

JACKSON COLLEGE REINTEGRATION TASK FORCE PROCEDURES

Prior to your arrival to Central Campus but no earlier than the morning of, you will need to complete the **COVID-19 Health Screening**.

Please review the Current Health Screening Questions that would stop you from coming to campus:

- **In the past 14 days did you participate in any of the following:**
 - Attend a mass gathering like a sporting event, concert, or parade.
 - Travel on a cruise ship or river boat.
 - Travel with people who don't live with you via airplane, car, public transit etc.
- **In the past 14 days did you participate in any of the following:**
 - Go to a large social gathering like a wedding, funeral, or large party or gathering at someone's home
 - Visit a restaurant that exceeded 50% capacity or 100 people and others were not wearing masks during times other than eating
- Do you have any symptoms of COVID-19 (fever, cough, chills, shortness of breath, muscle aches, runny nose/congestion, sore throat, upset stomach, loss of taste or smell)
- Have you been in close contact with someone with COVID-19 in the last 14 days?

Once on campus you will be directed to the COVID-19 Health Screening checkpoint:

- You will have your temperature scanned
- We will check to see if you have completed the online Health Screening
- We will check to see if you have completed the mandatory COVID-19 training
- If you have completed the training and passed the Health Screening you will be admitted to campus for your approved areas.
- If you have not completed training, you will be asked to do so prior to entering
- If you have not completed the health screening you will be asked to do so prior to entering
- If you have a fever you will be asked to leave campus and follow up with your physician for clearance.

Once on campus you must wear a mask and have your ID and badge in clear vision for others at all times.

As of 4/19/21

Jackson College
Board of Trustees Spring Planning Session
Thursday, April 22, 2021
9:00AM – 12:00PM
Location Sheffer Music Hall Stage



AGENDA*

- | | | |
|----------|-----|---|
| 9:00am | 1.0 | Call to Order & Pledge of Allegiance |
| 9:01am | 2.0 | Declaration of Conflict of Interest |
| 9:02am | 3.0 | Public Comments (comments limited to 5 minutes) |
| 9:05am | 4.0 | Reintegration Planning |
| 10:30am | 5.0 | Budget Discussion |
| | 5.1 | FY '21 Performance |
| | 5.2 | Proposed FY '22 Budget Targets |
| | 5.3 | HERF Fund Budgeting and Deployments |
| 10:30am. | 6.0 | Other College Items |
| 11:45am | 7.0 | Board Items/Comments |
| 11:55am | 8.0 | Plus/Delta |
| 12:00pm | 9.0 | Adjourn |

*Breaks at the call of the Chairman

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: JC Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

4.0 Reintegration Planning

Executive Summary:

During this portion of the agenda, I will provide updates on the planning in process for reintegration to-date.

This will include describing our intentions for a phased approach to bringing employees back to campus, as well as our plans for housing, employment practices, and course offerings.

Resource Impact:

None

Requested Board Action:

Comment and Participation only

Action Taken:

None



Jackson College Campus Wide Re-Opening Plan/COVID-19 Response
October 29, 2020

Accompanying Documents: Jackson College COVID19 Protocols, Reintegration Training Course, Governor's Safe Start Plan, CDC Guidelines, Department Specific Reintegration Plans

| | Who is on campus? | Hours | Restrictions | Protocols | Questions/Comments |
|-------------------------------------|---|---|---|---|---|
| PHASE 1 (Alert Level III) | <ul style="list-style-type: none"> ● Campus Security ● Leadership Council returns ● Facilities ● Limited identified administrators & Support Staff ● Other staff continue to work remotely - each department will be asked to develop work plans based on office space configurations, ability to maintain physical distancing, and staff ability to work remotely. Plans for the number of people on campus must be approved by Leadership Council. ● Health screening clearance through app or computer required daily of all employees coming on campus (temperature, illness, exposure) | <ul style="list-style-type: none"> ● Campus entry must be scheduled with Security ● Facilities work schedule TBD ● Campus Security schedule TBD ● Continued restricted employee building access | <ul style="list-style-type: none"> ● No students/external customers on campus. (2 guest allowed for outdoor sports) ● Instruction (some exceptions for labs) & student support services continue remotely ● Fieldhouse remains closed to public ● Bookstore remains closed - curbside service ● No facility rental ● No face-to-face meetings except for special circumstances ● Minor campus projects on hold, major projects allowed on site ● Limited campus deliveries ● No on campus interviews (video interviews continue) except final interview with leadership council will be in person, with appropriate physical distancing. | <ul style="list-style-type: none"> ● Physical Distancing protocols followed across campus ● Departments must develop plan to allow limited employee return to campus while maintaining physical distancing requirement (some employees continue to work remotely) ● All meetings continue to be held virtually except Leadership Council ● Regular cleaning Monday – Thursday. Facilities does in depth sanitizing and disinfecting on Friday ● Employee masks are required (homemade face masks may be worn if preferred) Sneez guards installed where needed for service interaction | <ul style="list-style-type: none"> ● Restrictions and protocols will be adjusted based on recommendations/requirements of state and local conditions. ● Phase Specific guidelines protocols are not date specific and can be extended based on state and local guidance ● Prototyping clinical/lab experiences for students ● Limited in person lector classes for prototyping ● Prototyping Housing for athletes and RSJ ● Mandatory training deployed to campus (students and employees) ● Departments begin sending their phased plans including department checklists for reopening review and persons on campus approval. |

| | | | | | |
|---|---|--|---|--|--|
| | <ul style="list-style-type: none"> • Limited Housing Students and Housing Staff and athletes • Vendors (wearing facial coverings) • JPEC Students and Staff • Oasis staff – limited hours • Health Clinic staff - limited hours • Dental Clinic | | <ul style="list-style-type: none"> • Professional Development limited to online offerings. • Theaters remain closed • Limited food service for students and employees | | |
| PHASE 1 Additional Information | What are the indicators/conditions that will support moving to the next phase? Governor's Executive Orders, Legislation guided, MI Safe Start guidelines, RTF Guidance & Recommendations, campus readiness. Direction from the President will ultimately make the final determination. | | MISafe Start K-12 information: Phase 1-4 Guidelines 1-3 Guidelines - Schools are closed for in-person instruction. All athletics are suspended, food distribution programs, interschool activities are suspended. MISafe Start K-12 information: Phase 4 Guidelines School preparedness and response activities continue - conducting ongoing surveillance and executing a series of active mitigation measures. ✓ Schools should be prepared to implement social distancing measures. ✓ Short-term dismissals and suspension of extracurricular activities should be expected for cleaning and contact tracing purposes. ✓ Schools must consider the judgment of the local health department for the sub-region (i.e., county or ISD) of concern. ✓ In-person instruction is permitted with required safety protocols. | | |
| | Who is on campus? | Hours | Restrictions | Protocols | Questions/Comments |
| PHASE 2 (Alert Level II) | <ul style="list-style-type: none"> • Phase 1 employees • Increased employee administrative, support and | <ul style="list-style-type: none"> • Campus entry must be scheduled with Security | <ul style="list-style-type: none"> • Instruction continues remotely except for designated labs and simulations and lectures | <ul style="list-style-type: none"> • Physical Distancing Protocols continue | <ul style="list-style-type: none"> • Restrictions and protocols will be adjusted based on |

| | | | | | |
|--|--|---|--|--|---|
| | <p>operational employee presence based on departmental plans and Leadership Council approval.</p> <ul style="list-style-type: none"> •Some employees may still be working remotely. Based on Leadership approval with counsel from legal and HR. •Health screening clearance through app or computer required daily of all employees coming on campus (temperature, illness, exposure) •Ready Set Jet Housing and Athletes for limited sports •Housing Staff | <ul style="list-style-type: none"> •Facilities work as scheduled •Continued restricted employee building access | <ul style="list-style-type: none"> •Students allowed on campus by appointment outside of sports (no guests to observe) •Dental Clinic and Health Clinic open for limited in person appointments •External customers allowed on campus by appointment •No facility rental unless approved by President •Field house and Bookstore remain closed to the public. Curbside book pickup available. Mail order still available. •Phase 1 allowances for project work and deliveries continues •In-person meetings allowed provided physical distance protocols can be achieved in needed •Preference is that video interviewing continue, only LC interviews in person •No in-person professional development offered •Limited food service for housing and employees •In person Board of Trustees Meetings | <ul style="list-style-type: none"> •Departments operate based on submitted staffing/physical distancing plans •Sneeze guards installed where needed for service interaction •Facilities cleaning and disinfecting routine continues •Masks are required •Weekly COVID-19 Testing for housing and athletes | <p>recommendations/requirements of state and local conditions.</p> <ul style="list-style-type: none"> •Phase Specific guidelines protocols are not date specific and can be extended based on state and local guidance |
|--|--|---|--|--|---|

| | | | | | |
|---|--|--|--|---|---|
| | | | | | |
| PHASE 2 Additional Information | What are the indicators/conditions that will support moving to the next phase? Governor's Executive Orders, Legislation guided, MI Safe Start guidelines, RTF Guidance & Recommendations, campus readiness Direction from the President will ultimately make the final determination. | | MI Safe Start K-12 information: Phase 4 Guidelines School preparedness and response activities continue - conducting ongoing surveillance and executing a series of active mitigation measures. ✓ Schools should be prepared to implement social distancing measures. ✓ Short-term dismissals and suspension of extracurricular activities should be expected for cleaning and contact tracing purposes. ✓ Schools must consider the judgment of the local health department for the sub-region (i.e., county or ISD) of concern. ✓ In-person instruction is permitted with required safety protocols. | | |
| | Who is on campus? | Hours | Restrictions | Protocols | Questions/Comments |
| PHASE 3 (Alert Level I) | <ul style="list-style-type: none"> Most employees have returned to campus. Leadership Council approval needed for those who continue to work from home. Daily health screening required, employees requested to stay home if experiencing symptoms | <ul style="list-style-type: none"> Standard work week schedules are back in place | <ul style="list-style-type: none"> In-person on-campus instruction begins, with possible modifications to promote physical distancing See students and external customers by appointment Walk-in services allowed assuming physical distance protocols can be achieved. Field house will open for students with appropriate physical distancing protocols in place Food Services may be expanded according to physical distancing protocols | <ul style="list-style-type: none"> Physical distancing controls to be developed/implemented Additional cleaning protocols will need to be developed/scheduled Employee PPE available where/when needed | <ul style="list-style-type: none"> Restrictions and protocols will be adjusted based on recommendations/requirements of state and local conditions. Phase Specific guidelines protocols are not date specific and can be extended based on state and local guidance |

| | | | | | |
|---------------------------------------|--|---|---|---|--|
| | | | <ul style="list-style-type: none"> ●Bookstore opens with physical distancing measure in place ●Indoor facility rentals resume | | |
| PHASE 3 Additional Information | | What are the indicators/conditions that will support moving to the next phase? Governor's Executive Orders, Legislation guided, MI Safe Start guidelines, RTF Guidance & Recommendations, campus readiness Direction from the President will ultimately make the final determination. | | MI Safe Start K-12 information: Phase 5 Guidelines ✓ Schools open for in-person instruction with minimal required safety protocols. | |
| PHASE 4 | <ul style="list-style-type: none"> ●Campus is fully operational | <ul style="list-style-type: none"> ●All employees as scheduled | <ul style="list-style-type: none"> ●Face-to-face instruction and services resume fully | <ul style="list-style-type: none"> ●Physical distancing protocols/controls may still be required | |

* Exceptions to this plan will require Executive approval

[Another Coronavirus Outbreak Is Unfolding - The Atlantic](#)

[Whitmer - Executive Order 2020-153: Masks \(michigan.gov\)](#)

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: Jackson College Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

5.0 Budget Discussion

Our budget discussion will be a bit different this year, than in years past, principally due to COVID-effects. I will begin with an overview of our current (i.e., FY '21) financial experience inclusive of the board approved budget, and our experience to-date.

I will address the board regarding a proposed FY '22 budget, based upon a number of key assumptions, operational changes, and proposed targets for the year.

I will conclude of our financial review by presenting Higher Education Relief Funding, and our work to-date on distribution of these funds, as well as our intentions for remaining balances and new funding.

Specific components of this section on the agenda are:

- 5.1 FY '21 Performance
- 5.2 Proposed FY '22 Budget Targets
- 5.3. HERF Fund Budgeting and Deployments

None

Requested Board Action:

Feedback for the FY '21 Budget to be presented in June.

Action Taken:

None

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: Jackson College Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

5.1 FY '21 Performance

I will begin with an overview of our current (i.e., FY '21) financial experience inclusive of the board approved budget, and our experience to-date. This will include a look at our projected actual budget.

None

Requested Board Action:

Discussion

Action Taken:

None

| | FY 2021 Approved Budget | | Projected FY 2021 |
|-------------------------------------|--|--|------------------------------|
| | | | |
| Revenue | | | |
| Gross tuition and fees | \$ 23,393,941 | | \$ 23,393,941 |
| Less Institutional Scholarships | (794,472) | | (550,000) |
| Net tuition and fees | 22,599,469 | | 22,843,941 |
| | | | |
| Housing | 999,010 | | 579,457 |
| Property taxes | 4,867,939 | | 5,300,000 |
| State appropriations | 11,529,294 | | 12,486,000 |
| Contract training | 135,000 | | 15,000 |
| Potter Center activities | 405,000 | | - |
| Hospitality services | 10,000 | | - |
| Miscellaneous | 464,000 | | 450,000 |
| Transfers | 7,500 | | 195,000 |
| Transfers - Federal grant funds | - | | 191,158 |
| | | | |
| Total revenues | 41,017,213 | | 42,060,556 |
| | | | |
| Expenses | | | |
| Wages | 16,029,640 | | 15,712,072 |
| Retirement | 4,383,350 | | 4,299,222 |
| Benefits | 2,877,573 | | 2,900,640 |
| Services - Staffing Agency | 3,697,700 | | 3,500,000 |
| Services | 2,600,525 | | 2,359,687 |
| Materials | 1,600,225 | | 1,650,000 |
| Rent, utilities, insurance | 1,410,900 | | 1,521,920 |
| Other operating costs | 2,567,650 | | 2,467,281 |
| Transfers | 1,121,275 | | 3,288,402 |
| Transfers-debt service | 4,160,813 | | 4,160,813 |
| Capital equipment | 567,043 | | 200,000 |
| | | | |
| Total expenses | 41,016,694 | | 42,060,037 |
| | | | |
| Income over (under) expenses | \$ 519 | | \$ 519 |

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: Jackson College Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

5.2 Proposed FY '22 Budget Targets

During this time, I will begin with a review of the master plan followed by our projected BCH for FY'22. I will then review our major revenue assumptions including tuition and fees, BCH, state appropriations, property tax and HERF funding and our major expense assumptions including wages and merit pay, retirement and benefits, services/staffing agency, transfers, transfer-debt service, and capital equipment. I will share a projected budget for FY '22 and conclude with a review of debt.

None

Requested Board Action:

Feedback for the FY '21 Budget to be presented in June.

Action Taken:

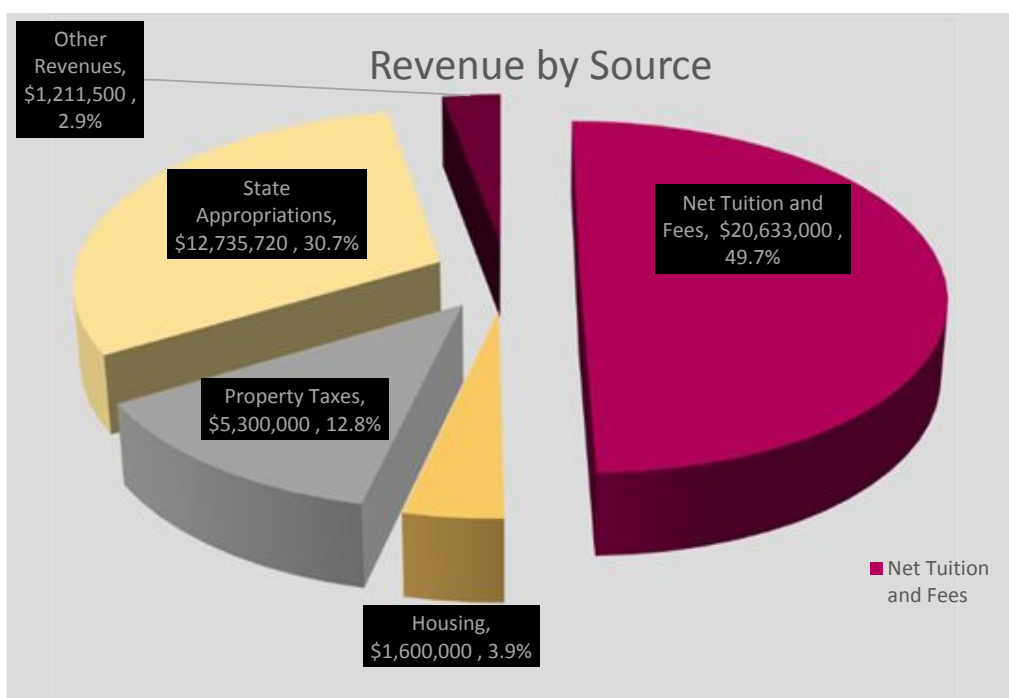
None



President's Philosophy Toward Tuition Setting...

Jackson College continues to experience financial difficulties, due in part to its State aid not keeping pace with inflation, increased community and student expectations, not to mention the effects of COVID-19. While tuition rates have continued to rise, the College is routinely faced with making difficult decisions across staffing, compensation, services, and program budget lines.

The College's current business model and financial structure (i.e., Tuition – 49.7%; State Aid – 30.7%; modest local support – 12.8%; Housing 3.9%; and Other – 2.9%) has created a major fiscal dilemma for the College, ultimately preventing the institution from reaching its full potential of serving the community and its students. The College has investigated other revenue options including a millage, grants, omnibus federal support, fund raising campaigns, bonding, and capital outlay support. Any hope that we might have had for FY '22 has been dashed due to COVID-19 prompting lower student participation rates, and a serious lack of federal replacement support.



Until there are significant and stable changes in our revenue streams, we must consider a planned approach to the use of tuition and its incorporation in the College's multi-year finance plan.

Tuition Philosophy:

Michigan can no longer provide the bulk of community college budget revenues, indeed at present, state aid is at FY 2003 funding levels generating only 28% of our total revenue stream. Further, I fully expect, due to COVID-19, we will see significant reductions in state aid in future years. The Biden Administration has suggested a number of options that could improve our position, but much remains to work through the political process, and thus it would be inappropriate to make any assumptions about possible new revenues.

I believe it is time for a new tuition philosophy that focuses on ensuring our tuition is competitive among other community college options for students. With the increase in virtual learning options, and in this 'buyers' market, it is critical to provide competitive tuition rates to our students, both in-Jackson County and out-of-Jackson County. This focus on competitive rates includes ensuring a dual enrollment rate that keeps Jackson College as the top option for all students within our service area of Jackson, Lenawee and Hillsdale counties.

Philosophy Specifics:

My tuition strategy proposes that Jackson College works on reducing out-of-district tuition rates, so they do not exceed 113% of in-district rates. The reasoning for this decrease is to take into consideration that Jackson County residents (i.e., the Owners) and those who chose to attend Jackson College as students, also provide local tax support to Jackson College (13% of our total revenue stream). All taxpayers provide some level of support through state aid. Thus, a 13% discount to charter county students seems logical and reasonable. I believe this to be an important strategy for our regional competitiveness with peer community colleges.

I have tried to tie a tuition increase for FY '22 to the CPI for the year. For in district rates a modest 2.8% increase is being proposed.

The table below assumes the 2.8% increase for in district and a 22.5% decrease for out-of-district in order to achieve the 13% differential. A 3% tuition increase is assumed for LCC, Kellogg and WCC community college tuition rates in the model below:

| | FY 21 | FY 22 | FY 21 | FY 22 | FY 21 | FY 22 |
|---------|---------------------|---------------------|----------------------|----------------------|----------------|----------------|
| | In-District Tuition | In-District Tuition | Out-District Tuition | Out-District Tuition | Universal Fees | Universal Fees |
| JC | \$163.46 | \$168.00 | \$245.19 | \$190.00 | \$46.00 | \$46.00 |
| Kellogg | \$121.75 | \$125.40 | \$197.75 | \$203.68 | \$27.00 | \$27.00 |
| LCC | \$111.00 | \$114.33 | \$222.00 | \$228.66 | \$15.00 | \$15.00 |

| | | | | | | |
|---------|----------|----------|----------|----------|---------|---------|
| Monroe | \$114.50 | \$116.75 | \$203.50 | \$207.50 | \$25.00 | \$25.00 |
| WCC | \$95.00 | \$97.85 | \$164.00 | \$168.92 | \$10.00 | \$10.00 |
| | | | | | | |
| Average | \$121.14 | \$124.47 | \$206.49 | \$199.75 | \$24.60 | \$24.60 |

Recall that tuition and online fee support will be provided to students for the next two years courtesy of the HEERF funding support.

Summary:

Jackson College remains an innovative, reputable, high-quality, and affordable institution of higher education in the south-central Michigan region.

The reduction in out-of-Jackson County tuition rates will allow us to continue serving students in our entire tri- county service area more competitively. My tuition setting practices for FY '22 contemplate COVID-19 implications.

References:

<https://www.monroeccc.edu/tuition-fees>

<https://www.lcc.edu/admissions-financial-aid/tuition-and-costs/>

<https://www.wccnet.edu/afford/cost/tuition/>

<https://www.monroeccc.edu/tuition-fees>



Proposed
Annual Operating Budget
Fiscal Year 2021-2022



Jackson College
Proposed
Annual Operating Budget Book
Fiscal Year 2021 - 2022
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Jackson College
Proposed
Annual Operating Budget
Fiscal Year 2021 - 2022
Major Assumptions

Revenues

- **Tuition** - In-district tuition at **\$168.00** (was \$163.46) a **2.8%** increase. Out-District at **\$190.00** (was \$245.19) an **22.5%** decrease, Out-of-State/International at **\$337.00** (was \$326.91) a **0%** increase. (See Page 8 for CEPI Group 2 and Contiguous District tuition comparison).
- **Student Service Fee** - will be **\$46.00** per billing contact hour. This fee was \$46.00 last year.
- **Online Course Fees** - unchanged from FY 2020.

| | 2021-2022 | 2020-2021 |
|---------|------------------|------------------|
| 1 BCH | \$ 60.00 | \$ 60.00 |
| 2 BCH | 90.00 | 90.00 |
| 3 BCH | 119.00 | 119.00 |
| 3.5 BCH | 133.00 | 133.00 |
| 4 BCH | 149.00 | 149.00 |

- **Textbook Access Fee** - will be **\$25.00** per billing contact hour. This fee supports delivery of required textbooks to all students. Students do have the option to opt out of this service.
- **Jackson Honors College** - Will follow above tuition rates and have a **\$0.00** (was \$250.00) per semester program fee.
- **Dual Enrollment** - In-District **\$109.00** (was \$125.00) a **12.8%** decrease. Out-District **\$125.00** (was 125.00) a **0.0%** increase.
- **Prison Education Subscription Pricing** - 1-5 credits **\$812.00** (was \$793.00) a **2.4%** increase, 6-8 credits **\$1,624.00** (was \$1,587.00) a **2.3%** increase, 9-11 credits **\$2,436** (was \$2,380.00) a **2.4%** increase, 12 credits **\$3,248** (was \$3,173) a **2.4%** increase.
- **Billing Contact Hours** - Enrollment is predicted at **83,800** Billing (Contact) Hours. Fiscal Year 2021 budgeted Billing (Contact) Hours were 97,913, but anticipate finishing around 90,000 due to the impact of the pandemic on enrollment.
- **Housing Rates** - unchanged from FY 2020.

| | Fall | Winter | Spring |
|-----------------------|-------------|---------------|---------------|
| CV1/CV2 Single | 2,925.00 | 2,925.00 | 625.00 |
| CV1/CV2 Deluxe Single | 3,025.00 | 3,025.00 | 725.00 |
| CV3 4 Bedroom Unit | 2,675.00 | 2,675.00 | 600.00 |
| CV3 2 Bedroom Unit | 2,825.00 | 2,825.00 | 800.00 |
| CV 4 Family Housing | 1,700.00 | 1,700.00 | 1,700.00 |

- **Contract Training** - estimated revenue of **\$4,000**.

Jackson College
Proposed
Annual Operating Budget
Fiscal Year 2021 - 2022
Major Assumptions

- **Property Taxes** - Property taxed at an **estimated** rate of **1.1351** Mills, reduced from the previous year of 1.1390. The college's original operating millage is 1.33 and multiple Headlee rollbacks have reduced our rate. These rollbacks cost the college annually \$970,000 in current local property tax revenue. Our budget assumption allows for about 7% for uncollectable.
- **State Appropriations** - estimated at **\$12,735,720** a **10.0%** increase from current level of 11,529,294.
- **HEERF Act Funding** - No HEERF funding has been assumed as a part of the budget.

Expenses

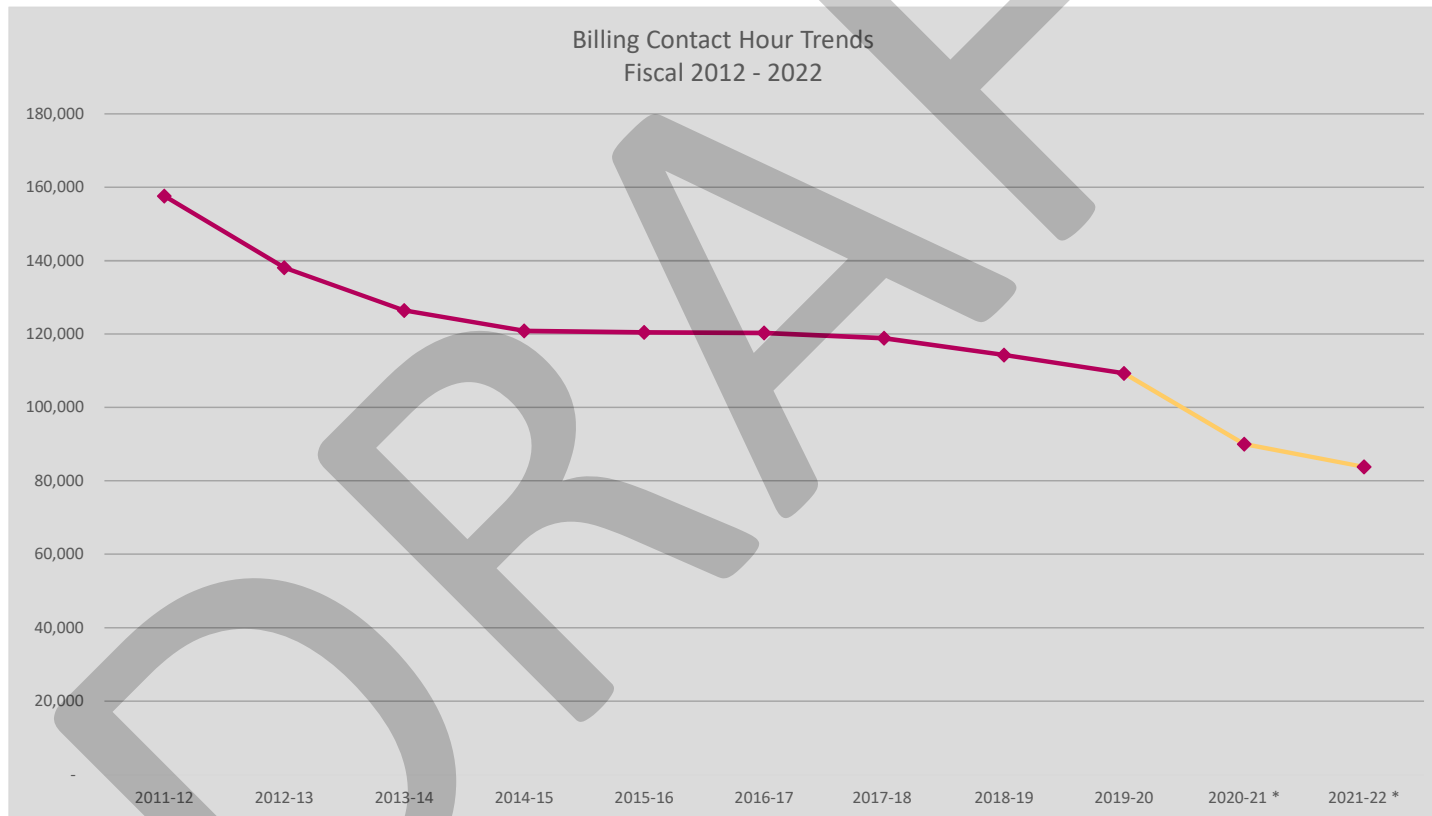
- **Wages and Merit Pay** -
 - Includes **62** full-time Faculty, Endowed Chairs.
 - Includes a **2%** performance increase for Staff and Faculty.
 - Staff Merit pay - **\$500** per staff member, assumed **100%** will receive it.
 - Administration Merit pay - **\$1,500** per administrator, assumed **100%** will receive it.
 - Faculty Merit pay - **\$1,500** per full-time Faculty, assumed **100%** will receive it.
 - Leadership Merit pay - **\$3,000** per Council member, assumed **100%** will receive it.
- **Retirement** - Retirement and Social Security are estimated at an average per employee rate of **27%** which is the average retirement for all employees including 7.65% for Social Security/Medicare.
- **Benefits** - Fringe benefits reflect PA 7, of 2010 for hard cap for Administrators, Staff, and Faculty. This is estimated to be **18.0%** of wages.
- **Services - Staffing Agency** - Reflects a higher virtual class modality than ground based courses.
- **Transfers** - Includes Board mandated Major Maintenance "Set-Aside" transfer **4.5%** of the total budget included in transfers, reduced to **1.75%**.
- **Transfers, debt service** - Debt retirement and interest payments for all bonds equal **10.0%** of total budget.
- **Capital Equipment** - Includes Board mandated General fund budget amount of **3.5%** for instructional & computer equipment, reduced to **1.0%**.

Jackson College Billing Contact Hour Trends

| Academic Year | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 * | 2021-22 * | 1 Year % Change | 5 Year % Change | 10 Year % Change |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|--------------------|--------------------|---------------------|
| BCH | 157,584 | 138,075 | 126,424 | 120,886 | 120,421 | 120,300 | 118,872 | 114,245 | 109,302 | 90,000 | 83,800 | -6.89% | -30.34% | -46.82% |

*Projected

Note: Maroon line is actuals, gold line is estimated



Operational definition: The total number of billing contact hours generated in an academic year.

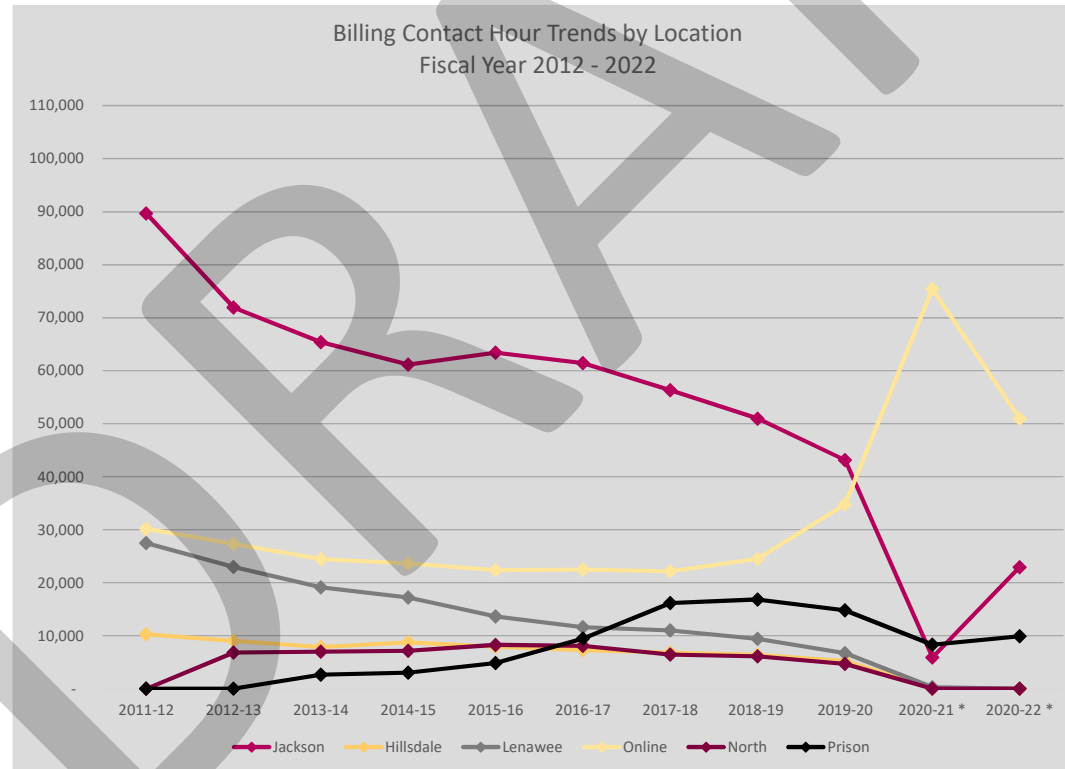
Source: IR Enrollment Reports

Jackson College Billing Contact Hour Trends by Location

| Academic Year | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 * | 2020-22 * |
|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| Jackson | 89,673 | 71,909 | 65,387 | 61,125 | 63,385 | 61,443 | 56,310 | 50,956 | 43,114 | 5,902 | 22,946 |
| Hillsdale | 10,261 | 9,007 | 7,865 | 8,742 | 7,930 | 7,242 | 6,820 | 6,401 | 5,212 | 45 | - |
| Lenawee | 27,462 | 22,979 | 19,139 | 17,181 | 13,635 | 11,584 | 10,978 | 9,404 | 6,706 | 312 | - |
| Online | 30,188 | 27,337 | 24,437 | 23,645 | 22,366 | 22,472 | 22,139 | 24,506 | 34,788 | 75,440 | 50,949 |
| North | - | 6,821 | 6,965 | 7,161 | 8,280 | 8,103 | 6,464 | 6,133 | 4,704 | - | - |
| Prison | - | 24 | 2,631 | 3,033 | 4,825 | 9,457 | 16,161 | 16,845 | 14,778 | 8,301 | 9,905 |
| Total | 157,584 | 138,075 | 126,424 | 120,886 | 120,421 | 120,300 | 118,872 | 114,245 | 109,302 | 90,000 | 83,800 |

*Projected

Note: For 20/WN semester, BCH location remained unchanged from registration even though all courses were moved online in March 2020.



Jackson College
Tuition and Fee Revenue by Billing Type

| Tuition Class | Combined BCH | Percentage of BCH | Tuition Rate per BCH | Estimated Tuition Revenue | Online Course Fee | Estimated Online Course Fee Revenue | Student Service Fee | Estimated Student Service Fee Revenue |
|--|-----------------|----------------------|----------------------------|---------------------------------|----------------------------|---|------------------------|---|
| | | | | | Blended Rate per BCH | | Rate per BCH | |
| Dual Enrollment, Middle and Early College, Jackson County | 7,877 | 9.40% | \$109.00 | \$ 858,593 | \$ 38.00 | \$ 299,326 | \$ 46.00 | \$ 362,342 |
| Dual Enrollment, Middle and Early College, Out of Jackson County | 3,553 | 4.24% | \$125.00 | \$ 444,125 | \$ 38.00 | \$ 135,014 | \$ 46.00 | \$ 163,438 |
| Jackson County Resident, In-District | 36,655 | 43.74% | \$168.00 | \$ 6,158,040 | \$ 38.00 | \$ 1,392,890 | \$ 46.00 | \$ 1,686,130 |
| Out of Jackson County | 20,439 | 24.39% | \$190.00 | \$ 3,883,410 | \$ 38.00 | \$ 776,682 | \$ 46.00 | \$ 940,194 |
| Corrections Education Program | 9,905 | 11.82% | \$235.00 | \$ 2,327,675 | \$ - | \$ - | \$ - | \$ - |
| Out of State and International | 3,712 | 4.43% | \$337.00 | \$ 1,250,944 | \$ 38.00 | \$ 141,056 | \$ 46.00 | \$ 170,752 |
| Veterans | 1,542 | 1.84% | \$168.00 | \$ 259,056 | \$ 38.00 | \$ 58,596 | \$ 46.00 | \$ 70,932 |
| Senior Citizens (65 and older) | 117 | 0.14% | - | \$ - | \$ 38.00 | \$ 4,446 | \$ 46.00 | \$ 5,382 |
| Total | 83,800 | 100.00% | | \$ 15,181,843 | | \$ 2,808,010 | | \$ 3,399,170 |

Jackson College Tuition Rate Comparison

| ASC Group 2 | Fiscal Year 2020-2021 | | |
|----------------------------------|-----------------------------|---------------------------------|------------------------------|
| | In-District Tuition Rate | Out-of-District Tuition Rate | Millage Rate (all levies) |
| Jackson College | \$ 163.46 | \$ 245.19 | 1.1390 |
| Kellogg Community College* | \$ 121.75 | \$ 197.75 | 3.6136 |
| Lake Michigan College** | \$ 158.75 | \$ 224.75 | 2.2654 |
| Monroe Community College | \$ 114.50 | \$ 203.50 | 3.0294 |
| Muskegon Community College | \$ 121.50 | \$ 227.00 | 2.5437 |
| Northwestern Michigan College*** | \$ 109.00 | \$ 227.00 | 2.6839 |
| St. Clair Community College | \$ 136.00 | \$ 257.00 | 1.8891 |

*Kellogg Community College charges an additional \$104.25 per credit hour for health programs.

***Northwestern Michigan College has 3 additional tiers of differential tuition ranging from \$131.00 - \$445.00 depending on program and campus location.

| ASC Group 2 | Fiscal Year 2021-2022 | | |
|--------------------------------|-----------------------------|---------------------------------|------------------------------|
| | In-District Tuition Rate | Out-of-District Tuition Rate | Millage Rate (all levies) |
| Jackson College | \$ 168.00 | \$ 190.00 | 1.1390 |
| Kellogg Community College* | \$ 124.00 | \$ 202.00 | 3.6136 |
| Lake Michigan College | \$ 162.00 | \$ 229.50 | 2.2654 |
| Monroe Community College | \$ 116.75 | \$ 207.50 | 3.0294 |
| Muskegon Community College* | \$ 124.00 | \$ 232.00 | 2.5437 |
| Northwestern Michigan College* | \$ 111.00 | \$ 232.00 | 2.6839 |
| St. Clair Community College | \$ 139.00 | \$ 260.00 | 1.8891 |

*Estimated increase based on average MCCBOA Survey Response 2%.

| Contiguous College Districts | Fiscal Year 2020-2021 | | |
|------------------------------|-----------------------------|---------------------------------|------------------------------|
| | In-District Tuition Rate | Out-of-District Tuition Rate | Millage Rate (all levies) |
| Jackson College | \$ 163.46 | \$ 245.19 | 1.1390 |
| Kellogg Community College* | \$ 121.75 | \$ 197.75 | 3.6136 |
| Lansing Community College | \$ 111.00 | \$ 222.00 | 3.8072 |
| Washtenaw Community College | \$ 95.00 | \$ 164.00 | 3.3763 |

*Kellogg Community College charges an additional \$104.25 per credit hour for health programs.

| Contiguous College Districts | Fiscal Year 2021-2022 | | |
|------------------------------|-----------------------------|---------------------------------|------------------------------|
| | In-District Tuition Rate | Out-of-District Tuition Rate | Millage Rate (all levies) |
| Jackson College | \$ 168.00 | \$ 190.00 | 1.1390 |
| Kellogg Community College* | \$ 124.00 | \$ 202.00 | 3.6136 |
| Lansing Community College* | \$ 113.00 | \$ 226.00 | 3.8072 |
| Washtenaw Community College* | \$ 97.00 | \$ 167.00 | 3.3763 |

*Estimated rate based on MCCBOA Survey Response

Jackson College

Fiscal Year 2021 - 2022

Taxable Value and Millage Rates

Included in this section is the Jackson College 2022 property tax millage revenue calculation along with MPDI Data Tables 22 & 25. These tables set the context for why Jackson College has a higher than average in-district tuition rate. We receive the smallest property tax millage of the 28 community colleges and have the second lowest percentage of budget funded by local

Property Tax Calculation:

| | |
|---|---------------------|
| 2020 Taxable Valuation as of April 2020 | \$ 4,833,228,277 |
| 2021 Taxable Valuation as of April 2021 | \$ 4,992,122,444 |
| Tax rate (headlee factor .9966) | 1.1351 |
| Estimated property tax revenue | \$ 5,667,000 |
| Uncollectible rate - 7% | \$ (397,000) |
| Net property tax revenue | \$ 5,270,000 |
| Current year collections | \$ 5,270,000 |
| Prior year adjustments | \$ (25,000) |
| Prior year delinquent collections | \$ 55,000 |
| Fiscal year 2021-2022 estimated property tax revenue | \$ 5,300,000 |

Historical Taxable Value and Millage Rates

| Fiscal Year | Taxable Value | Millage Rate |
|----------------|------------------|--------------|
| FY 2020 - 2021 | \$ 4,833,228,277 | 1.1390 |
| FY 2019 - 2020 | 4,658,811,585 | 1.1431 |
| FY 2018 - 2019 | 4,474,927,017 | 1.1446 |
| FY 2017 - 2018 | 4,346,983,948 | 1.1446 |
| FY 2016 - 2017 | 4,262,060,205 | 1.1446 |



Table 22
Total Operating Funds Revenue
2019-20

| Community College Name | Gross Tuition & Fees Amount | Gross Tuition & Fees % | Property Tax | Property Tax % | State Appropriations | State Appropriations % | Personal Property Tax Replacement | Personal Property Tax Replacement % | Other Revenue | Other Revenue % | Total Operating Funds Revenue |
|------------------------------------|-----------------------------|------------------------|-------------------------|----------------|-------------------------|------------------------|-----------------------------------|-------------------------------------|------------------------|-----------------|-------------------------------|
| Alpena Community College | \$6,573,755.00 | 40.94% | \$2,688,545.00 | 16.74% | \$6,169,070.00 | 38.42% | \$192,394.00 | 1.20% | \$434,111.00 | 2.70% | \$16,057,875.00 |
| Bay de Noc Community College | \$8,316,656.00 | 42.17% | \$2,736,279.00 | 13.87% | \$5,870,078.00 | 29.76% | \$881,309.00 | 4.47% | \$1,919,011.00 | 9.73% | \$19,723,333.00 |
| Delta College | \$31,244,185.00 | 40.56% | \$22,917,823.00 | 29.75% | \$18,551,712.00 | 24.08% | \$2,781,660.00 | 3.61% | \$1,541,562.00 | 2.00% | \$77,036,942.00 |
| Glen Oaks Community College | \$3,704,581.00 | 26.44% | \$5,712,875.00 | 40.77% | \$2,737,523.00 | 19.54% | \$1,353,566.00 | 9.66% | \$504,137.00 | 3.60% | \$14,012,682.00 |
| Gogebic Community College | \$4,003,428.00 | 37.37% | \$1,572,555.00 | 14.68% | \$4,819,247.00 | 44.98% | \$0.00 | 0.00% | \$318,797.00 | 2.98% | \$10,714,027.00 |
| Grand Rapids Community College | \$47,951,009.00 | 42.31% | \$33,719,690.00 | 29.75% | \$24,304,892.00 | 21.45% | \$1,812,231.00 | 1.60% | \$5,541,775.00 | 4.89% | \$113,329,597.00 |
| Henry Ford College | \$48,730,095.00 | 51.87% | \$13,924,955.00 | 14.82% | \$26,440,423.00 | 28.15% | \$3,376,150.00 | 3.59% | \$1,466,286.00 | 1.56% | \$93,937,909.00 |
| Jackson College | \$28,558,606.00 | 57.33% | \$5,301,939.00 | 10.64% | \$12,533,003.00 | 25.16% | \$263,114.00 | 0.53% | \$3,158,448.00 | 6.34% | \$49,815,110.00 |
| Kalamazoo Valley Community College | \$24,356,558.00 | 37.65% | \$21,231,601.00 | 32.82% | \$14,870,687.00 | 22.99% | \$2,049,862.00 | 3.17% | \$2,175,515.00 | 3.36% | \$64,684,223.00 |
| Kellogg Community College | \$16,514,424.00 | 40.92% | \$10,152,817.00 | 25.16% | \$10,876,543.00 | 26.95% | \$1,769,386.00 | 4.38% | \$1,040,047.00 | 2.58% | \$40,353,217.00 |
| Kirtland Community College | \$6,191,332.00 | 35.89% | \$7,349,263.00 | 42.61% | \$3,327,463.00 | 19.29% | \$187,919.00 | 1.09% | \$193,457.00 | 1.12% | \$17,249,434.00 |
| Lake Michigan College | \$9,840,025.00 | 24.09% | \$21,497,685.00 | 52.64% | \$5,887,872.00 | 14.42% | \$516,440.00 | 1.26% | \$3,099,299.00 | 7.59% | \$40,841,321.00 |
| Lansing Community College | \$45,183,978.00 | 36.36% | \$43,781,074.00 | 35.24% | \$30,793,770.00 | 24.78% | \$288,815.00 | 0.23% | \$4,204,185.00 | 3.38% | \$124,251,822.00 |
| Macomb Community College | \$54,525,476.00 | 39.44% | \$41,091,962.00 | 29.72% | \$30,488,898.00 | 22.05% | \$3,582,717.00 | 2.59% | \$8,556,807.00 | 6.19% | \$138,245,860.00 |
| Mid Michigan College | \$16,817,252.00 | 64.36% | \$2,435,460.00 | 9.32% | \$6,458,520.00 | 24.72% | \$43,065.00 | 0.16% | \$377,526.00 | 1.44% | \$26,131,823.00 |
| Monroe County Community College | \$7,107,797.00 | 27.25% | \$13,522,365.00 | 51.84% | \$4,575,930.00 | 17.54% | \$550,401.00 | 2.11% | \$329,914.00 | 1.26% | \$26,086,407.00 |
| Montcalm Community College | \$5,415,870.00 | 34.46% | \$6,684,321.00 | 42.53% | \$3,390,019.00 | 21.57% | \$4,930.00 | 0.03% | \$220,937.00 | 1.41% | \$15,716,077.00 |
| Mott Community College | \$31,879,776.00 | 42.60% | \$19,972,535.00 | 26.69% | \$18,436,382.00 | 24.64% | \$556,657.00 | 0.74% | \$3,983,790.00 | 5.32% | \$74,829,140.00 |
| Muskegon Community College | \$17,188,419.00 | 43.48% | \$10,076,128.00 | 25.49% | \$10,286,560.00 | 26.02% | \$941,483.00 | 2.38% | \$1,042,573.00 | 2.64% | \$39,535,163.00 |
| North Central Michigan College | \$6,584,013.00 | 38.44% | \$6,231,052.00 | 36.38% | \$3,734,121.00 | 21.80% | \$69,432.00 | 0.41% | \$510,760.00 | 2.98% | \$17,129,378.00 |
| Northwestern Michigan College | \$21,361,081.00 | 45.27% | \$11,163,672.00 | 23.66% | \$11,166,256.00 | 23.66% | \$156,014.00 | 0.33% | \$3,341,844.00 | 7.08% | \$47,188,867.00 |
| Oakland Community College | \$41,070,085.00 | 23.49% | \$89,630,341.00 | 51.27% | \$21,235,637.00 | 12.15% | \$2,109,870.00 | 1.21% | \$20,763,253.00 | 11.88% | \$174,809,186.00 |
| Schoolcraft College | \$42,237,851.00 | 42.79% | \$33,320,228.00 | 33.75% | \$17,446,496.00 | 17.67% | \$1,434,834.00 | 1.45% | \$4,276,719.00 | 4.33% | \$98,716,128.00 |
| Southwestern Michigan College | \$9,703,639.00 | 40.89% | \$5,970,412.00 | 25.16% | \$6,812,901.00 | 28.71% | \$137,017.00 | 0.58% | \$1,109,263.00 | 4.67% | \$23,733,232.00 |
| St. Clair County Community College | \$14,137,213.00 | 43.42% | \$10,684,055.00 | 32.82% | \$6,530,623.00 | 20.06% | \$594,504.00 | 1.83% | \$609,240.00 | 1.87% | \$32,555,635.00 |
| Washtenaw Community College | \$33,072,697.00 | 29.61% | \$56,669,556.00 | 50.74% | \$13,254,976.00 | 11.87% | \$783,799.00 | 0.70% | \$7,899,368.00 | 7.07% | \$111,680,396.00 |
| Wayne County Community College | \$29,757,345.00 | 22.73% | \$71,091,231.00 | 54.30% | \$23,265,778.00 | 17.77% | \$1,552,814.00 | 1.19% | \$5,253,605.00 | 4.01% | \$130,920,773.00 |
| West Shore Community College | \$3,147,111.00 | 23.90% | \$6,745,031.00 | 51.23% | \$2,434,473.00 | 18.49% | \$395,257.00 | 3.00% | \$444,835.00 | 3.38% | \$13,166,707.00 |
| State Aggregate | \$615,174,257.00 | 37.23% | \$577,875,450.00 | 34.97% | \$346,699,853.00 | 20.98% | \$28,385,640.00 | 1.72% | \$84,317,064.00 | 5.10% | \$1,652,452,264.00 |

Other Revenue includes revenue sources such as grant and contract revenue, investment income, rental income, indirect cost recovery, non-academic sales/fees, etc.



Table 25
Taxable Value and Millage Rates
2019-20

| Community College Name | Taxable Value | FYES | Taxable Value Per FYES | Levied Building & Site Millage | Levied Debt Retirement Millage | Levied Operating Millage | Total Levied Millage | Voted Building & Site Millage | Voted Debt Retirement Millage | Voted Operating Millage | Total Voted Millage |
|------------------------------------|--------------------------|----------------|------------------------|--------------------------------|--------------------------------|--------------------------|----------------------|-------------------------------|-------------------------------|-------------------------|---------------------|
| Alpena Community College | \$1,079,984,959 | 982 | \$1,099,781.02 | 0.0000 | 0.0000 | 2.5000 | 2.5000 | 0.0000 | 0.0000 | 2.5000 | 2.5000 |
| Bay de Noc Community College | \$1,181,371,028 | 1,366 | \$864,839.70 | 0.0000 | 1.0000 | 2.3076 | 3.3076 | 0.0000 | 1.0000 | 2.5000 | 3.5000 |
| Delta College | \$11,410,435,112 | 5,164 | \$2,209,611.76 | 0.0000 | 0.0000 | 2.0427 | 2.0427 | 0.0000 | 0.0000 | 2.0864 | 2.0864 |
| Glen Oaks Community College | \$2,133,459,753 | 746 | \$2,859,865.62 | 0.0000 | 0.0000 | 2.7249 | 2.7249 | 0.0000 | 0.0000 | 3.0000 | 3.0000 |
| Gogebic Community College | \$538,083,071 | 649 | \$829,095.64 | 1.5000 | 0.0000 | 1.3129 | 2.8129 | 1.5000 | 0.0000 | 1.5000 | 3.0000 |
| Grand Rapids Community College | \$25,051,273,439 | 8,989 | \$2,786,881.01 | 0.0000 | 0.0000 | 1.7606 | 1.7606 | 0.0000 | 0.0000 | 1.7606 | 1.7606 |
| Henry Ford College | \$3,702,545,215 | 7,907 | \$468,261.69 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1400 | 4.0000 | 4.1400 |
| Jackson College | \$4,658,811,585 | 3,393 | \$1,373,065.60 | 0.0000 | 0.0000 | 1.1431 | 1.1431 | 0.0000 | 0.0000 | 1.3300 | 1.3300 |
| Kalamazoo Valley Community College | \$8,912,345,260 | 4,811 | \$1,852,493.30 | 0.0000 | 0.0000 | 2.4050 | 2.4050 | 0.0000 | 0.0000 | 2.5000 | 2.5000 |
| Kellogg Community College | \$3,544,572,231 | 2,586 | \$1,370,677.58 | 0.7500 | 0.0000 | 2.8636 | 3.6136 | 0.7500 | 0.0000 | 2.9500 | 3.7000 |
| Kirtland Community College | \$3,237,595,595 | 825 | \$3,924,358.30 | 0.0000 | 0.1200 | 2.1093 | 2.2293 | 0.0000 | 0.1200 | 2.5000 | 2.6200 |
| Lake Michigan College | \$9,578,172,573 | 1,546 | \$6,195,454.45 | 0.0000 | 0.0000 | 2.2654 | 2.2654 | 0.0000 | 0.0000 | 2.3002 | 2.3002 |
| Lansing Community College | \$11,826,622,757 | 7,701 | \$1,535,725.59 | 0.0000 | 0.0000 | 3.8072 | 3.8072 | 0.0000 | 0.0000 | 4.0000 | 4.0000 |
| Macomb Community College | \$28,433,981,281 | 12,920 | \$2,200,772.54 | 0.0000 | 0.0000 | 1.4531 | 1.4531 | 0.0000 | 0.0000 | 1.4640 | 1.4640 |
| Mid Michigan College | \$2,013,118,088 | 2,224 | \$905,179.00 | 0.0000 | 0.0000 | 1.2232 | 1.2232 | 0.0000 | 0.0000 | 1.5000 | 1.5000 |
| Monroe County Community College | \$6,285,951,847 | 1,463 | \$4,296,617.80 | 0.8500 | 0.0000 | 2.1794 | 3.0294 | 0.8500 | 0.0000 | 2.2500 | 3.1000 |
| Montcalm Community College | \$2,480,567,762 | 808 | \$3,070,009.61 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 2.7175 | 2.7175 |
| Mott Community College | \$10,333,129,544 | 4,399 | \$2,348,972.39 | 0.0000 | 0.8200 | 1.9819 | 2.8019 | 0.0000 | 0.8200 | 2.0410 | 2.8610 |
| Muskegon Community College | \$4,790,920,451 | 2,579 | \$1,857,665.94 | 0.0000 | 0.3400 | 2.2037 | 2.5437 | 0.0000 | 0.3400 | 2.4000 | 2.7400 |
| North Central Michigan College | \$3,140,180,405 | 1,112 | \$2,823,903.24 | 0.0000 | 0.0000 | 2.0728 | 2.0728 | 0.0000 | 0.0000 | 2.7446 | 2.7446 |
| Northwestern Michigan College | \$5,368,654,721 | 2,273 | \$2,361,924.65 | 0.0000 | 0.5500 | 2.1339 | 2.6839 | 0.0000 | 0.8000 | 2.5742 | 3.3742 |
| Oakland Community College | \$59,728,372,469 | 10,144 | \$5,888,049.34 | 0.0000 | 0.0000 | 1.5303 | 1.5303 | 0.0000 | 0.0000 | 1.5303 | 1.5303 |
| Schoolcraft College | \$14,873,300,846 | 5,363 | \$2,773,317.33 | 0.0000 | 0.0000 | 2.2516 | 2.2516 | 0.0000 | 0.0000 | 2.2700 | 2.2700 |
| Southwestern Michigan College | \$2,453,048,111 | 1,427 | \$1,719,024.60 | 0.0000 | 0.0000 | 2.4280 | 2.4280 | 0.0000 | 0.0000 | 3.0000 | 3.0000 |
| St. Clair County Community College | \$5,714,836,361 | 2,366 | \$2,415,399.98 | 0.0000 | 0.0000 | 1.8891 | 1.8891 | 0.0000 | 0.0000 | 1.9951 | 1.9951 |
| Washtenaw Community College | \$17,267,487,572 | 7,804 | \$2,212,645.77 | 0.0000 | 0.0000 | 3.3763 | 3.3763 | 0.0000 | 0.0000 | 3.8000 | 3.8000 |
| Wayne County Community College | \$24,731,733,799 | 6,092 | \$4,059,706.80 | 0.0000 | 0.0000 | 3.2408 | 3.2408 | 0.0000 | 0.0000 | 3.2500 | 3.2500 |
| West Shore Community College | \$3,302,837,887 | 679 | \$4,864,267.87 | 0.6326 | 0.0000 | 2.1175 | 2.7501 | 0.9732 | 0.0000 | 2.1175 | 3.0907 |
| State Aggregate | \$277,773,393,722 | 108,318 | \$2,564,425.06 | 0.1333 | 0.1011 | 2.0473 | 2.2817 | 0.1455 | 0.1150 | 2.4493 | 2.7098 |

Jackson College
Fiscal Year 2021 - 2022
Facilities Plan

The college has entered into a vast remodeling and expansion of the buildings to significantly reduce the deferred maintenance. In the coming year, the College will be focused on completing the renovation of the Potter Center Music Hall. The uncertainties surrounding the COVID-19 pandemic and its full impact to the College has suspended future project consideration for an indefinite amount of time.

Jackson College
Fiscal Year 2022 - 2027
Facilities Plan

| Building | Projects | Tax Exempt Bond Proceeds | State Funds | Foundation Donation Support | HEERF Federal Funds | Major Maintenance Funds | Future Operations Funds | Two Months Operating Expense |
|----------------------------|--|-----------------------------|-------------|-----------------------------------|------------------------|-------------------------------|-------------------------------|------------------------------------|
| | 6/30/2020 General Fund | - | - | - | - | - | 703,265 | - |
| | 6/30/2020 Designated Fund | - | - | - | - | - | 11,761,324 | - |
| | 3/31/2021 Building & Site Fund | - | - | 1,350,000 | 960,000 | 1,222,706 | - | - |
| | 6/30/2021 Building & Site Fund - projects in process | - | - | - | (960,000) | (125,000) | - | - |
| | Projected Balance 6/30/2021 | \$ - | \$ - | \$ 1,350,000 | \$ - | \$ 1,097,706 | \$ 12,464,589 | \$ 6,836,116 |
| Fiscal Year 2021-22 | | | | | | | | |
| Various | Misc. Building and Site Repairs | - | - | - | - | (100,000) | - | - |
| Central Campus | Beltway Signage | - | - | - | - | (250,000) | - | - |
| Central Campus | Potter Center South Entrance | - | - | (650,000) | - | - | - | - |
| Central Campus | Potter Center Music Hall | - | - | (700,000) | - | - | - | - |
| Central Campus | Athletic Field Improvements | - | - | - | - | (750,000) | - | - |
| Central Campus | Campus View 1 Siding replacement | - | - | - | - | (220,000) | - | - |
| | Planned 6/30/2022 Transfer | - | - | - | - | 1,000,000 | - | - |
| | Projected Balance 6/30/2022 | \$ - | \$ - | \$ - | \$ - | \$ 777,706 | \$ 12,464,589 | \$ 6,913,250 |
| Fiscal Year 2022-23 | | | | | | | | |
| Central Campus | Misc. Building and Site Repairs | - | - | - | - | (100,000) | - | - |
| Central Campus | Athletic Field Improvements | - | - | - | - | (1,000,000) | - | - |
| Central Campus | Campus View 5 | - | - | - | - | (10,000,000) | - | - |
| | Planned 6/30/2023 Transfer | - | - | - | - | 1,000,000 | - | - |
| | Projected Balance 6/30/2023 | \$ - | \$ - | \$ - | \$ - | \$ (9,322,294) | \$ 12,464,589 | \$ 6,984,203 |
| Fiscal Year 2023-24 | | | | | | | | |
| Various | Misc. Building and Site Repairs | - | - | - | - | (100,000) | - | - |
| | Planned 6/30/2024 Transfer | - | - | - | - | 1,000,000 | - | - |
| | Projected Balance 6/30/2024 | \$ - | \$ - | \$ - | \$ - | \$ (8,422,294) | \$ 12,464,589 | \$ 6,784,125 |
| Fiscal Year 2024-25 | | | | | | | | |
| Central Campus | Courtyard Improvements | - | - | - | - | (1,000,000) | - | - |
| Various | Misc. Building and Site Repairs | - | - | - | - | (150,000) | - | - |
| | Planned 6/30/2025 Transfer | - | - | - | - | 1,000,000 | - | - |
| | Projected Balance 6/30/2025 | \$ - | \$ - | \$ - | \$ - | \$ (8,572,294) | \$ 12,464,589 | \$ 6,801,469 |
| Fiscal Year 2025-26 | | | | | | | | |
| Central Campus | Courtyard Improvements | - | - | - | - | (1,000,000) | - | - |
| Various | Misc. Building and Site Repairs | - | - | - | - | (100,000) | - | - |
| | Planned 6/30/2026 Transfer | - | - | - | - | 1,000,000 | - | - |
| | Projected Balance 6/30/2026 | \$ - | \$ - | \$ - | \$ - | \$ (8,672,294) | \$ 12,464,589 | \$ 6,801,469 |
| Fiscal Year 2026-27 | | | | | | | | |
| Central Campus | Courtyard Improvements | - | - | - | - | (1,000,000) | - | - |
| Various | Misc. Building and Site Repairs | - | - | - | - | (100,000) | - | - |
| Central Campus | Roof Repairs | - | - | - | - | (300,000) | - | - |
| | Planned 6/30/2027 Transfer | - | - | - | - | 1,000,000 | - | - |
| | Projected Balance 6/30/2027 | \$ - | \$ - | \$ - | \$ - | \$ (9,072,294) | \$ 12,464,589 | \$ 6,801,469 |

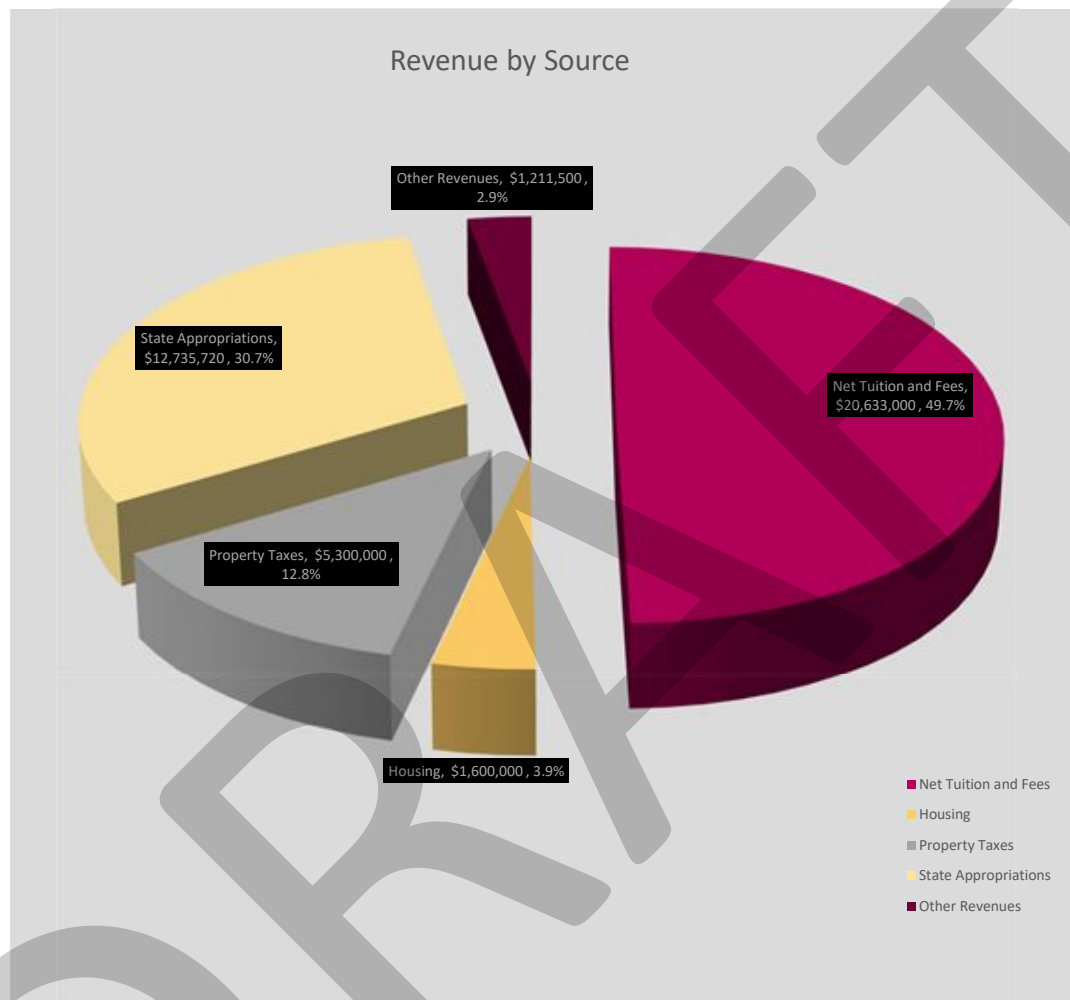
Note: Projects are advanced based upon available funding.

Jackson College
Fiscal Year 2020 - 2024
3 Year Projection Model

| | FY 2021 Approved Budget | Projected FY 2021 | Forecasted Fiscal Year 2021-2022 | Forecasted Fiscal Year 2022-2023 | Forecasted Fiscal Year 2023-2024 | Forecasted Fiscal Year 2024-2025 |
|-------------------------------------|-------------------------|-------------------|----------------------------------|--|----------------------------------|----------------------------------|
| Revenue | | | | | | |
| Gross tuition and fees | \$ 23,393,941 | \$ 23,393,941 | \$ 21,433,000 | \$ 21,000,000 | \$ 19,600,000 | \$ 19,600,000 |
| Less Institutional Scholarships | (794,472) | (550,000) | (800,000) | (800,000) | (800,000) | (800,000) |
| Net tuition and fees | 22,599,469 | 22,843,941 | 20,633,000 | 20,200,000 | 18,800,000 | 18,800,000 |
| Housing | 999,010 | 579,457 | 1,600,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Property taxes | 4,867,939 | 5,300,000 | 5,300,000 | 5,353,000 | 5,406,530 | 5,460,595 |
| State appropriations | 11,529,294 | 12,486,000 | 12,735,720 | 12,735,720 | 12,735,720 | 12,735,720 |
| Contract training | 135,000 | 15,000 | 4,000 | 4,000 | 100,000 | 100,000 |
| Potter Center activities | 405,000 | - | - | 405,000 | 405,000 | 405,000 |
| Hospitality services | 10,000 | - | 750,000 | 750,000 | 800,000 | 850,000 |
| Miscellaneous | 464,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Transfers | 7,500 | 195,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| Transfers - Federal grant funds | - | 191,158 | - | - | - | - |
| Total revenues | 41,017,213 | 42,060,556 | 41,480,220 | -1.4% 41,905,220 1.0% | 40,704,750 -2.9% | 40,808,816 0.3% |
| Expenses | | | | | | |
| Wages | 16,029,640 | 15,712,072 | 16,165,945 | 16,165,945 | 16,165,945 | 16,165,945 |
| Retirement | 4,383,350 | 4,299,222 | 4,384,432 | 4,384,432 | 4,384,432 | 4,384,432 |
| Benefits | 2,877,573 | 2,900,640 | 2,875,198 | 2,875,198 | 2,875,198 | 2,875,198 |
| Services - Staffing Agency | 3,697,700 | 3,500,000 | 3,697,700 | 3,697,700 | 3,697,700 | 3,697,700 |
| Services | 2,600,525 | 2,359,687 | 2,545,525 | 2,596,436 | 2,648,364 | 2,701,331 |
| Materials | 1,600,225 | 1,650,000 | 1,994,765 | 2,034,660 | 2,075,354 | 2,116,861 |
| Rent, utilities, insurance | 1,410,900 | 1,521,920 | 1,502,000 | 1,532,040 | 1,599,681 | 1,631,674 |
| Other operating costs | 2,567,650 | 2,467,281 | 3,155,000 | 3,218,100 | 3,282,462 | 3,348,111 |
| Transfers | 1,121,275 | 3,288,402 | 1,032,316 | 540,664 | 118,120 | 55,069 |
| Transfers-debt service | 4,160,813 | 4,160,813 | 3,771,620 | 4,460,045 | 3,457,495 | 3,432,494 |
| Capital equipment | 567,043 | 200,000 | 355,000 | 400,000 | 400,000 | 400,000 |
| Total expenses | 41,016,694 | 42,060,037 | 41,479,501 | -1.4% 41,905,220 1.0% | 40,704,750 -2.9% | 40,808,816 0.3% |
| Income over (under) expenses | \$ 519 | \$ 519 | \$ 719 | \$ - | \$ - | \$ - |

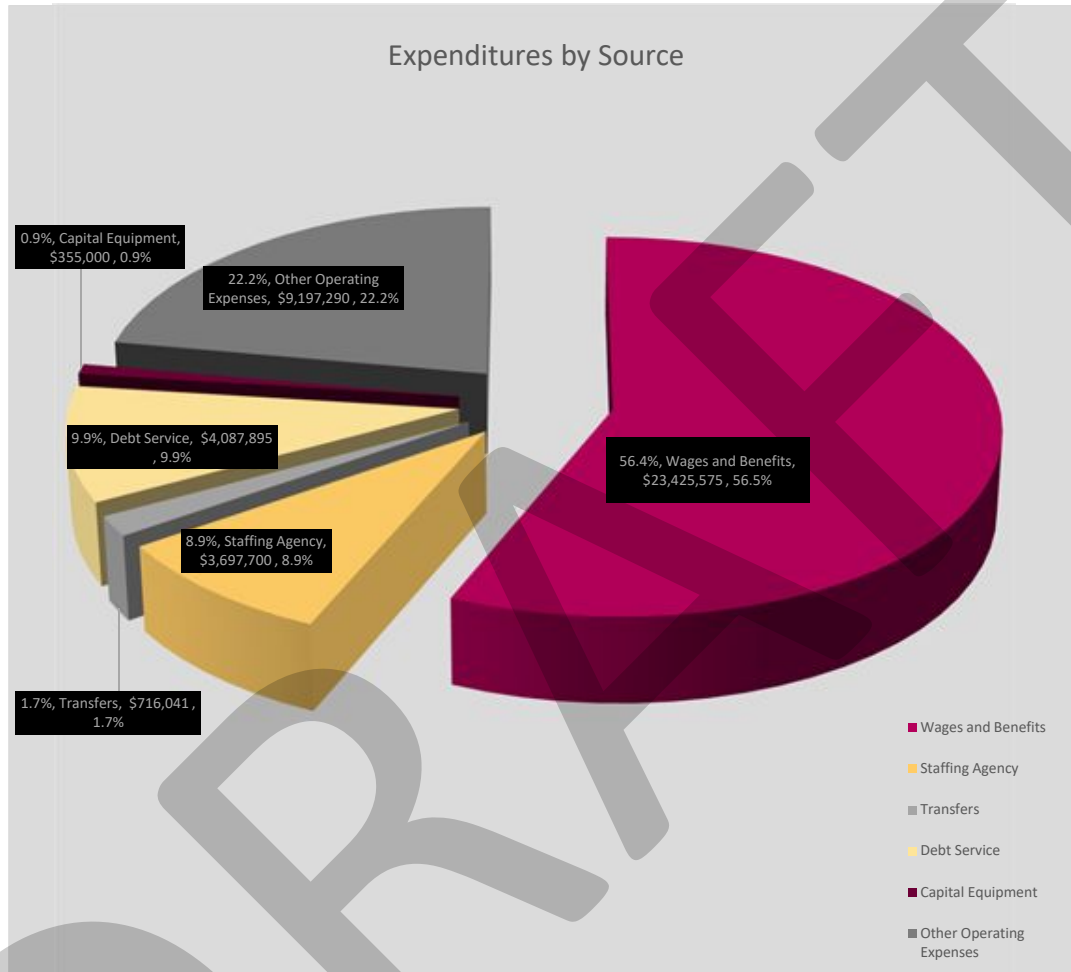
Jackson College
General Fund Revenue
Fiscal Year 2022 Proposed Budget

\$41,480,220



Jackson College
General Fund Expenditures
Fiscal Year 2022 Proposed Budget

\$41,479,501



Jackson College
General Fund - FY 2022
Proposed Budget

| | Fiscal Year 2021 Approved Budget | Fiscal Year 2022 Proposed Budget | Fiscal Year 2022 Draft Budget Compared to Fiscal Year 2021 Approved Budget |
|-------------------------------------|---|---|---|
| Revenue | | | |
| Gross tuition and fees | \$ 23,393,941 | \$ 21,433,000 | \$ (1,960,941) |
| Less Institutional Scholarships | (794,472) | (800,000) | 5,528 |
| Net tuition and fees | 22,599,469 | 20,633,000 | (1,955,414) |
| Housing | 999,010 | 1,600,000 | 600,990 |
| Property taxes | 4,867,939 | 5,300,000 | 432,061 |
| State appropriations | 11,529,294 | 12,735,720 | 1,206,426 |
| Contract training | 135,000 | 4,000 | (131,000) |
| Potter Center activities | 415,000 | - | (415,000) |
| Hospitality services | - | 750,000 | 750,000 |
| Miscellaneous | 464,000 | 450,000 | (14,000) |
| Transfers | 7,500 | 7,500 | - |
| Total revenues | 41,017,213 | 41,480,220 | 474,062 |
| Expenses | | | |
| Wages | 16,029,640 | 16,165,945 | 136,305 |
| Retirement | 4,383,350 | 4,384,432 | 1,082 |
| Benefits | 2,877,573 | 2,875,198 | (2,375) |
| Services - Staffing Agency | 3,697,700 | 3,697,700 | - |
| Services | 2,600,525 | 2,545,525 | (55,000) |
| Materials | 1,600,225 | 1,994,765 | 394,540 |
| Rent, utilities, insurance | 1,410,900 | 1,502,000 | 91,100 |
| Other operating costs | 2,567,650 | 3,155,000 | 587,350 |
| Transfers | 1,121,275 | 716,041 | (405,234) |
| Transfers-debt service | 4,160,813 | 4,087,895 | (72,918) |
| Capital equipment | 567,043 | 355,000 | (212,043) |
| Total expenses | 41,016,694 | 41,479,501 | 462,807 |
| Income over (under) expenses | \$ 519 | \$ 719 | \$ 11,255 |

Jackson College
General Fund - FY 2022
Proposed Budget Compared to Fiscal Year 2020 (pre-pandemic)

| | Fiscal Year 2020 Approved Budget | Fiscal Year 2022 Proposed Budget | Fiscal Year 2022 Draft Budget Compared to Fiscal Year 2020 Approved Budget |
|-------------------------------------|---|---|---|
| Revenue | | | |
| Gross tuition and fees | \$ 28,537,274 | \$ 21,433,000 | \$ (7,104,274) |
| Less Institutional Scholarships | (884,443) | (800,000) | (84,443) |
| Net tuition and fees | 27,652,831 | 20,633,000 | (7,188,717) |
| Housing | 900,000 | 1,600,000 | 700,000 |
| Property taxes | 5,240,000 | 5,300,000 | 60,000 |
| State appropriations | 12,855,700 | 12,735,720 | (119,980) |
| Contract training | 100,000 | 4,000 | (96,000) |
| Potter Center activities | 446,431 | - | (446,431) |
| Hospitality services | - | 750,000 | 750,000 |
| Miscellaneous | 557,500 | 450,000 | (107,500) |
| Transfers | 34,500 | 7,500 | (27,000) |
| Total revenues | 47,786,962 | 41,480,220 | (6,475,628) |
| Expenses | | | |
| Wages | 18,024,637 | 16,165,945 | (1,858,692) |
| Retirement | 4,700,287 | 4,384,432 | (315,855) |
| Benefits | 3,186,416 | 2,875,198 | (311,218) |
| Services - Staffing Agency | 4,878,622 | 3,697,700 | (1,180,922) |
| Services | 2,943,382 | 2,545,525 | (397,857) |
| Materials | 2,483,250 | 1,994,765 | (488,485) |
| Rent, utilities, insurance | 1,900,000 | 1,502,000 | (398,000) |
| Other operating costs | 3,415,069 | 3,155,000 | (260,069) |
| Transfers | 805,000 | 716,041 | (88,959) |
| Transfers-debt service | 4,848,013 | 4,087,895 | (760,118) |
| Capital equipment | 601,500 | 355,000 | (246,500) |
| Total expenses | 47,786,176 | 41,479,501 | (6,306,675) |
| Income over (under) expenses | \$ 786 | \$ 719 | \$ (168,953) |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|-------------------------------------|---------------|--------------------------|-------------------|------------------------|------------------------|----------------------------------|
| 01-0000000-1-1201 General | | Tuition | Tuition | (11,101,700.15) | (12,854,168.00) | 1,752,467.85 |
| 01-0000000-1-1251 General | | Student Fees | Tuition | (1,829,000.00) | (2,808,010.00) | 979,010.00 |
| 01-0000000-1-1253 General | | Transcripts | Tuition | (35,000.00) | (35,000.00) | - |
| 01-0000000-1-1254 General | | Registration Fees | Tuition | (3,473,000.00) | (3,399,170.00) | (73,830.00) |
| 01-0000000-1-1259 General | | Health Application Fee | Tuition | (10,000.00) | (8,977.00) | (1,023.00) |
| 01-0000000-1-1316 General | | Current Property Tax | Property tax rev | (4,792,938.77) | (5,225,000.00) | 432,061.23 |
| 01-0000000-1-1326 General | | Property Tax Refunds | Property tax rev | 25,000.00 | 25,000.00 | - |
| 01-0000000-1-1347 General | | Prior Years Taxes | Property tax rev | (100,000.00) | (100,000.00) | - |
| 01-0000000-1-1401 General | | State Appropriations | State approp | (11,529,294.47) | (12,735,720.00) | 1,206,425.53 |
| 01-0000000-1-1470 General | | Federal Grants | Other rev | (9,000.00) | (5,000.00) | (4,000.00) |
| 01-0000000-1-1537 General | | Building Rental | Other rev | (85,000.00) | (85,000.00) | - |
| 01-0000000-1-1568 General | | Bookstore | Other rev | (190,000.00) | (190,000.00) | - |
| 01-0000000-1-1598 General | | Bad Debt Recovery | Other rev | (100,000.00) | (100,000.00) | - |
| General Total | | | | (33,229,933.39) | (37,521,045.00) | 4,291,111.61 |
| 01-1011000-1-5106 Sociology | | Part Time Faculty | Wages | - | 199.00 | 199.00 |
| 01-1011000-1-5181 Sociology | | Ret. & Soc. Sec. | Retirement | - | 55.00 | 55.00 |
| 01-1011000-1-5182 Sociology | | Fringe Benefits | Benefits | - | 36.00 | 36.00 |
| 01-1011000-1-5220 Sociology | | Staffing Agency-Adjuncts | Services-Staffing | 23,920.00 | 30,000.00 | 6,080.00 |
| 01-1011000-1-5311 Sociology | | Classroom Supplies | Supplies | 125.00 | 125.00 | - |
| Sociology Total | | | | 24,045.00 | 30,415.00 | 6,370.00 |
| 01-1012000-1-5103 Psychology | | Full Time Faculty | Wages | 93,980.45 | 98,150.00 | 4,169.55 |
| 01-1012000-1-5106 Psychology | | Part Time Faculty | Wages | 12,000.00 | 19,922.00 | 7,922.00 |
| 01-1012000-1-5107 Psychology | | Faculty Overloads | Wages | 23,300.00 | 25,927.00 | 2,627.00 |
| 01-1012000-1-5181 Psychology | | Ret. & Soc. Sec. | Retirement | 35,552.12 | 39,600.00 | 4,047.88 |
| 01-1012000-1-5182 Psychology | | Fringe Benefits | Benefits | 23,270.48 | 25,920.00 | 2,649.52 |
| 01-1012000-1-5220 Psychology | | Staffing Agency-Adjuncts | Services-Staffing | 40,000.00 | 60,000.00 | 20,000.00 |
| 01-1012000-1-5311 Psychology | | Classroom Supplies | Supplies | 375.00 | 375.00 | - |
| 01-1012000-1-5355 Psychology | | Printing | Supplies | 500.00 | 500.00 | - |
| Psychology Total | | | | 228,978.05 | 270,394.00 | 41,415.95 |
| 01-1013000-1-5103 Economics | | Full Time Faculty | Wages | 70,321.00 | 73,781.00 | 3,460.00 |
| 01-1013000-1-5105 Economics | | Adjunct - Non Classroom | Wages | - | 905.00 | 905.00 |
| 01-1013000-1-5107 Economics | | Faculty Overloads | Wages | 6,500.00 | 9,233.00 | 2,733.00 |
| 01-1013000-1-5181 Economics | | Ret. & Soc. Sec. | Retirement | 21,125.78 | 23,078.00 | 1,952.22 |
| 01-1013000-1-5182 Economics | | Fringe Benefits | Benefits | 13,827.78 | 15,105.00 | 1,277.22 |
| 01-1013000-1-5220 Economics | | Staffing Agency-Adjuncts | Services-Staffing | 12,000.00 | 12,000.00 | - |
| 01-1013000-1-5311 Economics | | Classroom Supplies | Supplies | 125.00 | 125.00 | - |
| 01-1013000-1-5355 Economics | | Printing | Supplies | 100.00 | 100.00 | - |
| Economics Total | | | | 123,999.56 | 134,327.00 | 10,327.44 |
| 01-1014000-1-5103 Political Science | | Full Time Faculty | Wages | 87,994.00 | 91,984.00 | 3,990.00 |
| 01-1014000-1-5107 Political Science | | Faculty Overloads | Wages | 14,600.00 | 16,290.00 | 1,690.00 |
| 01-1014000-1-5181 Political Science | | Ret. & Soc. Sec. | Retirement | 28,213.35 | 29,775.00 | 1,561.65 |
| 01-1014000-1-5182 Political Science | | Fringe Benefits | Benefits | 18,466.92 | 19,489.00 | 1,022.08 |
| 01-1014000-1-5311 Political Science | | Classroom Supplies | Supplies | 150.00 | 150.00 | - |
| 01-1014000-1-5355 Political Science | | Printing | Supplies | 150.00 | 150.00 | - |
| Political Science Total | | | | 149,574.27 | 157,838.00 | 8,263.73 |
| 01-1015000-1-5220 Human Services | | Staffing Agency-Adjuncts | Services-Staffing | 1,920.00 | 1,920.00 | - |
| Human Services Total | | | | 1,920.00 | 1,920.00 | - |
| 01-1021000-1-5220 History | | Staffing Agency-Adjuncts | Services-Staffing | 37,840.00 | 50,000.00 | 12,160.00 |
| 01-1021000-1-5355 History | | Printing | Supplies | 125.00 | 125.00 | - |
| History Total | | | | 37,965.00 | 50,125.00 | 12,160.00 |
| 01-1022000-1-5107 Philosophy | | Faculty Overloads | Wages | 700.00 | - | (700.00) |
| 01-1022000-1-5181 Philosophy | | Ret. & Soc. Sec. | Retirement | 192.50 | - | (192.50) |
| 01-1022000-1-5182 Philosophy | | Fringe Benefits | Benefits | 126.00 | - | (126.00) |
| 01-1022000-1-5220 Philosophy | | Staffing Agency-Adjuncts | Services-Staffing | 14,800.00 | 14,800.00 | - |
| Philosophy Total | | | | 15,818.50 | 14,800.00 | (1,018.50) |
| 01-1031000-1-5103 Art | | Full Time Faculty | Wages | 81,568.00 | 85,365.00 | 3,797.00 |
| 01-1031000-1-5106 Art | | Part Time Faculty | Wages | - | 587.00 | 587.00 |
| 01-1031000-1-5107 Art | | Faculty Overloads | Wages | 4,500.00 | 3,885.00 | (615.00) |
| 01-1031000-1-5158 Art | | Student Employees | Wages | - | 500.00 | 500.00 |
| 01-1031000-1-5181 Art | | Ret. & Soc. Sec. | Retirement | 23,668.70 | 24,705.00 | 1,036.30 |
| 01-1031000-1-5182 Art | | Fringe Benefits | Benefits | 15,492.24 | 16,209.00 | 716.76 |
| 01-1031000-1-5220 Art | | Staffing Agency-Adjuncts | Services-Staffing | 40,000.00 | 40,000.00 | - |
| 01-1031000-1-5225 Art | | Contracted Services | Services | 600.00 | 600.00 | - |
| 01-1031000-1-5311 Art | | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1031000-1-5355 Art | | Printing | Supplies | 125.00 | 125.00 | - |
| Art Total | | | | 166,953.94 | 172,976.00 | 6,022.06 |
| 01-1035000-1-5103 Music | | Full Time Faculty | Wages | 156,360.76 | 163,752.00 | 7,391.24 |
| 01-1035000-1-5105 Music | | Adjunct - Non Classroom | Wages | 1,500.00 | 571.00 | (929.00) |
| 01-1035000-1-5106 Music | | Part Time Faculty | Wages | - | 2,245.00 | 2,245.00 |
| 01-1035000-1-5107 Music | | Faculty Overloads | Wages | 4,100.00 | 4,668.00 | 568.00 |
| 01-1035000-1-5181 Music | | Ret. & Soc. Sec. | Retirement | 44,539.21 | 47,090.00 | 2,550.79 |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|------------------------------------|---------------|-------------------------------|-------------------|---------------------|----------------------|----------------------------------|
| 01-1035000-1-5182 Music | | Fringe Benefits | Benefits | 29,152.94 | 30,822.00 | 1,669.06 |
| 01-1035000-1-5219 Music | | Staffing Agency-Non Classroom | Services-Staffing | 5,600.00 | 5,600.00 | - |
| 01-1035000-1-5220 Music | | Staffing Agency-Adjuncts | Services-Staffing | 32,000.00 | 32,000.00 | - |
| 01-1035000-1-5311 Music | | Classroom Supplies | Supplies | 300.00 | 300.00 | - |
| 01-1035000-1-5355 Music | | Printing | Supplies | 500.00 | 500.00 | - |
| 01-1035000-1-5524 Music | | Production Costs | Operating | 2,000.00 | 2,000.00 | - |
| 01-1035000-1-5583 Music | | Scholarships | Scholarships | 50,000.00 | 50,000.00 | - |
| Music Total | | | | 326,052.91 | 339,548.00 | 13,495.09 |
| 01-1037000-1-5219 Theater | | Staffing Agency-Non Classroom | Services-Staffing | 1,760.00 | 1,760.00 | - |
| 01-1037000-1-5220 Theater | | Staffing Agency-Adjuncts | Services-Staffing | 2,000.00 | 2,000.00 | - |
| Theater Total | | | | 3,760.00 | 3,760.00 | - |
| 01-1041000-1-5103 CU-L, L & A | | Full Time Faculty | Wages | 413,755.10 | 240,786.00 | (172,969.10) |
| 01-1041000-1-5105 CU-L, L & A | | Adjunct - Non Classroom | Wages | 2,000.00 | 398.00 | (1,602.00) |
| 01-1041000-1-5106 CU-L, L & A | | Part Time Faculty | Wages | 5,000.00 | 3,746.00 | (1,254.00) |
| 01-1041000-1-5107 CU-L, L & A | | Faculty Overloads | Wages | 31,600.00 | 19,186.00 | (12,414.00) |
| 01-1041000-1-5181 CU-L, L & A | | Ret. & Soc. Sec. | Retirement | 124,397.65 | 72,632.00 | (51,765.65) |
| 01-1041000-1-5182 CU-L, L & A | | Fringe Benefits | Benefits | 81,423.92 | 47,541.00 | (33,882.92) |
| 01-1041000-1-5219 CU-L, L & A | | Staffing Agency-Non Classroom | Services-Staffing | 8,000.00 | 8,000.00 | - |
| 01-1041000-1-5220 CU-L, L & A | | Staffing Agency-Adjuncts | Services-Staffing | 160,000.00 | 180,000.00 | 20,000.00 |
| 01-1041000-1-5225 CU-L, L & A | | Contracted Services | Services | 6,000.00 | 6,000.00 | - |
| 01-1041000-1-5311 CU-L, L & A | | Classroom Supplies | Supplies | 1,500.00 | 1,500.00 | - |
| 01-1041000-1-5355 CU-L, L & A | | Printing | Supplies | 500.00 | 500.00 | - |
| CU-L, L & A Total | | | | 834,176.67 | 580,289.00 | (253,887.67) |
| 01-1042000-1-5220 World Languages | | Staffing Agency-Adjuncts | Services-Staffing | 14,960.00 | 25,000.00 | 10,040.00 |
| 01-1042000-1-5311 World Languages | | Classroom Supplies | Supplies | 100.00 | 100.00 | - |
| World Languages Total | | | | 15,060.00 | 25,100.00 | 10,040.00 |
| 01-1043000-1-5106 Education | | Part Time Faculty | Wages | 5,000.00 | 726.00 | (4,274.00) |
| 01-1043000-1-5181 Education | | Ret. & Soc. Sec. | Retirement | 1,375.00 | 200.00 | (1,175.00) |
| 01-1043000-1-5182 Education | | Fringe Benefits | Benefits | 900.00 | 131.00 | (769.00) |
| 01-1043000-1-5220 Education | | Staffing Agency-Adjuncts | Services-Staffing | 4,000.00 | 4,000.00 | - |
| Education Total | | | | 11,275.00 | 5,057.00 | (6,218.00) |
| 01-1045000-1-5103 Communication | | Full Time Faculty | Wages | 95,920.55 | 100,148.00 | 4,227.45 |
| 01-1045000-1-5105 Communication | | Adjunct - Non Classroom | Wages | - | 509.00 | 509.00 |
| 01-1045000-1-5106 Communication | | Part Time Faculty | Wages | 7,600.00 | 7,128.00 | (472.00) |
| 01-1045000-1-5107 Communication | | Faculty Overloads | Wages | 800.00 | 3,246.00 | 2,446.00 |
| 01-1045000-1-5181 Communication | | Ret. & Soc. Sec. | Retirement | 28,688.15 | 30,534.00 | 1,845.85 |
| 01-1045000-1-5182 Communication | | Fringe Benefits | Benefits | 18,777.70 | 19,986.00 | 1,208.30 |
| 01-1045000-1-5220 Communication | | Staffing Agency-Adjuncts | Services-Staffing | 64,000.00 | 80,000.00 | 16,000.00 |
| 01-1045000-1-5311 Communication | | Classroom Supplies | Supplies | 200.00 | 200.00 | - |
| Communication Total | | | | 215,986.40 | 241,751.00 | 25,764.60 |
| 01-1052000-1-5103 Math/Eng/Comp | | Full Time Faculty | Wages | 800,540.09 | 739,453.00 | (61,087.09) |
| 01-1052000-1-5105 Math/Eng/Comp | | Adjunct - Non Classroom | Wages | 2,500.00 | 1,721.00 | (779.00) |
| 01-1052000-1-5106 Math/Eng/Comp | | Part Time Faculty | Wages | 4,100.00 | 4,086.00 | (14.00) |
| 01-1052000-1-5107 Math/Eng/Comp | | Faculty Overloads | Wages | 103,300.00 | 108,978.00 | 5,678.00 |
| 01-1052000-1-5181 Math/Eng/Comp | | Ret. & Soc. Sec. | Retirement | 250,371.02 | 234,915.00 | (15,456.02) |
| 01-1052000-1-5182 Math/Eng/Comp | | Fringe Benefits | Benefits | 163,879.22 | 153,763.00 | (10,116.22) |
| 01-1052000-1-5219 Math/Eng/Comp | | Staffing Agency-Non Classroom | Services-Staffing | 2,000.00 | 2,000.00 | - |
| 01-1052000-1-5220 Math/Eng/Comp | | Staffing Agency-Adjuncts | Services-Staffing | 93,120.00 | 93,120.00 | - |
| 01-1052000-1-5311 Math/Eng/Comp | | Classroom Supplies | Supplies | 2,500.00 | 2,500.00 | - |
| 01-1052000-1-5355 Math/Eng/Comp | | Printing | Supplies | 9,000.00 | 9,000.00 | - |
| 01-1052000-1-5382 Math/Eng/Comp | | Endowed Chair Exp | Supplies | 10,000.00 | 10,000.00 | - |
| Math/Eng/Comp Total | | | | 1,441,310.33 | 1,359,536.00 | (81,774.33) |
| 01-1060000-1-5220 Natural Sciences | | Staffing Agency-Adjuncts | Services-Staffing | 6,400.00 | 6,400.00 | - |
| 01-1060000-1-5311 Natural Sciences | | Classroom Supplies | Supplies | 250.00 | 250.00 | - |
| Natural Sciences Total | | | | 6,650.00 | 6,650.00 | - |
| 01-1061000-1-5103 Biology | | Full Time Faculty | Wages | 490,744.59 | 420,908.00 | (69,836.59) |
| 01-1061000-1-5105 Biology | | Adjunct - Non Classroom | Wages | - | 1,810.00 | 1,810.00 |
| 01-1061000-1-5107 Biology | | Faculty Overloads | Wages | 54,100.00 | 66,499.00 | 12,399.00 |
| 01-1061000-1-5109 Biology | | Overtime | Wages | - | 26.00 | 26.00 |
| 01-1061000-1-5130 Biology | | Technicians | Wages | 52,520.00 | 54,496.00 | 1,976.00 |
| 01-1061000-1-5158 Biology | | Student Employees | Wages | - | 2,000.00 | 2,000.00 |
| 01-1061000-1-5181 Biology | | Ret. & Soc. Sec. | Retirement | 164,275.26 | 149,528.00 | (14,747.26) |
| 01-1061000-1-5182 Biology | | Fringe Benefits | Benefits | 107,525.63 | 98,026.00 | (9,499.63) |
| 01-1061000-1-5219 Biology | | Staffing Agency-Non Classroom | Services-Staffing | 1,600.00 | 1,600.00 | - |
| 01-1061000-1-5220 Biology | | Staffing Agency-Adjuncts | Services-Staffing | 51,520.00 | 70,000.00 | 18,480.00 |
| 01-1061000-1-5311 Biology | | Classroom Supplies | Supplies | 7,500.00 | 7,500.00 | - |
| 01-1061000-1-5355 Biology | | Printing | Supplies | 500.00 | 500.00 | - |
| Biology Total | | | | 930,285.48 | 872,893.00 | (57,392.48) |
| 01-1062000-1-5103 Earth Sciences | | Full Time Faculty | Wages | 144,272.55 | 151,301.00 | 7,028.45 |
| 01-1062000-1-5107 Earth Sciences | | Faculty Overloads | Wages | 15,000.00 | 16,050.00 | 1,050.00 |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|---|---------------|-------------------------------|-------------------|-------------------|----------------------|-------------------------------------|
| 01-1062000-1-5181 Earth Sciences | | Ret. & Soc. Sec. | Retirement | 43,799.95 | 46,021.00 | 2,221.05 |
| 01-1062000-1-5182 Earth Sciences | | Fringe Benefits | Benefits | 28,669.06 | 30,123.00 | 1,453.94 |
| 01-1062000-1-5220 Earth Sciences | | Staffing Agency-Adjuncts | Services-Staffing | 30,320.00 | 30,320.00 | - |
| 01-1062000-1-5311 Earth Sciences | | Classroom Supplies | Supplies | 500.00 | 500.00 | - |
| 01-1062000-1-5382 Earth Sciences | | Endowed Chair Exp | Supplies | 10,000.00 | 10,000.00 | - |
| Earth Sciences Total | | | | 272,561.56 | 284,315.00 | 11,753.44 |
| 01-1063000-1-5103 Chemistry | | Full Time Faculty | Wages | 144,056.83 | 150,404.00 | 6,347.17 |
| 01-1063000-1-5107 Chemistry | | Faculty Overloads | Wages | 15,600.00 | 21,386.00 | 5,786.00 |
| 01-1063000-1-5181 Chemistry | | Ret. & Soc. Sec. | Retirement | 43,905.63 | 47,242.00 | 3,336.37 |
| 01-1063000-1-5182 Chemistry | | Fringe Benefits | Benefits | 28,738.23 | 30,922.00 | 2,183.77 |
| 01-1063000-1-5220 Chemistry | | Staffing Agency-Adjuncts | Services-Staffing | 8,080.00 | 8,080.00 | - |
| 01-1063000-1-5311 Chemistry | | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| Chemistry Total | | | | 241,380.69 | 259,034.00 | 17,653.31 |
| 01-1064000-1-5103 Physics | | Full Time Faculty | Wages | 96,272.55 | 100,511.00 | 4,238.45 |
| 01-1064000-1-5107 Physics | | Faculty Overloads | Wages | 12,000.00 | 10,272.00 | (1,728.00) |
| 01-1064000-1-5181 Physics | | Ret. & Soc. Sec. | Retirement | 29,774.95 | 30,465.00 | 690.05 |
| 01-1064000-1-5182 Physics | | Fringe Benefits | Benefits | 19,489.06 | 19,941.00 | 451.94 |
| 01-1064000-1-5220 Physics | | Staffing Agency-Adjuncts | Services-Staffing | 5,520.00 | 5,520.00 | - |
| 01-1064000-1-5311 Physics | | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| Physics Total | | | | 164,056.56 | 167,709.00 | 3,652.44 |
| 01-1090000-1-5105 Health/Phy Fit | | Adjunct - Non Classroom | Wages | 17,000.00 | 17,984.00 | 984.00 |
| 01-1090000-1-5106 Health/Phy Fit | | Part Time Faculty | Wages | 8,000.00 | 6,207.00 | (1,793.00) |
| 01-1090000-1-5181 Health/Phy Fit | | Ret. & Soc. Sec. | Retirement | 6,875.00 | 6,653.00 | (222.00) |
| 01-1090000-1-5182 Health/Phy Fit | | Fringe Benefits | Benefits | 4,500.00 | 4,355.00 | (145.00) |
| 01-1090000-1-5220 Health/Phy Fit | | Staffing Agency-Adjuncts | Services-Staffing | 19,600.00 | 19,600.00 | - |
| 01-1090000-1-5311 Health/Phy Fit | | Classroom Supplies | Supplies | 150.00 | 150.00 | - |
| Health/Phy Fit Total | | | | 56,125.00 | 54,949.00 | (1,176.00) |
| 01-1091000-1-5109 Fieldhouse Operations | | Overtime | Wages | - | 585.00 | 585.00 |
| 01-1091000-1-5143 Fieldhouse Operations | | Perm. Part Time | Wages | 76,006.79 | 81,888.00 | 5,881.21 |
| 01-1091000-1-5181 Fieldhouse Operations | | Ret. & Soc. Sec. | Retirement | 20,901.87 | 22,680.00 | 1,778.13 |
| 01-1091000-1-5182 Fieldhouse Operations | | Fringe Benefits | Benefits | 13,681.22 | 14,845.00 | 1,163.78 |
| 01-1091000-1-5234 Fieldhouse Operations | | Repair - Instruction | Services | 3,000.00 | 3,000.00 | - |
| Fieldhouse Operations Total | | | | 113,589.88 | 122,998.00 | 9,408.12 |
| 01-1120000-1-5103 Bus. Adm. | | Full Time Faculty | Wages | 315,068.65 | 329,921.00 | 14,852.35 |
| 01-1120000-1-5105 Bus. Adm. | | Adjunct - Non Classroom | Wages | 1,000.00 | 3,698.00 | 2,698.00 |
| 01-1120000-1-5106 Bus. Adm. | | Part Time Faculty | Wages | 3,000.00 | 2,966.00 | (34.00) |
| 01-1120000-1-5107 Bus. Adm. | | Faculty Overloads | Wages | 11,300.00 | 14,047.00 | 2,747.00 |
| 01-1120000-1-5181 Bus. Adm. | | Ret. & Soc. Sec. | Retirement | 90,851.38 | 96,424.00 | 5,572.62 |
| 01-1120000-1-5182 Bus. Adm. | | Fringe Benefits | Benefits | 59,466.36 | 63,114.00 | 3,647.64 |
| 01-1120000-1-5220 Bus. Adm. | | Staffing Agency-Adjuncts | Services-Staffing | 39,760.00 | 50,000.00 | 10,240.00 |
| 01-1120000-1-5311 Bus. Adm. | | Classroom Supplies | Supplies | 100.00 | 100.00 | - |
| 01-1120000-1-5316 Bus. Adm. | | Testing Materials | Supplies | 100.00 | 100.00 | - |
| 01-1120000-1-5580 Bus. Adm. | | Accreditation | Operating | 2,150.00 | - | (2,150.00) |
| Bus. Adm. Total | | | | 522,796.39 | 560,370.00 | 37,573.61 |
| 01-1130000-1-5103 Comp Information Serv | | Full Time Faculty | Wages | 349,642.22 | 439,675.00 | 90,032.78 |
| 01-1130000-1-5105 Comp Information Serv | | Adjunct - Non Classroom | Wages | - | 815.00 | 815.00 |
| 01-1130000-1-5106 Comp Information Serv | | Part Time Faculty | Wages | 14,000.00 | 7,037.00 | (6,963.00) |
| 01-1130000-1-5107 Comp Information Serv | | Faculty Overloads | Wages | 52,400.00 | 58,279.00 | 5,879.00 |
| 01-1130000-1-5181 Comp Information Serv | | Ret. & Soc. Sec. | Retirement | 114,411.61 | 139,096.00 | 24,684.39 |
| 01-1130000-1-5182 Comp Information Serv | | Fringe Benefits | Benefits | 74,887.60 | 91,045.00 | 16,157.40 |
| 01-1130000-1-5220 Comp Information Serv | | Staffing Agency-Adjuncts | Services-Staffing | 33,600.00 | 50,000.00 | 16,400.00 |
| 01-1130000-1-5311 Comp Information Serv | | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| Comp Information Serv Total | | | | 639,941.43 | 786,947.00 | 147,005.57 |
| 01-1140000-1-5181 Culinary Arts | | Ret. & Soc. Sec. | Retirement | - | 1,593.00 | 1,593.00 |
| 01-1140000-1-5182 Culinary Arts | | Fringe Benefits | Benefits | - | 1,043.00 | 1,043.00 |
| Culinary Arts Total | | | | - | 2,636.00 | 2,636.00 |
| 01-1211000-1-5103 CU-Nursing | | Full Time Faculty | Wages | 632,553.12 | 589,910.00 | (42,643.12) |
| 01-1211000-1-5105 CU-Nursing | | Adjunct - Non Classroom | Wages | 5,000.00 | 4,274.00 | (726.00) |
| 01-1211000-1-5106 CU-Nursing | | Part Time Faculty | Wages | 10,000.00 | 20,715.00 | 10,715.00 |
| 01-1211000-1-5107 CU-Nursing | | Faculty Overloads | Wages | 48,900.00 | 41,594.00 | (7,306.00) |
| 01-1211000-1-5181 CU-Nursing | | Ret. & Soc. Sec. | Retirement | 191,524.61 | 180,535.00 | (10,989.61) |
| 01-1211000-1-5182 CU-Nursing | | Fringe Benefits | Benefits | 125,361.56 | 118,169.00 | (7,192.56) |
| 01-1211000-1-5219 CU-Nursing | | Staffing Agency-Non Classroom | Services-Staffing | 68,000.00 | 68,000.00 | - |
| 01-1211000-1-5220 CU-Nursing | | Staffing Agency-Adjuncts | Services-Staffing | 240,000.00 | 270,000.00 | 30,000.00 |
| 01-1211000-1-5311 CU-Nursing | | Classroom Supplies | Supplies | 17,000.00 | 17,000.00 | - |
| 01-1211000-1-5312 CU-Nursing | | Lab Supplies | Supplies | 14,000.00 | 14,000.00 | - |
| 01-1211000-1-5316 CU-Nursing | | Testing Materials | Supplies | 60,000.00 | 60,000.00 | - |
| 01-1211000-1-5355 CU-Nursing | | Printing | Supplies | 1,600.00 | 1,600.00 | - |
| 01-1211000-1-5513 CU-Nursing | | Subscriptions | Operating | 6,000.00 | 5,000.00 | (1,000.00) |
| 01-1211000-1-5580 CU-Nursing | | Accreditation | Operating | - | 7,500.00 | 7,500.00 |

Board of Trustees: Spring Planning Session April 22, 2021 - Budget Discussion

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|--|-------------------------------|-------------------------------|-------------------|---------------------|----------------------|----------------------------------|
| CU-Nursing Total | | | | 1,419,939.29 | 1,398,297.00 | (21,642.29) |
| 01-1213000-1-5103 | CU-Medical Assistant | Full Time Faculty | Wages | 96,272.55 | 100,511.00 | 4,238.45 |
| 01-1213000-1-5106 | CU-Medical Assistant | Part Time Faculty | Wages | - | 1,041.00 | 1,041.00 |
| 01-1213000-1-5107 | CU-Medical Assistant | Faculty Overloads | Wages | 20,700.00 | 19,374.00 | (1,326.00) |
| 01-1213000-1-5181 | CU-Medical Assistant | Ret. & Soc. Sec. | Retirement | 32,167.45 | 33,255.00 | 1,087.55 |
| 01-1213000-1-5182 | CU-Medical Assistant | Fringe Benefits | Benefits | 21,055.06 | 21,767.00 | 711.94 |
| 01-1213000-1-5219 | CU-Medical Assistant | Staffing Agency-Non Classroom | Services-Staffing | 1,760.00 | 1,760.00 | - |
| 01-1213000-1-5220 | CU-Medical Assistant | Staffing Agency-Adjuncts | Services-Staffing | 99,440.00 | 105,000.00 | 5,560.00 |
| 01-1213000-1-5311 | CU-Medical Assistant | Classroom Supplies | Supplies | 4,000.00 | 4,000.00 | - |
| 01-1213000-1-5355 | CU-Medical Assistant | Printing | Supplies | 500.00 | 500.00 | - |
| 01-1213000-1-5580 | CU-Medical Assistant | Accreditation | Operating | 1,500.00 | 1,500.00 | - |
| CU-Medical Assistant Total | | | | 277,395.06 | 288,708.00 | 11,312.94 |
| 01-1214000-1-5105 | Emergency Med Serv | Adjunct - Non Classroom | Wages | - | 1,310.00 | 1,310.00 |
| 01-1214000-1-5106 | Emergency Med Serv | Part Time Faculty | Wages | 30,000.00 | 13,315.00 | (16,685.00) |
| 01-1214000-1-5107 | Emergency Med Serv | Faculty Overloads | Wages | 2,400.00 | 2,233.00 | (167.00) |
| 01-1214000-1-5181 | Emergency Med Serv | Ret. & Soc. Sec. | Retirement | 8,910.00 | 4,636.00 | (4,274.00) |
| 01-1214000-1-5182 | Emergency Med Serv | Fringe Benefits | Benefits | 5,832.00 | 3,034.00 | (2,798.00) |
| 01-1214000-1-5219 | Emergency Med Serv | Staffing Agency-Non Classroom | Services-Staffing | 32,000.00 | 32,000.00 | - |
| 01-1214000-1-5220 | Emergency Med Serv | Staffing Agency-Adjuncts | Services-Staffing | 24,240.00 | 24,240.00 | - |
| 01-1214000-1-5311 | Emergency Med Serv | Classroom Supplies | Supplies | 6,000.00 | 6,000.00 | - |
| 01-1214000-1-5580 | Emergency Med Serv | Accreditation | Operating | 2,500.00 | 2,500.00 | - |
| Emergency Med Serv Total | | | | 111,882.00 | 89,268.00 | (22,614.00) |
| 01-1215000-1-5103 | X-Ray Technology | Full Time Faculty | Wages | 81,568.00 | 85,365.00 | 3,797.00 |
| 01-1215000-1-5107 | X-Ray Technology | Faculty Overloads | Wages | 28,800.00 | 29,136.00 | 336.00 |
| 01-1215000-1-5181 | X-Ray Technology | Ret. & Soc. Sec. | Retirement | 30,351.20 | 31,488.00 | 1,136.80 |
| 01-1215000-1-5182 | X-Ray Technology | Fringe Benefits | Benefits | 19,866.24 | 20,610.00 | 743.76 |
| 01-1215000-1-5220 | X-Ray Technology | Staffing Agency-Adjuncts | Services-Staffing | 66,080.00 | 75,000.00 | 8,920.00 |
| 01-1215000-1-5311 | X-Ray Technology | Classroom Supplies | Supplies | 3,000.00 | 3,000.00 | - |
| 01-1215000-1-5580 | X-Ray Technology | Accreditation | Operating | 2,200.00 | 2,200.00 | - |
| X-Ray Technology Total | | | | 231,865.44 | 246,799.00 | 14,933.56 |
| 01-1216000-1-5103 | CU-Diag Med Sonography | Full Time Faculty | Wages | 245,417.39 | 157,194.00 | (88,223.39) |
| 01-1216000-1-5105 | CU-Diag Med Sonography | Adjunct - Non Classroom | Wages | 8,000.00 | 2,670.00 | (5,330.00) |
| 01-1216000-1-5106 | CU-Diag Med Sonography | Part Time Faculty | Wages | 10,000.00 | 3,445.00 | (6,555.00) |
| 01-1216000-1-5107 | CU-Diag Med Sonography | Faculty Overloads | Wages | 103,400.00 | 102,685.00 | (715.00) |
| 01-1216000-1-5181 | CU-Diag Med Sonography | Ret. & Soc. Sec. | Retirement | 100,874.78 | 73,148.00 | (27,726.78) |
| 01-1216000-1-5182 | CU-Diag Med Sonography | Fringe Benefits | Benefits | 66,027.13 | 47,879.00 | (18,148.13) |
| 01-1216000-1-5219 | CU-Diag Med Sonography | Staffing Agency-Non Classroom | Services-Staffing | 6,000.00 | 6,000.00 | - |
| 01-1216000-1-5220 | CU-Diag Med Sonography | Staffing Agency-Adjuncts | Services-Staffing | 131,520.00 | 145,000.00 | 13,480.00 |
| 01-1216000-1-5311 | CU-Diag Med Sonography | Classroom Supplies | Supplies | 2,000.00 | 2,000.00 | - |
| 01-1216000-1-5355 | CU-Diag Med Sonography | Printing | Supplies | 350.00 | 350.00 | - |
| 01-1216000-1-5580 | CU-Diag Med Sonography | Accreditation | Operating | 5,400.00 | 5,000.00 | (400.00) |
| CU-Diag Med Sonography Total | | | | 678,989.30 | 545,371.00 | (133,618.30) |
| 01-1217000-1-5103 | Respiratory Therapy | Full Time Faculty | Wages | 125,874.18 | 134,540.00 | 8,665.82 |
| 01-1217000-1-5105 | Respiratory Therapy | Adjunct - Non Classroom | Wages | - | 6,845.00 | 6,845.00 |
| 01-1217000-1-5106 | Respiratory Therapy | Part Time Faculty | Wages | 5,000.00 | 649.00 | (4,351.00) |
| 01-1217000-1-5107 | Respiratory Therapy | Faculty Overloads | Wages | 20,800.00 | 22,937.00 | 2,137.00 |
| 01-1217000-1-5181 | Respiratory Therapy | Ret. & Soc. Sec. | Retirement | 41,710.40 | 45,367.00 | 3,656.60 |
| 01-1217000-1-5182 | Respiratory Therapy | Fringe Benefits | Benefits | 27,301.35 | 29,695.00 | 2,393.65 |
| 01-1217000-1-5220 | Respiratory Therapy | Staffing Agency-Adjuncts | Services-Staffing | 5,600.00 | 5,600.00 | - |
| 01-1217000-1-5311 | Respiratory Therapy | Classroom Supplies | Supplies | 3,500.00 | 3,500.00 | - |
| 01-1217000-1-5580 | Respiratory Therapy | Accreditation | Operating | 1,900.00 | 2,500.00 | 600.00 |
| 01-1217000-1-5603 | Respiratory Therapy | Licenses | Operating | 3,400.00 | 3,400.00 | - |
| Respiratory Therapy Total | | | | 235,085.93 | 255,033.00 | 19,947.07 |
| 01-1218000-1-5311 | Medical Ins Coder/Biller | Classroom Supplies | Supplies | 750.00 | 750.00 | - |
| Medical Ins Coder/Biller Total | | | | 750.00 | 750.00 | - |
| 01-1219000-1-1572 | Dental Hygiene-Central Campus | Miscellaneous Revenue | Other rev | - | (7,500.00) | 7,500.00 |
| 01-1219000-1-5116 | Dental Hygiene-Central Campus | Director | Wages | 77,704.40 | 79,704.00 | 1,999.60 |
| 01-1219000-1-5143 | Dental Hygiene-Central Campus | Perm. Part Time | Wages | 21,060.00 | 22,092.00 | 1,032.00 |
| 01-1219000-1-5181 | Dental Hygiene-Central Campus | Ret. & Soc. Sec. | Retirement | 27,160.21 | 27,994.00 | 833.79 |
| 01-1219000-1-5182 | Dental Hygiene-Central Campus | Fringe Benefits | Benefits | 17,777.59 | 18,323.00 | 545.41 |
| 01-1219000-1-5220 | Dental Hygiene-Central Campus | Staffing Agency-Adjuncts | Services-Staffing | 81,440.00 | 90,000.00 | 8,560.00 |
| 01-1219000-1-5311 | Dental Hygiene-Central Campus | Classroom Supplies | Supplies | 750.00 | 750.00 | - |
| 01-1219000-1-5312 | Dental Hygiene-Central Campus | Lab Supplies | Supplies | 20,000.00 | 20,000.00 | - |
| 01-1219000-1-5355 | Dental Hygiene-Central Campus | Printing | Supplies | 500.00 | 500.00 | - |
| 01-1219000-1-5513 | Dental Hygiene-Central Campus | Subscriptions | Operating | 500.00 | 500.00 | - |
| 01-1219000-1-5580 | Dental Hygiene-Central Campus | Accreditation | Operating | 2,000.00 | 2,000.00 | - |
| Dental Hygiene-Central Campus Total | | | | 248,892.20 | 254,363.00 | 20,470.80 |
| 01-1311000-1-5260 | Flight Tech | Maintenance | Services | 2,000.00 | 2,000.00 | - |
| 01-1311000-1-5420 | Flight Tech | Land Rental | Occupancy | 5,500.00 | - | (5,500.00) |
| 01-1311000-1-5451 | Flight Tech | Heating/Fuel Gas | Occupancy | 500.00 | - | (500.00) |

Board of Trustees: Spring Planning Session April 22, 2021 - Budget Discussion

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|---------------------------------------|---------------|-------------------------------|-------------------|---------------------|----------------------|----------------------------------|
| 01-1311000-1-5453 Flight Tech | | Electricity | Occupancy | 2,000.00 | - | (2,000.00) |
| Flight Tech Total | | | | 10,000.00 | 2,000.00 | (8,000.00) |
| 01-1361000-1-5116 Criminal Justice | | Director | Wages | 67,068.41 | 69,068.00 | 1,999.59 |
| 01-1361000-1-5181 Criminal Justice | | Ret. & Soc. Sec. | Retirement | 18,443.81 | 18,994.00 | 550.19 |
| 01-1361000-1-5182 Criminal Justice | | Fringe Benefits | Benefits | 12,072.31 | 12,432.00 | 359.69 |
| 01-1361000-1-5220 Criminal Justice | | Staffing Agency-Adjuncts | Services-Staffing | 40,720.00 | 40,720.00 | - |
| 01-1361000-1-5311 Criminal Justice | | Classroom Supplies | Supplies | 600.00 | 600.00 | - |
| 01-1361000-1-5355 Criminal Justice | | Printing | Supplies | 150.00 | 150.00 | - |
| Criminal Justice Total | | | | 139,054.53 | 141,964.00 | 2,909.47 |
| 01-1363100-1-5109 Prison Program | | Overtime | Wages | - | 5,657.00 | 5,657.00 |
| 01-1363100-1-5116 Prison Program | | Director | Wages | 66,000.00 | 68,000.00 | 2,000.00 |
| 01-1363100-1-5130 Prison Program | | Technicians | Wages | 122,491.20 | 127,366.00 | 4,874.80 |
| 01-1363100-1-5158 Prison Program | | Student Employees | Wages | - | 12,000.00 | 12,000.00 |
| 01-1363100-1-5181 Prison Program | | Ret. & Soc. Sec. | Retirement | 51,835.08 | 55,281.00 | 3,445.92 |
| 01-1363100-1-5355 Prison Program | | Fringe Benefits | Benefits | 33,928.42 | 37,102.00 | 3,173.58 |
| 01-1363100-1-5311 Prison Program | | Classroom Supplies | Supplies | 150,000.00 | 150,000.00 | - |
| 01-1363100-1-5353 Prison Program | | Office Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1363100-1-5355 Prison Program | | Printing | Supplies | 5,000.00 | 25,000.00 | 20,000.00 |
| 01-1363100-1-5516 Prison Program | | Mileage | Operating | 10,000.00 | 10,000.00 | - |
| 01-1363100-1-5822 Prison Program | | Computer Equipment | Capital outlay | 35,000.00 | 35,000.00 | - |
| Prison Program Total | | | | 475,254.70 | 526,406.00 | 51,151.30 |
| 01-1363110-1-1201 MDOC - Lakeland | | Tuition | Tuition | - | (184,020.00) | 184,020.00 |
| 01-1363110-1-5219 MDOC - Lakeland | | Staffing Agency-Non Classroom | Services-Staffing | - | 8,120.00 | 8,120.00 |
| 01-1363110-1-5220 MDOC - Lakeland | | Staffing Agency-Adjuncts | Services-Staffing | - | 70,000.00 | 70,000.00 |
| 01-1363110-1-5311 MDOC - Lakeland | | Classroom Supplies | Supplies | 5,000.00 | 5,000.00 | - |
| MDOC - Lakeland Total | | | | 5,000.00 | (100,900.00) | 262,140.00 |
| 01-1363300-1-1201 MDOC - Cooper | | Tuition | Tuition | (1,033,601.13) | (375,048.00) | (658,553.13) |
| 01-1363300-1-5105 MDOC - Cooper | | Adjunct - Non Classroom | Wages | - | 535.00 | 535.00 |
| 01-1363300-1-5106 MDOC - Cooper | | Part Time Faculty | Wages | - | 1,248.00 | 1,248.00 |
| 01-1363300-1-5181 MDOC - Cooper | | Ret. & Soc. Sec. | Retirement | - | 490.00 | 490.00 |
| 01-1363300-1-5182 MDOC - Cooper | | Fringe Benefits | Benefits | - | 321.00 | 321.00 |
| 01-1363300-1-5219 MDOC - Cooper | | Staffing Agency-Non Classroom | Services-Staffing | 36,080.00 | 36,080.00 | - |
| 01-1363300-1-5220 MDOC - Cooper | | Staffing Agency-Adjuncts | Services-Staffing | 196,560.00 | 196,560.00 | - |
| 01-1363300-1-5311 MDOC - Cooper | | Classroom Supplies | Supplies | 6,000.00 | 6,000.00 | - |
| 01-1363300-1-5353 MDOC - Cooper | | Office Supplies | Supplies | 500.00 | 500.00 | - |
| MDOC - Cooper Total | | | | (794,461.13) | (133,314.00) | (655,959.13) |
| 01-1363310-1-5311 MDOC - Ionia | | Classroom Supplies | Supplies | 4,000.00 | 4,000.00 | - |
| 01-1363310-1-5353 MDOC - Ionia | | Office Supplies | Supplies | 300.00 | 300.00 | - |
| 01-1363310-1-5516 MDOC - Ionia | | Mileage | Operating | 4,000.00 | 2,000.00 | (2,000.00) |
| MDOC - Ionia Total | | | | 8,300.00 | 6,300.00 | (2,000.00) |
| 01-1363400-1-1201 MDOC - Cotton | | Tuition | Tuition | (468,066.69) | (350,554.00) | (117,512.69) |
| 01-1363400-1-5219 MDOC - Cotton | | Staffing Agency-Non Classroom | Services-Staffing | 11,040.00 | 11,040.00 | - |
| 01-1363400-1-5220 MDOC - Cotton | | Staffing Agency-Adjuncts | Services-Staffing | 107,760.00 | 107,760.00 | - |
| 01-1363400-1-5311 MDOC - Cotton | | Classroom Supplies | Supplies | 4,500.00 | 4,500.00 | - |
| MDOC - Cotton Total | | | | (344,766.69) | (227,254.00) | (117,512.69) |
| 01-1363410-1-1201 MDOC - St. Louis | | Tuition | Tuition | (256,074.35) | (350,554.00) | 94,479.65 |
| 01-1363410-1-5219 MDOC - St. Louis | | Staffing Agency-Non Classroom | Services-Staffing | 9,600.00 | 9,600.00 | - |
| 01-1363410-1-5220 MDOC - St. Louis | | Staffing Agency-Adjuncts | Services-Staffing | 80,000.00 | 80,000.00 | - |
| 01-1363410-1-5311 MDOC - St. Louis | | Classroom Supplies | Supplies | 3,900.00 | 3,900.00 | - |
| 01-1363410-1-5353 MDOC - St. Louis | | Office Supplies | Supplies | 100.00 | 100.00 | - |
| 01-1363410-1-5516 MDOC - St. Louis | | Mileage | Operating | 4,000.00 | 2,000.00 | (2,000.00) |
| MDOC - St. Louis Total | | | | (158,474.35) | (254,954.00) | 92,479.65 |
| 01-1363500-1-1201 MDOC - Gus Harrison | | Tuition | Tuition | (376,579.92) | (255,482.00) | (121,097.92) |
| 01-1363500-1-5219 MDOC - Gus Harrison | | Staffing Agency-Non Classroom | Services-Staffing | 10,400.00 | 10,400.00 | - |
| 01-1363500-1-5220 MDOC - Gus Harrison | | Staffing Agency-Adjuncts | Services-Staffing | 80,000.00 | 80,000.00 | - |
| 01-1363500-1-5311 MDOC - Gus Harrison | | Classroom Supplies | Supplies | 3,150.00 | 3,150.00 | - |
| 01-1363500-1-5516 MDOC - Gus Harrison | | Mileage | Operating | 700.00 | 700.00 | - |
| MDOC - Gus Harrison Total | | | | (282,329.92) | (161,232.00) | (121,097.92) |
| 01-1363510-1-5353 MDOC - Marquette | | Office Supplies | Supplies | 300.00 | 300.00 | - |
| MDOC - Marquette Total | | | | 300.00 | 300.00 | - |
| 01-1363600-1-1201 MDOC - Parnall | | Tuition | Tuition | (499,522.19) | (255,482.00) | (244,040.19) |
| 01-1363600-1-5219 MDOC - Parnall | | Staffing Agency-Non Classroom | Services-Staffing | 12,000.00 | 12,000.00 | - |
| 01-1363600-1-5220 MDOC - Parnall | | Staffing Agency-Adjuncts | Services-Staffing | 104,000.00 | 104,000.00 | - |
| 01-1363600-1-5311 MDOC - Parnall | | Classroom Supplies | Supplies | 3,750.00 | 3,750.00 | - |
| MDOC - Parnall Total | | | | (379,772.19) | (135,732.00) | (244,040.19) |
| 01-1363700-1-1201 MDOC - Milan | | Tuition | Tuition | (362,624.31) | (205,981.00) | (156,643.31) |
| 01-1363700-1-5105 MDOC - Milan | | Adjunct - Non Classroom | Wages | 1,000.00 | 511.00 | (489.00) |
| 01-1363700-1-5106 MDOC - Milan | | Part Time Faculty | Wages | 8,500.00 | 4,607.00 | (3,893.00) |
| 01-1363700-1-5181 MDOC - Milan | | Ret. & Soc. Sec. | Retirement | 2,612.50 | 1,407.00 | (1,205.50) |
| 01-1363700-1-5182 MDOC - Milan | | Fringe Benefits | Benefits | 1,710.00 | 921.00 | (789.00) |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 |
|--|------------------------------|-------------------------------|-------------------|---------------------|----------------------|---------------------|
| | | | | | | Increase/(Decrease) |
| 01-1363700-1-5219 | MDOC - Milan | Staffing Agency-Non Classroom | Services-Staffing | 6,400.00 | 6,400.00 | - |
| 01-1363700-1-5220 | MDOC - Milan | Staffing Agency-Adjuncts | Services-Staffing | 80,000.00 | 80,000.00 | - |
| 01-1363700-1-5311 | MDOC - Milan | Classroom Supplies | Supplies | 4,050.00 | 4,050.00 | - |
| 01-1363700-1-5516 | MDOC - Milan | Mileage | Operating | 500.00 | 500.00 | - |
| MDOC - Milan Total | | | | (257,851.81) | (107,585.00) | (163,019.81) |
| 01-1363800-1-1201 | MDOC - Women's Huron Valley | Tuition | Tuition | (361,516.73) | (350,554.00) | (10,962.73) |
| 01-1363800-1-5219 | MDOC - Women's Huron Valley | Staffing Agency-Non Classroom | Services-Staffing | 10,720.00 | 10,720.00 | - |
| 01-1363800-1-5220 | MDOC - Women's Huron Valley | Staffing Agency-Adjuncts | Services-Staffing | 100,000.00 | 100,000.00 | - |
| 01-1363800-1-5311 | MDOC - Women's Huron Valley | Classroom Supplies | Supplies | 3,000.00 | 3,000.00 | - |
| 01-1363800-1-5516 | MDOC - Women's Huron Valley | Mileage | Operating | 1,000.00 | 1,000.00 | - |
| MDOC - Women's Huron Valley Total | | | | (246,796.73) | (235,834.00) | (10,962.73) |
| 01-1363900-1-5353 | MDOC - Muskegon | Office Supplies | Supplies | 300.00 | - | (300.00) |
| 01-1363900-1-5516 | MDOC - Muskegon | Mileage | Operating | 500.00 | - | (500.00) |
| MDOC - Muskegon Total | | | | 800.00 | - | (800.00) |
| 01-1380000-1-5105 | Electronic Technology (ELT) | Adjunct - Non Classroom | Wages | 1,000.00 | 860.00 | (140.00) |
| 01-1380000-1-5107 | Electronic Technology (ELT) | Faculty Overloads | Wages | 2,000.00 | 1,212.00 | (788.00) |
| 01-1380000-1-5181 | Electronic Technology (ELT) | Ret. & Soc. Sec. | Retirement | 825.00 | 570.00 | (255.00) |
| 01-1380000-1-5182 | Electronic Technology (ELT) | Fringe Benef | Benefits | 540.00 | 373.00 | (167.00) |
| 01-1380000-1-5219 | Electronic Technology (ELT) | Staffing Agency-Non Classroom | Services-Staffing | 1,120.00 | 1,120.00 | - |
| 01-1380000-1-5220 | Electronic Technology (ELT) | Staffing Agency-Adjuncts | Services-Staffing | 64,960.00 | 64,960.00 | - |
| 01-1380000-1-5311 | Electronic Technology (ELT) | Classroom Supplies | Supplies | 2,000.00 | 2,000.00 | - |
| Electronic Technology (ELT) Total | | | | 72,445.00 | 71,095.00 | (1,350.00) |
| 01-1380100-1-5103 | Energy Sys (EGY) | Full Time Faculty | Wages | 69,000.00 | 72,420.00 | 3,420.00 |
| 01-1380100-1-5107 | Energy Sys (EGY) | Faculty Overloads | Wages | 4,100.00 | 4,849.00 | 749.00 |
| 01-1380100-1-5181 | Energy Sys (EGY) | Ret. & Soc. Sec. | Retirement | 20,102.50 | 21,249.00 | 1,146.50 |
| 01-1380100-1-5182 | Energy Sys (EGY) | Fringe Benefits | Benefits | 13,158.00 | 13,908.00 | 750.00 |
| Energy Sys (EGY) Total | | | | 106,360.50 | 112,426.00 | 6,065.50 |
| 01-1381000-1-5103 | Advanced Manufacturing | Full Time Faculty | Wages | 76,668.00 | - | (76,668.00) |
| 01-1381000-1-5107 | Advanced Manufacturing | Faculty Overloads | Wages | 5,700.00 | 6,431.00 | 731.00 |
| 01-1381000-1-5181 | Advanced Manufacturing | Ret. & Soc. Sec. | Retirement | 22,651.20 | 1,768.00 | (20,883.20) |
| 01-1381000-1-5182 | Advanced Manufacturing | Fringe Benefits | Benefits | 14,826.24 | 1,158.00 | (13,668.24) |
| 01-1381000-1-5220 | Advanced Manufacturing | Staffing Agency-Adjuncts | Services-Staffing | 16,000.00 | 16,000.00 | - |
| Advanced Manufacturing Total | | | | 135,845.44 | 25,357.00 | (110,488.44) |
| 01-1381500-1-5103 | Agriculture Science | Full Time Faculty | Wages | 83,365.55 | 87,217.00 | 3,851.45 |
| 01-1381500-1-5107 | Agriculture Science | Faculty Overloads | Wages | 7,500.00 | 5,404.00 | (2,096.00) |
| 01-1381500-1-5158 | Agriculture Science | Student Employees | Wages | - | 4,000.00 | 4,000.00 |
| 01-1381500-1-5181 | Agriculture Science | Ret. & Soc. Sec. | Retirement | 24,988.03 | 25,471.00 | 482.97 |
| 01-1381500-1-5182 | Agriculture Science | Fringe Benefits | Benefits | 16,355.80 | 16,978.00 | 622.20 |
| 01-1381500-1-5311 | Agriculture Science | Classroom Supplies | Supplies | 1,500.00 | 1,500.00 | - |
| Agriculture Science Total | | | | 133,709.38 | 140,570.00 | 6,860.62 |
| 01-1512000-1-5311 | McDivitt Hall | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1512000-1-5355 | McDivitt Hall | Printing | Supplies | 300.00 | 300.00 | - |
| McDivitt Hall Total | | | | 1,300.00 | 1,300.00 | - |
| 01-1513000-1-5311 | Walker Hall | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1513000-1-5355 | Walker Hall | Printing | Supplies | 250.00 | 250.00 | - |
| Walker Hall Total | | | | 1,250.00 | 1,250.00 | - |
| 01-1514000-1-5311 | Whiting Hall | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| Whiting Hall Total | | | | 1,000.00 | 1,000.00 | - |
| 01-1515000-1-5105 | Provost's Office | Adjunct - Non Classroom | Wages | 27,100.00 | 28,770.00 | 1,670.00 |
| 01-1515000-1-5109 | Provost's Office | Overtime | Wages | - | 1,932.00 | 1,932.00 |
| 01-1515000-1-5114 | Provost's Office | Deans | Wages | 345,103.23 | 351,253.00 | 6,149.77 |
| 01-1515000-1-5130 | Provost's Office | Technicians | Wages | 226,366.40 | 242,863.00 | 16,496.60 |
| 01-1515000-1-5141 | Provost's Office | Secretarial | Wages | 19,240.00 | 20,342.00 | 1,102.00 |
| 01-1515000-1-5181 | Provost's Office | Ret. & Soc. Sec. | Retirement | 169,897.65 | 177,419.00 | 7,521.35 |
| 01-1515000-1-5182 | Provost's Office | Fringe Benefits | Benefits | 111,205.73 | 116,129.00 | 4,923.27 |
| 01-1515000-1-5220 | Provost's Office | Staffing Agency-Adjuncts | Services-Staffing | 12,000.00 | 12,000.00 | - |
| 01-1515000-1-5225 | Provost's Office | Contracted Services | Services | 20,000.00 | 20,000.00 | - |
| 01-1515000-1-5311 | Provost's Office | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1515000-1-5355 | Provost's Office | Printing | Supplies | 2,000.00 | 2,000.00 | - |
| 01-1515000-1-5505 | Provost's Office | Faculty Development | Operating | - | 20,000.00 | 20,000.00 |
| 01-1515000-1-5517 | Provost's Office | Inst. Memberships | Operating | 10,000.00 | 10,000.00 | - |
| 01-1515000-1-5541 | Provost's Office | Telephones | Operating | 500.00 | 500.00 | - |
| 01-1515000-1-5567 | Provost's Office | Meeting Expense | Operating | 5,000.00 | 5,000.00 | - |
| Provost's Office Total | | | | 949,413.01 | 1,009,208.00 | 59,794.99 |
| 01-1515200-1-5106 | Instructional Wages | Part Time Faculty | Wages | 10,000.00 | 5,226.00 | (4,774.00) |
| 01-1515200-1-5181 | Instructional Wages | Ret. & Soc. Sec. | Retirement | 2,750.00 | 1,437.00 | (1,313.00) |
| 01-1515200-1-5182 | Instructional Wages | Fringe Benefits | Benefits | 1,800.00 | 941.00 | (859.00) |
| 01-1515200-1-5219 | Instructional Wages | Staffing Agency-Non Classroom | Services-Staffing | 60,000.00 | 60,000.00 | - |
| Instructional Wages Total | | | | 74,550.00 | 67,604.00 | (6,946.00) |
| 01-1519000-1-5116 | Asst Dean Health Professions | Director | Wages | - | 97,000.00 | 97,000.00 |

Board of Trustees: Spring Planning Session April 22, 2021 - Budget Discussion

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 |
|--|---------------------------------|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| | | | | | | Increase/(Decrease) |
| 01-1519000-1-5130 | Asst Dean Health Professions | Technicians | Wages | 51,459.20 | 22,867.00 | (28,592.20) |
| 01-1519000-1-5181 | Asst Dean Health Professions | Ret. & Soc. Sec. | Retirement | 14,151.28 | 32,963.00 | 18,811.72 |
| 01-1519000-1-5182 | Asst Dean Health Professions | Fringe Benefits | Benefits | 9,262.66 | 21,576.00 | 12,313.34 |
| 01-1519000-1-5355 | Asst Dean Health Professions | Printing | Supplies | 325.00 | 325.00 | - |
| Asst Dean Health Professions Total | | | | 75,198.14 | 174,731.00 | 99,532.86 |
| 01-1520000-1-1572 | Health Clinic | Miscellaneous Revenue | Other rev | (10,000.00) | (7,500.00) | (2,500.00) |
| 01-1520000-1-5109 | Health Clinic | Overtime | Wages | - | 3.00 | 3.00 |
| 01-1520000-1-5141 | Health Clinic | Secretarial | Wages | 33,180.16 | 35,226.00 | 2,045.84 |
| 01-1520000-1-5181 | Health Clinic | Ret. & Soc. Sec. | Retirement | 9,124.54 | 9,688.00 | 563.46 |
| 01-1520000-1-5182 | Health Clinic | Fringe Benefits | Benefits | 5,972.43 | 6,341.00 | 368.57 |
| 01-1520000-1-5225 | Health Clinic | Contracted Services | Services | 182,000.00 | 182,000.00 | - |
| 01-1520000-1-5312 | Health Clinic | Lab Supplies | Supplies | 8,000.00 | 8,000.00 | - |
| 01-1520000-1-5355 | Health Clinic | Printing | Supplies | 100.00 | 100.00 | - |
| Health Clinic Total | | | | 228,377.13 | 233,858.00 | 480.87 |
| 01-1522000-1-5109 | International Student Institute | Overtime | Wages | - | 1,648.00 | 1,648.00 |
| 01-1522000-1-5130 | International Student Institute | Technicians | Wages | 46,800.00 | 48,604.00 | 1,804.00 |
| 01-1522000-1-5158 | International Student Institute | Student Employees | Wages | - | 2,500.00 | 2,500.00 |
| 01-1522000-1-5181 | International Student Institute | Ret. & Soc. Sec. | Retirement | 12,870.00 | 13,819.00 | 949.00 |
| 01-1522000-1-5182 | International Student Institute | Fringe Benefits | Benefits | 8,424.00 | 9,237.00 | 813.00 |
| 01-1522000-1-5355 | International Student Institute | Printing | Supplies | 250.00 | 250.00 | - |
| 01-1522000-1-5471 | International Student Institute | Insurance | Occupancy | 2,500.00 | - | (2,500.00) |
| 01-1522000-1-5538 | International Student Institute | Public Relations | Operating | 2,000.00 | 2,000.00 | - |
| 01-1522000-1-5566 | International Student Institute | Recruitment | Operating | 15,000.00 | 15,000.00 | - |
| International Student Institute Total | | | | 87,844.00 | 93,058.00 | 5,214.00 |
| 01-1531000-1-5105 | Library | Adjunct - Non Classroom | Wages | 6,400.00 | 6,593.00 | 193.00 |
| 01-1531000-1-5109 | Library | Overtime | Wages | - | 708.00 | 708.00 |
| 01-1531000-1-5116 | Library | Director | Wages | 69,340.00 | 71,340.00 | 2,000.00 |
| 01-1531000-1-5130 | Library | Technicians | Wages | 49,316.80 | - | (49,316.80) |
| 01-1531000-1-5141 | Library | Secretarial | Wages | 45,260.80 | 49,811.00 | 4,550.20 |
| 01-1531000-1-5158 | Library | Student Employees | Wages | - | 3,000.00 | 3,000.00 |
| 01-1531000-1-5181 | Library | Ret. & Soc. Sec. | Retirement | 46,837.34 | 35,324.00 | (11,513.34) |
| 01-1531000-1-5182 | Library | Fringe Benefits | Benefits | 30,657.17 | 23,351.00 | (7,306.17) |
| 01-1531000-1-5218 | Library | Computer Services | Services | 85,000.00 | 85,000.00 | - |
| 01-1531000-1-5219 | Library | Staffing Agency-Non Classroom | Services-Staffing | 48,000.00 | 48,000.00 | - |
| 01-1531000-1-5320 | Library | Bookbinding | Supplies | 750.00 | 750.00 | - |
| 01-1531000-1-5355 | Library | Printing | Supplies | 200.00 | 200.00 | - |
| 01-1531000-1-5513 | Library | Subscriptions | Operating | 26,000.00 | 21,800.00 | (4,200.00) |
| 01-1531000-1-5517 | Library | Inst. Memberships | Operating | 1,200.00 | 1,200.00 | - |
| Library Total | | | | 408,962.11 | 347,077.00 | (61,885.11) |
| 01-1531103-1-5214 | Library Automation | Collection Costs | Services | 1,500.00 | 1,500.00 | - |
| 01-1531103-1-5255 | Library Automation | Maintenance Agree. | Services | 26,000.00 | 26,000.00 | - |
| Library Automation Total | | | | 27,500.00 | 27,500.00 | - |
| 01-1532000-1-5115 | Instructional Design | Manager | Wages | 69,071.32 | 81,071.00 | 11,999.68 |
| 01-1532000-1-5181 | Instructional Design | Ret. & Soc. Sec. | Retirement | 18,994.61 | 22,295.00 | 3,300.39 |
| 01-1532000-1-5182 | Instructional Design | Fringe Benefits | Benefits | 12,432.84 | 14,593.00 | 2,160.16 |
| Instructional Design Total | | | | 100,498.77 | 117,959.00 | 17,460.23 |
| 01-1533000-1-5109 | Testing and Evaluation Center | Overtime | Wages | - | 26.00 | 26.00 |
| 01-1533000-1-5130 | Testing and Evaluation Center | Technicians | Wages | - | 40,570.00 | 40,570.00 |
| 01-1533000-1-5141 | Testing and Evaluation Center | Secretarial | Wages | 34,694.40 | - | (34,694.40) |
| 01-1533000-1-5181 | Testing and Evaluation Center | Ret. & Soc. Sec. | Retirement | 9,540.96 | 11,164.00 | 1,623.04 |
| 01-1533000-1-5182 | Testing and Evaluation Center | Fringe Benefits | Benefits | 6,244.99 | 7,307.00 | 1,062.01 |
| 01-1533000-1-5316 | Testing and Evaluation Center | Testing Materials | Supplies | 5,000.00 | 5,000.00 | - |
| Testing and Evaluation Center Total | | | | 55,480.35 | 64,067.00 | 8,586.65 |
| 01-1611000-1-5114 | Dean Student Serv | Deans | Wages | 118,000.00 | 70,000.00 | (48,000.00) |
| 01-1611000-1-5115 | Dean Student Serv | Manager | Wages | 61,293.62 | 63,294.00 | 2,000.38 |
| 01-1611000-1-5181 | Dean Student Serv | Ret. & Soc. Sec. | Retirement | 49,305.75 | 36,656.00 | (12,649.75) |
| 01-1611000-1-5182 | Dean Student Serv | Fringe Benefits | Benefits | 32,272.85 | 23,993.00 | (8,279.85) |
| 01-1611000-1-5217 | Dean Student Serv | Bus Service | Services | 40,000.00 | 40,000.00 | - |
| 01-1611000-1-5355 | Dean Student Serv | Printing | Supplies | 500.00 | 500.00 | - |
| Dean Student Serv Total | | | | 301,372.22 | 234,443.00 | (66,929.22) |
| 01-1612000-1-5109 | Registration & Records | Overtime | Wages | - | 237.00 | 237.00 |
| 01-1612000-1-5115 | Registration & Records | Manager | Wages | 60,000.00 | 62,000.00 | 2,000.00 |
| 01-1612000-1-5116 | Registration & Records | Director | Wages | 73,000.00 | 75,000.00 | 2,000.00 |
| 01-1612000-1-5130 | Registration & Records | Technicians | Wages | 104,665.60 | 108,606.00 | 3,940.40 |
| 01-1612000-1-5143 | Registration & Records | Perm. Part Time | Wages | 21,818.16 | - | (21,818.16) |
| 01-1612000-1-5181 | Registration & Records | Ret. & Soc. Sec. | Retirement | 71,358.03 | 67,607.00 | (3,751.03) |
| 01-1612000-1-5182 | Registration & Records | Fringe Benefits | Benefits | 46,707.08 | 44,252.00 | (2,455.08) |
| 01-1612000-1-5564 | Registration & Records | Commencement | Operating | 16,000.00 | 16,000.00 | - |
| Registration & Records Total | | | | 393,548.87 | 373,702.00 | (19,846.87) |
| 01-1613000-1-5109 | Enrollment Services | Overtime | Wages | - | 24,089.00 | 24,089.00 |

Board of Trustees: Spring Planning Session April 22, 2021 - Budget Discussion

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|---------------------------------------|--------------------------|-------------------------|-------------------|-------------------|----------------------|----------------------------------|
| 01-1613000-1-5116 | Enrollment Services | Director | Wages | 86,266.70 | 88,267.00 | 2,000.30 |
| 01-1613000-1-5130 | Enrollment Services | Technicians | Wages | 482,196.00 | 440,542.00 | (41,654.00) |
| 01-1613000-1-5181 | Enrollment Services | Ret. & Soc. Sec. | Retirement | 156,327.24 | 152,047.00 | (4,280.24) |
| 01-1613000-1-5182 | Enrollment Services | Fringe Benefits | Benefits | 102,323.29 | 99,522.00 | (2,801.29) |
| 01-1613000-1-5225 | Enrollment Services | Contracted Services | Services | 5,000.00 | 5,000.00 | - |
| 01-1613000-1-5355 | Enrollment Services | Printing | Supplies | 150.00 | 150.00 | - |
| Enrollment Services Total | | | | 832,263.23 | 809,617.00 | (22,646.23) |
| 01-1613100-1-5109 | Veteran Resource Center | Overtime | Wages | - | 57.00 | 57.00 |
| 01-1613100-1-5130 | Veteran Resource Center | Technicians | Wages | 43,368.00 | 45,069.00 | 1,701.00 |
| 01-1613100-1-5181 | Veteran Resource Center | Ret. & Soc. Sec. | Retirement | 11,926.20 | 12,410.00 | 483.80 |
| 01-1613100-1-5182 | Veteran Resource Center | Fringe Benefits | Benefits | 7,806.24 | 8,123.00 | 316.76 |
| Veteran Resource Center Total | | | | 63,100.44 | 65,659.00 | 2,558.56 |
| 01-1614000-1-5116 | Student Life | Director | Wages | 53,000.00 | - | (53,000.00) |
| 01-1614000-1-5181 | Student Life | Ret. & Soc. Sec. | Retirement | 14,575.00 | - | (14,575.00) |
| 01-1614000-1-5182 | Student Life | Fringe Benefits | Benefits | 9,540.00 | - | (9,540.00) |
| 01-1614000-1-5355 | Student Life | Printing | Supplies | 750.00 | 750.00 | - |
| 01-1614000-1-5555 | Student Life | Student Activities | Operating | 25,000.00 | 25,000.00 | - |
| Student Life Total | | | | 102,865.00 | 25,750.00 | (77,115.00) |
| 01-1614100-1-5375 | Judicial Affairs | Software | Supplies | 6,000.00 | 6,000.00 | - |
| Judicial Affairs Total | | | | 6,000.00 | 6,000.00 | - |
| 01-1615000-1-5109 | CU-Sports | Overtime | Wages | - | 420.00 | 420.00 |
| 01-1615000-1-5116 | CU-Sports | Director | Wages | 131,082.68 | 135,083.00 | 4,000.32 |
| 01-1615000-1-5130 | CU-Sports | Technicians | Wages | 50,897.60 | 55,438.00 | 4,540.40 |
| 01-1615000-1-5181 | CU-Sports | Ret. & Soc. Sec. | Retirement | 50,044.58 | 52,509.00 | 2,464.42 |
| 01-1615000-1-5182 | CU-Sports | Fringe Benefits | Benefits | 32,756.45 | 34,369.00 | 1,612.55 |
| 01-1615000-1-5225 | CU-Sports | Contracted Services | Services | 51,000.00 | 51,000.00 | - |
| 01-1615000-1-5260 | CU-Sports | Maintenance | Services | 10,000.00 | 10,000.00 | - |
| 01-1615000-1-5355 | CU-Sports | Printing | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1615000-1-5471 | CU-Sports | Insurance | Occupancy | 25,000.00 | 25,000.00 | - |
| 01-1615000-1-5583 | CU-Sports | Scholarships | Scholarships | 300,000.00 | 300,000.00 | - |
| CU-Sports Total | | | | 651,781.31 | 664,819.00 | 13,037.69 |
| 01-1615020-1-5217 | CU-Golf - Men | Bus Service | Services | 2,000.00 | 2,000.00 | - |
| 01-1615020-1-5221 | CU-Golf - Men | Staffing Agency-Coaches | Services-Staffing | 8,200.00 | 8,200.00 | - |
| 01-1615020-1-5225 | CU-Golf - Men | Contracted Services | Services | 3,000.00 | 3,000.00 | - |
| 01-1615020-1-5821 | CU-Golf - Men | Office Equipment | Capital outlay | 2,400.00 | 2,400.00 | - |
| CU-Golf - Men Total | | | | 15,600.00 | 15,600.00 | - |
| 01-1615060-1-5221 | CU-Men's Bowling | Staffing Agency-Coaches | Services-Staffing | 8,000.00 | 8,000.00 | - |
| 01-1615060-1-5821 | CU-Men's Bowling | Office Equipment | Capital outlay | 3,500.00 | 3,500.00 | - |
| CU-Men's Bowling Total | | | | 11,500.00 | 11,500.00 | - |
| 01-1615070-1-5221 | CU-Women's Bowling | Staffing Agency-Coaches | Services-Staffing | 8,000.00 | 8,000.00 | - |
| 01-1615070-1-5821 | CU-Women's Bowling | Office Equipment | Capital outlay | 3,500.00 | 3,500.00 | - |
| CU-Women's Bowling Total | | | | 11,500.00 | 11,500.00 | - |
| 01-1615080-1-5217 | CU-eSports | Bus Service | Services | 675.00 | 675.00 | - |
| 01-1615080-1-5221 | CU-eSports | Staffing Agency-Coaches | Services-Staffing | 5,000.00 | 5,000.00 | - |
| CU-eSports Total | | | | 5,675.00 | 5,675.00 | - |
| 01-1615100-1-5217 | CU-Cross Country - Men | Bus Service | Services | 1,500.00 | 1,500.00 | - |
| 01-1615100-1-5221 | CU-Cross Country - Men | Staffing Agency-Coaches | Services-Staffing | 15,000.00 | 15,000.00 | - |
| 01-1615100-1-5225 | CU-Cross Country - Men | Contracted Services | Services | 1,000.00 | 1,000.00 | - |
| 01-1615100-1-5821 | CU-Cross Country - Men | Office Equipment | Capital outlay | 3,000.00 | 3,000.00 | - |
| CU-Cross Country - Men Total | | | | 20,500.00 | 20,500.00 | - |
| 01-1615110-1-5217 | CU-Cross Country - Women | Bus Service | Services | 1,250.00 | 1,250.00 | - |
| 01-1615110-1-5225 | CU-Cross Country - Women | Contracted Services | Services | 1,000.00 | 1,000.00 | - |
| 01-1615110-1-5821 | CU-Cross Country - Women | Office Equipment | Capital outlay | 3,000.00 | 3,000.00 | - |
| CU-Cross Country - Women Total | | | | 5,250.00 | 5,250.00 | - |
| 01-1615200-1-5217 | CU-Baseball | Bus Service | Services | 9,000.00 | 9,000.00 | - |
| 01-1615200-1-5221 | CU-Baseball | Staffing Agency-Coaches | Services-Staffing | 17,000.00 | 17,000.00 | - |
| 01-1615200-1-5225 | CU-Baseball | Contracted Services | Services | 4,000.00 | 4,000.00 | - |
| 01-1615200-1-5821 | CU-Baseball | Office Equipment | Capital outlay | 10,000.00 | 10,000.00 | - |
| CU-Baseball Total | | | | 40,000.00 | 40,000.00 | - |
| 01-1615300-1-5217 | CU-Softball | Bus Service | Services | 6,000.00 | 6,000.00 | - |
| 01-1615300-1-5221 | CU-Softball | Staffing Agency-Coaches | Services-Staffing | 15,500.00 | 15,500.00 | - |
| 01-1615300-1-5225 | CU-Softball | Contracted Services | Services | 4,000.00 | 4,000.00 | - |
| 01-1615300-1-5821 | CU-Softball | Office Equipment | Capital outlay | 9,000.00 | 9,000.00 | - |
| CU-Softball Total | | | | 34,500.00 | 34,500.00 | - |
| 01-1615400-1-5217 | CU-Men's Basketball | Bus Service | Services | 5,000.00 | 5,000.00 | - |
| 01-1615400-1-5221 | CU-Men's Basketball | Staffing Agency-Coaches | Services-Staffing | 15,000.00 | 15,000.00 | - |
| 01-1615400-1-5225 | CU-Men's Basketball | Contracted Services | Services | 8,500.00 | 8,500.00 | - |
| 01-1615400-1-5821 | CU-Men's Basketball | Office Equipment | Capital outlay | 5,000.00 | 5,000.00 | - |
| CU-Men's Basketball Total | | | | 33,500.00 | 33,500.00 | - |
| 01-1615500-1-5105 | CU-Women's Basketball | Adjunct - Non Classroom | Wages | - | 73.00 | 73.00 |
| 01-1615500-1-5181 | CU-Women's Basketball | Ret. & Soc. Sec. | Retirement | - | 20.00 | 20.00 |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 |
|---|---------------|-------------------------|--------------------|--------------------|----------------------|---------------------|
| | | | | | | Increase/(Decrease) |
| 01-1615500-1-5182 CU-Women's Basketball | | Fringe Benefits | Benefits | - | 13.00 | 13.00 |
| 01-1615500-1-5217 CU-Women's Basketball | | Bus Service | Services | 5,000.00 | 5,000.00 | - |
| 01-1615500-1-5221 CU-Women's Basketball | | Staffing Agency-Coaches | Services-Staffing | 17,000.00 | 17,000.00 | - |
| 01-1615500-1-5225 CU-Women's Basketball | | Contracted Services | Services | 7,300.00 | 7,300.00 | - |
| 01-1615500-1-5821 CU-Women's Basketball | | Office Equipment | Capital outlay | 5,000.00 | 5,000.00 | - |
| CU-Women's Basketball Total | | | | 34,300.00 | 34,406.00 | 106.00 |
| 01-1615600-1-5217 CU-Volleyball | | Bus Service | Services | 3,500.00 | 3,500.00 | - |
| 01-1615600-1-5221 CU-Volleyball | | Staffing Agency-Coaches | Services-Staffing | 15,000.00 | 15,000.00 | - |
| 01-1615600-1-5225 CU-Volleyball | | Contracted Services | Services | 4,000.00 | 4,000.00 | - |
| 01-1615600-1-5821 CU-Volleyball | | Office Equipment | Capital outlay | 4,200.00 | 4,200.00 | - |
| CU-Volleyball Total | | | | 26,700.00 | 26,700.00 | - |
| 01-1615800-1-5217 CU-Soccer Men's | | Bus Service | Services | 3,500.00 | 3,500.00 | - |
| 01-1615800-1-5221 CU-Soccer Men's | | Staffing Agency-Coaches | Services-Staffing | 15,000.00 | 15,000.00 | - |
| 01-1615800-1-5225 CU-Soccer Men's | | Contracted Services | Services | 4,500.00 | 4,500.00 | - |
| 01-1615800-1-5821 CU-Soccer Men's | | Office Equipment | Capital outlay | 5,500.00 | 5,500.00 | - |
| CU-Soccer Men's Total | | | | 28,500.00 | 28,500.00 | - |
| 01-1615900-1-5217 CU-Soccer Women's | | Bus Service | Services | 3,500.00 | 3,500.00 | - |
| 01-1615900-1-5221 CU-Soccer Women's | | Staffing Agency-Coaches | Services-Staffing | 15,000.00 | 15,000.00 | - |
| 01-1615900-1-5225 CU-Soccer Women's | | Contracted Services | Services | 4,500.00 | 4,500.00 | - |
| 01-1615900-1-5821 CU-Soccer Women's | | Office Equipment | Capital outlay | 5,500.00 | 5,500.00 | - |
| CU-Soccer Women's Total | | | | 28,500.00 | 28,500.00 | - |
| 01-1616000-1-1534 Housing | | Rental Income | Housing | (999,010.40) | (1,600,000.00) | 600,989.60 |
| 01-1616000-1-1566 Housing | | Laundry Room Proceeds | Other rev | (5,000.00) | - | (5,000.00) |
| 01-1616000-1-1572 Housing | | Miscellaneous Revenue | Other rev | (10,000.00) | (5,000.00) | (5,000.00) |
| 01-1616000-1-5109 Housing | | Overtime | Wages | - | 5,016.00 | 5,016.00 |
| 01-1616000-1-5115 Housing | | Manager | Wages | - | 54,000.00 | 54,000.00 |
| 01-1616000-1-5116 Housing | | Director | Wages | 58,000.00 | 60,000.00 | 2,000.00 |
| 01-1616000-1-5130 Housing | | Technicians | Wages | 70,720.00 | 42,177.00 | (28,543.00) |
| 01-1616000-1-5158 Housing | | Student Employees | Wages | - | 6,500.00 | 6,500.00 |
| 01-1616000-1-5181 Housing | | Ret. & Soc. Sec. | Retirement | 35,398.00 | 44,328.00 | 8,930.00 |
| 01-1616000-1-5182 Housing | | Fringe Benefits | Benefits | 23,169.60 | 29,512.00 | 6,342.40 |
| 01-1616000-1-5355 Housing | | Printing | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1616000-1-5375 Housing | | Software | Supplies | 6,000.00 | 6,000.00 | - |
| 01-1616000-1-5541 Housing | | Telephones | Operating | 4,000.00 | 4,000.00 | - |
| 01-1616000-1-5555 Housing | | Student Activities | Operating | 15,000.00 | 15,000.00 | - |
| 01-1616000-1-5583 Housing | | Scholarships | Scholarships | 75,000.00 | 75,000.00 | - |
| 01-1616000-1-5711 Housing | | Transfer- Debt Service | Transfers out Debt | 636,825.00 | 1,200,000.00 | 563,175.00 |
| 01-1616000-1-5821 Housing | | Office Equipment | Capital outlay | 2,000.00 | 2,000.00 | - |
| Housing Total | | | | (86,897.80) | (60,467.00) | 1,208,410.00 |
| 01-1617000-1-5109 Customer Service Center | | Overtime | Wages | - | 1,599.00 | 1,599.00 |
| 01-1617000-1-5130 Customer Service Center | | Technicians | Wages | 115,440.00 | 84,032.00 | (31,408.00) |
| 01-1617000-1-5158 Customer Service Center | | Student Employees | Wages | - | 6,000.00 | 6,000.00 |
| 01-1617000-1-5181 Customer Service Center | | Ret. & Soc. Sec. | Retirement | 31,746.00 | 23,549.00 | (8,197.00) |
| 01-1617000-1-5182 Customer Service Center | | Fringe Benefits | Benefits | 20,779.20 | 15,873.00 | (4,906.20) |
| Customer Service Center Total | | | | 167,965.20 | 131,053.00 | (36,912.20) |
| 01-1630000-1-5109 Admissions | | Overtime | Wages | - | 1,766.00 | 1,766.00 |
| 01-1630000-1-5116 Admissions | | Director | Wages | 83,287.39 | 85,287.00 | 1,999.61 |
| 01-1630000-1-5130 Admissions | | Technicians | Wages | 195,436.80 | 202,900.00 | 7,463.20 |
| 01-1630000-1-5181 Admissions | | Ret. & Soc. Sec. | Retirement | 76,649.15 | 79,737.00 | 3,087.85 |
| 01-1630000-1-5182 Admissions | | Fringe Benefits | Benefits | 50,170.35 | 52,192.00 | 2,021.65 |
| 01-1630000-1-5355 Admissions | | Printing | Supplies | 500.00 | 500.00 | - |
| 01-1630000-1-5541 Admissions | | Telephones | Operating | 400.00 | 400.00 | - |
| 01-1630000-1-5566 Admissions | | Recruitment | Operating | 9,000.00 | 9,000.00 | - |
| Admissions Total | | | | 415,443.69 | 431,782.00 | 16,338.31 |
| 01-1631000-1-1572 Diversity Development | | Miscellaneous Revenue | Other rev | (10,000.00) | (5,000.00) | (5,000.00) |
| 01-1631000-1-5109 Diversity Development | | Overtime | Wages | - | 600.00 | 600.00 |
| 01-1631000-1-5116 Diversity Development | | Director | Wages | 163,000.00 | 179,000.00 | 16,000.00 |
| 01-1631000-1-5130 Diversity Development | | Technicians | Wages | 48,006.40 | 90,931.00 | 42,924.60 |
| 01-1631000-1-5143 Diversity Development | | Perm. Part Time | Wages | 26,661.96 | 47,526.00 | 20,864.04 |
| 01-1631000-1-5158 Diversity Development | | Student Employees | Wages | - | 2,500.00 | 2,500.00 |
| 01-1631000-1-5181 Diversity Development | | Ret. & Soc. Sec. | Retirement | 65,358.80 | 87,466.00 | 22,107.20 |
| 01-1631000-1-5182 Diversity Development | | Fringe Benefits | Benefits | 42,780.30 | 57,442.00 | 14,661.70 |
| 01-1631000-1-5355 Diversity Development | | Printing | Supplies | 750.00 | 750.00 | - |
| 01-1631000-1-5558 Diversity Development | | Cultural Development | Operating | 36,000.00 | 36,000.00 | - |
| Diversity Development Total | | | | 372,557.46 | 497,215.00 | 114,657.54 |
| 01-1632000-1-5225 Ready Set Jets | | Contracted Services | Services | 4,000.00 | 4,000.00 | - |
| 01-1632000-1-5355 Ready Set Jets | | Printing | Supplies | 750.00 | 750.00 | - |
| 01-1632000-1-5566 Ready Set Jets | | Recruitment | Operating | 2,000.00 | 2,000.00 | - |
| 01-1632000-1-5567 Ready Set Jets | | Meeting Expense | Operating | 1,000.00 | 1,000.00 | - |
| Ready Set Jets Total | | | | 7,750.00 | 7,750.00 | - |

Board of Trustees: Spring Planning Session April 22, 2021 - Budget Discussion

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|---------------------------------------|--------------------------|-------------------------------|-------------------|-------------------|----------------------|----------------------------------|
| 01-1634000-1-5103 | Foundation Studies | Full Time Faculty | Wages | 452,887.00 | 373,388.00 | (79,499.00) |
| 01-1634000-1-5105 | Foundation Studies | Adjunct - Non Classroom | Wages | 29,100.00 | 30,277.00 | 1,177.00 |
| 01-1634000-1-5106 | Foundation Studies | Part Time Faculty | Wages | 20,000.00 | 17,277.00 | (2,723.00) |
| 01-1634000-1-5107 | Foundation Studies | Faculty Overloads | Wages | 14,900.00 | 12,642.00 | (2,258.00) |
| 01-1634000-1-5181 | Foundation Studies | Ret. & Soc. Sec. | Retirement | 142,143.93 | 119,236.00 | (22,907.93) |
| 01-1634000-1-5182 | Foundation Studies | Fringe Benefits | Benefits | 93,039.66 | 78,045.00 | (14,994.66) |
| 01-1634000-1-5220 | Foundation Studies | Staffing Agency-Adjuncts | Services-Staffing | 144,000.00 | 200,000.00 | 56,000.00 |
| 01-1634000-1-5311 | Foundation Studies | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-1634000-1-5355 | Foundation Studies | Printing | Supplies | 1,500.00 | 1,500.00 | - |
| Foundation Studies Total | | | | 898,570.59 | 833,365.00 | (65,205.59) |
| 01-1635000-1-5116 | Ctr. for Student Success | Director | Wages | 75,576.94 | 77,637.00 | 2,060.06 |
| 01-1635000-1-5130 | Ctr. for Student Success | Technicians | Wages | 63,253.22 | 65,462.00 | 2,208.78 |
| 01-1635000-1-5143 | Ctr. for Student Success | Perm. Part Time | Wages | - | 22,092.00 | 22,092.00 |
| 01-1635000-1-5158 | Ctr. for Student Success | Student Employees | Wages | 25,000.00 | 165,000.00 | 140,000.00 |
| 01-1635000-1-5181 | Ctr. for Student Success | Ret. & Soc. Sec. | Retirement | 38,178.29 | 45,427.00 | 7,248.71 |
| 01-1635000-1-5182 | Ctr. for Student Success | Fringe Benefits | Benefits | 26,901.93 | 42,357.00 | 15,455.07 |
| 01-1635000-1-5219 | Ctr. for Student Success | Staffing Agency-Non Classroom | Services-Staffing | 61,440.00 | 61,440.00 | - |
| 01-1635000-1-5225 | Ctr. for Student Success | Contracted Services | Services | 3,000.00 | 3,000.00 | - |
| 01-1635000-1-5355 | Ctr. for Student Success | Printing | Supplies | 500.00 | 500.00 | - |
| 01-1635000-1-5603 | Ctr. for Student Success | Licenses | Operating | 800.00 | 800.00 | - |
| Ctr. for Student Success Total | | | | 294,650.38 | 483,715.00 | 189,064.62 |
| 01-1650000-1-5109 | Financial Aid | Overtime | Wages | - | 3,842.00 | 3,842.00 |
| 01-1650000-1-5116 | Financial Aid | Director | Wages | 74,835.14 | 76,835.00 | 1,999.86 |
| 01-1650000-1-5130 | Financial Aid | Technicians | Wages | 264,409.60 | 322,296.00 | 57,886.40 |
| 01-1650000-1-5158 | Financial Aid | Student Employees | Wages | - | 3,000.00 | 3,000.00 |
| 01-1650000-1-5181 | Financial Aid | Ret. & Soc. Sec. | Retirement | 93,292.30 | 110,818.00 | 17,525.70 |
| 01-1650000-1-5182 | Financial Aid | Fringe Benefits | Benefits | 61,064.05 | 72,765.00 | 11,700.95 |
| 01-1650000-1-5225 | Financial Aid | Contracted Services | Services | 36,000.00 | 36,000.00 | - |
| 01-1650000-1-5355 | Financial Aid | Printing | Supplies | 500.00 | 500.00 | - |
| 01-1650000-1-5583 | Financial Aid | Scholarships | Scholarships | 220,000.00 | 220,000.00 | - |
| Financial Aid Total | | | | 750,101.09 | 846,056.00 | 95,954.91 |
| 01-1660375-1-5141 | Honors@Jackson College | Secretarial | Wages | 19,240.00 | 20,342.00 | 1,102.00 |
| 01-1660375-1-5181 | Honors@Jackson College | Ret. & Soc. Sec. | Retirement | 5,291.00 | 5,594.00 | 303.00 |
| 01-1660375-1-5182 | Honors@Jackson College | Fringe Benefits | Benefits | 3,463.20 | 3,662.00 | 198.80 |
| Honors@Jackson College Total | | | | 27,994.20 | 29,598.00 | 1,603.80 |
| 01-3470000-3-1201 | Lenawee Extension | Tuition | Tuition | (2,075,267.85) | - | (2,075,267.85) |
| 01-3470000-3-5103 | Lenawee Extension | Full Time Faculty | Wages | 233,782.46 | 214,423.00 | (19,359.46) |
| 01-3470000-3-5105 | Lenawee Extension | Adjunct - Non Classroom | Wages | - | 21.00 | 21.00 |
| 01-3470000-3-5106 | Lenawee Extension | Part Time Faculty | Wages | - | 8,266.00 | 8,266.00 |
| 01-3470000-3-5107 | Lenawee Extension | Faculty Overloads | Wages | 39,600.00 | 31,798.00 | (7,802.00) |
| 01-3470000-3-5109 | Lenawee Extension | Overtime | Wages | - | 5,672.00 | 5,672.00 |
| 01-3470000-3-5114 | Lenawee Extension | Deans | Wages | 97,885.90 | 99,886.00 | 2,000.10 |
| 01-3470000-3-5130 | Lenawee Extension | Technicians | Wages | 138,091.20 | 94,980.00 | (43,111.20) |
| 01-3470000-3-5141 | Lenawee Extension | Secretarial | Wages | 101,441.60 | 106,585.00 | 5,143.40 |
| 01-3470000-3-5158 | Lenawee Extension | Student Employees | Wages | - | 15,000.00 | 15,000.00 |
| 01-3470000-3-5181 | Lenawee Extension | Ret. & Soc. Sec. | Retirement | 167,970.32 | 154,448.00 | (13,522.32) |
| 01-3470000-3-5182 | Lenawee Extension | Fringe Benefits | Benefits | 109,944.21 | 102,241.00 | (7,703.21) |
| 01-3470000-3-5219 | Lenawee Extension | Staffing Agency-Non Classroom | Services-Staffing | 32,000.00 | 32,000.00 | - |
| 01-3470000-3-5220 | Lenawee Extension | Staffing Agency-Adjuncts | Services-Staffing | 252,560.00 | 125,000.00 | (127,560.00) |
| 01-3470000-3-5223 | Lenawee Extension | Trash Removal | Services | 1,200.00 | 1,200.00 | - |
| 01-3470000-3-5225 | Lenawee Extension | Contracted Services | Services | 100,000.00 | 100,000.00 | - |
| 01-3470000-3-5255 | Lenawee Extension | Maintenance Agree. | Services | 4,000.00 | 4,000.00 | - |
| 01-3470000-3-5260 | Lenawee Extension | Maintenance | Services | 14,000.00 | 14,000.00 | - |
| 01-3470000-3-5266 | Lenawee Extension | Building Security | Services | 20,000.00 | 20,000.00 | - |
| 01-3470000-3-5311 | Lenawee Extension | Classroom Supplies | Supplies | 7,500.00 | 7,500.00 | - |
| 01-3470000-3-5351 | Lenawee Extension | Computer Supplies | Supplies | 2,000.00 | 2,000.00 | - |
| 01-3470000-3-5355 | Lenawee Extension | Printing | Supplies | 1,250.00 | 1,250.00 | - |
| 01-3470000-3-5371 | Lenawee Extension | Custodial Supplies | Supplies | 1,500.00 | 1,500.00 | - |
| 01-3470000-3-5372 | Lenawee Extension | Grounds Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-3470000-3-5451 | Lenawee Extension | Heating/Fuel Gas | Occupancy | 5,600.00 | 5,600.00 | - |
| 01-3470000-3-5453 | Lenawee Extension | Electricity | Occupancy | 35,000.00 | 35,000.00 | - |
| 01-3470000-3-5457 | Lenawee Extension | Water & Sewage | Occupancy | 1,500.00 | 1,500.00 | - |
| 01-3470000-3-5471 | Lenawee Extension | Insurance | Occupancy | 25,000.00 | - | (25,000.00) |
| 01-3470000-3-5511 | Lenawee Extension | Dues | Operating | 1,000.00 | 1,000.00 | - |
| 01-3470000-3-5516 | Lenawee Extension | Mileage | Operating | 5,000.00 | 2,000.00 | (3,000.00) |
| 01-3470000-3-5534 | Lenawee Extension | Advertising | Operating | 35,000.00 | 17,000.00 | (18,000.00) |
| 01-3470000-3-5541 | Lenawee Extension | Telephones | Operating | 12,000.00 | 12,000.00 | - |
| 01-3470000-3-5574 | Lenawee Extension | Bad Debts | Operating | 80,000.00 | 80,000.00 | - |
| 01-3470000-3-5603 | Lenawee Extension | Licenses | Operating | 300.00 | 300.00 | - |
| 01-3470000-3-5709 | Lenawee Extension | Transfers-Plant | Transfers out | 112,500.00 | - | (112,500.00) |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 |
|--------------------------------|-------------------|-------------------------------|-------------------|---------------------|----------------------|-----------------------|
| | | | | | | Increase/(Decrease) |
| 01-3470000-3-5821 | Lenawee Extension | Office Equipment | Capital outlay | 1,000.00 | 1,000.00 | - |
| 01-3470000-3-5824 | Lenawee Extension | Audio Visual | Capital outlay | 1,000.00 | 1,000.00 | - |
| Lenawee Extension Total | | | | (434,642.16) | 1,299,170.00 | (2,416,723.54) |
| 01-3472000-5-1201 | Hillsdale Ctr | Tuition | Tuition | (1,411,790.20) | - | (1,411,790.20) |
| 01-3472000-5-5103 | Hillsdale Ctr | Full Time Faculty | Wages | 67,390.79 | - | (67,390.79) |
| 01-3472000-5-5106 | Hillsdale Ctr | Part Time Faculty | Wages | 19,600.00 | 19,959.00 | 359.00 |
| 01-3472000-5-5107 | Hillsdale Ctr | Faculty Overloads | Wages | 4,000.00 | 2,091.00 | (1,909.00) |
| 01-3472000-5-5109 | Hillsdale Ctr | Overtime | Wages | - | 15,583.00 | 15,583.00 |
| 01-3472000-5-5130 | Hillsdale Ctr | Technicians | Wages | 170,365.52 | 133,400.00 | (36,965.52) |
| 01-3472000-5-5158 | Hillsdale Ctr | Student Employees | Wages | - | 10,000.00 | 10,000.00 |
| 01-3472000-5-5181 | Hillsdale Ctr | Ret. & Soc. Sec. | Retirement | 71,872.98 | 47,034.00 | (24,838.98) |
| 01-3472000-5-5182 | Hillsdale Ctr | Fringe Benefits | Benefits | 47,044.13 | 31,551.00 | (15,493.13) |
| 01-3472000-5-5219 | Hillsdale Ctr | Staffing Agency-Non Classroom | Services-Staffing | 29,360.00 | 29,360.00 | - |
| 01-3472000-5-5220 | Hillsdale Ctr | Staffing Agency-Adjuncts | Services-Staffing | 234,000.00 | 117,000.00 | (117,000.00) |
| 01-3472000-5-5223 | Hillsdale Ctr | Trash Removal | Services | 2,000.00 | 2,000.00 | - |
| 01-3472000-5-5225 | Hillsdale Ctr | Contracted Services | Services | 55,000.00 | 55,000.00 | - |
| 01-3472000-5-5260 | Hillsdale Ctr | Maintenance | Services | 6,000.00 | 6,000.00 | - |
| 01-3472000-5-5266 | Hillsdale Ctr | Building Security | Services | 13,000.00 | 13,000.00 | - |
| 01-3472000-5-5311 | Hillsdale Ctr | Classroom Supplies | Supplies | 3,500.00 | 3,500.00 | - |
| 01-3472000-5-5355 | Hillsdale Ctr | Printing | Supplies | 500.00 | 500.00 | - |
| 01-3472000-5-5371 | Hillsdale Ctr | Custodial Supplies | Supplies | 1,250.00 | 1,250.00 | - |
| 01-3472000-5-5451 | Hillsdale Ctr | Heating/Fuel Gas | Occupancy | 4,200.00 | 4,200.00 | - |
| 01-3472000-5-5453 | Hillsdale Ctr | Electricity | Occupancy | 12,600.00 | 12,600.00 | - |
| 01-3472000-5-5457 | Hillsdale Ctr | Water & Sewage | Occupancy | 1,000.00 | 1,000.00 | - |
| 01-3472000-5-5471 | Hillsdale Ctr | Insurance | Occupancy | 6,000.00 | - | (6,000.00) |
| 01-3472000-5-5516 | Hillsdale Ctr | Mileage | Operating | 6,500.00 | 2,000.00 | (4,500.00) |
| 01-3472000-5-5534 | Hillsdale Ctr | Advertising | Operating | 21,000.00 | 10,000.00 | (11,000.00) |
| 01-3472000-5-5541 | Hillsdale Ctr | Telephones | Operating | 28,000.00 | 28,000.00 | - |
| 01-3472000-5-5574 | Hillsdale Ctr | Bad Debts | Operating | 30,000.00 | 30,000.00 | - |
| 01-3472000-5-5709 | Hillsdale Ctr | Transfers-Plant | Transfers out | 120,000.00 | - | (120,000.00) |
| 01-3472000-5-5821 | Hillsdale Ctr | Office Equipment | Capital outlay | 500.00 | 500.00 | - |
| Hillsdale Ctr Total | | | | (457,106.78) | 575,528.00 | (1,790,945.62) |
| 01-3474000-7-1201 | W.J. Maher Campus | Tuition | Tuition | (100,197.92) | - | (100,197.92) |
| 01-3474000-7-5103 | W.J. Maher Campus | Full Time Faculty | Wages | 271,525.38 | 283,721.00 | 12,195.62 |
| 01-3474000-7-5105 | W.J. Maher Campus | Adjunct - Non Classroom | Wages | - | 429.00 | 429.00 |
| 01-3474000-7-5107 | W.J. Maher Campus | Faculty Overloads | Wages | 7,900.00 | 15,395.00 | 7,495.00 |
| 01-3474000-7-5109 | W.J. Maher Campus | Overtime | Wages | - | 354.00 | 354.00 |
| 01-3474000-7-5130 | W.J. Maher Campus | Technicians | Wages | 69,149.60 | 50,939.00 | (18,210.60) |
| 01-3474000-7-5158 | W.J. Maher Campus | Student Employees | Wages | - | 5,000.00 | 5,000.00 |
| 01-3474000-7-5181 | W.J. Maher Campus | Ret. & Soc. Sec. | Retirement | 95,858.12 | 96,481.00 | 622.88 |
| 01-3474000-7-5182 | W.J. Maher Campus | Fringe Benefits | Benefits | 62,743.50 | 63,534.00 | 790.50 |
| 01-3474000-7-5220 | W.J. Maher Campus | Staffing Agency-Adjuncts | Services-Staffing | 170,480.00 | 85,000.00 | (85,480.00) |
| 01-3474000-7-5223 | W.J. Maher Campus | Trash Removal | Services | 2,000.00 | 2,000.00 | - |
| 01-3474000-7-5225 | W.J. Maher Campus | Contracted Services | Services | 140,000.00 | 140,000.00 | - |
| 01-3474000-7-5311 | W.J. Maher Campus | Classroom Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-3474000-7-5355 | W.J. Maher Campus | Printing | Supplies | 375.00 | 375.00 | - |
| 01-3474000-7-5371 | W.J. Maher Campus | Custodial Supplies | Supplies | 1,000.00 | 1,000.00 | - |
| 01-3474000-7-5411 | W.J. Maher Campus | Building Rental | Occupancy | 200,000.00 | 200,000.00 | - |
| 01-3474000-7-5451 | W.J. Maher Campus | Heating/Fuel Gas | Occupancy | 2,500.00 | 2,500.00 | - |
| 01-3474000-7-5453 | W.J. Maher Campus | Electricity | Occupancy | 28,000.00 | 28,000.00 | - |
| 01-3474000-7-5457 | W.J. Maher Campus | Water & Sewage | Occupancy | 3,500.00 | 3,500.00 | - |
| 01-3474000-7-5471 | W.J. Maher Campus | Insurance | Occupancy | 6,000.00 | - | (6,000.00) |
| 01-3474000-7-5516 | W.J. Maher Campus | Mileage | Operating | 3,000.00 | 1,000.00 | (2,000.00) |
| 01-3474000-7-5541 | W.J. Maher Campus | Telephones | Operating | 12,000.00 | 12,000.00 | - |
| W.J. Maher Campus Total | | | | 976,833.68 | 992,228.00 | (185,001.52) |
| 01-3476000-1-1525 | CCE | Contract Training | CCE | (90,000.00) | (1,000.00) | (89,000.00) |
| 01-3476000-1-5106 | CCE | Part Time Faculty | Wages | - | 663.00 | 663.00 |
| 01-3476000-1-5109 | CCE | Overtime | Wages | - | 7.00 | 7.00 |
| 01-3476000-1-5116 | CCE | Director | Wages | 65,944.67 | 67,945.00 | 2,000.33 |
| 01-3476000-1-5130 | CCE | Technicians | Wages | 11,180.00 | 11,615.00 | 435.00 |
| 01-3476000-1-5143 | CCE | Perm. Part Time | Wages | 21,762.00 | 22,815.00 | 1,053.00 |
| 01-3476000-1-5181 | CCE | Ret. & Soc. Sec. | Retirement | 27,193.83 | 28,337.00 | 1,143.17 |
| 01-3476000-1-5182 | CCE | Fringe Benefits | Benefits | 17,799.60 | 18,548.00 | 748.40 |
| 01-3476000-1-5220 | CCE | Staffing Agency-Adjuncts | Services-Staffing | 6,400.00 | 6,400.00 | - |
| 01-3476000-1-5225 | CCE | Contracted Services | Services | 85,000.00 | 85,000.00 | - |
| 01-3476000-1-5311 | CCE | Classroom Supplies | Supplies | 2,750.00 | 2,750.00 | - |
| 01-3476000-1-5355 | CCE | Printing | Supplies | 625.00 | 625.00 | - |
| 01-3476000-1-5375 | CCE | Software | Supplies | 7,000.00 | 7,000.00 | - |
| 01-3476000-1-5517 | CCE | Inst. Memberships | Operating | 11,000.00 | 11,000.00 | - |
| 01-3476000-1-5534 | CCE | Advertising | Operating | 3,500.00 | 3,500.00 | - |

Board of Trustees: Spring Planning Session April 22, 2021 - Budget Discussion

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|--|-------------------------------|--------------------------|-------------------|--------------------|----------------------|-------------------------------------|
| CCE Total | | | | 170,155.10 | 265,205.00 | (82,950.10) |
| 01-3476300-1-1525 | CCE Contract Traing | Contract Training | CCE | (35,000.00) | (1,000.00) | (34,000.00) |
| CCE Contract Traing Total | | | | (35,000.00) | (1,000.00) | (34,000.00) |
| 01-3476509-1-1525 | American Heart Assoc Trn Cntr | Contract Training | CCE | (10,000.00) | (2,000.00) | (8,000.00) |
| 01-3476509-1-5125 | American Heart Assoc Trn Cntr | Contracted Instructor | Wages | - | 62.00 | 62.00 |
| 01-3476509-1-5181 | American Heart Assoc Trn Cntr | Ret. & Soc. Sec. | Retirement | - | 17.00 | 17.00 |
| 01-3476509-1-5182 | American Heart Assoc Trn Cntr | Fringe Ben | Benefits | - | 11.00 | 11.00 |
| 01-3476509-1-5220 | American Heart Assoc Trn Cntr | Staffing Agency-Adjuncts | Services-Staffing | 16,000.00 | 16,000.00 | - |
| 01-3476509-1-5311 | American Heart Assoc Trn Cntr | Classroom Supplies | Supplies | 2,000.00 | 2,000.00 | - |
| American Heart Assoc Trn Cntr Total | | | | 8,000.00 | 16,090.00 | (7,910.00) |
| 01-3480000-1-5375 | Career Planning and Emp Svcs | Software | Supplies | 4,000.00 | 4,000.00 | - |
| 01-3480000-1-5517 | Career Planning and Emp Svcs | Inst. Memberships | Operating | 100.00 | 100.00 | - |
| Career Planning and Emp Svcs Total | | | | 4,100.00 | 4,100.00 | - |
| 01-3517000-1-1130 | Cultural Affairs | Bravo | Potter Center | (253,222.21) | - | (253,222.21) |
| 01-3517000-1-1132 | Cultural Affairs | Spec Events Internal | Potter Center | (21,426.44) | - | (21,426.44) |
| 01-3517000-1-1133 | Cultural Affairs | Spec Events External | Potter Center | (116,176.03) | - | (116,176.03) |
| 01-3517000-1-1537 | Cultural Affairs | Building Rental | Other rev | (30,000.00) | (30,000.00) | - |
| 01-3517000-1-1541 | Cultural Affairs | Dinning/Federer Use | Potter Center | (14,175.56) | - | (14,175.56) |
| 01-3517000-1-1572 | Cultural Affairs | Miscellaneous Revenue | Other rev | (15,000.00) | (15,000.00) | - |
| 01-3517000-1-1713 | Cultural Affairs | Transfers/Foundation | Transfers in | (7,500.00) | (7,500.00) | - |
| 01-3517000-1-5109 | Cultural Affairs | Overtime | Wages | - | 1,206.00 | 1,206.00 |
| 01-3517000-1-5130 | Cultural Affairs | Technicians | Wages | 161,408.00 | 167,450.00 | 6,042.00 |
| 01-3517000-1-5135 | Cultural Affairs | Production-Bravo | Wages | 14,600.00 | 8,894.00 | (5,706.00) |
| 01-3517000-1-5136 | Cultural Affairs | Production-Rainbow | Wages | 2,000.00 | 814.00 | (1,186.00) |
| 01-3517000-1-5137 | Cultural Affairs | Spec Events-Internal | Wages | 1,300.00 | 4,040.00 | 2,740.00 |
| 01-3517000-1-5138 | Cultural Affairs | Spec Events-External | Wages | 7,800.00 | 8,079.00 | 279.00 |
| 01-3517000-1-5143 | Cultural Affairs | Perm. Part Time | Wages | 76,335.48 | 81,268.00 | 4,932.52 |
| 01-3517000-1-5181 | Cultural Affairs | Ret. & Soc. Sec. | Retirement | 72,446.96 | 74,732.00 | 2,285.04 |
| 01-3517000-1-5182 | Cultural Affairs | Fringe Benefits | Benefits | 47,419.83 | 48,915.00 | 1,495.17 |
| 01-3517000-1-5225 | Cultural Affairs | Contracted Services | Services | 12,000.00 | 12,000.00 | - |
| 01-3517000-1-5355 | Cultural Affairs | Printing | Supplies | 1,500.00 | 1,500.00 | - |
| 01-3517000-1-5525 | Cultural Affairs | Prod Costs - Bravo | Operating | 375,000.00 | 375,000.00 | - |
| 01-3517000-1-5527 | Cultural Affairs | Prod Costs Internal | Operating | 14,000.00 | 14,000.00 | - |
| 01-3517000-1-5528 | Cultural Affairs | Prod Costs External | Operating | 4,000.00 | 4,000.00 | - |
| 01-3517000-1-5529 | Cultural Affairs | Music Hall Expense | Operating | 9,000.00 | 9,000.00 | - |
| 01-3517000-1-5534 | Cultural Affairs | Advertising | Operating | 18,500.00 | 18,500.00 | - |
| Cultural Affairs Total | | | | 359,810.03 | 776,898.00 | (392,912.51) |
| 01-3518000-1-5143 | Institutional Charges | Perm. Part Time | Wages | 42,878.16 | 44,965.00 | 2,086.84 |
| 01-3518000-1-5181 | Institutional Charges | Ret. & Soc. Sec. | Retirement | 11,791.49 | 12,365.00 | 573.51 |
| 01-3518000-1-5182 | Institutional Charges | Fringe Benefits | Benefits | 7,718.07 | 8,094.00 | 375.93 |
| 01-3518000-1-5527 | Institutional Charges | Prod Costs Internal | Operating | 8,000.00 | 8,000.00 | - |
| 01-3518000-1-5538 | Institutional Charges | Public Relations | Operating | 15,000.00 | 15,000.00 | - |
| 01-3518000-1-5603 | Institutional Charges | Licenses | Operating | 3,900.00 | 3,900.00 | - |
| Institutional Charges Total | | | | 89,287.72 | 92,324.00 | 3,036.28 |
| 01-3519000-1-1108 | Food Services | Food Service | Food service | - | (85,000.00) | 85,000.00 |
| 01-3519000-1-1108 | Food Services | Catering revenue | Food service | - | (5,000.00) | 5,000.00 |
| 01-3519000-1-1537 | Food Services | Building Rental | Food service | (10,000.00) | (10,000.00) | - |
| 01-3519000-1-1569 | Food Services | Meal Plans | Food service | - | (650,000.00) | 650,000.00 |
| 01-3519000-1-5116 | Food Services | Director | Wages | - | 71,000.00 | 71,000.00 |
| 01-3519000-1-5130 | Food Services | Technicians | Wages | - | 105,106.00 | 105,106.00 |
| 01-3519000-1-5181 | Food Services | Ret. & Soc. Sec. | Retirement | - | 48,429.00 | 48,429.00 |
| 01-3519000-1-5182 | Food Services | Fringe Benefits | Benefits | - | 31,699.00 | 31,699.00 |
| 01-3519000-1-5225 | Food Services | Contracted Services | Services | 100,000.00 | - | (100,000.00) |
| 01-3519000-1-5318 | Food Services | Food Supplies | Supplies | - | 336,240.00 | 336,240.00 |
| 01-3519000-1-5319 | Food Services | Disposables | Supplies | - | 30,000.00 | 30,000.00 |
| 01-3519000-1-5371 | Food Services | Custodial Supplies | Supplies | - | 10,500.00 | 10,500.00 |
| 01-3519000-1-5421 | Food Services | Equipment Rental/Lease | Occupancy | - | 2,000.00 | 2,000.00 |
| 01-3519000-1-5518 | Food Services | Professional Development | Operating | - | 5,000.00 | 5,000.00 |
| 01-3519000-1-5821 | Food Services | Office Equipment | Capital outlay | - | 5,000.00 | 5,000.00 |
| Food Services Total | | | | 90,000.00 | (105,026.00) | 1,284,974.00 |
| 01-5710000-1-5211 | Board of Trustees | Audit | Services | 70,000.00 | 70,000.00 | - |
| 01-5710000-1-5215 | Board of Trustees | Legal | Services | 170,000.00 | 170,000.00 | - |
| 01-5710000-1-5513 | Board of Trustees | Subscriptions | Operating | 21,500.00 | 21,500.00 | - |
| 01-5710000-1-5541 | Board of Trustees | Telephones | Operating | 10,000.00 | 10,000.00 | - |
| 01-5710000-1-5567 | Board of Trustees | Meeting Expense | Operating | 7,000.00 | 7,000.00 | - |
| Board of Trustees Total | | | | 278,500.00 | 278,500.00 | - |
| 01-5720000-1-5111 | Presidents Office | President | Wages | 203,296.98 | 237,297.00 | 34,000.02 |
| 01-5720000-1-5116 | Presidents Office | Director | Wages | 112,713.77 | 114,714.00 | 2,000.23 |
| 01-5720000-1-5130 | Presidents Office | Technicians | Wages | 44,720.00 | 46,462.00 | 1,742.00 |
| 01-5720000-1-5181 | Presidents Office | Ret. & Soc. Sec. | Retirement | 95,133.94 | 105,389.00 | 10,255.06 |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|-------------------------------------|------------------------|-----------------------|----------------|---------------------|----------------------|----------------------------------|
| 01-5720000-1-5182 | Presidents Office | Fringe Benefits | Benefits | 64,931.53 | 71,725.00 | 6,793.47 |
| 01-5720000-1-5355 | Presidents Office | Printing | Supplies | 125.00 | 125.00 | - |
| 01-5720000-1-5519 | Presidents Office | Institutional Quality | Operating | 10,000.00 | 10,000.00 | - |
| 01-5720000-1-5541 | Presidents Office | Telephones | Operating | 1,150.00 | 1,150.00 | - |
| 01-5720000-1-5567 | Presidents Office | Meeting Expense | Operating | 25,000.00 | 25,000.00 | - |
| 01-5720000-1-5569 | Presidents Office | Budget Adjustments | Operating | 30,000.00 | 30,000.00 | - |
| Presidents Office Total | | | | 587,071.22 | 641,862.00 | 54,790.78 |
| 01-5720101-1-5109 | Institutional Research | Overtime | Wages | - | 202.00 | 202.00 |
| 01-5720101-1-5116 | Institutional Research | Director | Wages | 68,000.00 | 70,000.00 | 2,000.00 |
| 01-5720101-1-5130 | Institutional Research | Technicians | Wages | 104,374.40 | 108,306.00 | 3,931.60 |
| 01-5720101-1-5181 | Institutional Research | Ret. & Soc. Sec. | Retirement | 47,402.96 | 49,090.00 | 1,687.04 |
| 01-5720101-1-5182 | Institutional Research | Fringe Benefits | Benefits | 31,027.39 | 32,131.00 | 1,103.61 |
| 01-5720101-1-5375 | Institutional Research | Software | Supplies | 5,000.00 | 5,000.00 | - |
| 01-5720101-1-5550 | Institutional Research | HLC Review | Operating | 5,000.00 | 5,000.00 | - |
| 01-5720101-1-5578 | Institutional Research | Inst l Assessment | Operating | 30,000.00 | 30,000.00 | - |
| Institutional Research Total | | | | 290,804.75 | 299,729.00 | 8,924.25 |
| 01-5959000-1-5109 | Foundation | Overtime | Wages | - | 3,453.00 | 3,453.00 |
| 01-5959000-1-5116 | Foundation | Director | Wages | 264,500.01 | 270,500.00 | 5,999.99 |
| 01-5959000-1-5130 | Foundation | Technicians | Wages | 52,686.40 | 54,667.00 | 1,980.60 |
| 01-5959000-1-5181 | Foundation | Ret. & Soc. Sec. | Retirement | 87,226.26 | 90,371.00 | 3,144.74 |
| 01-5959000-1-5182 | Foundation | Fringe Benefits | Benefits | 57,093.55 | 59,152.00 | 2,058.45 |
| Foundation Total | | | | 461,506.22 | 478,143.00 | 16,636.78 |
| 01-6600000-1-5109 | Human Resources | Overtime | Wages | - | 72.00 | 72.00 |
| 01-6600000-1-5112 | Human Resources | Vice President | Wages | 139,456.94 | 152,000.00 | 12,543.06 |
| 01-6600000-1-5115 | Human Resources | Manager | Wages | 59,467.52 | 61,468.00 | 2,000.48 |
| 01-6600000-1-5116 | Human Resources | Director | Wages | 65,000.00 | 67,000.00 | 2,000.00 |
| 01-6600000-1-5130 | Human Resources | Technicians | Wages | 100,360.00 | 104,171.00 | 3,811.00 |
| 01-6600000-1-5143 | Human Resources | Perm. Part Time | Wages | 32,978.40 | 34,368.00 | 1,389.60 |
| 01-6600000-1-5181 | Human Resources | Ret. & Soc. Sec. | Retirement | 109,138.36 | 114,360.00 | 5,221.64 |
| 01-6600000-1-5182 | Human Resources | Fringe Benefits | Benefits | 71,507.31 | 75,434.00 | 3,926.69 |
| 01-6600000-1-5225 | Human Resources | Contracted Services | Services | 2,000.00 | 2,000.00 | - |
| 01-6600000-1-5355 | Human Resources | Printing | Supplies | 500.00 | 500.00 | - |
| 01-6600000-1-5375 | Human Resources | Software | Supplies | 29,500.00 | 29,500.00 | - |
| 01-6600000-1-5541 | Human Resources | Telephones | Operating | 500.00 | 500.00 | - |
| 01-6600000-1-5566 | Human Resources | Recruitment | Operating | 35,000.00 | 35,000.00 | - |
| 01-6600000-1-5577 | Human Resources | HR Staff Development | Operating | 30,000.00 | 30,000.00 | - |
| Human Resources Total | | | | 675,408.53 | 706,373.00 | 30,964.47 |
| 01-6610000-1-5215 | Legal | Legal | Services | 36,000.00 | 36,000.00 | - |
| 01-6610000-1-5225 | Legal | Contracted Services | Services | 2,000.00 | 2,000.00 | - |
| 01-6610000-1-5355 | Legal | Printing | Supplies | 125.00 | 125.00 | - |
| Legal Total | | | | 38,125.00 | 38,125.00 | - |
| 01-6741000-1-5109 | Business Office | Overtime | Wages | - | 4,915.00 | 4,915.00 |
| 01-6741000-1-5112 | Business Office | Vice President | Wages | 116,802.00 | 118,802.00 | 2,000.00 |
| 01-6741000-1-5116 | Business Office | Director | Wages | 162,731.84 | 166,732.00 | 4,000.16 |
| 01-6741000-1-5130 | Business Office | Technicians | Wages | 261,518.40 | 271,764.00 | 10,245.60 |
| 01-6741000-1-5181 | Business Office | Ret. & Soc. Sec. | Retirement | 148,789.37 | 154,608.00 | 5,818.63 |
| 01-6741000-1-5182 | Business Office | Fringe Benefits | Benefits | 97,389.40 | 101,198.00 | 3,808.60 |
| 01-6741000-1-5214 | Business Office | Collection Costs | Services | 20,000.00 | 20,000.00 | - |
| 01-6741000-1-5225 | Business Office | Contracted Services | Services | 10,000.00 | 10,000.00 | - |
| 01-6741000-1-5517 | Business Office | Inst. Memberships | Operating | 400.00 | 400.00 | - |
| 01-6741000-1-5530 | Business Office | Tax Collections | Operating | 53,000.00 | 53,000.00 | - |
| 01-6741000-1-5574 | Business Office | Bad Debts | Operating | 350,000.00 | 350,000.00 | - |
| 01-6741000-1-5575 | Business Office | Bank Service Charges | Operating | 70,000.00 | 70,000.00 | - |
| Business Office Total | | | | 1,290,631.01 | 1,321,419.00 | 30,787.99 |
| 01-6745000-1-5109 | IT Management | Overtime | Wages | - | 2,830.00 | 2,830.00 |
| 01-6745000-1-5116 | IT Management | Director | Wages | 222,750.95 | 227,751.00 | 5,000.05 |
| 01-6745000-1-5130 | IT Management | Technicians | Wages | 612,622.40 | 636,015.00 | 23,392.60 |
| 01-6745000-1-5143 | IT Management | Perm. Part Time | Wages | 21,762.00 | 22,815.00 | 1,053.00 |
| 01-6745000-1-5158 | IT Management | Student Employees | Wages | - | 88,000.00 | 88,000.00 |
| 01-6745000-1-5181 | IT Management | Ret. & Soc. Sec. | Retirement | 235,712.22 | 244,588.00 | 8,875.78 |
| 01-6745000-1-5182 | IT Management | Fringe Benefits | Benefits | 154,284.36 | 166,826.00 | 12,541.64 |
| 01-6745000-1-5225 | IT Management | Contracted Services | Services | 100,000.00 | 100,000.00 | - |
| 01-6745000-1-5255 | IT Management | Maintenance Agree. | Services | 50,000.00 | 50,000.00 | - |
| 01-6745000-1-5311 | IT Management | Classroom Supplies | Supplies | 2,600.00 | 2,600.00 | - |
| 01-6745000-1-5351 | IT Management | Computer Supplies | Supplies | 5,000.00 | 5,000.00 | - |
| 01-6745000-1-5375 | IT Management | Software | Supplies | 650,000.00 | 650,000.00 | - |
| 01-6745000-1-5511 | IT Management | Dues | Operating | 1,000.00 | 1,000.00 | - |
| 01-6745000-1-5541 | IT Management | Telephones | Operating | 38,000.00 | 38,000.00 | - |
| 01-6745000-1-5603 | IT Management | Licenses | Operating | 324,000.00 | 324,000.00 | - |
| 01-6745000-1-5822 | IT Management | Computer Equipment | Capital outlay | 205,500.00 | 205,500.00 | - |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 Increase/(Decrease) |
|--------------------------------------|---------------|--------------------------|--------------------|---------------------|----------------------|----------------------------------|
| 01-6745000-1-5824 I T Management | | Audio Visual | Capital outlay | 5,000.00 | 5,000.00 | - |
| I T Management Total | | | | 2,628,231.93 | 2,769,925.00 | 141,693.07 |
| 01-6747000-1-5130 Institutional Serv | | Technicians | Wages | - | 8,877.00 | 8,877.00 |
| 01-6747000-1-5158 Institutional Serv | | Student Employees | Wages | 50,000.00 | 10,000.00 | (40,000.00) |
| 01-6747000-1-5181 Institutional Serv | | Ret. & Soc. Sec. | Retirement | - | 36,848.00 | 36,848.00 |
| 01-6747000-1-5182 Institutional Serv | | Fringe Benefits | Benefits | 3,825.00 | 1,316.00 | (2,509.00) |
| 01-6747000-1-5188 Institutional Serv | | Employee Tuition | Scholarships | 149,472.41 | 155,000.00 | 5,527.59 |
| 01-6747000-1-5225 Institutional Serv | | Contracted Services | Services | 169,000.00 | 214,000.00 | 45,000.00 |
| 01-6747000-1-5353 Institutional Serv | | Office Supplies | Supplies | 40,000.00 | 40,000.00 | - |
| 01-6747000-1-5355 Institutional Serv | | Printing | Supplies | 116,900.00 | 115,000.00 | (1,900.00) |
| 01-6747000-1-5516 Institutional Serv | | Mileage | Operating | 25,000.00 | - | (25,000.00) |
| 01-6747000-1-5517 Institutional Serv | | Inst. Memberships | Operating | 150,000.00 | 150,000.00 | - |
| 01-6747000-1-5518 Institutional Serv | | Professional Development | Operating | - | 30,000.00 | 30,000.00 |
| 01-6747000-1-5709 Institutional Serv | | Transfers-Plant | Transfers out | 888,775.00 | 716,041.00 | (172,734.00) |
| 01-6747000-1-5711 Institutional Serv | | Transfer- Debt Service | Transfers out Debt | 3,523,988.00 | 2,887,895.00 | (636,093.00) |
| 01-6747000-1-5820 Institutional Serv | | Instructional Equip | Capital outlay | 150,000.00 | 35,400.00 | (114,600.00) |
| 01-6747000-1-5821 Institutional Serv | | Office Equipment | Capital outlay | 7,443.00 | 5,000.00 | (2,443.00) |
| 01-6747000-1-5822 Institutional Serv | | Computer Equipment | Capital outlay | 100,000.00 | - | (100,000.00) |
| Institutional Serv Total | | | | 5,374,403.41 | 4,405,377.00 | (969,026.41) |
| 01-7820000-1-5109 Oper of Plant | | Overtime | Wages | - | 21,325.00 | 21,325.00 |
| 01-7820000-1-5116 Oper of Plant | | Director | Wages | 136,532.81 | 99,858.00 | (36,674.81) |
| 01-7820000-1-5130 Oper of Plant | | Technicians | Wages | 547,310.40 | 520,961.00 | (26,349.40) |
| 01-7820000-1-5150 Oper of Plant | | Custodial | Wages | 488,613.32 | 436,270.00 | (52,343.32) |
| 01-7820000-1-5181 Oper of Plant | | Ret. & Soc. Sec. | Retirement | 322,425.55 | 296,564.00 | (25,861.55) |
| 01-7820000-1-5182 Oper of Plant | | Fringe Benefits | Benefits | 211,042.18 | 194,115.00 | (16,927.18) |
| 01-7820000-1-5222 Oper of Plant | | Snow Removal | Services | 20,000.00 | 20,000.00 | - |
| 01-7820000-1-5223 Oper of Plant | | Trash Removal | Services | 14,000.00 | 14,000.00 | - |
| 01-7820000-1-5225 Oper of Plant | | Contracted Services | Services | 100,000.00 | 100,000.00 | - |
| 01-7820000-1-5254 Oper of Plant | | Repair - Grounds | Services | 30,000.00 | 30,000.00 | - |
| 01-7820000-1-5255 Oper of Plant | | Maintenance Agree. | Services | 50,000.00 | 50,000.00 | - |
| 01-7820000-1-5256 Oper of Plant | | Repair Transport. | Services | 10,000.00 | 10,000.00 | - |
| 01-7820000-1-5261 Oper of Plant | | Maint. - Houses | Services | 5,000.00 | 5,000.00 | - |
| 01-7820000-1-5262 Oper of Plant | | Maint. - Rental | Services | 3,000.00 | 3,000.00 | - |
| 01-7820000-1-5345 Oper of Plant | | Gas and Oil | Supplies | 20,000.00 | 20,000.00 | - |
| 01-7820000-1-5353 Oper of Plant | | Office Supplies | Supplies | 750.00 | 750.00 | - |
| 01-7820000-1-5371 Oper of Plant | | Custodial Supplies | Supplies | 20,000.00 | 20,000.00 | - |
| 01-7820000-1-5372 Oper of Plant | | Grounds Supplies | Supplies | 40,000.00 | 40,000.00 | - |
| 01-7820000-1-5373 Oper of Plant | | Maintenance Supplies | Supplies | 115,000.00 | 115,000.00 | - |
| 01-7820000-1-5380 Oper of Plant | | Safety Supplies | Supplies | 18,000.00 | 18,000.00 | - |
| 01-7820000-1-5421 Oper of Plant | | Equipment Rental/Lease | Occupancy | 45,000.00 | 45,000.00 | - |
| 01-7820000-1-5451 Oper of Plant | | Heating/Fuel Gas | Occupancy | 175,000.00 | 200,000.00 | 25,000.00 |
| 01-7820000-1-5453 Oper of Plant | | Electricity | Occupancy | 490,000.00 | 556,600.00 | 66,600.00 |
| 01-7820000-1-5457 Oper of Plant | | Water & Sewage | Occupancy | 30,000.00 | 75,000.00 | 45,000.00 |
| 01-7820000-1-5471 Oper of Plant | | Insurance | Occupancy | 260,000.00 | 260,000.00 | - |
| 01-7820000-1-5554 Oper of Plant | | Property Taxes | Operating | 7,000.00 | 7,000.00 | - |
| 01-7820000-1-5603 Oper of Plant | | Licenses | Operating | 13,700.00 | 13,700.00 | - |
| Oper of Plant Total | | | | 3,172,374.26 | 3,172,143.00 | (231.26) |
| 01-7821000-1-5109 Warehouse & Comm | | Overtime | Wages | - | 222.00 | 222.00 |
| 01-7821000-1-5141 Warehouse & Comm | | Secretarial | Wages | 35,360.00 | 37,471.00 | 2,111.00 |
| 01-7821000-1-5181 Warehouse & Comm | | Ret. & Soc. Sec. | Retirement | 9,724.00 | 10,366.00 | 642.00 |
| 01-7821000-1-5182 Warehouse & Comm | | Fringe Benefits | Benefits | 6,364.80 | 6,785.00 | 420.20 |
| 01-7821000-1-5353 Warehouse & Comm | | Office Supplies | Supplies | 375.00 | 375.00 | - |
| 01-7821000-1-5433 Warehouse & Comm | | Postage Meter Rental | Occupancy | 8,500.00 | 8,500.00 | - |
| 01-7821000-1-5541 Warehouse & Comm | | Telephones | Operating | 450.00 | 450.00 | - |
| 01-7821000-1-5543 Warehouse & Comm | | Postage | Operating | 60,000.00 | 60,000.00 | - |
| Warehouse & Comm Total | | | | 120,773.80 | 124,169.00 | 3,395.20 |
| 01-7822000-1-5109 Security | | Overtime | Wages | - | 1,947.00 | 1,947.00 |
| 01-7822000-1-5116 Security | | Director | Wages | - | 37,325.00 | 37,325.00 |
| 01-7822000-1-5130 Security | | Technicians | Wages | 62,649.60 | - | (62,649.60) |
| 01-7822000-1-5143 Security | | Perm. Part Time | Wages | 49,940.28 | 87,967.00 | 38,026.72 |
| 01-7822000-1-5181 Security | | Ret. & Soc. Sec. | Retirement | 30,962.22 | 34,991.00 | 4,028.78 |
| 01-7822000-1-5182 Security | | Fringe Benefits | Benefits | 20,266.18 | 22,903.00 | 2,636.82 |
| 01-7822000-1-5225 Security | | Contracted Services | Services | 62,500.00 | 62,500.00 | - |
| 01-7822000-1-5266 Security | | Building Security | Services | 565,000.00 | 565,000.00 | - |
| 01-7822000-1-5380 Security | | Safety Supplies | Supplies | 35,000.00 | 35,000.00 | - |
| Security Total | | | | 826,318.28 | 847,633.00 | 21,314.72 |
| 01-8748000-1-5143 Copy Center | | Perm. Part Time | Wages | 18,504.72 | 20,704.00 | 2,199.28 |
| 01-8748000-1-5181 Copy Center | | Ret. & Soc. Sec. | Retirement | 5,088.80 | 5,693.00 | 604.20 |
| 01-8748000-1-5182 Copy Center | | Fringe Benefits | Benefits | 3,330.85 | 3,727.00 | 396.15 |
| 01-8748000-1-5353 Copy Center | | Office Supplies | Supplies | 500.00 | 500.00 | - |

| GL Account | Business Unit | Object Name | FS Caption | 2021 Budget | 2022 Proposed Budget | 2021 to 2022 |
|--------------------------------------|---------------|------------------------|------------|------------------|----------------------|---------------------|
| | | | | | | Increase/(Decrease) |
| 01-8748000-1-5361 Copy Center | | Printing Supplies | Supplies | 2,500.00 | 2,500.00 | - |
| 01-8748000-1-5421 Copy Center | | Equipment Rental/Lease | Occupancy | 36,000.00 | 36,000.00 | - |
| 01-8748000-1-5902 Copy Center | | Cost Alloc Printing | Operating | (45,000.00) | (45,000.00) | - |
| Copy Center Total | | | | 20,924.37 | 24,124.00 | 3,199.63 |
| 01-8751000-1-5109 Marketing Services | | Overtime | Wages | - | 53.00 | 53.00 |
| 01-8751000-1-5116 Marketing Services | | Director | Wages | 80,667.92 | 82,668.00 | 2,000.08 |
| 01-8751000-1-5130 Marketing Services | | Technicians | Wages | 180,336.00 | 187,346.00 | 7,010.00 |
| 01-8751000-1-5181 Marketing Services | | Ret. & Soc. Sec. | Retirement | 71,776.08 | 74,269.00 | 2,492.92 |
| 01-8751000-1-5182 Marketing Services | | Fringe Benefits | Benefits | 46,980.71 | 48,612.00 | 1,631.29 |
| 01-8751000-1-5355 Marketing Services | | Printing | Supplies | 35,000.00 | 35,000.00 | - |
| 01-8751000-1-5534 Marketing Services | | Advertising | Operating | 400,000.00 | 1,000,000.00 | 600,000.00 |

Jackson College
Long-Term Debt Amortization Schedules
Bonds Payable

| | Total Principal | Interest | Total | Balance |
|------|--------------------|------------------|-------------------|------------|
| 2022 | 3,100,000 | 987,895 | 4,087,895 | 30,980,000 |
| 2023 | 3,555,000 | 905,045 | 4,460,045 | 27,425,000 |
| 2024 | 2,645,000 | 812,495 | 3,457,495 | 24,780,000 |
| 2025 | 2,685,000 | 747,494 | 3,432,494 | 22,095,000 |
| 2026 | 2,770,000 | 663,594 | 3,433,594 | 19,325,000 |
| 2027 | 1,860,000 | 576,944 | 2,436,944 | 17,465,000 |
| 2028 | 1,910,000 | 515,894 | 2,425,894 | 15,555,000 |
| 2029 | 1,950,000 | 450,076 | 2,400,076 | 13,605,000 |
| 2030 | 2,010,000 | 382,450 | 2,392,450 | 11,595,000 |
| 2031 | 1,060,000 | 311,882 | 1,371,882 | 10,535,000 |
| 2032 | 1,105,000 | 281,232 | 1,386,232 | 9,430,000 |
| 2033 | 1,135,000 | 249,232 | 1,384,232 | 8,295,000 |
| 2034 | 1,175,000 | 216,257 | 1,391,257 | 7,120,000 |
| 2035 | 1,215,000 | 181,138 | 1,396,138 | 5,905,000 |
| 2036 | 480,000 | 144,144 | 624,144 | 5,425,000 |
| 2037 | 490,000 | 133,344 | 623,344 | 4,935,000 |
| 2038 | 500,000 | 122,318 | 622,318 | 4,435,000 |
| 2039 | 510,000 | 111,068 | 621,068 | 3,925,000 |
| 2040 | 520,000 | 98,956 | 618,956 | 3,405,000 |
| 2041 | 535,000 | 86,606 | 621,606 | 2,870,000 |
| 2042 | 550,000 | 73,232 | 623,232 | 2,320,000 |
| 2043 | 560,000 | 59,482 | 619,482 | 1,760,000 |
| 2044 | 575,000 | 45,482 | 620,482 | 1,185,000 |
| 2045 | 590,000 | 31,106 | 621,106 | 595,000 |
| 2046 | 595,000 | 15,618 | 610,618 | - |
| 2047 | - | - | - | - |
| | <u>34,080,000</u> | <u>8,202,984</u> | <u>42,282,984</u> | |

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: Jackson College Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

5.3 HERF Fund Budgeting and Deployments

I will share an overview of emergency funds received and will go into detail on how these funds have been deployed. The various funding sources being covered are Strengthening Institutions, CRSSA Act, CARES Act, ARP Act and the Cares Act from the State of Michigan.

None

Requested Board Action:

Feedback for the FY '21 Budget to be presented in June.

Action Taken:

None

Jackson College
HEERF Funds Budget to Actual
Through April 9, 2021

| HEERF Funding Summary | | | |
|---------------------------------|-----------------------------|---------------------------------|---|
| Institutional Award Amount | \$ 17,131,609 | | |
| Direct Award to Students Amount | <u>10,955,134</u> | | |
| Total Award Amount | <u>\$ 28,086,743</u> | | |
| | Budget | Expenses Through 4/9/2021 | Funds Tentatively Allocated For Future Periods |
| Expenses | | | |
| Online course fee scholarships | \$ 9,541,750 | \$ 3,810,589 | \$ 5,731,161 |
| Emergency grants to students | 10,955,134 | 3,642,317 | 7,312,817 |
| Wages | 2,135,500 | 626,438 | 1,509,062 |
| Retirement | 740,500 | 220,544 | 519,956 |
| Benefits | 313,600 | 72,834 | 240,767 |
| Services | 485,000 | 94,200 | 390,800 |
| Materials | 1,400,070 | 245,773 | 1,154,297 |
| Other operating costs | 320,000 | 191,848 | 128,152 |
| Transfers to general fund | 524,189 | 191,158 | 333,031 |
| Capital equipment | <u>1,671,000</u> | <u>520,820</u> | <u>1,150,180</u> |
| Total Expenses | <u>\$ 28,086,743</u> | <u>\$ 9,616,520</u> | <u>\$ 18,470,223</u> |
| Unbudgeted | - | | |

Jackson College
 CARES Funds Budget to Actual
 Through April 9, 2021

| ARP/HEERF III Funds | | | |
|---------------------------------|-----------------------------|---------------------------------|---|
| Institutional Award Amount | \$ 7,063,000 | | |
| Direct Award to Students Amount | <u>7,063,000</u> | | |
| Total Award Amount | <u>\$ 14,126,000</u> | | |
| | Budget | Expenses Through 4/9/2021 | Funds Tentatively Allocated For Future Periods |
| Expenses | | | |
| Online course fee scholarships | \$ 3,218,000 | \$ - | \$ 3,218,000 |
| Emergency grants to students | 7,063,000 | - | 7,063,000 |
| Wages | 1,025,000 | - | 1,025,000 |
| Retirement | 335,000 | - | 335,000 |
| Benefits | 147,500 | - | 147,500 |
| Services | 300,500 | - | 300,500 |
| Materials | 852,000 | - | 852,000 |
| Other operating costs | 100,000 | - | 100,000 |
| Transfers to general fund | - | - | - |
| Capital equipment | <u>1,085,000</u> | <u>-</u> | <u>1,085,000</u> |
| Total Expenses | <u>\$ 14,126,000</u> | <u>\$ -</u> | <u>\$ 14,126,000</u> |
| Unbudgeted | - | | |

| CRRSAA/HEERF II Funds | | | |
|---------------------------------|----------------------------|---------------------------------|---|
| Institutional Award Amount | \$ 6,168,753 | | |
| Direct Award to Students Amount | <u>1,946,067</u> | | |
| Total Award Amount | <u>\$ 8,114,820</u> | | |
| | Budget | Expenses Through 4/9/2021 | Funds Tentatively Allocated For Future Periods |
| Expenses | | | |
| Online course fee scholarships | \$ 4,377,683 | \$ 1,864,522 | \$ 2,513,161 |
| Emergency grants to students | 1,946,067 | 1,696,250 | 249,817 |
| Wages | 650,500 | 166,711 | 483,789 |
| Retirement | 230,500 | 51,827 | 178,673 |
| Benefits | 96,500 | 19,191 | 77,310 |
| Services | 109,500 | 18,795 | 90,705 |
| Materials | 373,070 | 55,856 | 317,214 |
| Other operating costs | 45,000 | 4,173 | 40,827 |
| Transfers to general fund | - | - | - |
| Capital equipment | <u>286,000</u> | <u>226,304</u> | <u>59,696</u> |
| Total Expenses | <u>\$ 8,114,820</u> | <u>\$ 4,103,628</u> | <u>\$ 4,011,192</u> |
| Unbudgeted | - | | |

Jackson College
 CARES Funds Budget to Actual
 Through April 9, 2021

| CARES/HEERF I Strengthening Institutions | | | |
|--|-------------------|---------------------------|--|
| Institutional Award Amount | \$ 524,189 | | |
| Direct Award to Students Amount | - | | |
| Total Award Amount | \$ 524,189 | | |
| | Budget | Expenses Through 4/9/2021 | Funds Tentatively Allocated For Future Periods |
| Expenses | | | |
| Online course fee scholarships | \$ - | \$ - | \$ - |
| Emergency grants to students | - | - | - |
| Wages | - | - | - |
| Retirement | - | - | - |
| Benefits | - | - | - |
| Services | - | - | - |
| Materials | - | - | - |
| Other operating costs | - | - | - |
| Transfers to general fund | 524,189 | 191,158 | - |
| Capital equipment | - | - | - |
| Total Expenses | \$ 524,189 | \$ 191,158 | \$ 333,031 |
| Unbudgeted | - | | |

| CARES/HEERF I Funds | | | | |
|---------------------------------|---------------------|---------------------------|--|--|
| Institutional Award Amount | \$ 1,946,067 | | | |
| Direct Award to Students Amount | 1,946,067 | | | |
| Total Award Amount | \$ 3,892,134 | | | |
| | Budget | Expenses Through 4/9/2021 | Funds Tentatively Allocated For Future Periods | |
| Expenses | | | | |
| Online course fee scholarships | \$ 1,946,067 | \$ 1,946,067 | \$ - | |
| Emergency grants to students | 1,946,067 | 1,946,067 | - | |
| Wages | - | - | - | |
| Retirement | - | - | - | |
| Benefits | - | - | - | |
| Services | - | - | - | |
| Materials | - | - | - | |
| Other operating costs | - | - | - | |
| Transfers to general fund | - | - | - | |
| Capital equipment | - | - | - | |
| Total Expenses | \$ 3,892,134 | \$ 3,892,134 | \$ - | |
| Unbudgeted | - | | | |

Jackson College
 CARES Funds Budget to Actual
 Through April 9, 2021

| Restricted CARES from State | | | |
|---------------------------------|---------------------|---------------------------------|---|
| Institutional Award Amount | \$ 1,429,600 | | |
| Direct Award to Students Amount | - | | |
| Total Award Amount | \$ 1,429,600 | | |
| | Budget | Expenses Through 4/9/2021 | Funds Tentatively Allocated For Future Periods |
| Expenses | | | |
| Online course fee scholarships | \$ - | \$ - | \$ - |
| Emergency grants to students | - | - | - |
| Wages | 460,000 | 459,727 | 273 |
| Retirement | 175,000 | 168,717 | 6,283 |
| Benefits | 69,600 | 53,643 | 15,957 |
| Services | 75,000 | 75,405 | (405) |
| Materials | 175,000 | 189,917 | (14,917) |
| Other operating costs | 175,000 | 187,675 | (12,675) |
| Transfers to general fund | | - | - |
| Capital equipment | 300,000 | 294,516 | 5,484 |
| Total Expenses | \$ 1,429,600 | \$ 1,429,600 | \$ - |
| Unbudgeted | - | | |

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: JC Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

6.0 Other College Items

Executive Summary:

This time has been set aside for additional College Items/updates.

Resource Impact:

None

Requested Board Action:

Comment and Participation only

Action Taken:

None

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: JC Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

7.0 Board Items/Comments

Executive Summary:

This time has been set aside for any items the Board would like to share or discuss that were not part of the agenda.

Resource Impact:

None

Requested Board Action:

Comment and Participation only

Action Taken:

None

BOARD OF TRUSTEES MEETING
Action & Information Report
Board Meeting Date: April 22, 2021



TO: JC Board of Trustees
FROM: Dr. Daniel J. Phelan, President

Subject to be Discussed:

8.0 Plus/Delta

Executive Summary:

At this point, we welcome any feedback you have on how we can improve future meetings as well as what worked well from your perspective.

Resource Impact:

None

Requested Board Action:

Feedback and discussion

Action Taken:

None