BS			0	647	647	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Lineworker - BS	1-10-45-01-2062-56208	Instructional Supplies/Materials	0	12,000	12,000	----
Lineworker - BS	1-10-45-01-2062-56209	New Book Purchases	0	500	500	----
Lineworker - BS	1-10-45-01-2062-56215	Tools & Related Equipment	0	2,500	2,500	----
Lineworker - BS	1-10-45-01-2062-56218	Supplies	0	500	500	----
Lineworker - BS	1-10-45-01-2062-56261	Instrument Kits	0	10,000	10,000	----
Lineworker - BS	1-10-45-01-2062-56351	Employee Travel	0	1,000	1,000	----
Total Lineworker - BS			0	26,500	26,500	----
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56050	Group Health & Life Insurance	158,200	153,540	-4,660	-2.9%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56051	ORP Matching	35,580	46,390	10,810	30.4%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56052	TRS Matching	42,300	44,020	1,720	4.1%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56053	Unemployment Taxes	9,280	10,100	820	8.8%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56054	Workman's Compensation	15,875	17,260	1,385	8.7%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56055	Employer FICA Expense	161,130	171,680	10,550	6.5%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56060	ERS 1% Payroll Contribution	22,740	20,205	-2,535	-11.1%
Total Staff Benefits (INSTR-WFTR)-BS			445,105	463,195	18,090	4.1%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56001	Full Time Faculty Salaries	47,906	4,800	-43,106	-90.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56002	Faculty Overload Salaries	11,751	8,328	-3,423	-29.1%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56003	Part Time Faculty Salaries	488,731	465,453	-23,278	-4.8%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56020	Classified Salaries	75,028	0	-75,028	-100.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56040	Other Part Time Salaries	0	610	610	----
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56204	Electronic Equipment	100	50	-50	-50.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56208	Instructional Supplies/Materials	37,250	25,500	-11,750	-31.5%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56213	Postage	100	50	-50	-50.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56215	Tools & Related Equipment	750	750	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56218	Supplies	500	500	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56261	Instrument Kits	4,500	0	-4,500	-100.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56267	Testing	15,515	0	-15,515	-100.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56268	Training-Subcontracted	37,200	50,000	12,800	34.4%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56327	Telephone	1,355	560	-795	-58.7%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56351	Employee Travel	2,060	2,060	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56412	Repairs/Maintenance-Equipment	400	400	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56500	Accreditation/Licensing Cost	0	750	750	----
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56611	Copying	400	400	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56626	Other Cost	800	500	-300	-37.5%
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	700	700	0	0.0%
Total Continuing Ed (Workforce Trning)-SA			725,176	561,541	-163,635	-22.6%
ADN-SA	1-10-45-02-2010-56001	Full Time Faculty Salaries	299,521	283,969	-15,552	-5.2%
ADN-SA	1-10-45-02-2010-56208	Instructional Supplies/Materials	7,875	5,450	-2,425	-30.8%
ADN-SA	1-10-45-02-2010-56213	Postage	15	0	-15	-100.0%
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	75,120	-38,850	-34.1%
ADN-SA	1-10-45-02-2010-56327	Telephone	1,385	2,700	1,315	94.9%
ADN-SA	1-10-45-02-2010-56351	Employee Travel	1,239	1,275	36	2.9%
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	407	600	193	47.4%
Total ADN-SA			427,494	372,196	-55,298	-12.9%
Building Trades-SA	1-10-45-02-2013-56001	Full Time Faculty Salaries	0	49,000	49,000	----
Building Trades-SA	1-10-45-02-2013-56208	Instructional Supplies/Materials	2,500	2,500	0	0.0%
Building Trades-SA	1-10-45-02-2013-56213	Postage	5	0	-5	-100.0%
Building Trades-SA	1-10-45-02-2013-56215	Tools & Related Equipment	500	500	0	0.0%
Building Trades-SA	1-10-45-02-2013-56327	Telephone	550	540	-10	-1.8%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Building Trades-SA	1-10-45-02-2013-56626	Other Cost	100	100	0	0.0%
Total Building Trades-SA			4,055	53,040	48,985	1208.0%
Business-SA	1-10-45-02-2014-56001	Full Time Faculty Salaries	86,910	96,644	9,734	11.2%
Business-SA	1-10-45-02-2014-56208	Instructional Supplies/Materials	500	500	0	0.0%
Business-SA	1-10-45-02-2014-56213	Postage	10	10	0	0.0%
Business-SA	1-10-45-02-2014-56327	Telephone	550	1,080	530	96.4%
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	205	205	0	0.0%
Total Business-SA			88,775	99,039	10,264	11.6%
Cosmetology-SA	1-10-45-02-2021-56001	Full Time Faculty Salaries	113,041	114,070	1,029	0.9%
Cosmetology-SA	1-10-45-02-2021-56205	Furniture and Equipment	200	0	-200	-100.0%
Cosmetology-SA	1-10-45-02-2021-56208	Instructional Supplies/Materials	14,000	16,000	2,000	14.3%
Cosmetology-SA	1-10-45-02-2021-56261	Instrument Kits	40,000	35,000	-5,000	-12.5%
Cosmetology-SA	1-10-45-02-2021-56327	Telephone	1,650	1,620	-30	-1.8%
Cosmetology-SA	1-10-45-02-2021-56351	Employee Travel	2,600	1,300	-1,300	-50.0%
Cosmetology-SA	1-10-45-02-2021-56410	Repairs and Maintenance	350	350	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56500	Accreditation/Licensing Cost	450	300	-150	-33.3%
Cosmetology-SA	1-10-45-02-2021-56532	Online Software/Subscription/Srv	2,738	2,738	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56611	Copying	800	400	-400	-50.0%
Cosmetology-SA	1-10-45-02-2021-56626	Other Cost	400	250	-150	-37.5%
Total Cosmetology-SA			176,229	172,028	-4,201	-2.4%
Electrical-SA	1-10-45-02-2027-56208	Instructional Supplies/Materials	0	1,800	1,800	----
Electrical-SA	1-10-45-02-2027-56261	Instrument Kits	0	4,500	4,500	----
Electrical-SA	1-10-45-02-2027-56500	Accreditation/Licensing Cost	0	750	750	----
Electrical-SA	1-10-45-02-2027-56611	Copying	0	25	25	----
Total Electrical-SA			0	7,075	7,075	----
EMS-SA	1-10-45-02-2028-56001	Full Time Faculty Salaries	40,792	20,396	-20,396	-50.0%
EMS-SA	1-10-45-02-2028-56208	Instructional Supplies/Materials	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	450	300	-150	-33.3%
EMS-SA	1-10-45-02-2028-56267	Testing	11,035	1,540	-9,495	-86.0%
EMS-SA	1-10-45-02-2028-56268	Training-Subcontracted	2,500	0	-2,500	-100.0%
EMS-SA	1-10-45-02-2028-56327	Telephone	275	0	-275	-100.0%
EMS-SA	1-10-45-02-2028-56351	Employee Travel	2,452	2,452	0	0.0%
EMS-SA	1-10-45-02-2028-56500	Accreditation/Licensing Cost	4,900	500	-4,400	-89.8%
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	100	-80	-44.4%
EMS-SA	1-10-45-02-2028-56630	Professional Development/Training	350	350	0	0.0%
EMS-SA	1-10-45-02-2028-56642	Application Fee	158	158	0	0.0%
Total EMS-SA			68,267	30,971	-37,296	-54.6%
Law Enforcement-SA	1-10-45-02-2035-56001	Full Time Faculty Salaries	55,512	56,027	515	0.9%
Law Enforcement-SA	1-10-45-02-2035-56208	Instructional Supplies/Materials	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	540	265	96.4%
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			62,347	63,127	780	1.3%
LVN-SA	1-10-45-02-2036-56001	Full Time Faculty Salaries	166,301	237,075	70,774	42.6%
LVN-SA	1-10-45-02-2036-56208	Instructional Supplies/Materials	4,000	6,000	2,000	50.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
LVN-SA	1-10-45-02-2036-56262	NLN Testing	45,150	54,700	9,550	21.2%
LVN-SA	1-10-45-02-2036-56327	Telephone	1,100	2,160	1,060	96.4%
LVN-SA	1-10-45-02-2036-56351	Employee Travel	2,312	1,698	-614	-26.6%
LVN-SA	1-10-45-02-2036-56611	Copying	400	600	200	50.0%
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	1,500	-400	-21.1%
Total LVN-SA			221,563	304,133	82,570	37.3%
Certified Medical Assistant-SA	1-10-45-02-2037-56001	Full Time Faculty Salaries	69,618	0	-69,618	-100.0%
Total Certified Medical Assistant-SA			69,618	0	-69,618	-100.0%
Plumbing-SA	1-10-45-02-2042-56208	Instructional Supplies/Materials	2,500	2,500	0	0.0%
Plumbing-SA	1-10-45-02-2042-56213	Postage	5	5	0	0.0%
Plumbing-SA	1-10-45-02-2042-56215	Tools & Related Equipment	1,000	1,000	0	0.0%
Plumbing-SA	1-10-45-02-2042-56327	Telephone	550	1,080	530	96.4%
Plumbing-SA	1-10-45-02-2042-56351	Employee Travel	200	200	0	0.0%
Plumbing-SA	1-10-45-02-2042-56500	Accreditation/Licensing Cost	0	750	750	----
Plumbing-SA	1-10-45-02-2042-56611	Copying	100	100	0	0.0%
Plumbing-SA	1-10-45-02-2042-56626	Other Cost	100	100	0	0.0%
Total Plumbing-SA			4,455	5,735	1,280	28.7%
Production Technology-SA	1-10-45-02-2043-56001	Full Time Faculty Salaries	58,466	58,981	515	0.9%
Production Technology-SA	1-10-45-02-2043-56058	TRS 90-Day (New Hires)	647	0	-647	-100.0%
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	Instructional Supplies/Materials	10,000	10,000	0	0.0%
Production Technology-SA	1-10-45-02-2043-56215	Tools & Related Equipment	3,000	3,000	0	0.0%
Production Technology-SA	1-10-45-02-2043-56327	Telephone	275	540	265	96.4%
Production Technology-SA	1-10-45-02-2043-56351	Employee Travel	497	497	0	0.0%
Production Technology-SA	1-10-45-02-2043-56532	Online Software/Subscription/Srv	493	493	0	0.0%
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	115	-135	-54.0%
Total Production Technology-SA			74,603	74,601	-2	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56001	Full Time Faculty Salaries	121,887	122,915	1,028	0.8%
Respiratory Tech-SA	1-10-45-02-2044-56208	Instructional Supplies/Materials	2,050	250	-1,800	-87.8%
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	1,886	8,280	6,394	339.0%
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	30	120	90	300.0%
Respiratory Tech-SA	1-10-45-02-2044-56327	Telephone	550	1,080	530	96.4%
Respiratory Tech-SA	1-10-45-02-2044-56351	Employee Travel	4,316	4,581	265	6.1%
Respiratory Tech-SA	1-10-45-02-2044-56412	Repairs/Maintenance-Equipment	5,000	5,000	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56500	Accreditation/Licensing Cost	3,885	5,560	1,675	43.1%
Respiratory Tech-SA	1-10-45-02-2044-56518	Equipment Lease/Rental	85	85	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56532	Online Software/Subscription/Srv	0	1,980	1,980	----
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	910	910	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56631	Professional Organizations	278	282	4	1.4%
Total Respiratory Tech-SA			147,567	157,733	10,166	6.9%
Surgical Technology-SA	1-10-45-02-2045-56001	Full Time Faculty Salaries	61,350	61,865	515	0.8%
Surgical Technology-SA	1-10-45-02-2045-56208	Instructional Supplies/Materials	4,150	4,450	300	7.2%
Surgical Technology-SA	1-10-45-02-2045-56213	Postage	0	10	10	----
Surgical Technology-SA	1-10-45-02-2045-56267	Testing	3,033	4,147	1,114	36.7%
Surgical Technology-SA	1-10-45-02-2045-56327	Telephone	275	540	265	96.4%
Surgical Technology-SA	1-10-45-02-2045-56351	Employee Travel	1,575	950	-625	-39.7%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Surgical Technology-SA	1-10-45-02-2045-56355	Student Travel	1,860	0	-1,860	-100.0%
Surgical Technology-SA	1-10-45-02-2045-56500	Accreditation/Licensing Cost	6,750	6,850	100	1.5%
Surgical Technology-SA	1-10-45-02-2045-56532	Online Software/Subscription/Srv	1,800	1,890	90	5.0%
Surgical Technology-SA	1-10-45-02-2045-56611	Copying	400	400	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56626	Other Cost	250	250	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56630	Professional Development/Training	460	380	-80	-17.4%
Surgical Technology-SA	1-10-45-02-2045-56631	Professional Organizations	80	80	0	0.0%
Total Surgical Technology-SA			81,983	81,812	-171	-0.2%
Radiological Technology-SA	1-10-45-02-2050-56001	Full Time Faculty Salaries	146,294	147,427	1,133	0.8%
Radiological Technology-SA	1-10-45-02-2050-56208	Instructional Supplies/Materials	3,901	3,092	-809	-20.7%
Radiological Technology-SA	1-10-45-02-2050-56213	Postage	30	30	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56273	Certification/Credentialing Materials	0	260	260	----
Radiological Technology-SA	1-10-45-02-2050-56327	Telephone	550	1,080	530	96.4%
Radiological Technology-SA	1-10-45-02-2050-56351	Employee Travel	3,430	3,714	284	8.3%
Radiological Technology-SA	1-10-45-02-2050-56412	Repairs/Maintenance-Equipment	0	3,000	3,000	----
Radiological Technology-SA	1-10-45-02-2050-56500	Accreditation/Licensing Cost	5,860	2,985	-2,875	-49.1%
Radiological Technology-SA	1-10-45-02-2050-56532	Online Software/Subscription/Srv	3,360	4,800	1,440	42.9%
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	1,496	1,536	40	2.7%
Total Radiological Technology-SA			166,511	169,514	3,003	1.8%
CNA-SA	1-10-45-02-2056-56001	Full Time Faculty Salaries	0	79,464	79,464	----
CNA-SA	1-10-45-02-2056-56208	Instructional Supplies/Materials	1,200	5,200	4,000	333.3%
CNA-SA	1-10-45-02-2056-56267	Testing	26,250	0	-26,250	-100.0%
CNA-SA	1-10-45-02-2056-56327	Telephone	550	540	-10	-1.8%
CNA-SA	1-10-45-02-2056-56351	Employee Travel	312	312	0	0.0%
CNA-SA	1-10-45-02-2056-56611	Copying	250	250	0	0.0%
CNA-SA	1-10-45-02-2056-56612	Drug/Pre-Employment Testing	0	500	500	----
CNA-SA	1-10-45-02-2056-56630	Professional Development/Training	100	100	0	0.0%
Total CNA-SA			28,662	86,366	57,704	201.3%
CNA (Credit)-SA	1-10-45-02-2057-56001	Full Time Faculty Salaries	78,846	0	-78,846	-100.0%
CNA (Credit)-SA	1-10-45-02-2057-56058	TRS 90-Day (New Hires)	0	73	73	----
Total CNA (Credit)-SA			78,846	73	-78,773	-99.9%
A&P Mechanic-SA	1-10-45-02-2060-56001	Full Time Faculty Salaries	0	69,921	69,921	----
A&P Mechanic-SA	1-10-45-02-2060-56208	Instructional Supplies/Materials	2,500	2,500	0	0.0%
A&P Mechanic-SA	1-10-45-02-2060-56213	Postage	5	5	0	0.0%
A&P Mechanic-SA	1-10-45-02-2060-56215	Tools & Related Equipment	1,000	0	-1,000	-100.0%
A&P Mechanic-SA	1-10-45-02-2060-56263	Off Campus Programs	0	270,000	270,000	----
A&P Mechanic-SA	1-10-45-02-2060-56327	Telephone	550	540	-10	-1.8%
A&P Mechanic-SA	1-10-45-02-2060-56351	Employee Travel	500	1,500	1,000	200.0%
A&P Mechanic-SA	1-10-45-02-2060-56611	Copying	100	100	0	0.0%
A&P Mechanic-SA	1-10-45-02-2060-56626	Other Cost	100	400	300	300.0%
Total A&P Mechanic-SA			4,755	344,966	340,211	7154.8%
CE Allied Health-SA	1-10-45-02-2061-56001	Full Time Faculty Salaries	0	113,342	113,342	----
CE Allied Health-SA	1-10-45-02-2061-56204	Electronic Equipment	0	50	50	----
CE Allied Health-SA	1-10-45-02-2061-56208	Instructional Supplies/Materials	0	4,650	4,650	----
CE Allied Health-SA	1-10-45-02-2061-56213	Postage	0	50	50	----
CE Allied Health-SA	1-10-45-02-2061-56218	Supplies	0	500	500	----
CE Allied Health-SA	1-10-45-02-2061-56267	Testing	0	23,315	23,315	----
CE Allied Health-SA	1-10-45-02-2061-56327	Telephone	0	1,620	1,620	----
CE Allied Health-SA	1-10-45-02-2061-56351	Employee Travel	0	450	450	----
CE Allied Health-SA	1-10-45-02-2061-56532	Online Software/Subscription/Srv	0	180	180	----
CE Allied Health-SA	1-10-45-02-2061-56611	Copying	0	250	250	----
CE Allied Health-SA	1-10-45-02-2061-56626	Other Cost	0	800	800	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
CE Allied Health-SA	1-10-45-02-2061-56630	Professional Development/Training	0	200	200	----
Total CE Allied Health-SA			0	145,407	145,407	----
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56050	Group Health & Life Insurance	96,293	100,825	4,532	4.7%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56051	ORP Matching	25,936	28,230	2,294	8.8%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56052	TRS Matching	32,917	38,102	5,185	15.8%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56053	Unemployment Taxes	6,706	1,905	-4,801	-71.6%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56054	Workman's Compensation	23,211	18,716	-4,495	-19.4%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56055	Employer FICA Expense	117,439	128,000	10,561	9.0%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56060	ERS 1% Payroll Contribution	13,833	15,059	1,226	8.9%
Total Staff Benefits (INSTR-WFTR)-SA			316,335	330,837	14,502	4.6%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56003	Part Time Faculty Salaries	13,440	17,920	4,480	33.3%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56205	Furniture and Equipment	0	1,000	1,000	----
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56218	Supplies	400	600	200	50.0%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56267	Testing	3,750	2,750	-1,000	-26.7%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56351	Employee Travel	2,191	2,189	-2	-0.1%
Total Continuing Ed (Workforce Trning)-LA			19,781	24,459	4,678	23.6%
EMS-LA	1-10-45-03-2028-56003	Part Time Faculty Salaries	0	6,309	6,309	----
EMS-LA	1-10-45-03-2028-56208	Instructional Supplies/Materials	0	500	500	----
EMS-LA	1-10-45-03-2028-56218	Supplies	0	500	500	----
Total EMS-LA			0	7,309	7,309	----
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56050	Group Health & Life Insurance	120	50	-70	-58.3%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56052	TRS Matching	95	45	-50	-52.6%
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	20	-5	-20.0%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56055	Employer FICA Expense	55	55	0	0.0%
Total Staff Benefits (INSTR-WFTR)-LA			310	185	-125	-40.3%
FCI Office/Programs-FCI	1-10-45-06-2002-56208	Instructional Supplies/Materials	3,000	4,000	1,000	33.3%
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	250	250	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56500	Accreditation/Licensing Cost	0	6,000	6,000	----
FCI Office/Programs-FCI	1-10-45-06-2002-56532	Online Software/Subsription/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	8,000	-4,000	-33.3%
Total FCI Office/Programs-FCI			23,000	26,000	3,000	13.0%
Brick Masonry-FCI	1-10-45-06-2012-56001	Full Time Faculty Salaries	29,423	29,680	257	0.9%
Brick Masonry-FCI	1-10-45-06-2012-56267	Testing	0	5,000	5,000	----
Total Brick Masonry-FCI			29,423	34,680	5,257	17.9%
Electrical-FCI	1-10-45-06-2027-56001	Full Time Faculty Salaries	30,709	30,965	256	0.8%
Electrical-FCI	1-10-45-06-2027-56267	Testing	0	5,000	5,000	----
Total Electrical-FCI			30,709	35,965	5,256	17.1%
Executive Housekeeping-Geo/Cornell-FCI	1-10-45-06-2029-56001	Full Time Faculty Salaries	32,579	32,835	256	0.8%
Total Executive Housekeeping-Geo/Cornell-FCI			32,579	32,835	256	0.8%
HVAC-FCI	1-10-45-06-2032-56267	Testing	0	5,000	5,000	----
Total HVAC-FCI			0	5,000	5,000	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Plumbing-FCI	1-10-45-06-2042-56001	Full Time Faculty Salaries	30,256	30,512	256	0.8%
Plumbing-FCI	1-10-45-06-2042-56267	Testing	0	5,000	5,000	----
Total Plumbing-FCI			30,256	35,512	5,256	17.4%
Workforce Readiness-FCI	1-10-45-06-2051-56001	Full Time Faculty Salaries	31,102	31,359	257	0.8%
Workforce Readiness-FCI	1-10-45-06-2051-56267	Testing	0	5,000	5,000	----
Total Workforce Readiness-FCI			31,102	36,359	5,257	16.9%
Commercial Food Management-FCI	1-10-45-06-2053-56001	Full Time Faculty Salaries	27,107	27,363	256	0.9%
Total Commercial Food Management-FCI			27,107	27,363	256	0.9%
Total Instruction-Career/Tech Ed			5,898,894	6,406,900	508,006	8.6%
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	1,500	2,000	500	33.3%
Total Faculty Professional Activity-BS			17,550	18,050	500	2.8%
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	2,400	-100	-4.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56218	Supplies	350	325	-25	-7.1%
Interactive Distance Learning-BS	1-10-55-01-1203-56351	Employee Travel	500	450	-50	-10.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56512	Hardware Support/Maintenance	10,000	10,000	0	0.0%
Total Interactive Distance Learning-BS			26,850	26,675	-175	-0.7%
Academic Instructional Division-BS	1-10-55-01-1206-56010	Administrative Salaries	78,878	0	-78,878	-100.0%
Total Academic Instructional Division-BS			78,878	0	-78,878	-100.0%
Health Profession Division-BS	1-10-55-01-1208-56010	Administrative Salaries	81,145	81,523	378	0.5%
Health Profession Division-BS	1-10-55-01-1208-56020	Classified Salaries	0	49,950	49,950	----
Total Health Profession Division-BS			81,145	131,473	50,328	62.0%
Library-BS	1-10-55-01-1210-56010	Administrative Salaries	97,452	98,056	604	0.6%
Library-BS	1-10-55-01-1210-56020	Classified Salaries	82,084	82,624	540	0.7%
Library-BS	1-10-55-01-1210-56040	Other Part Time Salaries	38,000	52,621	14,621	38.5%
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	Instructional Supplies/Materials	5,000	5,000	0	0.0%
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	1,620	720	80.0%
Library-BS	1-10-55-01-1210-56351	Employee Travel	3,750	4,000	250	6.7%
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	700	0	-700	-100.0%
Library-BS	1-10-55-01-1210-56601	Advertising-Miscellaneous	3,000	3,000	0	0.0%
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	1-10-55-01-1210-56631	Professional Organizations	0	800	800	----
Library-BS	1-10-55-01-1210-56638	Student Activities	4,000	4,000	0	0.0%
Total Library-BS			255,436	272,271	16,835	6.6%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Library Books & Equipment-BS	1-10-55-01-1211-56201	AV Software	50	0	-50	-100.0%
Library Books & Equipment-BS	1-10-55-01-1211-56205	Furniture and Equipment	20,000	0	-20,000	-100.0%
Library Books & Equipment-BS	1-10-55-01-1211-56209	New Book Purchases	12,500	12,500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56212	Periodicals	7,500	7,500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56225	eBooks	15,000	16,000	1,000	6.7%
Library Books & Equipment-BS	1-10-55-01-1211-56532	Online Software/Subscription/Srv	81,890	79,500	-2,390	-2.9%
Total Library Books & Equipment-BS			136,940	115,500	-21,440	-15.7%
Workforce Development-BS	1-10-55-01-1242-56040	Other Part Time Salaries	7,948	0	-7,948	-100.0%
Total Workforce Development-BS			7,948	0	-7,948	-100.0%
eLearning-BS	1-10-55-01-1245-56010	Administrative Salaries	25,647	25,819	172	0.7%
eLearning-BS	1-10-55-01-1245-56020	Classified Salaries	38,817	39,087	270	0.7%
eLearning-BS	1-10-55-01-1245-56040	Other Part Time Salaries	0	9,000	9,000	----
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	450	-50	-10.0%
eLearning-BS	1-10-55-01-1245-56502	Application Software	111,600	122,350	10,750	9.6%
eLearning-BS	1-10-55-01-1245-56516	Course Delivery Fee Reimbursement	33,000	32,000	-1,000	-3.0%
eLearning-BS	1-10-55-01-1245-56532	Online Software/Subscription/Srv	300	200	-100	-33.3%
eLearning-BS	1-10-55-01-1245-56618	Institutional Memberships	5,850	9,100	3,250	55.6%
Total eLearning-BS			216,764	239,056	22,292	10.3%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56010	Administrative Salaries	74,120	85,000	10,880	14.7%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56020	Classified Salaries	113,517	89,058	-24,459	-21.5%
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	1-10-55-01-1246-56205	Furniture and Equipment	0	4,000	4,000	----
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56213	Postage	300	200	-100	-33.3%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56218	Supplies	1,000	1,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56263	Off Campus Programs	900	0	-900	-100.0%
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	1-10-55-01-1246-56611	Copying	100	200	100	100.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56626	Other Cost	3,500	3,500	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56629	Printing	1,000	1,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56630	Professional Development/Training	1,000	1,000	0	0.0%
Total Distance Learning(Dual Credit)-BS			243,713	233,234	-10,479	-4.3%
eLearning Instruction-BS	1-10-55-01-1247-56207	Food Cost	0	6,000	6,000	----
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	16,000	10,000	166.7%
eLearning Instruction-BS	1-10-55-01-1247-56611	Copying	100	50	-50	-50.0%
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	5,500	5,500	0	0.0%
Total eLearning Instruction-BS			19,000	34,950	15,950	83.9%
Distr College Readiness Init-BS	1-10-55-01-1251-56205	Furniture and Equipment	8,997	8,997	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56208	Instructional Supplies/Materials	250	250	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56218	Supplies	50	50	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56351	Employee Travel	10,000	10,000	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56611	Copying	25	25	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56630	Professional Development/Training	2,400	2,400	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56631	Professional Organizations	30	30	0	0.0%
Total Distr College Readiness Init-BS			21,752	21,752	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56010	Administrative Salaries	73,103	73,481	378	0.5%
Campus Dean CTE-BS	1-10-55-01-1252-56020	Classified Salaries	83,165	47,249	-35,916	-43.2%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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	400	16	4.2%
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	1,000	500	100.0%
Campus Dean CTE-BS	1-10-55-01-1252-56629	Printing	100	100	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56631	Professional Organizations	500	500	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56632	Program Improvements	2,500	2,500	0	0.0%
Total Campus Dean CTE-BS			164,002	128,980	-35,022	-21.4%
Teacher Education Coordinator-BS	1-10-55-01-1253-56010	Administrative Salaries	73,374	73,751	377	0.5%
Teacher Education Coordinator-BS	1-10-55-01-1253-56207	Food Cost	400	400	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56213	Postage	50	50	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56218	Supplies	2,000	2,000	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56327	Telephone	180	192	12	6.7%
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%
Total Teacher Education Coordinator-BS			79,879	80,268	389	0.5%
Arts & Science Division-BS	1-10-55-01-1256-56010	Administrative Salaries	68,588	68,084	-504	-0.7%
Arts & Science Division-BS	1-10-55-01-1256-56205	Furniture and Equipment	400	0	-400	-100.0%
Arts & Science Division-BS	1-10-55-01-1256-56218	Supplies	750	0	-750	-100.0%
Arts & Science Division-BS	1-10-55-01-1256-56327	Telephone	192	0	-192	-100.0%
Arts & Science Division-BS	1-10-55-01-1256-56351	Employee Travel	3,000	0	-3,000	-100.0%
Arts & Science Division-BS	1-10-55-01-1256-56532	Online Software/Subscription/Srv	2,500	0	-2,500	-100.0%
Arts & Science Division-BS	1-10-55-01-1256-56611	Copying	100	0	-100	-100.0%
Arts & Science Division-BS	1-10-55-01-1256-56626	Other Cost	500	0	-500	-100.0%
Total Arts & Science Division-BS			76,030	68,084	-7,946	-10.5%
Staff Benefits (AS)-BS	1-10-55-01-1290-56050	Group Health & Life Insurance	43,250	43,970	720	1.7%
Staff Benefits (AS)-BS	1-10-55-01-1290-56051	ORP Matching	2,285	1,995	-290	-12.7%
Staff Benefits (AS)-BS	1-10-55-01-1290-56052	TRS Matching	21,460	22,075	615	2.9%
Staff Benefits (AS)-BS	1-10-55-01-1290-56053	Unemployment Taxes	2,305	2,290	-15	-0.7%
Staff Benefits (AS)-BS	1-10-55-01-1290-56054	Workman's Compensation	3,905	3,870	-35	-0.9%
Staff Benefits (AS)-BS	1-10-55-01-1290-56055	Employer FICA Expense	42,875	41,705	-1,170	-2.7%
Staff Benefits (AS)-BS	1-10-55-01-1290-56060	ERS 1% Payroll Contribution	6,335	5,115	-1,220	-19.3%
Total Staff Benefits (AS)-BS			122,415	121,020	-1,395	-1.1%
Interactive Distance Learning-SA	1-10-55-02-1203-56020	Classified Salaries	8,996	9,063	67	0.7%
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	420	420	0	0.0%
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			19,466	19,533	67	0.3%
Academic Instructional Division-SA	1-10-55-02-1206-56001	Full Time Faculty Salaries	0	4,852	4,852	----
Academic Instructional Division-SA	1-10-55-02-1206-56010	Administrative Salaries	70,311	70,148	-163	-0.2%
Academic Instructional Division-SA	1-10-55-02-1206-56020	Classified Salaries	28,107	90,519	62,412	222.1%
Academic Instructional Division-SA	1-10-55-02-1206-56040	Other Part Time Salaries	610	0	-610	-100.0%
Academic Instructional Division-SA	1-10-55-02-1206-56208	Instructional Supplies/Materials	1,500	1,500	0	0.0%
Academic Instructional Division-SA	1-10-55-02-1206-56213	Postage	20	20	0	0.0%
Academic Instructional Division-SA	1-10-55-02-1206-56218	Supplies	2,910	2,910	0	0.0%
Academic Instructional Division-SA	1-10-55-02-1206-56327	Telephone	1,375	1,620	245	17.8%
Academic Instructional Division-SA	1-10-55-02-1206-56351	Employee Travel	2,437	2,437	0	0.0%
Academic Instructional Division-SA	1-10-55-02-1206-56611	Copying	150	150	0	0.0%
Academic Instructional Division-SA	1-10-55-02-1206-56630	Professional Development/Training	500	500	0	0.0%
Total Academic Instructional Division-SA			107,920	174,656	66,736	61.8%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Health Professions Division-SA	1-10-55-02-1208-56001	Full Time Faculty Salaries	4,312	20,397	16,085	373.0%
Health Professions Division-SA	1-10-55-02-1208-56020	Classified Salaries	46,105	0	-46,105	-100.0%
Total Health Professions Division-SA			50,417	20,397	-30,020	-59.5%
Library-SA	1-10-55-02-1210-56010	Administrative Salaries	77,983	78,455	472	0.6%
Library-SA	1-10-55-02-1210-56040	Other Part Time Salaries	46,727	47,780	1,053	2.3%
Library-SA	1-10-55-02-1210-56213	Postage	20	40	20	100.0%
Library-SA	1-10-55-02-1210-56218	Supplies	2,000	4,000	2,000	100.0%
Library-SA	1-10-55-02-1210-56327	Telephone	900	1,620	720	80.0%
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	18,000	3,000	20.0%
Library-SA	1-10-55-02-1210-56532	Online Software/Subscription/Srv	400	0	-400	-100.0%
Library-SA	1-10-55-02-1210-56631	Professional Organizations	0	700	700	----
Library-SA	1-10-55-02-1210-56630	Professional Development/Training	800	800	0	0.0%
Total Library-SA			145,430	152,995	7,565	5.2%
Workforce Development-SA	1-10-55-02-1242-56020	Classified Salaries	0	49,003	49,003	----
Total Workforce Development-SA			0	49,003	49,003	----
eLearning-SA	1-10-55-02-1245-56204	Electronic Equipment	0	200	200	----
eLearning-SA	1-10-55-02-1245-56218	Supplies	0	100	100	----
eLearning-SA	1-10-55-02-1245-56502	Application Software	68,900	81,760	12,860	18.7%
Total eLearning-SA			68,900	82,060	13,160	19.1%
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	4,000	-1,800	-31.0%
Total Library Books & Equipment-SA			9,800	8,000	-1,800	-18.4%
Workforce Education/CTE-SA	1-10-55-02-1254-56001	Full Time Faculty Salaries	36,811	31,903	-4,908	-13.3%
Workforce Education/CTE-SA	1-10-55-02-1254-56040	Other Part Time Salaries	0	610	610	----
Workforce Education/CTE-SA	1-10-55-02-1254-56058	TRS 90-Day (New Hires)	278	1,927	1,649	593.2%
Total Workforce Education/CTE-SA			37,089	34,440	-2,649	-7.1%
Staff Benefits (AS)-SA	1-10-55-02-1290-56050	Group Health & Life Insurance	22,566	23,484	918	4.1%
Staff Benefits (AS)-SA	1-10-55-02-1290-56051	ORP Matching	6,457	6,894	437	6.8%
Staff Benefits (AS)-SA	1-10-55-02-1290-56052	TRS Matching	7,657	8,986	1,329	17.4%
Staff Benefits (AS)-SA	1-10-55-02-1290-56053	Unemployment Taxes	1,356	369	-987	-72.8%
Staff Benefits (AS)-SA	1-10-55-02-1290-56054	Workman's Compensation	4,867	3,775	-1,092	-22.4%
Staff Benefits (AS)-SA	1-10-55-02-1290-56055	Employer FICA Expense	27,564	29,152	1,588	5.8%
Staff Benefits (AS)-SA	1-10-55-02-1290-56060	ERS 1% Payroll Contribution	3,456	3,586	130	3.8%
Total Staff Benefits (AS)-SA			73,923	76,246	2,323	3.1%
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	2,500	10,000	7,500	300.0%
Total Interactive Distance Learning-LA			4,500	12,000	7,500	166.7%
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	2,000	2,000	0	0.0%
Library-LA	1-10-55-03-1210-56208	Instructional Supplies/Materials	1,500	1,000	-500	-33.3%
Library-LA	1-10-55-03-1210-56218	Supplies	1,000	500	-500	-50.0%
Library-LA	1-10-55-03-1210-56638	Student Activities	0	3,000	3,000	----
Total Library-LA			6,500	8,500	2,000	30.8%
Library Books & Equipment-LA	1-10-55-03-1211-56209	New Book Purchases	5,000	3,000	-2,000	-40.0%
Total Library Books & Equipment-LA			5,000	3,000	-2,000	-40.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Total Academic Support			2,077,247	2,132,143	54,896	2.6%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56010	Administrative Salaries	73,481	73,859	378	0.5%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56020	Classified Salaries	43,674	43,944	270	0.6%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56205	Furniture and Equipment	18,000	13,200	-4,800	-26.7%
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	150	-350	-70.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56327	Telephone	550	550	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56351	Employee Travel	3,000	4,800	1,800	60.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56404	Copier/Printer-Mnt/Paper/Supplies	1,600	1,600	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56410	Repairs and Maintenance	600	600	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56532	Online Software/Subscription/Srv	6,000	6,000	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56537	Warranty/SrvAgmnt/SoftwrSpprt	60	0	-60	-100.0%
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	500	200	66.7%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56630	Professional Development/Training	8,000	7,700	-300	-3.8%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56631	Professional Organizations	1,000	1,090	90	9.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56634	Publication Subscriptions	950	825	-125	-13.2%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56638	Student Activities	9,000	9,300	300	3.3%
Total Student Affairs/Life Administr-BS			169,515	166,918	-2,597	-1.5%
Admissions & Registrar-BS	1-10-60-01-1301-56020	Classified Salaries	134,602	172,068	37,466	27.8%
Admissions & Registrar-BS	1-10-60-01-1301-56040	Other Part Time Salaries	750	750	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56204	Electronic Equipment	0	25	25	----
Admissions & Registrar-BS	1-10-60-01-1301-56213	Postage	2,100	2,100	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56218	Supplies	1,100	1,100	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56327	Telephone	696	696	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56351	Employee Travel	1,100	2,600	1,500	136.4%
Admissions & Registrar-BS	1-10-60-01-1301-56404	Copier/Printer-Mnt/Paper/Supplies	2,340	2,340	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56629	Printing	1,300	1,300	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56630	Professional Development/Training	40	780	740	1850.0%
Total Admissions & Registrar-BS			144,028	183,759	39,731	27.6%
Coliseum Concessions-BS	1-10-60-01-1302-56040	Other Part Time Salaries	10,000	3,000	-7,000	-70.0%
Coliseum Concessions-BS	1-10-60-01-1302-56204	Electronic Equipment	1,120	1,120	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56215	Tools & Related 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			19,520	12,520	-7,000	-35.9%
Enrollment Management/Services-BS	1-10-60-01-1304-56020	Classified Salaries	0	25,050	25,050	----
Total Enrollment Management/Services-BS			0	25,050	25,050	----
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	18,000	20,000	2,000	11.1%
Counseling-BS	1-10-60-01-1303-56539	Student Telehealth Service	4,000	5,000	1,000	25.0%
Total Counseling-BS			24,500	27,500	3,000	12.2%
Financial Aid-BS	1-10-60-01-1305-56010	Administrative Salaries	59,798	60,120	322	0.5%
Financial Aid-BS	1-10-60-01-1305-56020	Classified Salaries	233,684	235,360	1,676	0.7%
Financial Aid-BS	1-10-60-01-1305-56040	Other Part Time Salaries	750	750	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56213	Postage	500	400	-100	-20.0%
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	4,096	3,884	-212	-5.2%
Financial Aid-BS	1-10-60-01-1305-56404	Copier/Printer-Mnt/Paper/Supplies	3,500	3,500	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56515	Contract Labor/Services	8,000	8,000	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56532	Online Software/Subscription/Srv	3,300	3,300	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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	8,500	6,000	-2,500	-29.4%
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	350	700	350	100.0%
Financial Aid-BS	1-10-60-01-1305-56631	Professional Organizations	1,850	1,950	100	5.4%
Total Financial Aid-BS			326,973	326,609	-364	-0.1%
Fitness Center-BS	1-10-60-01-1306-56020	Classified Salaries	42,594	42,864	270	0.6%
Fitness Center-BS	1-10-60-01-1306-56040	Other Part Time Salaries	35,000	35,000	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56204	Electronic Equipment	1,500	1,500	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56205	Furniture and Equipment	24,850	0	-24,850	-100.0%
Fitness Center-BS	1-10-60-01-1306-56218	Supplies	3,000	3,000	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56219	Uniforms	1,500	2,000	500	33.3%
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	500	44	9.6%
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	1,500	1,500	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56409	Renovation & Remodeling	4,500	4,500	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56410	Repairs and Maintenance	2,500	4,000	1,500	60.0%
Fitness Center-BS	1-10-60-01-1306-56412	Repairs/Maintenance-Equipment	0	10,000	10,000	----
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	500	20	4.2%
Fitness Center-BS	1-10-60-01-1306-56630	Professional Development/Training	500	500	0	0.0%
Total Fitness Center-BS			122,030	109,514	-12,516	-10.3%
Recruiting-BS	1-10-60-01-1308-56020	Classified Salaries	45,898	45,495	-403	-0.9%
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	1,300	1,300	0	0.0%
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	1,000	500	100.0%
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	500	500	0	0.0%
Recruiting-BS	1-10-60-01-1308-56537	Warranty/SrvAgrmnt/SoftwrSpprt	85	85	0	0.0%
Recruiting-BS	1-10-60-01-1308-56611	Copying	200	200	0	0.0%
Recruiting-BS	1-10-60-01-1308-56629	Printing	12,000	14,000	2,000	16.7%
Recruiting-BS	1-10-60-01-1308-56631	Professional Organizations	200	200	0	0.0%
Recruiting-BS	1-10-60-01-1308-56645	Recruiting/Outreach	28,600	31,000	2,400	8.4%
Total Recruiting-BS			104,113	108,610	4,497	4.3%
Testing-BS	1-10-60-01-1310-56020	Classified Salaries	58,258	58,459	201	0.3%
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	182	-130	-41.7%
Testing-BS	1-10-60-01-1310-56351	Employee Travel	500	500	0	0.0%
Total Testing-BS			64,380	64,451	71	0.1%
Advising/Career Center-BS	1-10-60-01-1317-56010	Administrative Salaries	82,781	84,273	1,492	1.8%
Advising/Career Center-BS	1-10-60-01-1317-56020	Classified Salaries	69,117	71,277	2,160	3.1%
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	1,100	100	10.0%
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	0	-3,200	-100.0%
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	5,180	3,930	314.4%
Advising/Career Center-BS	1-10-60-01-1317-56631	Professional Organizations	500	500	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Advising/Career Center-BS	1-10-60-01-1317-56643	Phi Theta Kappa	300	300	0	0.0%
Total Advising/Career Center-BS			162,960	167,442	4,482	2.8%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56010	Administrative Salaries	13,491	13,564	73	0.5%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56351	Employee Travel	1,500	1,500	0	0.0%
Total Veterans Benefits Coordinator-BS			14,991	15,064	73	0.5%
Child Care Center-BS	1-10-60-01-1322-56010	Administrative Salaries	55,834	56,211	377	0.7%
Child Care Center-BS	1-10-60-01-1322-56020	Classified Salaries	299,568	301,573	2,005	0.7%
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	1,500	300	-1,200	-80.0%
Child Care Center-BS	1-10-60-01-1322-56205	Furniture and Equipment	1,800	6,000	4,200	233.3%
Child Care Center-BS	1-10-60-01-1322-56207	Food Cost	30,600	31,130	530	1.7%
Child Care Center-BS	1-10-60-01-1322-56208	Instructional Supplies/Materials	6,650	3,500	-3,150	-47.4%
Child Care Center-BS	1-10-60-01-1322-56213	Postage	100	100	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56218	Supplies	3,000	3,500	500	16.7%
Child Care Center-BS	1-10-60-01-1322-56290	Capital Outlay	7,000	0	-7,000	-100.0%
Child Care Center-BS	1-10-60-01-1322-56327	Telephone	550	550	0	0.0%
Child Care Center-BS	1-10-60-01-1322-56351	Employee Travel	2,000	1,500	-500	-25.0%
Child Care Center-BS	1-10-60-01-1322-56355	Student Travel	150	300	150	100.0%
Child Care Center-BS	1-10-60-01-1322-56404	Copier/Printer-Mnt/Paper/Supplies	2,570	3,050	480	18.7%
Child Care Center-BS	1-10-60-01-1322-56410	Repairs and Maintenance	0	3,500	3,500	----
Child Care Center-BS	1-10-60-01-1322-56412	Repairs/Maintenance-Equipment	450	2,900	2,450	544.4%
Child Care Center-BS	1-10-60-01-1322-56500	Accreditation/Licensing Cost	375	125	-250	-66.7%
Child Care Center-BS	1-10-60-01-1322-56518	Equipment Lease/Rental	1,200	0	-1,200	-100.0%
Child Care Center-BS	1-10-60-01-1322-56529	Training-Direct	1,250	2,200	950	76.0%
Child Care Center-BS	1-10-60-01-1322-56532	Online Software/Subscription/Srv	550	1,568	1,018	185.1%
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	350	250	-100	-28.6%
Total Child Care Center-BS			429,582	432,342	2,760	0.6%
Open Roads Promise-BS	1-10-60-01-1325-56207	Food Cost	0	3,500	3,500	----
Open Roads Promise-BS	1-10-60-01-1325-56213	Postage	0	250	250	----
Open Roads Promise-BS	1-10-60-01-1325-56218	Supplies	0	220	220	----
Open Roads Promise-BS	1-10-60-01-1325-56351	Employee Travel	0	5,000	5,000	----
Open Roads Promise-BS	1-10-60-01-1325-56629	Printing	0	160	160	----
Open Roads Promise-BS	1-10-60-01-1325-56630	Professional Development/Training	0	500	500	----
Open Roads Promise-BS	1-10-60-01-1325-56645	Recruiting/Outreach	0	12,650	12,650	----
Open Roads Promise-BS	1-10-60-01-1325-56655	Advertising-Digital	0	5,700	5,700	----
Total Open Roads Promise-BS			0	27,980	27,980	----
Student Success Initiatives-BS	1-10-60-01-1326-56010	Administrative Salaries	0	2,000	2,000	----
Student Success Initiatives-BS	1-10-60-01-1326-56020	Classified Salaries	0	29,000	29,000	----
Student Success Initiatives-BS	1-10-60-01-1326-56040	Other Part Time Salaries	0	5,000	5,000	----
Student Success Initiatives-BS	1-10-60-01-1326-56213	Postage	0	50	50	----
Student Success Initiatives-BS	1-10-60-01-1326-56218	Supplies	0	4,150	4,150	----
Student Success Initiatives-BS	1-10-60-01-1326-56601	Advertising-Miscellaneous	0	200	200	----
Student Success Initiatives-BS	1-10-60-01-1326-56611	Copying	0	200	200	----
Student Success Initiatives-BS	1-10-60-01-1326-56624	Official Functions	0	8,000	8,000	----
Student Success Initiatives-BS	1-10-60-01-1326-56630	Professional Development/Training	0	4,000	4,000	----
Total Student Success Initiatives-BS			0	52,600	16,600	----
Staff Benefits (SS)-BS	1-10-60-01-1390-56050	Group Health & Life Insurance	107,745	116,260	8,515	7.9%
Staff Benefits (SS)-BS	1-10-60-01-1390-56051	ORP Matching	445	555	110	24.7%
Staff Benefits (SS)-BS	1-10-60-01-1390-56052	TRS Matching	46,670	50,715	4,045	8.7%
Staff Benefits (SS)-BS	1-10-60-01-1390-56053	Unemployment Taxes	4,220	4,625	405	9.6%
Staff Benefits (SS)-BS	1-10-60-01-1390-56054	Workman's Compensation	7,240	7,890	650	9.0%
Staff Benefits (SS)-BS	1-10-60-01-1390-56055	Employer FICA Expense	81,525	88,015	6,490	8.0%
Staff Benefits (SS)-BS	1-10-60-01-1390-56060	ERS 1% Payroll Contribution	11,910	10,770	-1,140	-9.6%
Total Staff Benefits (SS)-BS			259,755	278,830	19,075	7.3%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Admissions & Registrar-SA	1-10-60-02-1301-56020	Classified Salaries	170,922	172,001	1,079	0.6%
Admissions & Registrar-SA	1-10-60-02-1301-56040	Other Part Time Salaries	3,900	2,000	-1,900	-48.7%
Admissions & Registrar-SA	1-10-60-02-1301-56213	Postage	800	1,500	700	87.5%
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	1,900	1,450	-450	-23.7%
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	2,800	2,000	-800	-28.6%
Admissions & Registrar-SA	1-10-60-02-1301-56629	Printing	1,000	1,000	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56630	Professional Development/Training	350	350	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56631	Professional Organizations	0	1,300	1,300	----
Total Admissions & Registrar-SA			183,822	183,751	-71	0.0%
Counseling-SA	1-10-60-02-1303-56515	Contract Labor/Services	500	500	0	0.0%
Total Counseling-SA			500	500	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56010	Administrative Salaries	47,570	47,823	253	0.5%
Enrollment Management/Services-SA	1-10-60-02-1304-56020	Classified Salaries	125,140	184,362	59,222	47.3%
Enrollment Management/Services-SA	1-10-60-02-1304-56204	Electronic Equipment	0	1,000	1,000	----
Enrollment Management/Services-SA	1-10-60-02-1304-56213	Postage	240	40	-200	-83.3%
Enrollment Management/Services-SA	1-10-60-02-1304-56218	Supplies	1,000	1,000	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56327	Telephone	2,100	3,240	1,140	54.3%
Enrollment Management/Services-SA	1-10-60-02-1304-56351	Employee Travel	480	5,000	4,520	941.7%
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	500	350	233.3%
Total Enrollment Management/Services-SA			176,880	243,165	66,285	37.5%
Financial Aid-SA	1-10-60-02-1305-56020	Classified Salaries	91,800	90,590	-1,210	-1.3%
Financial Aid-SA	1-10-60-02-1305-56040	Other Part Time Salaries	0	1,750	1,750	----
Financial Aid-SA	1-10-60-02-1305-56213	Postage	200	100	-100	-50.0%
Financial Aid-SA	1-10-60-02-1305-56218	Supplies	1,400	1,400	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56327	Telephone	1,260	1,260	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56351	Employee Travel	1,000	1,000	0	0.0%
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	1-10-60-02-1305-56611	Copying	0	100	100	----
Financial Aid-SA	1-10-60-02-1305-56614	Financial Aid Adjustments	3,400	3,400	0	0.0%
Total Financial Aid-SA			109,333	109,873	540	0.5%
Student Services-SA	1-10-60-02-1309-56010	Administrative Salaries	0	14,579	14,579	----
Student Services-SA	1-10-60-02-1309-56020	Classified Salaries	12,824	0	-12,824	-100.0%
Student Services-SA	1-10-60-02-1309-56058	TRS 90-Day (New Hires)	1,575	0	-1,575	-100.0%
Student Services-SA	1-10-60-02-1309-56213	Postage	100	25	-75	-75.0%
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	275	0	-275	-100.0%
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	32,800	35,150	2,350	7.2%
Student Services-SA	1-10-60-02-1309-56618	Institutional Memberships	50	50	0	0.0%
Total Student Services-SA			50,624	52,804	2,180	4.3%
Testing-SA	1-10-60-02-1310-56020	Classified Salaries	60,909	61,315	406	0.7%
Testing-SA	1-10-60-02-1310-56204	Electronic Equipment	600	0	-600	-100.0%
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	5,000	4,475	852.4%
Testing-SA	1-10-60-02-1310-56327	Telephone	840	1,080	240	28.6%
Testing-SA	1-10-60-02-1310-56351	Employee Travel	240	240	0	0.0%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Testing-SA	1-10-60-02-1310-56630	Professional Development/Training	500	0	-500	-100.0%
Total Testing-SA			66,374	70,395	4,021	6.1%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56010	Administrative Salaries	4,969	4,995	26	0.5%
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	240	240	0	0.0%
Total Veterans Benefits Coordinator-SA			5,359	5,385	26	0.5%
Staff Benefits (SS)-SA	1-10-60-02-1390-56050	Group Health & Life Insurance	50,037	50,892	855	1.7%
Staff Benefits (SS)-SA	1-10-60-02-1390-56051	ORP Matching	1,579	1,936	357	22.6%
Staff Benefits (SS)-SA	1-10-60-02-1390-56052	TRS Matching	19,533	20,051	518	2.7%
Staff Benefits (SS)-SA	1-10-60-02-1390-56053	Unemployment Taxes	1,733	473	-1,260	-72.7%
Staff Benefits (SS)-SA	1-10-60-02-1390-56054	Workman's Compensation	6,378	4,813	-1,565	-24.5%
Staff Benefits (SS)-SA	1-10-60-02-1390-56055	Employer FICA Expense	36,315	38,271	1,956	5.4%
Staff Benefits (SS)-SA	1-10-60-02-1390-56060	ERS 1% Payroll Contribution	4,665	4,851	186	4.0%
Total Staff Benefits (SS)-SA			120,240	121,287	1,047	0.9%
Admissions & Registrar-LA	1-10-60-03-1301-56020	Classified Salaries	31,867	33,892	2,025	6.4%
Admissions & Registrar-LA	1-10-60-03-1301-56040	Other Part Time Salaries	306	1,000	694	226.8%
Total Admissions & Registrar-LA			32,173	34,892	2,719	8.5%
Advising/Career Center-LA	1-10-60-03-1317-56020	Classified Salaries	38,817	42,864	4,047	10.4%
Total Advising/Career Center-LA			38,817	42,864	4,047	10.4%
Staff Benefits (SS)-LA	1-10-60-03-1390-56050	Group Health & Life Insurance	9,125	11,893	2,768	30.3%
Staff Benefits (SS)-LA	1-10-60-03-1390-56052	TRS Matching	2,835	3,790	955	33.7%
Staff Benefits (SS)-LA	1-10-60-03-1390-56053	Unemployment Taxes	360	345	-15	-4.2%
Staff Benefits (SS)-LA	1-10-60-03-1390-56054	Workman's Compensation	620	590	-30	-4.8%
Staff Benefits (SS)-LA	1-10-60-03-1390-56055	Employer FICA Expense	6,117	6,945	828	13.5%
Staff Benefits (SS)-LA	1-10-60-03-1390-56060	ERS 1% Payroll Contribution	660	645	-15	-2.3%
Total Staff Benefits (SS)-LA			19,717	24,208	4,491	22.8%
Total Student Services			2,646,186	2,888,313	242,127	9.2%
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	2,860	2,850	-10	-0.3%
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	370	370	0	0.0%
Board of Trustees-BS	1-10-65-01-1100-56630	Professional Development/Training	2,000	2,000	0	0.0%
Total Board of Trustees-BS			41,180	41,170	-10	0.0%
Executive Management-BS	1-10-65-01-1101-56010	Administrative Salaries	191,526	192,173	647	0.3%
Executive Management-BS	1-10-65-01-1101-56020	Classified Salaries	53,998	54,268	270	0.5%
Executive Management-BS	1-10-65-01-1101-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56204	Electronic Equipment	0	155	155	----
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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	500	500	0	0.0%
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	4,000	4,000	0	0.0%
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	Publication Subscriptions	6,000	6,000	0	0.0%
Total Executive Management-BS			288,099	289,171	1,072	0.4%
Fiscal Operations-BS	1-10-65-01-1102-56010	Administrative Salaries	100,418	112,802	12,384	12.3%
Fiscal Operations-BS	1-10-65-01-1102-56020	Classified Salaries	159,427	161,991	2,564	1.6%
Fiscal Operations-BS	1-10-65-01-1102-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56204	Electronic Equipment	750	650	-100	-13.3%
Fiscal Operations-BS	1-10-65-01-1102-56205	Furniture and Equipment	200	250	50	25.0%
Fiscal Operations-BS	1-10-65-01-1102-56213	Postage	220	500	280	127.3%
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	650	-150	-18.8%
Fiscal Operations-BS	1-10-65-01-1102-56351	Employee Travel	2,000	2,000	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56503	Appraiser Service	150,000	160,000	10,000	6.7%
Fiscal Operations-BS	1-10-65-01-1102-56505	Attorney or Professional Fees	1,200	1,200	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56528	Tax Commissions	78,000	84,000	6,000	7.7%
Fiscal Operations-BS	1-10-65-01-1102-56532	Online Software/Subsription/Srv	7,920	10,000	2,080	26.3%
Fiscal Operations-BS	1-10-65-01-1102-56602	Advertising-Newspaper	2,000	2,000	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56611	Copying	25	0	-25	-100.0%
Fiscal Operations-BS	1-10-65-01-1102-56630	Professional Development/Training	400	400	0	0.0%
Total Fiscal Operations-BS			509,260	542,343	33,083	6.5%
Administrative Management-BS	1-10-65-01-1103-56020	Classified Salaries	37,066	50,760	13,694	36.9%
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	14,349	23,000	8,651	60.3%
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			57,271	79,616	22,345	39.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56010	Administrative Salaries	105,114	119,197	14,083	13.4%
Academic & Student Affairs-BS	1-10-65-01-1106-56020	Classified Salaries	51,164	51,434	270	0.5%
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	100	100	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56218	Supplies	1,095	1,500	405	37.0%
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	2,360	2,360	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56537	Warranty/SrvAgmnt/SoftwrSpprt	0	106	106	----
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	725	725	0	0.0%
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			170,503	185,367	14,864	8.7%
Financial & Student Accounting-BS	1-10-65-01-1107-56010	Administrative Salaries	123,864	124,505	641	0.5%
Financial & Student Accounting-BS	1-10-65-01-1107-56020	Classified Salaries	372,215	384,255	12,040	3.2%
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	6,500	5,700	712.5%
Financial & Student Accounting-BS	1-10-65-01-1107-56205	Furniture and Equipment	500	500	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56213	Postage	2,800	3,500	700	25.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56216	Student ID System Supplies	1,600	1,600	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56218	Supplies	4,000	5,650	1,650	41.3%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Financial & Student Accounting-BS	1-10-65-01-1107-56327	Telephone	2,500	2,400	-100	-4.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56351	Employee Travel	3,200	3,200	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56404	Copier/Printer-Mnt/Paper/Supplies	5,500	5,200	-300	-5.5%
Financial & Student Accounting-BS	1-10-65-01-1107-56508	Bank Service Charges/ProcessingFees	6,400	5,300	-1,100	-17.2%
Financial & Student Accounting-BS	1-10-65-01-1107-56518	Equipment Lease/Rental	0	2,100	2,100	----
Financial & Student Accounting-BS	1-10-65-01-1107-56537	Warranty/SrvAgrmnt/SoftwrSpprt	0	410	410	----
Financial & Student Accounting-BS	1-10-65-01-1107-56606	Bad Debts	20,000	22,000	2,000	10.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56611	Copying	400	200	-200	-50.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56629	Printing	3,150	3,000	-150	-4.8%
Financial & Student Accounting-BS	1-10-65-01-1107-56630	Professional Development/Training	1,400	1,000	-400	-28.6%
Total Financial & Student Accounting-BS			552,329	575,320	22,991	4.2%
Student Administrative Mgmt-BS	1-10-65-01-1108-56010	Administrative Salaries	78,394	87,705	9,311	11.9%
Student Administrative Mgmt-BS	1-10-65-01-1108-56204	Electronic Equipment	1,000	1,500	500	50.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56218	Supplies	820	1,500	680	82.9%
Student Administrative Mgmt-BS	1-10-65-01-1108-56327	Telephone	210	210	0	0.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56351	Employee Travel	2,500	2,700	200	8.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56601	Advertising-Miscellaneous	2,000	2,000	0	0.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56611	Copying	50	50	0	0.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56626	Other Cost	0	1,500	1,500	----
Student Administrative Mgmt-BS	1-10-65-01-1108-56629	Printing	1,000	1,000	0	0.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56630	Professional Development/Training	750	750	0	0.0%
Student Administrative Mgmt-BS	1-10-65-01-1108-56633	Public Relations	2,000	2,000	0	0.0%
Total Student Administrative Mgmt-BS			88,724	100,915	12,191	13.7%
High School Partnerships-BS	1-10-65-01-1109-56010	Administrative Salaries	0	94,204	94,204	----
High School Partnerships-BS	1-10-65-01-1109-56204	Electronic Equipment	0	500	500	----
High School Partnerships-BS	1-10-65-01-1109-56205	Furniture and Equipment	0	1,000	1,000	----
High School Partnerships-BS	1-10-65-01-1109-56218	Supplies	0	1,000	1,000	----
High School Partnerships-BS	1-10-65-01-1109-56327	Telephone	0	297	297	----
High School Partnerships-BS	1-10-65-01-1109-56351	Employee Travel	0	2,000	2,000	----
High School Partnerships-BS	1-10-65-01-1109-56611	Copying	0	50	50	----
High School Partnerships-BS	1-10-65-01-1109-56629	Printing	0	1,500	1,500	----
High School Partnerships-BS	1-10-65-01-1109-56630	Professional Development/Training	0	2,000	2,000	----
High School Partnerships-BS	1-10-65-01-1109-56633	Public Relations	0	1,500	1,500	----
Total High School Partnerships-BS			0	104,051	104,051	----
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	1-10-65-01-1110-56630	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			25,400	25,400	0	0.0%
Campus Security-BS	1-10-65-01-1111-56010	Administrative Salaries	69,110	69,488	378	0.5%
Campus Security-BS	1-10-65-01-1111-56020	Classified Salaries	110,294	165,588	55,294	50.1%
Campus Security-BS	1-10-65-01-1111-56204	Electronic Equipment	5,000	4,500	-500	-10.0%
Campus Security-BS	1-10-65-01-1111-56205	Furniture and Equipment	1,500	1,500	0	0.0%
Campus Security-BS	1-10-65-01-1111-56215	Tools & Related Equipment	750	750	0	0.0%
Campus Security-BS	1-10-65-01-1111-56218	Supplies	1,100	1,175	75	6.8%
Campus Security-BS	1-10-65-01-1111-56219	Uniforms	1,500	1,500	0	0.0%
Campus Security-BS	1-10-65-01-1111-56222	Vehicles & Other Motorized Eqp	9,000	0	-9,000	-100.0%
Campus Security-BS	1-10-65-01-1111-56226	Security Cameras/Access Control	66,525	168,000	101,475	152.5%
Campus Security-BS	1-10-65-01-1111-56327	Telephone	460	420	-40	-8.7%
Campus Security-BS	1-10-65-01-1111-56351	Employee Travel	3,950	5,500	1,550	39.2%
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	35,000	35,000	0	0.0%
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	208,500	218,500	10,000	4.8%
Campus Security-BS	1-10-65-01-1111-56626	Other Cost	1,000	1,000	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Campus Security-BS	1-10-65-01-1111-56630	Professional Development/Training	740	740	0	0.0%
Total Campus Security-BS			515,399	674,631	159,232	30.9%
Community Relations-BS	1-10-65-01-1112-56010	Administrative Salaries	57,138	57,459	321	0.6%
Community Relations-BS	1-10-65-01-1112-56020	Classified Salaries	24,568	28,558	3,990	16.2%
Community Relations-BS	1-10-65-01-1112-56204	Electronic Equipment	3,100	3,500	400	12.9%
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	1,620	1,350	-270	-16.7%
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	4,500	5,000	500	11.1%
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	10,300	10,500	200	1.9%
Community Relations-BS	1-10-65-01-1112-56601	Advertising-Miscellaneous	24,000	24,000	0	0.0%
Community Relations-BS	1-10-65-01-1112-56611	Copying	100	50	-50	-50.0%
Community Relations-BS	1-10-65-01-1112-56629	Printing	8,500	8,500	0	0.0%
Community Relations-BS	1-10-65-01-1112-56630	Professional Development/Training	1,500	1,500	0	0.0%
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	32,000	32,000	0	0.0%
Total Community Relations-BS			169,346	174,437	5,091	3.0%
Development-BS	1-10-65-01-1113-56010	Administrative Salaries	80,040	87,325	7,285	9.1%
Development-BS	1-10-65-01-1113-56020	Classified Salaries	0	22,500	22,500	----
Development-BS	1-10-65-01-1113-56040	Other Part Time Salaries	300	600	300	100.0%
Development-BS	1-10-65-01-1113-56213	Postage	750	750	0	0.0%
Development-BS	1-10-65-01-1113-56218	Supplies	950	3,000	2,050	215.8%
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	3,800	300	8.6%
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	6,500	-6,655	-50.6%
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	18,000	18,000	0	0.0%
Total Development-BS			123,445	149,225	25,780	20.9%
Institutional Memberships-BS	1-10-65-01-1115-56618	Institutional Memberships	15,500	15,000	-500	-3.2%
Total Institutional Memberships-BS			15,500	15,000	-500	-3.2%
Institutional Research-BS	1-10-65-01-1116-56010	Administrative Salaries	59,817	63,750	3,933	6.6%
Institutional Research-BS	1-10-65-01-1116-56218	Supplies	250	0	-250	-100.0%
Institutional Research-BS	1-10-65-01-1116-56327	Telephone	200	0	-200	-100.0%
Institutional Research-BS	1-10-65-01-1116-56351	Employee Travel	2,450	0	-2,450	-100.0%
Total Institutional Research-BS			62,717	63,750	1,033	1.6%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56010	Administrative Salaries	9,134	0	-9,134	-100.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56213	Postage	25	0	-25	-100.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56218	Supplies	350	0	-350	-100.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56351	Employee Travel	21,000	22,000	1,000	4.8%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56500	Accreditation/Licensing Cost	3,500	7,500	4,000	114.3%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56513	Consultant Fees	0	5,000	5,000	----
SACSCOC Steering Committee-BS	1-10-65-01-1117-56630	Professional Development/Training	15,750	12,545	-3,205	-20.3%
Total SACSCOC Steering Committee-BS			49,759	47,045	-2,714	-5.5%
Student Wages & Work Study-BS	1-10-65-01-1119-56042	Student Wages	10,000	12,000	2,000	20.0%
Total Student Wages & Work Study-BS			10,000	12,000	2,000	20.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56001	Full Time Faculty Salaries	0	1,500	1,500	----
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56010	Administrative Salaries	2,000	7,000	5,000	250.0%
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	1-10-65-01-1120-56218	Supplies	4,150	4,150	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56327	Telephone	177	177	0	0.0%
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	Advertisinging-Miscellaneous	5,000	5,000	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56532	Online Software/Subsription/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%
Total QEP (Quality Enhancement Plan)-BS			63,177	69,677	6,500	10.3%
District Registrar-BS	1-10-65-01-1121-56010	Administrative Salaries	58,422	58,744	322	0.6%
District Registrar-BS	1-10-65-01-1121-56213	Postage	300	150	-150	-50.0%
District Registrar-BS	1-10-65-01-1121-56218	Supplies	250	500	250	100.0%
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	960	2,235	1,275	132.8%
District Registrar-BS	1-10-65-01-1121-56351	Employee Travel	2,600	8,050	5,450	209.6%
District Registrar-BS	1-10-65-01-1121-56532	Online Software/Subsription/Srv	4,250	700	-3,550	-83.5%
District Registrar-BS	1-10-65-01-1121-56630	Professional Development/Training	500	500	0	0.0%
District Registrar-BS	1-10-65-01-1121-56631	Professional Organizations	150	350	200	133.3%
Total District Registrar-BS			67,792	71,589	3,797	5.6%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56010	Administrative Salaries	79,329	81,623	2,294	2.9%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56207	Food Cost	500	0	-500	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56209	New Book Purchases	500	0	-500	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56218	Supplies	1,500	0	-1,500	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56327	Telephone	400	0	-400	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56351	Employee Travel	4,000	0	-4,000	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56532	Online Software/Subsription/Srv	60	0	-60	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56611	Copying	50	0	-50	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56630	Professional Development/Training	2,500	0	-2,500	-100.0%
Instl Effectiveness/Assessment-BS	1-10-65-01-1122-56646	Institutional Surveys & Studies	12,000	0	-12,000	-100.0%
Total Instl Effectiveness/Assessment-BS			100,839	81,623	-19,216	-19.1%
Marketing-BS	1-10-65-01-1123-56204	Electronic Equipment	2,400	2,400	0	0.0%
Marketing-BS	1-10-65-01-1123-56218	Supplies	200	200	0	0.0%
Marketing-BS	1-10-65-01-1123-56515	Contract Labor/Services	0	2,300	2,300	----
Marketing-BS	1-10-65-01-1123-56532	Online Software/Subsription/Srv	600	600	0	0.0%
Marketing-BS	1-10-65-01-1123-56601	Advertisinging-Miscellaneous	3,750	3,700	-50	-1.3%
Marketing-BS	1-10-65-01-1123-56602	Advertisinging-Newspaper	5,000	5,500	500	10.0%
Marketing-BS	1-10-65-01-1123-56603	Advertisinging-Radio	11,000	12,100	1,100	10.0%
Marketing-BS	1-10-65-01-1123-56604	Advertisinging-Television	13,000	14,300	1,300	10.0%
Marketing-BS	1-10-65-01-1123-56629	Printing	6,200	6,200	0	0.0%
Marketing-BS	1-10-65-01-1123-56611	Copying	400	400	0	0.0%
Marketing-BS	1-10-65-01-1123-56634	Publication Subsriptions	155	600	445	287.1%
Marketing-BS	1-10-65-01-1123-56655	Advertisinging-Digital	18,000	30,000	12,000	66.7%
Total Marketing-BS			60,705	78,300	17,595	29.0%
District Safety & Security-BS	1-10-65-01-1127-56204	Electronic Equipment	33,800	10,000	-23,800	-70.4%
District Safety & Security-BS	1-10-65-01-1127-56215	Tools & Related Equipment	2,500	2,500	0	0.0%
District Safety & Security-BS	1-10-65-01-1127-56218	Supplies	3,200	4,300	1,100	34.4%
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	22,000	24,000	2,000	9.1%
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	1,400	1,400	0	0.0%
District Safety & Security-BS	1-10-65-01-1127-56532	Online Software/Subsription/Srv	63,700	19,350	-44,350	-69.6%
District Safety & Security-BS	1-10-65-01-1127-56618	Institutional Memberships	3,800	3,900	100	2.6%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
District Safety & Security-BS	1-10-65-01-1127-56630	Professional Development/Training	250	250	0	0.0%
Total District Safety & Security-BS			134,350	69,400	-64,950	-48.3%
District Professional Activities/Events-BS	1-10-65-01-1129-56207	Food Cost	12,000	12,000	0	0.0%
Total District Professional Activities/Events-BS			12,000	12,000	0	0.0%
Institutional Reporting-BS	1-10-65-01-1130-56010	Administrative Salaries	0	60,992	60,992	----
Institutional Reporting-BS	1-10-65-01-1130-56204	Electronic Equipment	0	100	100	----
Institutional Reporting-BS	1-10-65-01-1130-56218	Supplies	0	250	250	----
Institutional Reporting-BS	1-10-65-01-1130-56327	Telephone	0	200	200	----
Institutional Reporting-BS	1-10-65-01-1130-56351	Employee Travel	0	2,450	2,450	----
Total Institutional Reporting-BS			0	63,992	63,992	----
Bonds & Other Voting Cost-BS	1-10-65-01-1140-56509	Bond/Election Cost	0	22,000	22,000	----
Total Bonds & Other Voting Cost-BS			0	22,000	22,000	----
Coliseum-BS	1-10-65-01-1141-56010	Administrative Salaries	53,604	53,906	302	0.6%
Coliseum-BS	1-10-65-01-1141-56020	Classified Salaries	50,567	52,920	2,353	4.7%
Coliseum-BS	1-10-65-01-1141-56040	Other Part Time Salaries	8,700	10,000	1,300	14.9%
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	3,500	3,500	0	0.0%
Coliseum-BS	1-10-65-01-1141-56207	Food Cost	400	400	0	0.0%
Coliseum-BS	1-10-65-01-1141-56213	Postage	50	50	0	0.0%
Coliseum-BS	1-10-65-01-1141-56215	Tools & Related 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%
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			202,951	206,906	3,955	1.9%
Information Technology-BS	1-10-65-01-1142-56010	Administrative Salaries	234,930	246,810	11,880	5.1%
Information Technology-BS	1-10-65-01-1142-56020	Classified Salaries	152,779	211,591	58,812	38.5%
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	6,500	7,000	500	7.7%
Information Technology-BS	1-10-65-01-1142-56205	Furniture and Equipment	650	600	-50	-7.7%
Information Technology-BS	1-10-65-01-1142-56213	Postage	150	150	0	0.0%
Information Technology-BS	1-10-65-01-1142-56218	Supplies	1,000	950	-50	-5.0%
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	47,100	48,500	1,400	3.0%
Information Technology-BS	1-10-65-01-1142-56327	Telephone	1,800	1,950	150	8.3%
Information Technology-BS	1-10-65-01-1142-56329	ERP/SIS Server Hosting & Mngmt	238,100	252,500	14,400	6.0%
Information Technology-BS	1-10-65-01-1142-56351	Employee Travel	4,500	4,500	0	0.0%
Information Technology-BS	1-10-65-01-1142-56502	Application Software	223,650	541,849	318,199	142.3%
Information Technology-BS	1-10-65-01-1142-56512	Hardware Support/Maintenance	7,000	10,000	3,000	42.9%
Information Technology-BS	1-10-65-01-1142-56513	Consultant Fees	73,200	76,800	3,600	4.9%
Information Technology-BS	1-10-65-01-1142-56515	Contract Labor/Services	11,000	10,000	-1,000	-9.1%
Information Technology-BS	1-10-65-01-1142-56532	Online Software/Subscription/Srv	0	40,000	40,000	----
Information Technology-BS	1-10-65-01-1142-56534	Mainframe Maintenance	258,753	195,253	-63,500	-24.5%
Information Technology-BS	1-10-65-01-1142-56536	ERP/SIS Maintenance/Services	194,400	199,500	5,100	2.6%
Information Technology-BS	1-10-65-01-1142-56537	Warranty/SrvAgrmnt/SoftwrSpprt	4,000	3,650	-350	-8.8%
Information Technology-BS	1-10-65-01-1142-56600	Administrative Software	93,000	94,637	1,637	1.8%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Information Technology-BS	1-10-65-01-1142-56611	Copying	0	5	5	----
Information Technology-BS	1-10-65-01-1142-56630	Professional Development/Training	2,500	2,490	-10	-0.4%
Information Technology-BS	1-10-65-01-1142-56631	Professional Organizations	500	500	0	0.0%
Total Information Technology-BS			1,563,512	1,957,235	393,723	25.2%
External Audit-BS	1-10-65-01-1143-56506	Audit Cost	33,600	40,000	6,400	19.0%
External Audit-BS	1-10-65-01-1143-56507	Audit Cost-Federal Programs	19,000	12,500	-6,500	-34.2%
Total External Audit-BS			52,600	52,500	-100	-0.2%
General Services-BS	1-10-65-01-1144-56020	Classified Salaries	32,408	32,678	270	0.8%
General Services-BS	1-10-65-01-1144-56040	Other Part Time Salaries	25,000	0	-25,000	-100.0%
General Services-BS	1-10-65-01-1144-56205	Furniture and Equipment	1,000	0	-1,000	-100.0%
General Services-BS	1-10-65-01-1144-56213	Postage	14,000	14,000	0	0.0%
General Services-BS	1-10-65-01-1144-56218	Supplies	9,000	9,200	200	2.2%
General Services-BS	1-10-65-01-1144-56266	Student Liability Insurance	4,000	4,100	100	2.5%
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	-14,000	-14,000	0	0.0%
General Services-BS	1-10-65-01-1144-56327	Telephone	2,400	2,000	-400	-16.7%
General Services-BS	1-10-65-01-1144-56404	Copier/Printer-Mnt/Paper/Supplies	18,000	18,000	0	0.0%
General Services-BS	1-10-65-01-1144-56412	Repairs/Maintenance-Equipment	2,908	3,300	392	13.5%
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	89,800	100,000	10,200	11.4%
General Services-BS	1-10-65-01-1144-56521	Mail Service	792	1,000	208	26.3%
General Services-BS	1-10-65-01-1144-56523	Other Liability Insurance	80,000	80,000	0	0.0%
General Services-BS	1-10-65-01-1144-56626	Other Cost	0	10,000	10,000	----
Total General Services-BS			251,343	246,313	-5,030	-2.0%
Legal Counsel-BS	1-10-65-01-1145-56505	Attorney or Professional Fees	30,000	30,000	0	0.0%
Total Legal Counsel-BS			30,000	30,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56020	Classified Salaries	24,705	25,717	1,012	4.1%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56010	Administrative Salaries	79,217	90,228	11,011	13.9%
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	2,000	2,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56630	Professional Development/Training	625	625	0	0.0%
Total Facilities & Maintenance Admin-BS			107,787	119,810	12,023	11.2%
Personnel Department-BS	1-10-65-01-1147-56010	Administrative Salaries	141,755	154,832	13,077	9.2%
Personnel Department-BS	1-10-65-01-1147-56020	Classified Salaries	103,053	106,224	3,171	3.1%
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	250	300	50	20.0%
Personnel Department-BS	1-10-65-01-1147-56218	Supplies	2,810	3,050	240	8.5%
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	1,682	1,850	168	10.0%
Personnel Department-BS	1-10-65-01-1147-56536	ERP/SIS Maintenance/Services	1,155	1,270	115	10.0%
Personnel Department-BS	1-10-65-01-1147-56537	Warranty/SrvAgrmnt/SoftwrSpprt	58	0	-58	-100.0%
Personnel Department-BS	1-10-65-01-1147-56601	Advertising-Miscellaneous	4,000	5,500	1,500	37.5%
Personnel Department-BS	1-10-65-01-1147-56611	Copying	50	54	4	8.0%
Personnel Department-BS	1-10-65-01-1147-56612	Drug/Pre-Employment Testing	2,668	2,934	266	10.0%
Personnel Department-BS	1-10-65-01-1147-56613	Faculty-Professional Activity	200	400	200	100.0%
Personnel Department-BS	1-10-65-01-1147-56630	Professional Development/Training	225	245	20	8.9%
Personnel Department-BS	1-10-65-01-1147-56631	Professional Organizations	2,000	2,199	199	10.0%
Total Personnel Department-BS			262,406	281,358	18,952	7.2%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56010	Administrative Salaries	87,929	93,513	5,584	6.4%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56020	Classified Salaries	47,789	48,059	270	0.6%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56204	Electronic Equipment	0	500	500	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Business Services/Purch/Inv-BS	1-10-65-01-1148-56205	Furniture and Equipment	0	600	600	----
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	2,750	2,806	56	2.0%
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	8,500	0	-8,500	-100.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56532	Online Software/Subscription/Srv	0	500	500	----
Business Services/Purch/Inv-BS	1-10-65-01-1148-56602	Advertising-Newspaper	2,500	2,000	-500	-20.0%
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	1,200	1,700	500	41.7%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56630	Professional Development/Training	500	600	100	20.0%
Total Business Services/Purch/Inv-BS			153,403	152,513	-890	-0.6%
Safety Department-BS	1-10-65-01-1149-56010	Administrative Salaries	6,730	6,782	52	0.8%
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	Tools & Related Equipment	11,250	12,000	750	6.7%
Safety Department-BS	1-10-65-01-1149-56218	Supplies	7,950	10,800	2,850	35.8%
Safety Department-BS	1-10-65-01-1149-56351	Employee Travel	2,000	2,000	0	0.0%
Safety Department-BS	1-10-65-01-1149-56412	Repairs/Maintenance-Equipment	6,700	6,700	0	0.0%
Safety Department-BS	1-10-65-01-1149-56417	Repairs/Maintenance-Contract	7,000	7,000	0	0.0%
Safety Department-BS	1-10-65-01-1149-56630	Professional Development/Training	400	400	0	0.0%
Total Safety Department-BS			43,030	46,682	3,652	8.5%
Staff Benefits (IS)-BS	1-10-65-01-1150-56050	Group Health & Life Insurance	706,260	767,060	60,800	8.6%
Staff Benefits (IS)-BS	1-10-65-01-1150-56051	ORP Matching	35,870	47,590	11,720	32.7%
Staff Benefits (IS)-BS	1-10-65-01-1150-56052	TRS Matching	56,550	65,435	8,885	15.7%
Staff Benefits (IS)-BS	1-10-65-01-1150-56053	Unemployment Taxes	9,670	10,780	1,110	11.5%
Staff Benefits (IS)-BS	1-10-65-01-1150-56054	Workman's Compensation	16,600	18,475	1,875	11.3%
Staff Benefits (IS)-BS	1-10-65-01-1150-56055	Employer FICA Expense	187,290	208,570	21,280	11.4%
Staff Benefits (IS)-BS	1-10-65-01-1150-56056	Accrued Vacation	35,000	35,000	0	0.0%
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)	14,000	15,000	1,000	7.1%
Staff Benefits (IS)-BS	1-10-65-01-1150-56059	TRS Retirees Surcharge (College Paid)	16,000	24,000	8,000	50.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56060	ERS 1% Payroll Contribution	27,500	25,675	-1,825	-6.6%
Staff Benefits (IS)-BS	1-10-65-01-1150-56062	Accrued Sick Leave Expense	30,000	30,000	0	0.0%
Total Staff Benefits (IS)-BS			1,144,740	1,257,585	112,845	9.9%
Technology Upgrades-BS	1-10-65-01-1151-56204	Electronic Equipment	147,500	100,000	-47,500	-32.2%
Technology Upgrades-BS	1-10-65-01-1151-56205	Furniture and Equipment	600	500	-100	-16.7%
Technology Upgrades-BS	1-10-65-01-1151-56537	Warranty/SrvAgrmnt/SoftwrSpprt	4,200	2,000	-2,200	-52.4%
Technology Upgrades-BS	1-10-65-01-1151-56600	Administrative Software	40,000	0	-40,000	-100.0%
Total Technology Upgrades-BS			192,300	102,500	-89,800	-46.7%
Transportation-BS	1-10-65-01-1152-56020	Classified Salaries	0	58,000	58,000	----
Transportation-BS	1-10-65-01-1152-56215	Tools & Related Equipment	750	750	0	0.0%
Transportation-BS	1-10-65-01-1152-56218	Supplies	1,000	2,000	1,000	100.0%
Transportation-BS	1-10-65-01-1152-56219	Uniforms	450	450	0	0.0%
Transportation-BS	1-10-65-01-1152-56290	Capital Outlay	130,000	72,200	-57,800	-44.5%
Transportation-BS	1-10-65-01-1152-56301	Gas and Oil Dept Chargebacks	-38,000	-34,000	4,000	-10.5%
Transportation-BS	1-10-65-01-1152-56323	Gas and Oil	60,000	40,000	-20,000	-33.3%
Transportation-BS	1-10-65-01-1152-56325	Network Access/Internet Service	0	2,124	2,124	----
Transportation-BS	1-10-65-01-1152-56351	Employee Travel	2,500	2,500	0	0.0%
Transportation-BS	1-10-65-01-1152-56410	Repairs and Maintenance	55,000	55,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56515	Contract Labor/Services	1,000	1,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56518	Equipment Lease/Rental	2,124	0	-2,124	-100.0%
Transportation-BS	1-10-65-01-1152-56530	Vehicle Insurance	58,000	56,000	-2,000	-3.4%
Transportation-BS	1-10-65-01-1152-56612	Drug/Pre-Employment Testing	500	500	0	0.0%
Transportation-BS	1-10-65-01-1152-56626	Other Cost	300	300	0	0.0%
Total Transportation-BS			273,624	256,824	-16,800	-6.1%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Environmental Protection-BS	1-10-65-01-1153-56010	Administrative Salaries	10,536	10,593	57	0.5%
Environmental Protection-BS	1-10-65-01-1153-56205	Furniture and Equipment	4,000	4,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56218	Supplies	3,500	3,500	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56351	Employee Travel	2,750	2,750	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56513	Consultant Fees	1,000	1,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56515	Contract Labor/Services	10,000	10,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56626	Other Cost	100	100	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56630	Professional Development/Training	2,000	2,000	0	0.0%
Total Environmental Protection-BS			33,886	33,943	57	0.2%
Student Acct Adjs College Adjs-BS	1-10-65-01-1155-56647	Departmental Student Account Adjs	10,000	8,000	-2,000	-20.0%
Total Student Acct Adjs College Adjs-BS			10,000	8,000	-2,000	-20.0%
State Funding Adjustment-BS	1-10-65-01-1156-56610	Contingency	0	242,409	242,409	----
Total State Funding Adjustment-BS			0	242,409	242,409	----
Administrative Management-SA	1-10-65-02-1103-56010	Administrative Salaries	182,344	197,675	15,331	8.4%
Administrative Management-SA	1-10-65-02-1103-56020	Classified Salaries	84,001	99,245	15,244	18.1%
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	100	100	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56218	Supplies	1,050	1,250	200	19.0%
Administrative Management-SA	1-10-65-02-1103-56327	Telephone	1,260	1,620	360	28.6%
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	225	225	0	0.0%
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	6,500	6,500	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56626	Other Cost	1,886	31,686	29,800	1580.1%
Administrative Management-SA	1-10-65-02-1103-56630	Professional Development/Training	500	500	0	0.0%
Total Administrative Management-SA			286,916	347,851	60,935	21.2%
Financial & Student Accounting-SA	1-10-65-02-1107-56020	Classified Salaries	38,278	39,060	782	2.0%
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	240	-36	-13.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56216	Student ID System Supplies	755	755	0	0.0%
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	840	1,080	240	28.6%
Financial & Student Accounting-SA	1-10-65-02-1107-56351	Employee Travel	1,550	1,550	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56404	Copier/Printer-Mnt/Paper/Supplies	1,300	1,200	-100	-7.7%
Financial & Student Accounting-SA	1-10-65-02-1107-56508	Bank Service Charges/ProcessingFees	11,000	10,000	-1,000	-9.1%
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	20,000	30,000	10,000	50.0%
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	200	200	0	0.0%
Total Financial & Student Accounting-SA			78,284	88,170	9,886	12.6%
Accessibility Services-SA	1-10-65-02-1110-56218	Supplies	250	250	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56351	Employee Travel	1,200	600	-600	-50.0%
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	275	300	25	9.1%
Accessibility Services-SA	1-10-65-02-1110-56631	Professional Organizations	500	500	0	0.0%
Total Accessibility Services-SA			4,225	3,650	-575	-13.6%
Campus Security-SA	1-10-65-02-1111-56020	Classified Salaries	53,591	53,861	270	0.5%
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	Tools & Related Equipment	500	500	0	0.0%
Campus Security-SA	1-10-65-02-1111-56218	Supplies	600	600	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Campus Security-SA	1-10-65-02-1111-56219	Uniforms	645	575	-70	-10.9%
Campus Security-SA	1-10-65-02-1111-56226	Security Cameras/Access Control	10,000	61,250	51,250	512.5%
Campus Security-SA	1-10-65-02-1111-56327	Telephone	725	790	65	9.0%
Campus Security-SA	1-10-65-02-1111-56351	Employee Travel	460	720	260	56.5%
Campus Security-SA	1-10-65-02-1111-56412	Repairs/Maintenance-Equipment	2,500	2,000	-500	-20.0%
Campus Security-SA	1-10-65-02-1111-56417	Repairs/Maintenance-Contract	2,160	3,000	840	38.9%
Campus Security-SA	1-10-65-02-1111-56511	Campus Security	76,452	76,348	-104	-0.1%
Campus Security-SA	1-10-65-02-1111-56515	Contract Labor/Services	5,310	5,940	630	11.9%
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	1,200	850	242.9%
Total Campus Security-SA			156,313	209,804	53,491	34.2%
Marketing-SA	1-10-65-02-1123-56010	Administrative Salaries	0	29,158	29,158	----
Marketing-SA	1-10-65-02-1123-56020	Classified Salaries	25,648	0	-25,648	-100.0%
Marketing-SA	1-10-65-02-1123-56213	Postage	10	10	0	0.0%
Marketing-SA	1-10-65-02-1123-56218	Supplies	750	750	0	0.0%
Marketing-SA	1-10-65-02-1123-56327	Telephone	275	540	265	96.4%
Marketing-SA	1-10-65-02-1123-56351	Employee Travel	2,095	2,572	477	22.8%
Marketing-SA	1-10-65-02-1123-56404	Copier/Printer-Mnt/Paper/Supplies	3,050	3,330	280	9.2%
Marketing-SA	1-10-65-02-1123-56515	Contract Labor/Services	1,800	2,300	500	27.8%
Marketing-SA	1-10-65-02-1123-56532	Online Software/Subscription/Srv	420	420	0	0.0%
Marketing-SA	1-10-65-02-1123-56601	Advertising-Miscellaneous	24,066	35,066	11,000	45.7%
Marketing-SA	1-10-65-02-1123-56603	Advertising-Radio	4,000	4,000	0	0.0%
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	150	500	350	233.3%
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	1,534	1,651	117	7.6%
Marketing-SA	1-10-65-02-1123-56655	Advertising-Digital	22,000	22,000	0	0.0%
Total Marketing-SA			90,623	107,122	16,499	18.2%
Information Technology-SA	1-10-65-02-1142-56010	Administrative Salaries	29,846	29,996	150	0.5%
Information Technology-SA	1-10-65-02-1142-56020	Classified Salaries	61,476	67,663	6,187	10.1%
Information Technology-SA	1-10-65-02-1142-56204	Electronic Equipment	4,200	4,300	100	2.4%
Information Technology-SA	1-10-65-02-1142-56211	PC Software (Computer Services)	1,000	900	-100	-10.0%
Information Technology-SA	1-10-65-02-1142-56218	Supplies	1,500	1,425	-75	-5.0%
Information Technology-SA	1-10-65-02-1142-56325	Network Access/Internet Service	42,365	42,420	55	0.1%
Information Technology-SA	1-10-65-02-1142-56327	Telephone	1,650	2,200	550	33.3%
Information Technology-SA	1-10-65-02-1142-56329	ERP/SIS Server Hosting & Mngmt	0	12,600	12,600	----
Information Technology-SA	1-10-65-02-1142-56351	Employee Travel	395	395	0	0.0%
Information Technology-SA	1-10-65-02-1142-56502	Application Software	2,500	32,230	29,730	1189.2%
Information Technology-SA	1-10-65-02-1142-56512	Hardware Support/Maintenance	5,700	5,700	0	0.0%
Information Technology-SA	1-10-65-02-1142-56515	Contract Labor/Services	1,600	1,200	-400	-25.0%
Information Technology-SA	1-10-65-02-1142-56532	Online Software/Subscription/Srv	0	44,000	44,000	----
Information Technology-SA	1-10-65-02-1142-56537	Warranty/SrvAgmnt/SoftwrSpprt	0	1,547	1,547	----
Information Technology-SA	1-10-65-02-1142-56600	Administrative Software	61,400	61,825	425	0.7%
Total Information Technology-SA			213,632	308,401	94,769	44.4%
General Services-SA	1-10-65-02-1144-56213	Postage	5,000	4,250	-750	-15.0%
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	5,000	5,250	250	5.0%
General Services-SA	1-10-65-02-1144-56300	Copy Departmental Chargebacks	-13,500	-13,000	500	-3.7%
General Services-SA	1-10-65-02-1144-56303	Postage Department Chargebacks	-6,000	-5,500	500	-8.3%
General Services-SA	1-10-65-02-1144-56327	Telephone	840	1,080	240	28.6%
General Services-SA	1-10-65-02-1144-56351	Employee Travel	400	400	0	0.0%
General Services-SA	1-10-65-02-1144-56404	Copier/Printer-Mnt/Paper/Supplies	18,500	18,500	0	0.0%
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	44,775	44,775	0	0.0%
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	43,700	47,100	3,400	7.8%
General Services-SA	1-10-65-02-1144-56626	Other Cost	0	5,000	5,000	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
General Services-SA	1-10-65-02-1144-56630	Professional Development/Training	1,500	1,500	0	0.0%
Total General Services-SA			101,859	110,999	9,140	9.0%
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	49,276	49,547	271	0.5%
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	1-10-65-02-1146-56205	Furniture and Equipment	0	55	55	----
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56218	Supplies	1,525	1,400	-125	-8.2%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56351	Employee Travel	455	455	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56532	Online Software/Subscription/Srv	2,400	2,400	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56630	Professional Development/Training	350	350	0	0.0%
Total Facilities & Maintenance Admin-SA			62,561	62,762	201	0.3%
Personnel Department-SA	1-10-65-02-1147-56612	Drug/Pre-Employment Testing	1,975	2,170	195	9.9%
Total Personnel Department-SA			1,975	2,170	195	9.9%
Safety Department-SA	1-10-65-02-1149-56215	Tools & Related Equipment	1,800	6,400	4,600	255.6%
Safety Department-SA	1-10-65-02-1149-56218	Supplies	1,500	1,500	0	0.0%
Total Safety Department-SA			3,300	7,900	4,600	139.4%
Staff Benefits (IS)-SA	1-10-65-02-1150-56050	Group Health & Life Insurance	151,456	170,333	18,877	12.5%
Staff Benefits (IS)-SA	1-10-65-02-1150-56051	ORP Matching	117	45	-72	-61.5%
Staff Benefits (IS)-SA	1-10-65-02-1150-56052	TRS Matching	17,155	17,875	720	4.2%
Staff Benefits (IS)-SA	1-10-65-02-1150-56053	Unemployment Taxes	-12,465	520	12,985	-104.2%
Staff Benefits (IS)-SA	1-10-65-02-1150-56054	Workman's Compensation	-28,444	4,358	32,802	-115.3%
Staff Benefits (IS)-SA	1-10-65-02-1150-56055	Employer FICA Expense	36,005	38,884	2,879	8.0%
Staff Benefits (IS)-SA	1-10-65-02-1150-56056	Accrued Vacation	10,000	10,000	0	0.0%
Staff Benefits (IS)-SA	1-10-65-02-1150-56060	ERS 1% Payroll Contribution	4,713	5,010	297	6.3%
Staff Benefits (IS)-SA	1-10-65-02-1150-56062	Accrued Sick Leave Expense	10,000	10,000	0	0.0%
Total Staff Benefits (IS)-SA			188,537	257,025	68,488	36.3%
Technology Upgrades-SA	1-10-65-02-1151-56204	Electronic Equipment	160,000	182,000	22,000	13.8%
Total Technology Upgrades-SA			160,000	182,000	22,000	13.8%
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	5,500	5,000	-500	-9.1%
Transportation-SA	1-10-65-02-1152-56410	Repairs and Maintenance	5,385	5,385	0	0.0%
Transportation-SA	1-10-65-02-1152-56530	Vehicle Insurance	2,250	2,100	-150	-6.7%
Total Transportation-SA			12,835	12,185	-650	-5.1%
Environmental Protection-SA	1-10-65-02-1153-56205	Furniture and Equipment	0	250	250	----
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	1,925	-25	-1.3%
Environmental Protection-SA	1-10-65-02-1153-56630	Professional Development/Training	200	200	0	0.0%
Total Environmental Protection-SA			2,480	2,705	225	9.1%
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	39,337	84,441	45,104	114.7%
Lamesa Center Operations	1-10-65-03-1104-56205	Furniture and Equipment	0	2,000	2,000	----
Lamesa Center Operations	1-10-65-03-1104-56213	Postage	335	335	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Lamesa Center Operations	1-10-65-03-1104-56218	Supplies	3,600	3,600	0	0.0%
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	3,177	4,179	1,002	31.5%
Lamesa Center Operations	1-10-65-03-1104-56404	Copier/Printer-Mnt/Paper/Supplies	2,692	2,692	0	0.0%
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	5,000	5,000	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56602	Advertising-Newspaper	1,500	2,000	500	33.3%
Lamesa Center Operations	1-10-65-03-1104-56618	Institutional Memberships	1,258	1,155	-103	-8.2%
Lamesa Center Operations	1-10-65-03-1104-56626	Other Cost	705	10,470	9,765	1385.1%
Lamesa Center Operations	1-10-65-03-1104-56630	Professional Development/Training	1,850	1,850	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56633	Public Relations	150	150	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56634	Publication Subscriptions	70	70	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56645	Recruiting/Outreach	150	2,150	2,000	1333.3%
Lamesa Center Operations	1-10-65-03-1104-56655	Advertising-Digital	6,000	10,000	4,000	66.7%
Total Lamesa Center Operations			67,513	131,781	64,268	95.2%
Campus Security-LA	1-10-65-03-1111-56226	Security Cameras/Access Control	6,300	7,800	1,500	23.8%
Total Campus Security-LA			6,300	7,800	1,500	23.8%
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	4,300	4,200	-100	-2.3%
Information Technology-LA	1-10-65-03-1142-56512	Hardware Support/Maintenance	3,700	3,800	100	2.7%
Information Technology-LA	1-10-65-03-1142-56532	Online Software/Subsription/Srv	0	1,100	1,100	----
Information Technology-LA	1-10-65-03-1142-56537	Warranty/SrvAgmnt/SoftwrSpprt	20	40	20	100.0%
Total Information Technology-LA			10,020	11,140	1,120	11.2%
Safety Department-LA	1-10-65-03-1149-56215	Tools & Related 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	2,245	2,970	725	32.3%
Staff Benefits (IS)-LA	1-10-65-03-1150-56052	TRS Matching	1,520	2,305	785	51.6%
Staff Benefits (IS)-LA	1-10-65-03-1150-56053	Unemployment Taxes	200	205	5	2.5%
Staff Benefits (IS)-LA	1-10-65-03-1150-56054	Workman's Compensation	340	345	5	1.5%
Staff Benefits (IS)-LA	1-10-65-03-1150-56055	Employer FICA Expense	3,465	4,190	725	20.9%
Staff Benefits (IS)-LA	1-10-65-03-1150-56056	Accrued Vacation	500	600	100	20.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56058	TRS 90-Day (New Hires)	600	600	0	0.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56060	ERS 1% Payroll Contribution	385	385	0	0.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56062	Accrued Sick Leave Expense	500	1,200	700	140.0%
Total Staff Benefits (IS)-LA			9,755	12,800	3,045	31.2%
Technology Upgrades-LA	1-10-65-03-1151-56204	Electronic Equipment	5,000	5,000	0	0.0%
Total Technology Upgrades-LA			5,000	5,000	0	0.0%
Total Institutional Support			8,971,665	10,484,025	1,512,360	16.9%
Building Maintenance-BS	1-10-75-01-1400-56030	Full Time Maintenance Salaries	164,712	166,266	1,554	0.9%
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	Tools & Related Equipment	4,200	4,200	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56218	Supplies	80,500	80,500	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56407	Hauling/Moving/Storage	12,000	12,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56410	Repairs and Maintenance	76,000	76,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56412	Repairs/Maintenance-Equipment	23,000	23,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56417	Repairs/Maintenance-Contract	298,900	367,901	69,001	23.1%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Building Maintenance-BS	1-10-75-01-1400-56517	Energy Mgt Syst-Maint Contract	20,968	23,065	2,097	10.0%
Building Maintenance-BS	1-10-75-01-1400-56518	Equipment Lease/Rental	10,000	10,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56537	Warranty/SrvAgrmnt/SoftwrSpprt	677	677	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56615	Freight	300	300	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56626	Other Cost	2,500	2,500	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56630	Professional Development/Training	0	1,000	1,000	----
Total Building Maintenance-BS			698,757	772,409	73,652	10.5%
Custodial Services-BS	1-10-75-01-1401-56010	Administrative Salaries	13,402	13,478	76	0.6%
Custodial Services-BS	1-10-75-01-1401-56030	Full Time Maintenance Salaries	255,216	287,457	32,241	12.6%
Custodial Services-BS	1-10-75-01-1401-56031	Part Time Maintenance Salaries	13,000	0	-13,000	-100.0%
Custodial Services-BS	1-10-75-01-1401-56202	Custodial Supplies	20,000	20,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56205	Furniture and Equipment	4,000	4,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56215	Tools & Related Equipment	5,000	5,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56218	Supplies	29,000	29,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56412	Repairs/Maintenance-Equipment	600	600	0	0.0%
Total Custodial Services-BS			340,218	359,535	19,317	5.7%
Grounds Maintenance-BS	1-10-75-01-1402-56030	Full Time Maintenance Salaries	194,758	196,176	1,418	0.7%
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	Tools & Related Equipment	8,500	8,500	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56218	Supplies	29,000	29,000	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56290	Capital Outlay	50,000	0	-50,000	-100.0%
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	15,700	15,701	1	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56417	Repairs/Maintenance-Contract	18,000	43,000	25,000	138.9%
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	20,000	20,000	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56537	Warranty/SrvAgrmnt/SoftwrSpprt	50	25	-25	-50.0%
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			385,238	361,632	-23,606	-6.1%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56010	Administrative Salaries	69,866	70,243	377	0.5%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56020	Classified Salaries	24,705	25,717	1,012	4.1%
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%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56218	Supplies	3,500	3,500	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56219	Uniforms	4,000	4,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56290	Capital Outlay	22,000	0	-22,000	-100.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56322	Garbage Disposal	42,000	42,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56327	Telephone	1,080	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	15,100	15,100	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56416	HVAC Chemicals for Central Plant	12,000	19,000	7,000	58.3%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56417	Repairs/Maintenance-Contract	122,876	126,252	3,376	2.7%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56525	Plant Insurance	760,000	720,000	-40,000	-5.3%
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	10,000	10,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56615	Freight	80	80	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56630	Professional Development/Training	1,500	1,500	0	0.0%
Total Physical Plant Oper & Maint-BS			1,099,707	1,049,472	-50,235	-4.6%
Utilities-BS	1-10-75-01-1404-56304	Telephone Dept Chargebacks	-42,000	-42,000	0	0.0%
Utilities-BS	1-10-75-01-1404-56321	Electricity	320,000	320,000	0	0.0%
Utilities-BS	1-10-75-01-1404-56324	Natural Gas	100,000	100,000	0	0.0%
Utilities-BS	1-10-75-01-1404-56327	Telephone	50,000	48,000	-2,000	-4.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Utilities-BS	1-10-75-01-1404-56328	Water	115,000	115,000	0	0.0%
Total Utilities-BS			543,000	541,000	-2,000	-0.4%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56050	Group Health & Life Insurance	139,865	142,280	2,415	1.7%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56051	ORP Matching	1,060	1,105	45	4.2%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56052	TRS Matching	50,200	55,190	4,990	9.9%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56053	Unemployment Taxes	2,585	2,740	155	6.0%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56054	Workman's Compensation	4,320	4,565	245	5.7%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56055	Employer FICA Expense	48,700	52,160	3,460	7.1%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56060	ERS 1% Payroll Contribution	7,115	6,355	-760	-10.7%
Total Staff Benefits (O&M)-BS			253,845	264,395	10,550	4.2%
Grounds Maintenance-SA	1-10-75-02-1402-56030	Full Time Maintenance Salaries	35,379	35,649	270	0.8%
Grounds Maintenance-SA	1-10-75-02-1402-56410	Repairs and Maintenance	0	500	500	----
Grounds Maintenance-SA	1-10-75-02-1402-56412	Repairs/Maintenance-Equipment	0	1,000	1,000	----
Grounds Maintenance-SA	1-10-75-02-1402-56518	Equipment Lease/Rental	0	1,600	1,600	----
Total Grounds Maintenance-SA			35,379	38,749	3,370	9.5%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56010	Administrative Salaries	56,804	60,690	3,886	6.8%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56030	Full Time Maintenance Salaries	188,356	221,648	33,292	17.7%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56031	Part Time Maintenance Salaries	33,712	45,467	11,755	34.9%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56202	Custodial supplies	30,500	31,500	1,000	3.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56205	Furniture and Equipment	1,250	1,250	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56213	Postage	10	10	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56215	Tools & Related Equipment	2,300	2,300	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56218	Supplies	500	547	47	9.4%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56219	Uniforms	500	545	45	9.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56322	Garbage Disposal	13,700	14,525	825	6.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56327	Telephone	4,700	5,880	1,180	25.1%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56351	Employee Travel	555	555	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56410	Repairs and Maintenance	49,500	62,500	13,000	26.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56417	Repairs/Maintenance-Contract	103,704	122,150	18,446	17.8%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56510	Building & Facilities Rental	238,650	242,733	4,083	1.7%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56515	Contract Labor/Services	12,784	33,284	20,500	160.4%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56518	Equipment Lease/Rental	1,525	0	-1,525	-100.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56525	Plant Insurance	261,968	221,200	-40,768	-15.6%
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			1,001,078	1,066,844	65,766	6.6%
Utilities-SA	1-10-75-02-1404-56304	Telephone Dept Chargebacks	-48,500	-54,000	-5,500	11.3%
Utilities-SA	1-10-75-02-1404-56321	Electricity	162,000	162,000	0	0.0%
Utilities-SA	1-10-75-02-1404-56324	Natural Gas	41,500	41,500	0	0.0%
Utilities-SA	1-10-75-02-1404-56327	Telephone	48,000	54,000	6,000	12.5%
Utilities-SA	1-10-75-02-1404-56328	Water	49,000	54,000	5,000	10.2%
Total Utilities-SA			252,000	257,500	5,500	2.2%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56050	Group Health & Life Insurance	68,851	70,668	1,817	2.6%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56051	ORP Matching	484	2,189	1,705	352.3%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56052	TRS Matching	24,167	22,553	-1,614	-6.7%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56053	Unemployment Taxes	1,188	321	-867	-73.0%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56054	Workman's Compensation	4,201	3,180	-1,021	-24.3%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56055	Employer FICA Expense	23,390	23,936	546	2.3%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56060	ERS 1% Payroll Contribution	2,943	2,974	31	1.1%
Total Staff Benefits (O&M)-SA			125,224	125,821	597	0.5%
Building Maintenance-LA	1-10-75-03-1400-56202	Custodial Supplies	1,393	1,393	0	0.0%
Building Maintenance-LA	1-10-75-03-1400-56215	Tools & Related Equipment	300	300	0	0.0%
Building Maintenance-LA	1-10-75-03-1400-56290	Capital Outlay	5,100	0	-5,100	-100.0%
Building Maintenance-LA	1-10-75-03-1400-56406	Grounds Improvements	500	500	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Building Maintenance-LA	1-10-75-03-1400-56515	Contract Labor/Services	1,550	1,600	50	3.2%
Building Maintenance-LA	1-10-75-03-1400-56537	Warranty/SrvAgrmnt/SoftwrSpprt	200	0	-200	-100.0%
Total Building Maintenance-LA			9,043	3,793	-5,250	-58.1%
Custodial Services-LA	1-10-75-03-1401-56031	Part Time Maintenance Salaries	8,742	8,900	158	1.8%
Total Custodial Services-LA			8,742	8,900	158	1.8%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56053	Unemployment Taxes	30	40	10	33.3%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56054	Workman's Compensation	45	65	20	44.4%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56055	Employer FICA Expense	105	165	60	57.1%
Total Staff Benefits (O&M)-LA			180	270	90	50.0%
Total Operation & Maintenance			4,752,411	4,850,320	97,909	2.1%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56290	Capital Outlay	3,169,634	0	-3,169,634	-100.0%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56410	Repairs and Maintenance	25,000	25,000	0	0.0%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56413	Repairs-Building	0	490,000	490,000	----
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56417	Repairs/Maintenance-Contract	233,000	93,000	-140,000	-60.1%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56481	Physical Plant Improv/Additions	26,000	51,000	25,000	96.2%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56610	Contingency	997,068	219,923	-777,145	-77.9%
Total Major Repairs & Rehabilitation-BS			4,450,702	878,923	-3,571,779	-80.3%
Major Repairs & Rehabilitation-SA	1-10-80-02-1480-56410	Repairs and Maintenance	20,000	92,000	72,000	360.0%
Total Major Repairs & Rehabilitation-SA			20,000	92,000	72,000	360.0%
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56410	Repairs and Maintenance	4,000	11,600	7,600	190.0%
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56417	Repairs/Maintenance-Contract	5,000	11,500	6,500	130.0%
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56481	Physical Plant Improv/Additions	10,000	0	-10,000	-100.0%
Total Major Repairs & Rehabilitation-LA			19,000	23,100	4,100	21.6%
Total Major Repairs & Rehab of Bldgs			4,489,702	994,023	-3,495,679	-77.9%
Tuition Remission Scholarships-BS	1-10-85-01-3000-57103	Tuition Remission & Exemption	328,000	135,100	-192,900	-58.8%
Total Tuition Remission Scholarships-BS			328,000	135,100	-192,900	-58.8%
Tuition Remission Scholarships-SA	1-10-85-02-3000-57103	Tuition Remission & Exemption	896,500	696,500	-200,000	-22.3%
Total Tuition Remission Scholarships-SA			896,500	696,500	-200,000	-22.3%
Tuition Remission Scholarships-LA	1-10-85-03-3000-57103	Tuition Remission & Exemption	31,200	10,300	-20,900	-67.0%
Total Tuition Remission Scholarships-LA			31,200	10,300	-20,900	-67.0%
Total Scholarships & Fellowships			1,255,700	841,900	-413,800	-33.0%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61001	Transfer to Plant-Pitney Bowes Eqp 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	70,300	70,300	0	0.0%
Mandatory Xfers to Other Funds-BS	1-10-95-01-3105-61004	Transfer to TPEG - Continuing Ed	1,000	1,000	0	0.0%
Total Mandatory Xfers to Other Funds-BS			71,300	71,300	0	0.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Transfers To Other Funds-BS	1-10-95-01-3185-61005	Transfers To Other Funds	4,231,988	4,333,575	101,587	2.4%
Total Transfers To Other Funds-BS			4,231,988	4,333,575	101,587	2.4%
Note/Bond Payments-Transfers Out-SA	1-10-95-02-3100-61001	Transfer to Plant-Pitney Bowes Eqp 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	3,500	1,700	-1,800	-51.4%
Total Transfers To Other Funds-LA			3,500	1,700	-1,800	-51.4%
Total Transfers To (Out)			4,330,896	4,430,683	99,787	2.3%
Fund Total - HC Education & General			37,884,695	36,509,095	-1,375,600	-3.6%
General Scholarships-BS	1-12-85-01-3520-57000	Performance - Tuition Scholarships	140,016	135,016	-5,000	-3.6%
General Scholarships-BS	1-12-85-01-3520-57001	Performance - R&B Scholarships	52,904	54,312	1,408	2.7%
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	25,016	25,016	0	0.0%
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	22,904	24,312	1,408	6.1%
General Scholarships-BS	1-12-85-01-3520-57006	Baseball - Tuition Scholarships	150,096	187,620	37,524	25.0%
General Scholarships-BS	1-12-85-01-3520-57007	Baseball - Book Scholarships	12,000	15,000	3,000	25.0%
General Scholarships-BS	1-12-85-01-3520-57008	Baseball - R&B Scholarships	137,424	182,340	44,916	32.7%
General Scholarships-BS	1-12-85-01-3520-57009	Women's Softball - Tuition Schol	150,096	150,096	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57010	Women's Softball - Book Schol	12,000	12,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57011	Women's Softball - R&B Schol	137,424	145,872	8,448	6.1%
General Scholarships-BS	1-12-85-01-3520-57012	Men's Basketball - Tuition Schol	93,810	93,810	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57013	Men's Basketball - Book Schol	7,500	7,500	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57014	Men's Basketball - R&B Schol	85,890	91,170	5,280	6.1%
General Scholarships-BS	1-12-85-01-3520-57015	Women's Basketball - Tuition Schol	93,810	93,810	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57016	Women's Basketball - Book Schol	7,500	7,500	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57017	Women's Basketball - R&B Schol	85,890	91,170	5,280	6.1%
General Scholarships-BS	1-12-85-01-3520-57018	Rodeo - Tuition Scholarships	90,058	90,058	0	0.0%
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	82,454	87,523	5,069	6.1%
General Scholarships-BS	1-12-85-01-3520-57021	Women's Rodeo - Tuition Schol	60,038	60,038	0	0.0%
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	54,970	58,349	3,379	6.1%
General Scholarships-BS	1-12-85-01-3520-57024	Trainer - Tuition Scholarships	62,540	62,540	0	0.0%
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	57,260	60,780	3,520	6.1%
General Scholarships-BS	1-12-85-01-3520-57100	Scholarships	55,000	60,000	5,000	9.1%
General Scholarships-BS	1-12-85-01-3520-57102	Room & Board Scholarships	54,000	54,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57104	Book Scholarships	500	500	0	0.0%
Total General Scholarships-BS			1,761,577	1,880,809	119,232	6.8%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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			1,790,577	1,909,809	119,232	6.7%
Fund Total - General Scholarships			1,790,577	1,909,809	119,232	6.7%
Student Activities-BS	1-20-90-01-3615-56020	Classified Salaries	46,168	46,439	271	0.6%
Student Activities-BS	1-20-90-01-3615-56204	Electronic Equipment	400	300	-100	-25.0%
Student Activities-BS	1-20-90-01-3615-56205	Furniture and Equipment	500	1,200	700	140.0%
Student Activities-BS	1-20-90-01-3615-56213	Postage	0	10	10	----
Student Activities-BS	1-20-90-01-3615-56218	Supplies	1,000	2,000	1,000	100.0%
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	3,400	3,500	100	2.9%
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	150	150	0	0.0%
Student Activities-BS	1-20-90-01-3615-56619	Intramurals-HC	3,000	3,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56626	Other Cost	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	1,000	1,100	100	10.0%
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	14,500	18,000	3,500	24.1%
Student Activities-BS	1-20-90-01-3615-56638	Student Activities	19,000	23,500	4,500	23.7%
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	5,000	5,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56651	Student Welcome Weekend	10,000	10,000	0	0.0%
Total Student Activities-BS			113,598	123,679	10,081	8.9%
Athletic Director-BS	1-20-90-01-3620-56010	Administrative Salaries	27,362	27,914	552	2.0%
Athletic Director-BS	1-20-90-01-3620-56020	Classified Salaries	42,391	42,661	270	0.6%
Athletic Director-BS	1-20-90-01-3620-56040	Other Part Time Salaries	70,449	55,000	-15,449	-21.9%
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	16,000	16,000	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56351	Employee Travel	1,900	1,900	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56404	Copier/Printer-Mnt/Paper/Supplies	2,350	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	1-20-90-01-3620-56605	Awards	0	2,000	2,000	----
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	14,715	3,715	33.8%
Total Athletic Director-BS			288,984	280,072	-8,912	-3.1%
Baseball-BS	1-20-90-01-3621-56010	Administrative Salaries	103,948	104,703	755	0.7%
Baseball-BS	1-20-90-01-3621-56040	Other Part Time Salaries	0	1,800	1,800	----
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	Tools & Related 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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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	10,000	0	-10,000	-100.0%
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	15,000	3,000	25.0%
Baseball-BS	1-20-90-01-3621-56410	Repairs and Maintenance	22,000	15,000	-7,000	-31.8%
Baseball-BS	1-20-90-01-3621-56532	Online Software/Subscription/Srv	1,475	1,700	225	15.3%
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	1-20-90-01-3621-56605	Awards	0	575	575	----
Baseball-BS	1-20-90-01-3621-56616	Game Cost	63,000	70,000	7,000	11.1%
Baseball-BS	1-20-90-01-3621-56631	Professional Organizations	0	300	300	----
Total Baseball-BS			262,573	259,228	-3,345	-1.3%
Men's Basketball-BS	1-20-90-01-3622-56010	Administrative Salaries	98,837	104,277	5,440	5.5%
Men's Basketball-BS	1-20-90-01-3622-56040	Other Part Time Salaries	3,200	6,000	2,800	87.5%
Men's Basketball-BS	1-20-90-01-3622-56207	Food Cost	9,000	11,000	2,000	22.2%
Men's Basketball-BS	1-20-90-01-3622-56213	Postage	500	500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56218	Supplies	600	600	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56219	Uniforms	2,700	2,700	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56223	Athletic Supplies and Equipment	1,800	1,800	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56224	Athletic Apparel & Gear	14,000	14,000	0	0.0%
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	10,000	10,000	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56354	Recruiting Travel	11,000	16,000	5,000	45.5%
Men's Basketball-BS	1-20-90-01-3622-56532	Online Software/Subscription/Srv	5,050	5,050	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56605	Awards	350	350	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56616	Game Cost	39,000	44,000	5,000	12.8%
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			196,856	217,096	20,240	10.3%
Women's Basketball-BS	1-20-90-01-3623-56010	Administrative Salaries	108,859	113,123	4,264	3.9%
Women's Basketball-BS	1-20-90-01-3623-56040	Other Part Time Salaries	2,500	4,000	1,500	60.0%
Women's Basketball-BS	1-20-90-01-3623-56207	Food Cost	4,500	6,000	1,500	33.3%
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	3,000	3,000	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56223	Athletic Supplies and Equipment	1,500	1,500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56224	Athletic Apparel & Gear	15,000	15,000	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56327	Telephone	400	500	100	25.0%
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	7,000	3,500	100.0%
Women's Basketball-BS	1-20-90-01-3623-56354	Recruiting Travel	11,000	15,000	4,000	36.4%
Women's Basketball-BS	1-20-90-01-3623-56532	Online Software/Subscription/Srv	1,500	1,500	0	0.0%
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	36,000	41,000	5,000	13.9%
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			189,549	209,413	19,864	10.5%
Cheerleaders-BS	1-20-90-01-3624-56205	Furniture and Equipment	0	4,000	4,000	----
Cheerleaders-BS	1-20-90-01-3624-56207	Food Cost	0	3,900	3,900	----
Cheerleaders-BS	1-20-90-01-3624-56218	Supplies	200	200	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56219	Uniforms	12,000	12,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56224	Athletic Apparel & Gear	5,000	5,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56351	Employee Travel	500	100	-400	-80.0%
Cheerleaders-BS	1-20-90-01-3624-56355	Student Travel	2,500	750	-1,750	-70.0%
Cheerleaders-BS	1-20-90-01-3624-56412	Repairs/Maintenance-Equipment	800	500	-300	-37.5%
Cheerleaders-BS	1-20-90-01-3624-56515	Contract Labor/Services	500	2,250	1,750	350.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Cheerleaders-BS	1-20-90-01-3624-56605	Awards	0	500	500	----
Cheerleaders-BS	1-20-90-01-3624-56616	Game Cost	0	1,250	1,250	----
Cheerleaders-BS	1-20-90-01-3624-56626	Other Cost	500	500	0	0.0%
Total Cheerleaders-BS			22,000	30,950	8,950	40.7%
Rodeo-BS	1-20-90-01-3625-56010	Administrative Salaries	111,342	108,212	-3,130	-2.8%
Rodeo-BS	1-20-90-01-3625-56205	Furniture and Equipment	4,000	0	-4,000	-100.0%
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	Tools & Related 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	2,500	800	47.1%
Rodeo-BS	1-20-90-01-3625-56290	Capital Outlay	78,000	0	-78,000	-100.0%
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	30,000	4,500	17.6%
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	55,000	55,000	0	0.0%
Rodeo-BS	1-20-90-01-3625-56631	Professional Organizations	300	400	100	33.3%
Rodeo-BS	1-20-90-01-3625-56645	Recruiting/Outreach	4,000	4,000	0	0.0%
Total Rodeo-BS			405,512	325,782	-79,730	-19.7%
Softball-BS	1-20-90-01-3626-56010	Administrative Salaries	95,421	99,685	4,264	4.5%
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	5,000	4,000	400.0%
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	5,000	3,900	354.5%
Softball-BS	1-20-90-01-3626-56219	Uniforms	10,000	10,000	0	0.0%
Softball-BS	1-20-90-01-3626-56223	Athletic Supplies and Equipment	9,000	10,000	1,000	11.1%
Softball-BS	1-20-90-01-3626-56224	Athletic Apparel & Gear	16,000	16,000	0	0.0%
Softball-BS	1-20-90-01-3626-56327	Telephone	300	300	0	0.0%
Softball-BS	1-20-90-01-3626-56351	Employee Travel	250	250	0	0.0%
Softball-BS	1-20-90-01-3626-56353	Player Travel	900	900	0	0.0%
Softball-BS	1-20-90-01-3626-56354	Recruiting Travel	12,000	12,000	0	0.0%
Softball-BS	1-20-90-01-3626-56404	Copier/Printer-Mnt/Paper/Supplies	648	648	0	0.0%
Softball-BS	1-20-90-01-3626-56410	Repairs and Maintenance	10,000	12,000	2,000	20.0%
Softball-BS	1-20-90-01-3626-56480	Building Construction	50,000	600,000	550,000	1100.0%
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	500	200	66.7%
Softball-BS	1-20-90-01-3626-56616	Game Cost	47,000	50,000	3,000	6.4%
Softball-BS	1-20-90-01-3626-56631	Professional Organizations	200	200	0	0.0%
Total Softball-BS			266,719	835,083	568,364	213.1%
Trainer-BS	1-20-90-01-3627-56010	Administrative Salaries	62,309	62,687	378	0.6%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
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			122,609	122,987	378	0.3%
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%
Area II FFA Camp-BS	1-20-90-01-3640-56627	Other Operating Cost	50,000	40,000	-10,000	-20.0%
Total Area II FFA Camp-BS			50,000	40,000	-10,000	-20.0%
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	20,000	20,000	0	0.0%
HC Goat Camp-BS	1-20-90-01-3642-56637	Stipends	1,400	1,400	0	0.0%
Total HC Goat Camp-BS			21,400	21,400	0	0.0%
HC Lamb Camp-BS	1-20-90-01-3643-56627	Other Operating Cost	20,000	20,000	0	0.0%
HC Lamb Camp-BS	1-20-90-01-3643-56637	Stipends	1,600	1,600	0	0.0%
Total HC Lamb Camp-BS			21,600	21,600	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56050	Group Health & Life Insurance	128,000	128,000	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56051	ORP Matching	13,000	13,000	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56052	TRS Matching	45,000	43,000	-2,000	-4.4%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56053	Unemployment Taxes	3,900	4,000	100	2.6%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56054	Workman's Compensation	6,600	6,700	100	1.5%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56055	Employer FICA Expense	54,500	55,000	500	0.9%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56058	TRS 90-Day (New Hires)	1,000	1,000	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56060	ERS 1% Payroll Contribution	8,000	7,750	-250	-3.1%
Total Staff Benefits (AUX)-BS			260,000	258,450	-1,550	-0.6%
Student Activities-SA	1-20-90-02-3615-56010	Administrative Salaries	4,969	19,574	14,605	293.9%
Student Activities-SA	1-20-90-02-3615-56020	Classified Salaries	12,825	0	-12,825	-100.0%
Student Activities-SA	1-20-90-02-3615-56040	Other Part Time Salaries	12,726	12,949	223	1.8%
Student Activities-SA	1-20-90-02-3615-56218	Supplies	500	500	0	0.0%
Student Activities-SA	1-20-90-02-3615-56355	Student Travel	2,000	500	-1,500	-75.0%
Student Activities-SA	1-20-90-02-3615-56638	Student Activities	19,000	22,500	3,500	18.4%
Student Activities-SA	1-20-90-02-3615-56641	Student Organizations	100	100	0	0.0%
Total Student Activities-SA			52,120	56,123	4,003	7.7%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56050	Group Health & Life Insurance	1,034	374	-660	-63.8%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56051	ORP Matching	96	38	-58	-60.4%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56052	TRS Matching	295	122	-173	-58.6%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56053	Unemployment Taxes	35	14	-21	-60.0%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56054	Workman's Compensation	66	30	-36	-54.5%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56055	Employer FICA Expense	428	164	-264	-61.7%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56060	ERS 1% Payroll Contribution	46	18	-28	-60.9%
Total Staff Benefits (AUX)-SA			2,000	760	-1,240	-62.0%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Student Activities-LA	1-20-90-03-3615-56351	Employee Travel	700	200	-500	-71.4%
Student Activities-LA	1-20-90-03-3615-56355	Student Travel	1,100	0	-1,100	-100.0%
Student Activities-LA	1-20-90-03-3615-56638	Student Activities	1,400	1,400	0	0.0%
Total Student Activities-LA			3,200	1,600	-1,600	-50.0%
Total Auxiliary Enterprises			2,299,720	2,825,223	525,503	22.9%
Transfers To Other Funds-SA	1-20-95-02-3685-61005	Transfers To Other Funds	58,880	61,117	2,237	3.8%
Total Transfers To Other Funds-SA			58,880	61,117	2,237	3.8%
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)			62,880	65,117	2,237	3.6%
Fund Total - HC Auxiliary			2,362,600	2,890,340	527,740	22.3%
Bookstore-BS	1-22-90-01-3705-56020	Classified Salaries	0	22,500	22,500	----
Bookstore-BS	1-22-90-01-3705-56204	Electronic Equipment	0	5,000	5,000	----
Bookstore-BS	1-22-90-01-3705-56205	Furniture and Equipment	0	300	300	----
Bookstore-BS	1-22-90-01-3705-56213	Postage	0	100	100	----
Bookstore-BS	1-22-90-01-3705-56218	Supplies	0	500	500	----
Bookstore-BS	1-22-90-01-3705-56264	Purchases for Resale	0	5,000	5,000	----
Bookstore-BS	1-22-90-01-3705-56327	Telephone	0	275	275	----
Bookstore-BS	1-22-90-01-3705-56635	Purchases For Resale-New Books	40,000	40,000	0	0.0%
Bookstore-BS	1-22-90-01-3705-56636	Purchases For Resale-Used Book	15,000	15,000	0	0.0%
Total Bookstore-BS			55,000	88,675	33,675	61.2%
Dormitories-BS	1-22-90-01-3710-56010	Administrative Salaries	102,211	113,501	11,290	11.0%
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	500	500	0	0.0%
Dormitories-BS	1-22-90-01-3710-56205	Furniture and Equipment	40,000	10,000	-30,000	-75.0%
Dormitories-BS	1-22-90-01-3710-56218	Supplies	5,750	5,750	0	0.0%
Dormitories-BS	1-22-90-01-3710-56219	Uniforms	1,000	1,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56320	Cable Television	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	500	500	0	0.0%
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%
Dormitories-BS	1-22-90-01-3710-56515	Contract Labor/Services	20,000	22,000	2,000	10.0%
Dormitories-BS	1-22-90-01-3710-56518	Equipment Lease/Rental	2,750	2,750	0	0.0%
Dormitories-BS	1-22-90-01-3710-56532	Online Software/Subscription/Srv	9,020	9,500	480	5.3%
Dormitories-BS	1-22-90-01-3710-56611	Copying	250	250	0	0.0%
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	1,500	500	50.0%
Dormitories-BS	1-22-90-01-3710-56638	Student Activities	3,000	3,000	0	0.0%
Total Dormitories-BS			246,581	230,851	-15,730	-6.4%
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	2,500	3,500	1,000	40.0%
Food Service-BS	1-22-90-01-3720-56215	Tools & Related Equipment	3,500	4,500	1,000	28.6%
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	802,000	730,000	-72,000	-9.0%
Food Service-BS	1-22-90-01-3720-56290	Capital Outlay	9,000	130,000	121,000	1344.4%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Food Service-BS	1-22-90-01-3720-56412	Repairs/Maintenance-Equipment	0	5,000	5,000	----
Food Service-BS	1-22-90-01-3720-56417	Repairs/Maintenance-Contract	13,000	12,500	-500	-3.8%
Food Service-BS	1-22-90-01-3720-56518	Equipment Lease/Rental	4,500	0	-4,500	-100.0%
Food Service-BS	1-22-90-01-3720-56532	Online Software/Subscription/Srv	1,110	0	-1,110	-100.0%
Total Food Service-BS			840,960	890,850	49,890	5.9%
Miscellaneous-BS	1-22-90-01-3730-56606	Bad Debts	9,200	0	-9,200	-100.0%
Miscellaneous-BS	1-22-90-01-3730-56618	Institutional Memberships	16,000	16,000	0	0.0%
Miscellaneous-BS	1-22-90-01-3730-56624	Official Functions	0	1,000	1,000	----
Miscellaneous-BS	1-22-90-01-3730-56652	Indirect Legislative Advocacy	16,000	16,000	0	0.0%
Total Miscellaneous-BS			41,200	33,000	-8,200	-19.9%
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	8,500	8,500	0	0.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56053	Unemployment Taxes	550	600	50	9.1%
Staff Benefits (SH)-BS	1-22-90-01-3750-56054	Workman's Compensation	920	1,000	80	8.7%
Staff Benefits (SH)-BS	1-22-90-01-3750-56055	Employer FICA Expense	7,600	8,400	800	10.5%
Staff Benefits (SH)-BS	1-22-90-01-3750-56058	TRS 90-Day (New Hires)	500	500	0	0.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56060	ERS 1% Payroll Contribution	1,000	1,050	50	5.0%
Total Staff Benefits (SH)-BS			34,070	35,050	980	2.9%
Total Auxiliary Enterprises			1,217,811	1,278,426	60,615	5.0%
Transfers To Other Funds-BS	1-22-95-01-3785-61005	Transfers To Other Funds	3,819,477	3,888,549	69,072	1.8%
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			4,083,477	4,152,549	69,072	1.7%
Transfers To Other Funds-SA	1-22-95-02-3785-61005	Transfers To Other Funds	299,187	301,312	2,125	0.7%
Transfers To Other Funds-SA	1-22-95-02-3785-61006	Transfer to Plant (Debt Ret)-Bnd Pymt	765,813	765,188	-625	-0.1%
Total Transfers To Other Funds-SA			1,065,000	1,066,500	1,500	0.1%
Transfers To Other Funds-LA	1-22-95-03-3785-61005	Transfers To Other Funds	7,700	7,800	100	1.3%
Total Transfers To Other Funds-LA			7,700	7,800	100	1.3%
Total Transfers To (Out)			5,156,177	5,226,849	70,672	1.4%
Fund Total - HC Student Housing (Auxiliary)			6,373,988	6,505,275	131,287	2.1%
Total Unrestricted-Current			48,411,860	47,814,519	-597,341	-1.2%
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%

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56050	Group Health & Life Insurance	188,715	201,760	13,045	6.9%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56051	ORP Matching	23,560	21,525	-2,035	-8.6%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56052	TRS Matching	74,705	77,760	3,055	4.1%
Total Restr Benefits - Instruction (Acad)			286,980	301,045	14,065	4.9%
Total Instruction - Academic			286,980	301,045	14,065	4.9%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56050	Group Health & Life Insurance	259,700	280,280	20,580	7.9%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56051	ORP Matching	67,525	69,965	2,440	3.6%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56052	TRS Matching	69,740	73,655	3,915	5.6%
Total Restr Benefits - Instr (Career/TechEd)			396,965	423,900	26,935	6.8%
Total Instruction-Career/Tech Ed			396,965	423,900	26,935	6.8%
Restr Benefits - Academic Support	1-32-55-01-3862-56050	Group Health & Life Insurance	70,840	74,810	3,970	5.6%
Restr Benefits - Academic Support	1-32-55-01-3862-56051	ORP Matching	10,270	8,680	-1,590	-15.5%
Restr Benefits - Academic Support	1-32-55-01-3862-56052	TRS Matching	27,125	27,745	620	2.3%
Total Restr Benefits - Academic Support			108,235	111,235	3,000	2.8%
Total Academic Support			108,235	111,235	3,000	2.8%
Restricted Benefits - Student Service	1-32-60-01-3863-56050	Group Health & Life Insurance	172,525	187,205	14,680	8.5%
Restricted Benefits - Student Service	1-32-60-01-3863-56051	ORP Matching	2,460	2,485	25	1.0%
Restricted Benefits - Student Service	1-32-60-01-3863-56052	TRS Matching	65,640	67,060	1,420	2.2%
Total Restricted Benefits - Student Service			240,625	256,750	16,125	6.7%
Total Student Services			240,625	256,750	16,125	6.7%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56050	Group Health & Life Insurance	719,373	778,547	59,174	8.2%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56051	ORP Matching	41,185	42,345	1,160	2.8%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56052	TRS Matching	72,790	78,780	5,990	8.2%
Total Restricted Benefits - Inst'l Support			833,348	899,672	66,324	8.0%
Total Institutional Support			833,348	899,672	66,324	8.0%
Fund Total - HC Restricted Staff Benefits			1,866,153	1,992,602	126,449	6.8%
Federal Work Study 24/25	1-34-85-01-4043-56043	Work Study Wages	75,925	0	-75,925	-100.0%
Federal Work Study 24/25	1-34-85-01-4043-56617	Indirect Cost/Admin Cost Allow	3,796	0	-3,796	-100.0%
Total Federal Work Study 24/25			79,721	0	-79,721	-100.0%
Federal Work Study (100%) 24/25	1-34-85-01-4044-56043	Work Study Wages	13,398	0	-13,398	-100.0%
Federal Work Study (100%) 24/25	1-34-85-01-4044-56617	Indirect Cost/Admin Cost Allow	670	0	-670	-100.0%
Total Federal Work Study (100%) 24/25			14,068	0	-14,068	-100.0%
Federal Work Study 25/26	1-34-85-01-4045-56043	Work Study Wages	0	72,764	72,764	----
Federal Work Study 25/26	1-34-85-01-4045-56617	Indirect Cost/Admin Cost Allow	0	3,638	3,638	----
Total Federal Work Study 25/26			0	76,402	76,402	----
Federal Work Study (100%) 25/26	1-34-85-01-4046-56043	Work Study Wages	0	12,841	12,841	----

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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Federal Work Study (100%) 25/26	1-34-85-01-4046-56617	Indirect Cost/Admin Cost Allow	0	642	642	----
Total Federal Work Study (100%) 25/26			0	13,483	13,483	----
PELL 24/25	1-34-85-01-4056-56617	Indirect Cost/Admin Cost Allow	8,500	0	-8,500	-100.0%
PELL 24/25	1-34-85-01-4056-57105	Student Aid	4,800,000	0	-4,800,000	-100.0%
Total PELL 24/25			4,808,500	0	-4,808,500	-100.0%
PELL 25/26	1-34-85-01-4057-56617	Indirect Cost/Admin Cost Allow	0	8,500	8,500	----
PELL 25/26	1-34-85-01-4057-57105	Student Aid	0	5,800,000	5,800,000	----
Total PELL 25/26			0	5,808,500	5,808,500	----
SEOG 24/25	1-34-85-01-4083-56617	Indirect Cost/Admin Cost Allow	95,238	0	-95,238	-100.0%
SEOG 24/25	1-34-85-01-4083-57105	Student Aid	4,762	0	-4,762	-100.0%
Total SEOG 24/25			100,000	0	-100,000	-100.0%
SEOG 25/26	1-34-85-01-4084-56617	Indirect Cost/Admin Cost Allow	0	4,464	4,464	----
SEOG 25/26	1-34-85-01-4084-57105	Student Aid	0	89,280	89,280	----
Total SEOG 25/26			0	93,744	93,744	----
Total Scholarships & Fellowships			5,002,289	5,992,129	989,840	19.8%
Fund Total - Restricted Title IV			5,002,289	5,992,129	989,840	19.8%
TEOG-Initial 24/25	1-36-85-01-4486-57105	Student Aid	436,987	0	-436,987	-100.0%
Total TEOG-Initial 24/25			436,987	0	-436,987	-100.0%
TEOG-Returning 24/25	1-36-85-01-4487-57105	Student Aid	109,247	0	-109,247	-100.0%
Total TEOG-Returning 24/25			109,247	0	-109,247	-100.0%
TEOG-Initial 25/26	1-36-85-01-4488-57105	Student Aid	0	506,749	506,749	----
Total TEOG-Initial 25/26			0	506,749	506,749	----
TEOG-Returning 25/26	1-36-85-01-4489-57105	Student Aid	0	126,687	126,687	----
Total TEOG-Returning 25/26			0	126,687	126,687	----
Texas Work Study 24/25	1-36-85-01-4542-56041	Texas College Work Study Wages	11,914	0	-11,914	-100.0%
Total Texas Work Study 24/25			11,914	0	-11,914	-100.0%
Texas Work Study 25/26	1-36-85-01-4543-56041	Texas College Work Study Wages	0	11,533	11,533	----
Total Texas Work Study 25/26			0	11,533	11,533	----
TPEG Resident - HC 24/25	1-36-85-01-4560-57105	Student Aid	61,300	0	-61,300	-100.0%
TPEG Resident - HC 24/25	1-36-85-01-4560-57120	Continuing Ed Student Aid-BS	1,200	0	-1,200	-100.0%
TPEG Resident - HC 24/25	1-36-85-01-4560-57121	Continuing Ed Student Aid-LA	500	0	-500	-100.0%
TPEG Resident - HC 24/25	1-36-85-01-4560-57122	Continuing Ed Student Aid-SA	20,000	0	-20,000	-100.0%
Total TPEG Resident - HC 24/25			83,000	0	-83,000	-100.0%
TPEG NonResident - HC 24/25	1-36-85-01-4561-57105	Student Aid	3,000	0	-3,000	-100.0%
Total TPEG NonResident - HC 24/25			3,000	0	-3,000	-100.0%
TPEG Resident - HC 25/26	1-36-85-01-4564-57105	Student Aid	0	63,500	63,500	----

Howard College
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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
TPEG Resident - HC 25/26	1-36-85-01-4564-57120	Continuing Ed Student Aid-BS	0	1,000	1,000	----
TPEG Resident - HC 25/26	1-36-85-01-4564-57121	Continuing Ed Student Aid-LA	0	500	500	----
TPEG Resident - HC 25/26	1-36-85-01-4564-57122	Continuing Ed Student Aid-SA	0	18,000	18,000	----
Total TPEG Resident - HC 25/26			0	83,000	83,000	----
TPEG NonResident - HC 25/26	1-36-85-01-4565-57105	Student Aid	0	3,000	3,000	----
Total TPEG NonResident - HC 25/26			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			646,648	733,469	86,821	13.4%
Fund Total - Restricted Scholarship/Fin Aid			646,648	733,469	86,821	13.4%
Total Restricted Scholarship/Fin Aid			5,648,937	6,725,598	1,076,661	19.1%
Title V - Making Dream Real BS 24/25 (Yr5)	1-38-55-01-5139-56626	Other Cost	600,000	0	-600,000	-100.0%
Total Title V - Making Dream Real BS 24/25 (Yr5)			600,000	0	-600,000	-100.0%
Total Academic Support			600,000	0	-600,000	-100.0%
TRIO Upward Bound Proj 24/25	1-38-60-01-5142-56626	Other Cost	299,038	0	-299,038	-100.0%
Total TRIO Upward Bound Proj 24/25			299,038	0	-299,038	-100.0%
TRIO Upward Bound Proj 25/26	1-38-60-01-5147-56626	Other Cost	0	299,038	299,038	----
Total TRIO Upward Bound Proj 25/26			0	299,038	299,038	----
Annual Perkins - BS 24/25	1-38-60-01-6193-56626	Other Cost	153,464	0	-153,464	-100.0%
Total Annual Perkins - BS 24/25			153,464	0	-153,464	-100.0%
Annual Perkins - BS 25/26	1-38-60-01-6199-56626	Other Cost	0	131,462	131,462	----
Total Annual Perkins - BS 25/26			0	131,462	131,462	----
Total Student Services			452,502	430,500	-22,002	-4.9%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56003	Part Time Faculty Salaries	93,127	0	-93,127	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56010	Administrative Salaries	232,968	0	-232,968	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56050	Group Health & Life Insurance	38,675	0	-38,675	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56052	TRS Matching	20,470	0	-20,470	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56053	Unemployment Taxes	1,598	0	-1,598	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56054	Workman's Compensation	1,957	0	-1,957	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56055	Employer FICA Expense	29,675	0	-29,675	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56060	ERS 1% Payroll Contribution	2,772	0	-2,772	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56213	Postage	200	0	-200	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56218	Supplies	4,037	0	-4,037	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56327	Telephone	1,200	0	-1,200	-100.0%

Howard College
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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56351	Employee Travel	10,000	0	-10,000	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56404	Copier/Printer-Mnt/Paper/Supplies	1,176	0	-1,176	-100.0%
AEL Federal (231) - BS 24/25	1-38-70-01-6488-56532	Online Software/Subscription/Srv	21,800	0	-21,800	-100.0%
Total AEL Federal (231) - BS 24/25			459,655	0	-459,655	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-70-01-6489-56010	Administrative Salaries	35,593	0	-35,593	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-70-01-6489-56050	Group Health & Life Insurance	4,916	0	-4,916	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-70-01-6489-56052	TRS Matching	2,815	0	-2,815	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-70-01-6489-56053	Unemployment Taxes	172	0	-172	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-70-01-6489-56054	Workman's Compensation	212	0	-212	-100.0%
AEL Federal (231) Admin - BS 24/25	1-38-70-01-6489-56055	Employer FICA Expense	2,692	0	-2,692	-100.0%
Total AEL Federal (231) Admin - BS 24/25			46,400	0	-46,400	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56003	Part Time Faculty Salaries	16,000	0	-16,000	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56010	Administrative Salaries	5,000	0	-5,000	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56020	Classified Salaries	16,000	0	-16,000	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56050	Group Health & Life Insurance	1,470	0	-1,470	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56052	TRS Matching	100	0	-100	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56053	Unemployment Taxes	187	0	-187	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56054	Workman's Compensation	228	0	-228	-100.0%
AEL Federal Career Services - BS 24/25	1-38-70-01-6490-56055	Employer FICA Expense	2,915	0	-2,915	-100.0%
Total AEL Federal Career Services - BS 24/25			41,900	0	-41,900	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56003	Part Time Faculty Salaries	5,727	0	-5,727	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56010	Administrative Salaries	55,238	0	-55,238	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56050	Group Health & Life Insurance	9,000	0	-9,000	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56052	TRS Matching	4,419	0	-4,419	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56053	Unemployment Taxes	298	0	-298	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56054	Workman's Compensation	366	0	-366	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56055	Employer FICA Expense	5,548	0	-5,548	-100.0%
AEL Federal Intensives- BS 24/25	1-38-70-01-6491-56060	ERS 1% Payroll Contribution	460	0	-460	-100.0%
Total AEL Federal Intensives- BS 24/25			81,056	0	-81,056	-100.0%
AEL Federal Workforce Training - BS 24/25	1-38-70-01-6492-56218	Supplies	5,000	0	-5,000	-100.0%
Total AEL Federal Workforce Training - BS 24/25			5,000	0	-5,000	-100.0%
AEL Federal Professional Development - BS 24/25	1-38-70-01-6493-56010	Administrative Salaries	9,200	0	-9,200	-100.0%
AEL Federal Professional Development - BS 24/25	1-38-70-01-6493-56052	TRS Matching	730	0	-730	-100.0%
AEL Federal Professional Development - BS 24/25	1-38-70-01-6493-56053	Unemployment Taxes	45	0	-45	-100.0%
AEL Federal Professional Development - BS 24/25	1-38-70-01-6493-56054	Workman's Compensation	55	0	-55	-100.0%
AEL Federal Professional Development - BS 24/25	1-38-70-01-6493-56055	Employer FICA Expense	820	0	-820	-100.0%
Total AEL Federal Professional Development - BS 24/25			10,850	0	-10,850	-100.0%
AEL Federal Performance-Based Funding BS 24/25	1-38-70-01-6494-56218	Supplies	13,160	0	-13,160	-100.0%
Total AEL Federal Performance-Based Funding BS 24/25			13,160	0	-13,160	-100.0%
AEL Federal - BS 25/26	1-38-70-01-6496-56626	Other Cost	0	366,229	366,229	----
Total AEL Federal - BS 25/26			0	366,229	366,229	----
Total Public Service			658,021	366,229	-291,792	-44.3%
Fund Total - HC Restricted Special Purposes			1,710,523	796,729	-913,794	-53.4%
Total Restricted			9,225,913	9,515,229	289,316	3.1%

Howard College
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Department	Account Number	Object Code Description	2024-25	2025-26	\$ Variance	% Variance
Retirement of Indebtedness	1-72-65-01-7301-58004	Note Payments-Pitney Bowes	9,192	8,809	-383	-4.2%
Retirement of Indebtedness	1-72-65-01-7301-58005	Interest Payments-Pitney Bowes	1,216	1,599	383	31.5%
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	5,000	5,000	0	0.0%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-58000	Bond Payments	1,220,000	1,285,000	65,000	5.3%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-58001	Interest Payments	204,550	141,925	-62,625	-30.6%
Total HC Go Refunding Bond-Series 2016			1,429,550	1,431,925	2,375	0.2%
HC Cons Fund Revenue Refunding Bond Ser21	1-72-65-01-7307-58000	Bond Payments	235,000	235,000	0	0.0%
HC Cons Fund Revenue Refunding Bond Ser21	1-72-65-01-7307-58001	Interest Payments	18,458	15,215	-3,243	-17.6%
Total HC Cons Fund Revenue Refunding Bond Ser21			253,458	250,215	-3,243	-1.3%
HC Cons Fund Revenue Bond-Ser 2013	1-72-65-02-7305-58000	Bond Payments	525,000	550,000	25,000	4.8%
HC Cons Fund Revenue Bond-Ser 2013	1-72-65-02-7305-58001	Interest Payments	225,656	205,500	-20,156	-8.9%
Total HC Cons Fund Revenue Bond-Ser 2013			750,656	755,500	4,844	0.6%
Total Institutional Support			2,444,072	2,448,048	3,976	0.2%
Fund Total - HC Retirement of Indebtedness			2,444,072	2,448,048	3,976	0.2%
Total Expenditures			60,081,845	59,777,796	-304,049	-0.5%

Appendix I

Taxpayer Impact Statement on the Median-Value Homestead Property

Taxpayer Impact Statement on the Median-Value Homestead Property

Howard College

Current Year	If Budget is Adopted with Rate Other than NNRR	If Balanced Budget is Adopted with NNRR
\$164.39	\$240.08	\$240.08

Appendix II
2025 Tax Rate Calculation Worksheet

2025 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.	Prior year total taxable value. 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). ¹	\$ 11,777,668,832
2.	Prior year tax ceilings. 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. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,777,668,832
4.	Prior year total adopted tax rate.	\$ 0.158693 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. 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. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 11,777,668,832
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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. A. Absolute exemptions. Use prior year market value: \$ 4,496,056 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 21,967,717 C. Value loss. Add A and B. ⁶	\$ 26,463,773
11.	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. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 174,666 B. Current year productivity or special appraised value: - \$ 6,829 C. Value loss. Subtract B from A. ⁷	\$ 167,837
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 26,631,610
13.	Prior year captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 11,751,037,222
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 18,648,073
16.	Taxes refunded for years preceding the prior tax year. 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. ⁹	\$ 18,670
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 18,666,743
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 8,634,319,498 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: 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 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 8,634,319,498

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>2,097,983</u>	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	\$ <u>2,097,983</u>
20.	Current year tax ceilings. 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. ¹⁶	\$ <u>0</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ <u>8,636,417,481</u>
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ <u>0</u>
24.	Total current year taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for the current year. ²²	\$ <u>19,825,827</u>
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>19,825,827</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>8,616,591,654</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ <u>0.216637</u> /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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:

- 1. 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.
- 2. 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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.146138 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,777,668,832
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 17,211,649
32.	Adjusted prior year levy for calculating NNR M&O rate. <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 16,841</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 16,841</p> <p>E. Add Line 31 to 32D.</p>	\$ 17,228,490
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,616,591,654
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.199945 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 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. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 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. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.199945 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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. A. Enter the amount of additional sales tax collected and spent on M&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. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.199945 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.215940 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <ol style="list-style-type: none"> 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 / \$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 1,431,425</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,431,425</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 29,348
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,402,077
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 97.00 %</p> <p>B. Enter the prior year actual collection rate..... 97.73 %</p> <p>C. Enter the 2023 actual collection rate. 97.34 %</p> <p>D. Enter the 2022 actual collection rate. 96.10 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	97.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,445,440
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,636,417,481
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.016736 / \$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.232676 / \$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 / \$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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
52.	Taxable Sales. 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. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,636,417,481
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.216637 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.216637 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.232676 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.232676 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,636,417,481
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.232676 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.160751 /\$100 \$ 0.000000 /\$100 \$ 0.160751 /\$100 \$ 0.158693 /\$100 \$ 0.002058 /\$100 \$ 11,357,642,778 \$ 233,740
65.	Year 2 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 A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.157442 /\$100 \$ 0.000000 /\$100 \$ 0.157442 /\$100 \$ 0.154789 /\$100 \$ 0.002653 /\$100 \$ 10,440,137,008 \$ 276,976
66.	Year 1 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 A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.173434 /\$100 \$ 0.000000 /\$100 \$ 0.173434 /\$100 \$ 0.168395 /\$100 \$ 0.005039 /\$100 \$ 8,684,215,017 \$ 437,597
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.232676 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.199945 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,636,417,481
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.005789 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.016736 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.158693 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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> . - or - If a disaster occurred prior to 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,751,037,222
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,616,591,654
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.232676 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.216637 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.232676 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.000000 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here** ▶

Tiffany A Sayles

Printed Name of Taxing Unit Representative

**sign
here** ▶

T. Sayles
 Taxing Unit Representative

Date

7/29/25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)