

**SIGNIFICANT INCOME AND EXPENDITURE CHANGES \$20,000+ (Based on Scenario #3)**

**Proposed FY 2026 Budget Compared To FY 2025 Original Budget**

Account	Description	FY 2025 (Adjusted)	FY 2026 (Proposed)	Difference to Adjusted	Comment
<b>INCOME:</b>					
11010	State Appropriations	13,328,529	14,227,215	898,686	Additional state contribution
11010	Hazelwood Allocation	-	30,000	30,000	Establish budget to account for expected actuals
13010-16	Tuition	19,534,545	20,701,576	1,167,031	Expected increase in enrollment
13050	Fees-Credit	4,081,450	4,333,978	252,528	Expected increase in enrollment
13055-75	Feed-Non Credit	892,500	976,500	84,000	Expected increase based on actuals
13210	Taxes/Current Oper.	34,056,467	35,798,087	1,741,620	Additional revenue, higher valuation
13220	Interest Income	1,800,000	1,400,000	(400,000)	Adjust to expected decrease in fed rates
13222	Grants, Donations, Etc.	263,200	303,200	40,000	Adjust to expected actuals
13230	Other Income	1,326,258	1,369,100	42,842	Adjust to actuals
880010	Debt Retirement-Credit	(2,150,000)	2,255,000	4,405,000	Adjust to actuals
880015	Debt Retirement-Investment	(1,927,000)	(1,533,000)	394,000	Adjust to actuals
880025	Scholarship Set Aside	(847,300)	(1,028,000)	(180,700)	Adjust to actuals
950020	Debt Retirement-Credit	(2,150,000)	2,255,000	4,405,000	Adjust to actuals
<b>Totals:</b>		<b>68,208,649</b>	<b>81,088,656</b>	<b>12,880,007</b>	
<b>EXPENDITURES:</b>					
101011	Research, Plan, & Tech	355,127	384,511	29,384	Organization restructure-Institutionalized Perkins Director Salary
101015	Ex Dir/ MCC Foundation	464,703	429,953	(34,750)	Change in personnel
101020	VP Instruction & Student Engagement	312,492	270,581	(41,911)	Organizational restructure - Moved scheduler to Records
101025	VP Finance & Administration	855,022	921,428	66,406	Increased District Appraisal allocation and tax collection expense
101027	Enrollment Systems	191,973	200,298	8,325	Adopted enrollment software project
101045	Administrative Systems	414,138	438,617	24,479	Align with actuals
101047	Information Systems	3,920,293	4,325,133	404,840	Required technology projects
101060	Accommodations/Title IX	415,274	535,884	120,610	Organization restructure-Interpreter services moved to Accommodations
102013	Testing Services	271,100	285,339	14,239	Increased testing fee expenses
102015	Student Records	488,463	546,695	58,232	Organizational restructure - Moved scheduler from VPI
102043	Advising & Career Services	816,956	847,848	30,892	Increase in personel costs
102048	Student Life	97,732	149,684	51,952	Institutionalize formally grant funded personnel/program (Title V)
102049	CREW	-	144,085	144,085	Institutionalize formally grant funded personnel/program (Basic Needs)
201010	Marketing & Public Relations	940,638	1,003,085	62,447	Project allocation from FY2025 fully adopted
201020	Bank Fees	168,000	245,000	77,000	Increase in credit card processing costs
201035	Professional Development	105,600	145,199	39,599	Identified Sabbatical recipient
201070	Legal	122,500	60,000	(62,500)	Align with expected actuals
201075	Auditing	56,000	90,000	34,000	Align with actuals
201080	Election	20,000	-	(20,000)	Not an election cycle
201085	General Insurance	1,364,750	1,392,045	27,295	Align with actuals
201090	Campus Security	960,451	979,730	19,279	Increase in personel costs
201095	Emergency Management	167,856	187,488	19,632	Mercury removal, desktop panic buttons, costume storage racks
301009-11	Health Premium Shortage	3,335,965	3,790,108	454,143	Increase in premiums - first time in five years
301015	Retirement Shortage	1,070,000	1,443,626	373,626	Align with actuals
301030	Unemployment Comp.	30,000	10,000	(20,000)	Align with anticipated actuals
301040	Medicare Part-A Emp.	450,000	520,000	70,000	Align with anticipated actuals
301083	ORP Differential	470,000	435,000	(35,000)	Align with actuals
301084	Physical Plant Retirement	115,000	155,264	40,264	Align with actuals
301086	Staff Education Payment	9,000	50,000	41,000	Align with anticipated actuals
17-301010	Auxiliary Fringes	384,000	564,000	180,000	Align with actuals
301110	Accrued Vacation Expense	-	50,000	50,000	New requirement to record
10-401	Arts, Sciences, & Business	14,439,319	14,874,433	435,114	Align with actuals
10-404	Health Professions	12,485,370	12,859,207	373,837	Align with actuals
10-406	Workforce & Public Service	2,078,438	2,458,274	379,836	Align with actuals
501040	Center for Teaching and Learning	174,082	116,421	(57,661)	Organizational restructure - Moved to Instructional Design
501041	Instructional Design	159,718	227,906	68,188	Organizational restructure - Moved from Center for Teaching & Learning
504050	Academic Support & Tutoring	532,877	490,897	(41,980)	Organizational restructure
701010	Physical Plant Gen Ser	431,873	512,108	80,235	Align with expected actuals
701060	Maintenance	1,052,751	1,084,135	31,384	Align with expected actuals
701070	Utilities	1,450,000	1,500,000	50,000	Increase in usage and rates
701120	Cameron Hall	56,874	121,090	64,216	Full year with dedicated Physical Plant and Event staff
801010	Reserve/Current Oper UNOBLIGATED	1,699,883	1,000,000	(699,883)	Align with expected actuals
801010	Projects	369,529	324,830	(44,699)	Align with expected actuals
860-870	Scholarships/Exemptions DIVISION	2,348,654	2,507,500	158,846	Align with expected actuals
17-901	Athletic Departments	2,319,342	2,782,455	463,113	Full year volleyball program, athletic housing and increase in supply and food cost
950020	Food Service	824,921	974,155	149,234	Adjust to expected actual
<b>Totals:</b>		<b>\$58,796,664</b>	<b>\$62,434,012</b>	<b>\$3,637,348</b>	