



Jackson State
Community College

A Tennessee Board of Regents Institution

July Proposed
Budget Analysis

Fiscal Year 2019-2020

**JACKSON STATE COMMUNITY COLLEGE
JULY PROPOSED BUDGET 2019-2020
BUDGET ANALYSIS FORMS**

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April 30, 2019

Dr. Flora Tydings, Chancellor
Tennessee Board of Regents
1 Bridgestone Park, 3rd Floor
Nashville, TN 37214

Dear Chancellor Tydings,

Attached for your consideration is Jackson State Community College's revised 2019-2020 organization chart. Proposed changes include the following:

- New position request for a Coordinator position for Health Sciences programs.

Your approval of this proposed organization chart for Jackson State Community College would be greatly appreciated. If you have questions or need additional information, please give me a call at 731-425-2602.

Sincerely,

Allana Hamilton, Ed.D.
President



April 30, 2019

Dr. Flora Tydings, Chancellor
Tennessee Board of Regents
1 Bridgestone Park, 3rd Floor
Nashville, TN 37214

Dear Chancellor Tydings,

In the process of submitting Jackson State Community College's 2019-2020 budget, the following items apply:

1. The Operation and Maintenance of Physical Plant budget has been reflected at 145% of the THEC formula.
2. The Centers of Emphasis Program is reflected in the forms required that are a part of the budget analysis document.
3. Jackson State Community College has set aside 3.26% of its Educational and General revenue as a reserve in the 2019-2020 budget.

If you have questions concerning this letter, please contact me or Mr. Tim Dellinger, Vice President of Financial and Administrative Affairs.

Sincerely,

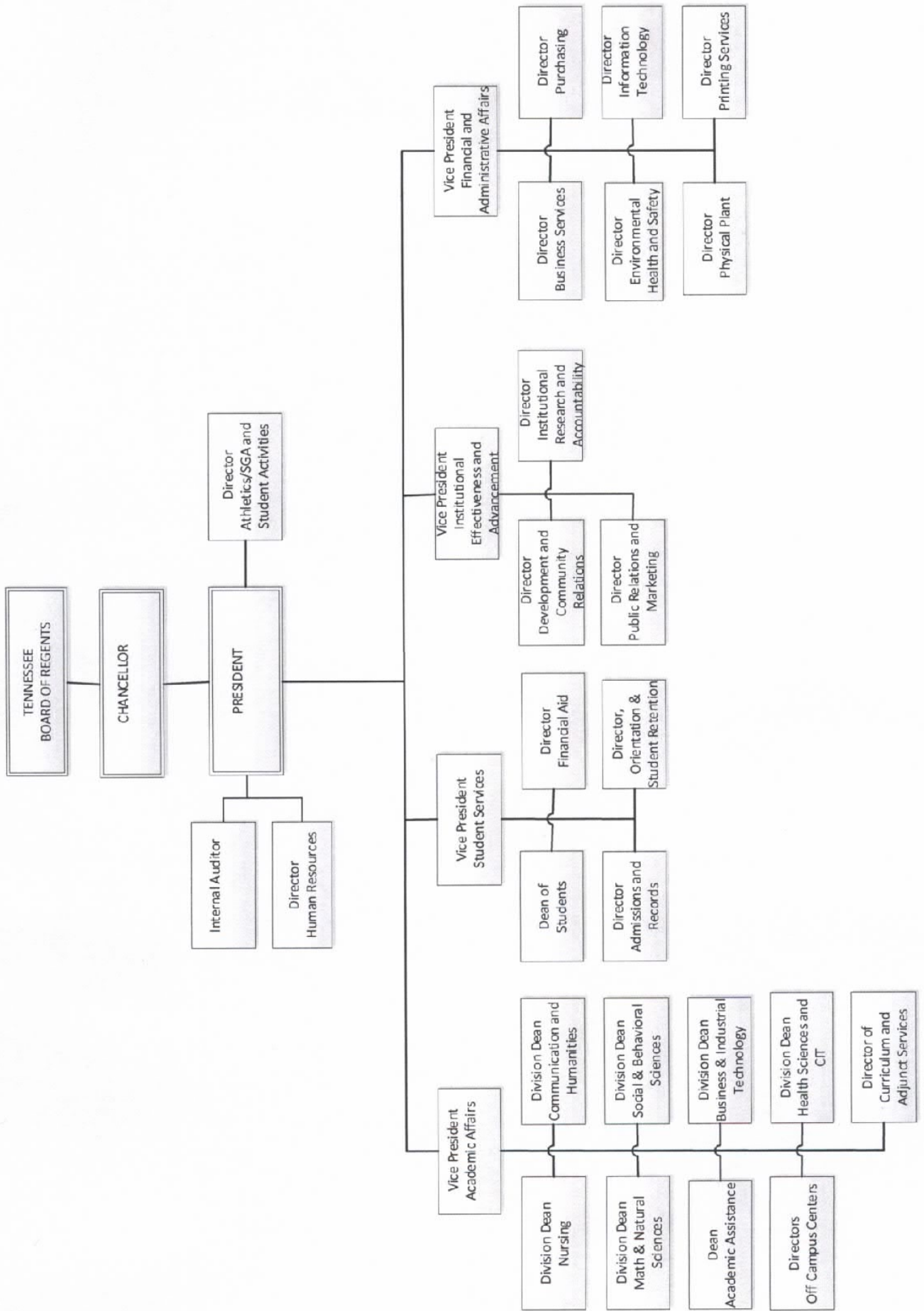
Allana Hamilton, Ed.D.
President

Jackson State Community College

Organizational Chart

2018-2019

10/1/2018



**JACKSON STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
ESTIMATED BUDGET 2018-19**

	<u>OCTOBER BUDGET 2018-19</u>	<u>ESTIMATED BUDGET 2018-19</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 13,406,100.00	\$ 13,316,200.00	\$ (89,900.00)	(1,800) Decrease Travel; 70,000 Increase Operating(TAF=49,600) Computer Allocations(10,000) 10,400 Recurring/Nonrecurring Budget Adjustments;Lapsed salaries
Research	-	-	-	
Public Service	63,500.00	58,500.00	\$ (5,000.00)	Lapsed salaries
Academic Support	3,996,800.00	3,876,700.00	\$ (120,100.00)	600 Increase Travel (15,700)Decrease Operating; Lapse salaries
Student Services	2,938,700.00	2,653,500.00	\$ (285,200.00)	9,200 Increase Travel 47,800 Increase Operating; Lapsed salaries
Institutional Support	4,995,300.00	5,384,500.00	\$ 389,200.00	10,900 Travel Increase 670,300 Operating Increase(600,000 Depreciation to replenish depleted assets on a recurring basis, 70,000 Recurring and Nonrecurring Budget Adj)
Operation and Maintenance	3,024,000.00	2,898,800.00	\$ (125,200.00)	300 Travel Increase; 36,900 Operating Increase; Lapsed salaries
Scholarships and Fellowships	<u>1,138,500.00</u>	<u>1,138,500.00</u>	<u>\$ -</u>	
TOTAL	<u>\$ 29,562,900.00</u>	<u>\$ 29,326,700.00</u>	<u>\$ (236,200.00)</u>	

**JACKSON STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2019-20**

	ESTIMATED BUDGET 2018-19	PROPOSED BUDGET 2019-20	Difference	Explanation For Significant Changes
Instruction	\$ 13,316,200.00	\$ 13,862,300.00	\$ 546,100.00	Lapsed salaries reinstated and 2% ATBS increase to pools 2,700 Travel Increase, 61,500 Operating Increase(57,100-TAF)
Research	-	-	-	NA
Public Service	58,500.00	59,300.00	800.00	Lapsed salaries reinstated and 2% ATBS increase to pools
Academic Support	3,876,700.00	3,972,100.00	95,400.00	Lapsed salaries reinstated and 2% ATBS increase to pools (3,100) Travel Decrease, 2,900 Operating Increase
Student Services	2,653,500.00	2,951,500.00	298,000.00	Lapsed salaries reinstated and 2% ATBS increase to pools 28,100 Travel Increase, 3,800 Operating Increase
Institutional Support	5,384,500.00	5,898,600.00	514,100.00	Lapsed salaries reinstated and 2% ATBS increase to pools (25,400)Travel Decrease, (28,900) Operating Decrease
Operation and Maintenance	2,898,800.00	3,019,900.00	121,100.00	Lapsed salaries reinstated and 2% ATBS increase to pools (2,300) Travel Decrease, (1,000) Operating Decrease 12,000 Nonrecurring
Scholarships and Fellowships	1,138,500.00	1,098,500.00	(40,000.00)	Elimination of JSCC Reconnect Scholarship Budget
TOTAL	\$ 29,326,700.00	\$ 30,862,200.00	\$ 1,535,500.00	

**JACKSON STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
ESTIMATED BUDGET 2018-19**

	<u>OCTOBER BUDGET 2018-19</u>	<u>ESTIMATED BUDGET 2018-19</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	13,171,900.00	12,818,313.00	(353,587.00)	Lapsed salaries
Other Salaries	2,936,900.00	2,728,187.00	(208,713.00)	Lapsed salaries
Employee Benefits	6,817,300.00	6,314,900.00	(502,400.00)	Lapsed salaries; Benefit holiday
Travel	459,700.00	480,900.00	21,200.00	\$16,600 Nonrecurring Budget Adj; \$4,600 Recurring Budget Adj
Operating Expense	6,108,400.00	6,915,700.00	807,300.00	8,500 Nonrecurring Budget Adj; 798,800 Recurring Budget Adj (Depreciation-600,000)(198,800 Recurring Budget Adj)
Capital Outlay	68,700.00	68,700.00	-	
TOTAL \$	<u>29,562,900</u>	<u>\$ 29,326,700</u>	<u>\$ (236,200)</u>	

**JACKSON STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2019-20**

	<u>ESTIMATED BUDGET 2018-19</u>	<u>PROPOSED BUDGET 2019-20</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	12,818,313.00	13,693,747.00	875,434.00	Lapsed salaries reinstated and 2% ATBS increase to pools
Other Salaries	2,728,187.00	2,761,353.00	33,166.00	Lapsed salaries reinstated and 2% ATBS increase to pools
Employee Benefits	6,314,900.00	6,985,800.00	670,900.00	Benefits associated with lapsed salaries reinstated and 2% ATBS increase to pools OPEB full year rather than half in estimated
Travel	480,900.00	480,900.00	-	
Operating Expense	6,915,700.00	6,914,000.00	(1,700.00)	Combination of Increases/Decreases of Recurring and Nonrecurring Budget Amounts
Capital Outlay	<u>68,700.00</u>	<u>26,400.00</u>	<u>(42,300.00)</u>	Reduction of TAF Capital Request(56,800) 14,500 Increase Capital Requests
TOTAL \$	<u>29,326,700</u>	<u>\$ 30,862,200</u>	<u>\$ 1,535,500</u>	

**JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
ESTIMATED BUDGET 2018-19**

ACCOUNT CODE	ACCOUNT NAME	2018-19		ESTIMATED BUDGET	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
		OCTOBER BUDGET	2018-19				
51001	In State Tuition Fall	7,131,700.00	7,126,800.00	(4,900.00)	In State Tuition Fall	Student	
51002	In State Tuition Spring	5,854,800.00	6,200,700.00	345,900.00	In State Tuition Spring	Student	
51003	Contra Tuition Bad Debt	(155,200.00)	(155,200.00)	-			
51020	In State Tuition for Summer Term	889,500.00	889,500.00	-			
51030	In State Tuition RODP Fall	140,000.00	148,700.00	8,700.00	In State Tuition RODP Fall	Student	
51031	In State Tuition RODP Spring	153,500.00	153,500.00	-			
51032	In State Tuition RODP Summer	131,900.00	131,900.00	-			
51050	Out of State Tuition Fall	93,000.00	93,000.00	-			
51051	Out of State Tuition Spring	55,100.00	70,900.00	15,800.00	Out of State Tuition Spring	Student	
51060	Out of State Tuition for Sum Term	29,700.00	29,700.00	-			
51200	Technology Access Fees	633,700.00	669,100.00	35,400.00	Technology Access Fees	Student	
51300	Community Coll Campus Access Fees	126,300.00	126,300.00	-			
51330	International Education Fee	81,300.00	81,300.00	-			
51500	Online Course Fee	152,700.00	160,500.00	7,800.00	Online Course Fee	Student	
51550	RODP Online Fees Fall	1,600.00	1,600.00	-			
51551	RODP Online Fees Spring	2,700.00	9,000.00	6,300.00	RODP Online Fees Spring	Student	
51552	RODP Online Fees Summer	5,300.00	5,300.00	-			
51600	CEU Fees	1,500.00	1,500.00	-			
51600	CEU Fees	1,500.00	1,500.00	-			
51660	Nursing Fee	105,000.00	105,000.00	-			
51750	Late Registration Fees	1,000.00	2,600.00	1,600.00	Late Registration Fees	Student	
51800	Graduation Fees	0	100.00	100.00	Graduation Fees	Student	
52000	State Appropriation for Operations	13,943,000.00	13,945,800.00	2,800.00	State Appropriation for Operations	Student	
53500	Federal ICR PELL	12,400.00	12,400.00	-			
53501	Federal ICR SEOG	10,100.00	10,100.00	-			
53502	Federal ICR FWSIP	5,000.00	5,000.00	-			
53503	Federal ICR Misc Grants	56,100.00	56,100.00	-			
54000	State Grants and Contracts	0	4,800.00	4,800.00	State Grants and Contracts	Student	
54003	State Grant TBR	9,500.00	9,500.00	-			
54500	State Indirect Cost Recovery	4,900.00	4,900.00	-			
55000	Local Grants and Contracts	16,800.00	16,800.00	-			
55000	Local Grants and Contracts	130,400.00	130,400.00	-			
56500	Indirect Cost Recovery	3,500.00	3,500.00	-			
58363	Challenge Day Test	6,600.00	6,600.00	-			
58364	Nursing Exam	96,800.00	96,800.00	-			
58368	Duplicating Income	300.00	300.00	-			
58372	TTC Academic Ability Assessment Fee	100.00	100.00	-			
58374	PTA Exam	500.00	500.00	-			
58375	Navigation Facility Fee	16,300.00	20,600.00	4,300.00	Navigation Facility Fee	Student	
58501	Library Fines	2,200.00	2,200.00	-			
58504	Traffic Fines	1,400.00	1,400.00	-			
58508	Miscellaneous	3,900.00	5,300.00	1,400.00	Miscellaneous	Student	
58800	Investment Income	86,600.00	201,100.00	114,500.00	Investment Income	Various	
58860	Rental of Facilities	31,700.00	54,900.00	23,200.00	Rental of Facilities	Various	
58862	TTC Lead Institution	58,300.00	58,300.00	-			
58863	Broadband Transfer Lease	13,900.00	14,200.00	300.00	Broadband Transfer Lease	Various	
59000	Bookstore	145,000.00	145,000.00	-			
58513	Insurance Recoveries	-	4,200.00	4,200.00	Insurance Recoveries	Other	
		30,091,900.00	30,664,100.00	572,200.00			

**JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2019-20**

ACCOUNT CODE	ACCOUNT NAME	2018-19	2019-20	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
		ESTIMATED BUDGET	PROPOSED BUDGET			
51001	In State Tuition Fall	7,126,800.00	6,862,100.00	(264,700.00)	In State Tuition Fall	Student
51002	In State Tuition Spring	6,200,700.00	5,960,200.00	(240,500.00)	In State Tuition Spring	Student
51003	Contra Tuition Bad Debt	(155,200.00)	(170,200.00)	(15,000.00)	Contra Tuition Bad Debt	Student
51020	In State Tuition for Summer Term	889,500.00	905,500.00	16,000.00	In State Tuition for Summer Term	Student
51030	In State Tuition RODP Fall	148,700.00	148,700.00	-		
51031	In State Tuition RODP Spring	153,500.00	153,500.00	-		
51032	In State Tuition RODP Summer	131,900.00	131,900.00	-		
51050	Out of State Tuition Fall	93,000.00	93,000.00	-		
51051	Out of State Tuition Spring	70,900.00	70,900.00	-		
51060	Out of State Tuition for Sum Term	29,700.00	29,700.00	-		
51200	Technology Access Fees	669,100.00	669,100.00	-		
51300	Community Coll Campus Access Fees	126,300.00	126,300.00	-		
51330	International Education Fee	81,300.00	81,300.00	-		
51500	Online Course Fee	160,500.00	160,500.00	-		
51550	RODP Online Fees Fall	1,600.00	1,600.00	-		
51551	RODP Online Fees Spring	9,000.00	9,000.00	-		
51552	RODP Online Fees Summer	5,300.00	5,300.00	-		
51600	CEU Fees	1,500.00	1,500.00	-		
51600	CEU Fees	1,500.00	1,500.00	-		
51660	Nursing Fee	105,000.00	105,000.00	-		
51670	Health Science Fee	-	77,500.00	77,500.00	Health Science Fee	Student
51750	Late Registration Fees	2,600.00	2,600.00	-		
51800	Graduation Fees	100.00	100.00	-		
52000	State Appropriation for Operations	13,945,800.00	14,879,200.00	933,400.00	State Appropriation for Operations	Student
53500	Federal ICR PELL	12,400.00	12,400.00	-		
53501	Federal ICR SEOG	10,100.00	10,100.00	-		
53502	Federal ICR FWSF	5,000.00	5,000.00	-		
53503	Federal ICR Misc Grants	56,100.00	56,100.00	-		
54000	State Grants and Contracts	4,800.00	4,800.00	-		
54003	State Grant TBR	9,500.00	9,500.00	-		
54500	State Indirect Cost Recovery	4,900.00	4,900.00	-		
55000	Local Grants and Contracts	16,800.00	16,800.00	-		
55000	Local Grants and Contracts	130,400.00	130,400.00	-		
56500	Indirect Cost Recovery	3,500.00	3,500.00	-		
58363	Challenge Day Test	6,600.00	6,600.00	-		
58364	Nursing Exam	96,800.00	96,800.00	-		
58368	Duplicating Income	300.00	300.00	-		
58372	TTC Academic Ability Assessment Fee	100.00	100.00	-		
58374	PTA Exam	500.00	500.00	-		
58375	Navigation Facility Fee	20,600.00	20,600.00	-		
58501	Library Fines	2,200.00	2,200.00	-		
58504	Traffic Fines	1,400.00	1,400.00	-		
58508	Miscellaneous	5,300.00	5,300.00	-		
58513	Insurance Recoveries	4,200.00	4,200.00	-		
58800	Investment Income	201,100.00	201,100.00	-		
58860	Rental of Facilities	54,900.00	54,900.00	-		
58862	TTC Lead Institution	58,300.00	58,300.00	(58,300.00)	TTC Lead Institution	TCAT
58863	Broadband Transfer Lease	14,200.00	14,200.00	-		
59000	Bookstore	145,000.00	145,000.00	-		

JACKSON STATE COMMUNITY COLLEGE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2019-20

<u>ACCOUNT</u> <u>CODE</u>	<u>ACCOUNT NAME</u>	2018-19 <u>ESTIMATED BUDGET</u>	2019-20 <u>PROPOSED BUDGET</u>
51003	Contra Tuition Bad Debt	155,200.00	170,200.00

JACKSON STATE COMMUNITY COLLEGE
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
ESTIMATED BUDGET 2018-19
Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers

Proposed budget:	Unrestricted		Total	Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
	Recurring	Nonrecurring						
Revenues:	30,472,600	191,500	30,664,100		-	-	-	30,664,100
Expenses:	29,078,542.00	248,158	29,326,700		327,790	765,048	-	30,419,538
Net Change	1,394,058	(56,658)	1,337,400		(327,790)	(765,048)	-	244,562

44,600 represent Nonrecurring O&T dollars approved during the July cycle
 The remaining 21,000 of O&T is the result of FY'2018-2219 Nonrecurring Budget Adjustments

JACKSON STATE COMMUNITY COLLEGE
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2019-20
Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers

Proposed budget:	Recurring	Unrestricted Nonrecurring	Total	Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
	Revenues:	31,108,300	4,200	31,112,500	-	-	-	-
Expenses:	30,850,200	12,000	30,862,200	13,069,416	677,082	-	-	44,608,698
Net Change	<u>258,100</u>	<u>(7,800)</u>	<u>250,300</u>	<u>-</u>	<u>(13,069,416)</u>	<u>(677,082)</u>	<u>-</u>	<u>(13,496,198)</u>

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2017-18		Estimated 2018-19		Proposed 2019-20	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
General Fund Support	597,984.10	-	591,513.00	-	610,868.00	-
TOTAL REVENUE	597,984.10	597,984.10	591,513.00	591,513.00	610,868.00	610,868.00

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2017-18		Estimated 2018-19		Proposed 2019-20	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Salaries - coaches	171,244.47		180,414.00		176,569.00	
Salaries - support staff	44,180.24		52,699.00		52,199.00	
Employee benefits	102,868.89		90,800.00		92,900.00	
Other Travel	62,662.43		60,600.00		61,400.00	
Out-of-state performance-based scholarships	45,516.00		80,000.00		80,000.00	
Other scholarships	129,900.58		127,600.00		127,600.00	
Post-season expense	28,666.50		12,000.00		39,300.00	
Other operating	87,127.49		79,400.00		100,200.00	
Total Expense	672,166.60	-	683,513.00	-	730,168.00	-
Total expenditures, encumbrances & transfers	672,166.60	-	683,513.00	-	730,168.00	-

JACKSON STATE COMMUNITY COLLEGE
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 2019-20
 AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2017-18		Revised 2018-19		Estimated 2018-19		Proposed 2019-20	
	Revenue	Expenditure & Transfers Difference	Revenue	Expenditure & Transfers Difference	Revenue	Expenditure & Transfers Difference	Revenue	Expenditure & Transfers Difference
Bookstore	228,600.00	228,600.00 -	145,000.00	145,000.00 -	145,000.00	145,000.00 -	145,000.00	145,000.00 -
	228,600.00	228,600.00 -	145,000.00	145,000.00 -	145,000.00	145,000.00 -	145,000.00	145,000.00 -

JACKSON STATE COMMUNITY COLLEGE
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 2019-20
 CONTRACTED BOOKSTORE

	Actual 2017-18 Amount	%	Revised 2018-19 Amount	%	Estimated 2018-19 Amount	%	Proposed 2019-20 Amount	%
REVENUES:								
Commissions	228,600.00	100%	145,000.00	100%	145,000.00	100%	145,000.00	100%
Reimbursements		0%		0%		0%		0%
Total Revenues	<u>228,600.00</u>		<u>145,000.00</u>		<u>145,000.00</u>		<u>145,000.00</u>	
EXPENDITURES:								
Total Expenditures	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Net Operating Results Before Transfers	<u>228,600.00</u>		<u>145,000.00</u>		<u>145,000.00</u>		<u>145,000.00</u>	
TRANSFERS:								
Renewal and Replacement	-		-		-		-	
Retirement of Indebtedness	-		-		-		-	
Unexpended Plant	-		-		-		-	
Net Operating Results	<u><u>228,600.00</u></u>		<u><u>145,000.00</u></u>		<u><u>145,000.00</u></u>		<u><u>145,000.00</u></u>	

Vendor name Follett Higher Education Group, INC
 Length and terms of contract This Contract shall be effective for the period commencing on July 1, 2018 and ending on June 30, 2025.
 Commission provision and accounting methodology
 Twelve and One Half Percent (12.5%) of Commissionable Sales up to and including Two Million Dollars (\$2,000,000) per Contract Year, plus;
 Thirteen and One Half Percent (13.5%) of Commissionable Sales greater than Two Million Dollars \$2,000,000) per Contract Year, plus;
 Seven Percent (7.0%) of Pure Digital Course Materials Sales per Contract Year

JACKSON STATE COMMUNITY COLLEGE

JULY BUDGET 2019-20

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

ESTIMATED BUDGET 2018-2019

	Actual Fund Balance 7/1/18	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/19
Auxiliary Enterprises: Bookstore	11,430.00	145,000.00		145,000.00		145,000.00	-	11,430.00
Total	11,430.00	145,000.00	-	145,000.00	-	145,000.00	-	11,430.00

Contingency Allocation:

5% of Revenue Per Budget	7250
Difference*	7250

R & R Transfer:

5% of Gross Margin Per Budget	7250
Difference*	7250

JACKSON STATE COMMUNITY COLLEGE

JULY BUDGET 2019-20

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

PROPOSED BUDGET 2019-2020

	Actual Fund Balance 7/1/18	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 9/30/19
Auxiliary Enterprises:								
Bookstore	11,430.00	145,000.00		145,000.00		145,000.00	-	11,430.00
Food Services								
Housing								
Parking								
Other (please add rows and list separately)								
Total	11,430.00	145,000.00	-	145,000.00	-	145,000.00	-	11,430.00

Contingency Allocation:

5% of Revenue	7250
Per Budget	
Difference*	7250

JACKSON STATE COMMUNITY COLLEGE

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

July Budget 2019-20

POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS

Old Account			New Account		
Title	Account Code	Program/Org Code	Title	Account Code	Program/Org Code
Completion Coach	61600	400	Completion Coach	61600	400
Completion Coach	61600	400	Completion Coach	61600	400
Completion Coach	61600	400	Completion Coach	61600	400

JACKSON STATE COMMUNITY COLLEGE
TBR PERSONNEL BUDGET POSITION COUNT
UNRESTRICTED E & G
REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED

	7/19	10/19	7/20	DIFFERENCE (+/-) 10/19 TO 7/20	DIFFERENCE (+/-) 7/19 TO 7/20
FACULTY	100	100	101	1	1
ADM	17	17	17	0	0
MAINT/TECH/SUPP	79	76	72	-4	-7
PROF SUPPORT	62	62	65	3	3
TOTAL	258	255	255	0	-3

NEW POSITIONS

POSITION TITLE	DEPARTMENT	FUND	FUNCTIONAL AREA	SALARY	JUSTIFICATION
Associate Professor	Business	Unrestricted	Instruction	45,429	Reinstatement from prior year

ADM
 MAINT/TECH/SUPP
 PROF SUPPORT

DELETED POSITIONS

POSITION TITLE	DEPARTMENT	FUND	FUNCTIONAL AREA	SALARY	JUSTIFICATION
----------------	------------	------	-----------------	--------	---------------

FACULTY
 ADM

Maintenance Wkr Manager	Maintenance Jhub	Unrestricted	O&M	24,371	Budget reallocated to reclass To fund completion coaches from f
Counselor	Counseling Center	Unrestricted	Student Services	29,213	Budget reallocated to outsourcing
Counselor	VA	Unrestricted	Student Services	52,500	Budget reallocated to outsourcing
				40,896	To fund completion coaches from f

RECONCILIATION OF POSITION CHANGES FROM 10/19 TO 7/20

New Positions Listed Above
 Deleted Positions Listed Above
 Transfer Position from Restricted to Unrestricted
 Transfer between object codes

	Faculty	Admin	Main/Tech Support	Prof Support
	1		-2	-2
			2	3
				2
TOTAL	1	0	-4	3

JACKSON STATE COMMUNITY COLLEGE

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 July Budget 2019-20

BENEFITS SCHEDULE

Name	Title	2019-20 Salary	Longevity	2019-20 Expense Account	Annual Rental Value of House	Car Y/N	Payment of Club Dues Y/N	Other Compensation	Total
Dr. Allana Hamilton	President	171,300	2,700	4,000	10,800	Y	N	1,200	190,000

Other compensation is cell phone stipend.

**JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF NON-CREDIT INSTRUCTION
JULY BUDGET 2019-20**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A. Instructional Costs	
1. Total Instructional Salaries	31,300.00
2. Total Contracted Service	<u>22,000.00</u>
Total Instructional Costs	53,300.00
B. 125% of Instructional Costs	<u>66,625.00</u>
C. Non-credit Instruction Fee Revenue (should agree with Total Revenue presented in Section II.)	<u>155,500.00</u>
D. Revenue Over/(Under)* 125% of Instructional Costs	<u>88,875.00</u>

*Explanation should be provided if Revenue is less than 125% of Instructional Costs.

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

A. Revenues							
Non-credit Instruction Fees	51600/55000	51600/55000	51600/58508	51600/58508	51600/58508	51600/58508	155,500.00
	130,400.00	18,300.00	6,800.00	6,800.00	6,800.00	6,800.00	
B. Expenditures							
Salaries-Professional							31,300.00
Salaries-Instructional		21,300.00	10,000.00				25,014.00
Salaries-Other	25,014.00						22,000.00
Contractual Services	2,900.00	5,800.00	2,700.00				11,400.00
Benefits							
Equipment		1,000.00	3,000.00				4,000.00
Travel	1,000.00	27,900.00	6,600.00				46,800.00
Operating Expenses				3,200.00			4,900.00
	28,914.00	78,000.00	22,300.00				140,514.00
Total Expenditures							

**JACKSON STATE COMMUNITY COLLEGE
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2018-19**

I. <u>Restricted Revenue</u>					
Manufacturing Engineering	State Appropriation	Carryforward	Other (Describe)	Total	
	97,100.00	13,026.29		110,126.29	
Total	<u>97,100.00</u>	<u>13,026.29</u>	<u>-</u>	<u>110,126.29</u>	
II. <u>Restricted Expenditures</u>	Amount of Expenditures				
Manufacturing Engineering	Salaries	Longevity	Benefits	Travel	Operating Exp.
	59,001.00	500.00	21,500.00	5,000.00	24,125.29
Total	<u>59,001.00</u>	<u>500.00</u>	<u>21,500.00</u>	<u>5,000.00</u>	<u>24,125.29</u>
					<u>110,126.29</u>
					<u>110,126.29</u>
III. <u>Matching Funds</u>	Unrestricted E & G				
Perkins Basic	Expense Function*	Program/Org Code	Name	Amount	Total
				48,550	48,550.00
Total				<u>48,550.00</u>	<u>48,550.00</u>

**JACKSON STATE COMMUNITY COLLEGE
CENTERS OF EXCELLENCE/EMPHASIS
PROPOSED BUDGET 2019-20**

I. Restricted Revenue

Manufacturing Engineering
Total

State Appropriation	Carryforward	Other (Describe)	Total
98,600.00			98,600.00
98,600.00	-		98,600.00

II. Restricted Expenditures

Manufacturing Engineering
Manufa Total

Amount of Expenditures				Equipment	Total
Salaries	Longevity	Benefits	Travel	Operating Exp.	
60,181.00		21,919.00	5,000.00	11,500.00	98,600.00
60,181.00	-	21,919.00	5,000.00	11,500.00	98,600.00

III. Matching Funds

List Centers
Total

Expense Function*	Unrestricted E & G		Outside Source		Total
	Program/Org Code	Amount	Name	Amount	
			Foundation	49,300.00	49,300.00
				49,300.00	49,300.00

**JACKSON STATE COMMUNITY COLLEGE
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2019-20**

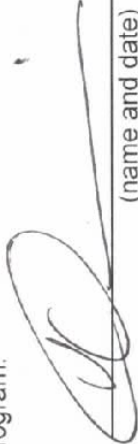
	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>2,898,800.00</u>	<u>3,019,900.00</u>
Less:		
E & G Utilities	<u>(828,800.00)</u>	<u>(828,800.00)</u>
Staff Benefits	<u>(512,100.00)</u>	<u>(569,700.00)</u>
Longevity	<u>(24,800.00)</u>	<u>(25,900.00)</u>
Plus:		
Extraordinary Maintenance Transfer		
Net Basic M & O Expenditures	<u>1,533,100.00</u>	<u>1,595,500.00</u>
Basic M & O Funded Amount	<u>1,015,500.00</u>	<u>1,066,300.00</u>
Actual % of Funded Amount	<u>151%</u>	<u>150%</u>

**JACKSON STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
ESTIMATED BUDGET 2018-19**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	112,362.00	69,300.00	181,662.00
Employee Benefits	55,500.00	35,700.00	91,200.00
Total	167,862.00	105,000.00	272,862.00

Narrative:
Academic fee enhancements used for one faculty and one administrative nursing position.

Certification:
I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.



 (name and date) 4/10/19


**JACKSON STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
PROPOSED BUDGET 2019-20**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	112,762.14	69,300.00	182,062.14
Employee Benefits	55,500.00	35,700.00	91,200.00
Total	<u>168,262.14</u>	<u>105,000.00</u>	<u>273,262.14</u>

Narrative:
Academic fee enhancements used for one faculty and one administrative nursing position.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.



 (name and date)

**JACKSON STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
PROPOSED BUDGET 2019-20**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	45,429.00	50,000.00	95,429.00
Employee Benefits	18,200.00	18,200.00	36,400.00
Travel	300.00	300.00	600.00
Operating Expense	2,400.00	9,000.00	11,400.00
Total	66,329.00	77,500.00	143,829.00

Narrative:
Academic fee enhancements used for one faculty position and operating for Healthcare Tech program.

Certification:
I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.



 (name and date)

**JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF UNEXPENDED PLANT FUND
Jackson State Community College
ESTIMATED BUDGET 2018-19**

	UNEXPENDED BALANCE 9/30/2018	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6/30/2019
		STATE APPROPRIATION	ISSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER EXPENDITURES	*OTHER DEDUCTIONS	
NEW CONSTRUCTION									
914057	758,386.02					552.92			758,938.94
MAJOR RENOVATIONS									
914003	126,523.59					32,380.26			158,903.85
SPECIAL PROJECTS									
914001	123,201.34					1,774.62			124,975.96
914002	93.67								50,093.67
914019	41,000.00				50,000.00				37,800.00
914027	52,000.00						3,200.00		52,000.00
914029	31,618.35								31,618.35
914034	22,522.27								22,522.27
914049	202,394.00								202,394.00
914050	491,624.23								465,864.41
914051	359,129.00					318.18			359,129.00
914052	613.26								613.26
914053	60,000.00			55,000.00		614.28			4,838.78
914054	704.00								704.00
914055	4,211.21								4,211.21
914060	25,942.06								22,323.06
914061	10,210.00								10,210.00
914064	28,100.00								28,100.00
914065	2,000,000.00								1,704,800.54
914067	2,133,000.00								2,133,000.00
914068	2,502,800.00								2,502,800.00
914069	2,129,356.98								2,039,356.98
914072	20,935.00								20,935.00
914074	51,323.51								42,323.51
914075	20,880.00								20,880.00
914076	6,986.05								6,986.05
914077	56,100.00								56,100.00

**JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF UNEXPENDED PLANT FUND
Jackson State Community College
ESTIMATED BUDGET 2018-19**

	CHANGES TO UNEXPENDED FUND BALANCES											ESTIMATED PROJECT BALANCE 6/30/2019
	UNEXPENDED		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS				
	BALANCE 6/30/2018	STATE APPROPRIATION	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER				
914078	25,000.00											25,000.00
914079	20,500.00											20,500.00
914081	42,780.00						813.50					41,966.50
914083	101,164.43		117,100.00		60,000.00							198,204.39
914085	5,755.91											5,755.91
914088	416,611.72					6,037.94						422,649.66
914090	39,631.86									12,410.00		27,221.86
914091	7,759.41											7,759.41
914092	3,011.34											3,011.34
914093	15,000.00											15,000.00
914095	171,263.61											171,263.61
914096	125,353.75											125,353.75
914097	3,240.00											3,240.00
914099	50,000.00											50,000.00
914100	3,143.13											3,143.13
914101	135.00											135.00
914102	2,744.22											2,744.22
914103	127,700.83											127,700.83
914104	15,000.00									15,000.00		
914106	800,000.00											800,000.00
914107	19,629.51					277.61				403.02		19,504.10
914108	6,701.11											6,701.11
914109	24,746.00									163.42		24,582.58
914110	36,600.00		40,000.00							36,600.00		40,000.00
914111										29,667.50		5,332.50
914112										35,000.00		135,199.46
914113										135,199.46		50,000.00
	13,323,126.37		157,100.00			41,955.81				327,789.98		13,194,392.20

**JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2019-20**

	UNEXPENDED BALANCE June 30, 2019	CHANGES TO UNEXPENDED FUND BALANCES					ESTIMATED PROJECT BALANCE June 30, 2020
		STATE APPROPRIATION	TS/BA	CURRENT FUND TRANSFERS	OTHER TRANSFERS	INVESTMENT INCOME	
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS
							EXPENDITURES
							OTHER
NEW CONSTRUCTION	758,938.94						(758,938.94)
914057 Nursing and Allied Health							
MAJOR RENOVATIONS	158,993.85						(158,993.85)
914003 Quad Phase II							
914001 Extraordinary Maintenance	124,875.96						(50,093.67)
914002 McWhorter Center Renovation	50,093.67						(37,800.00)
914019 Automatic Doors	37,800.00						(52,000.00)
914027 HVAC Condenser Library	52,000.00						(31,618.35)
914028 Security Cameras	31,618.35						(22,522.27)
914034 Drainage Classroom	22,522.27						(202,394.00)
914049 McWherther Center Roof & Flashing	202,394.00						(465,864.41)
914050 Physical Plant Roof	465,864.41						(359,129.00)
914051 Science Building Roof	359,129.00						(613.26)
914052 One Stop Shop Phase II	613.26						(4,838.78)
914053 HVAC Replacement	4,838.78						(704.00)
914054 Campus Lighting	704.00						(4,211.21)
914055 Fiber Project	4,211.21						(22,323.06)
914060 Campus Signage	22,323.06						(10,210.00)
914061 Campus Parking	10,210.00						(28,100.00)
914064 Library Security System	28,100.00						(1,704,800.54)
914065 FE Wright Drive	1,704,800.54						(2,133,000.00)
914067 Entrance at FE Wright Dr	2,133,000.00						(2,502,800.00)
914068 Pond Project	2,502,800.00						(2,039,356.98)
914069 North Parkway Project	2,039,356.98						(20,935.00)
914072 Campus Restroom Improvements	20,935.00						(42,323.51)
914074 Library First Floor Carpet	42,323.51						(20,880.00)
914075 Classroom Bldg Storefront and Door	20,880.00						(6,986.05)
914076 Building Assessment	6,986.05						(56,100.00)
914077 Quad Sidewalk Project	56,100.00						(25,000.00)
914078 Campus Pond Dredging	25,000.00						(20,500.00)
914079 McWherther Blog Irrigation	20,500.00						(41,966.50)
914081 Campus Locks	41,966.50						(198,204.39)
914083 Deferred Maintenance Projects	198,204.39						(5,755.91)
914085 Cable TV and Digital Signage	5,755.91						(422,649.65)
914088 Health Science Building	422,649.65						(27,221.86)
914060 AMT Program	27,221.86						(7,759.41)
914061 Classroom Breakroom	7,759.41						(3,011.34)
914062 Administrative Breakroom	3,011.34						(15,000.00)
914063 Campus Standards Improvements	15,000.00						(171,253.61)
914065 Nursing Building Project	171,253.61						(125,353.75)
914066 Student Success Collaborative	125,353.75						(3,240.00)
914087 Library Schematic	3,240.00						(3,240.00)
914099 Business Continuity Plan	50,000.00						(50,000.00)
914100 Touchnat E Refunds	3,143.13						(3,143.13)
914101 Music Room Renovation	135.00						(135.00)
914102 Web Time Entry	2,744.22						(2,744.22)
914103 Health Science Equipment	127,700.83						(127,700.83)
914106 Library Remodel	800,000.00						(800,000.00)
914107 Science Building HVAC	19,504.10						(19,504.10)
914108 Health Science Dedication	6,701.11						(6,701.11)
914109 Food Service Improvements	24,582.56						(24,582.56)
914110 Classroom Painting	40,000.00						(40,000.00)
914111 Gym Floor	5,332.50						(5,332.50)
914112 Blackbaud Project	135,199.46						(135,199.46)
914113 Safety Improvements	50,000.00						(50,000.00)
	13,194,392.20						(13,069,416.24)
							124,975.96

JACKSON STATE COMMUNITY COLLEGE
 ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
 ESTIMATED BUDGET 2018-19

ACCOUNT NAME	BALANCE JUNE 30, 2018	ADDITIONS			DEDUCTIONS			PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	OTHER (FOOTNOTE)	REALLOCATION	EXPENDITURES	REALLOCATION (FOOTNOTE)	
Radiology	33,704.35	-	-	-	-	-	-	33,704.35
Computer	3,004,079.95	790,997.00	-	-	-	575,998.00	-	3,219,078.95
Motor Pool	342,365.62	131,850.00	-	-	-	70,050.00	-	404,165.62
Print Shop	217,053.20	121,200.00	-	-	-	-	-	338,253.20
Telephone	94,203.62	100,000.00	-	-	-	-	-	194,203.62
Physical Plant	840,929.80	351,950.00	-	-	-	119,000.00	-	1,073,879.80
Grant Equipment	342,910.00	-	-	-	-	-	-	342,910.00
Total	4,875,246.54	1,495,997.00	-	-	-	765,048.00	-	5,606,195.54

JACKSON STATE COMMUNITY COLLEGE
 ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
 PROPOSED BUDGET 2019-20

ACCOUNT NAME	BALANCE June 30, 2019	ADDITIONS			DEDUCTIONS			PROJECT BALANCE June 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	OTHER (FOOTNOTE)	REALLOCATION	EXPENDITURES	REALLOCATION	
Radiology	33,704.35							33,704.35
Computer	3,219,078.95	575,998.00				(489,092.00)		3,305,984.95
Motor Pool	404,165.62	70,050.00				(65,920.00)		408,295.62
Print Shop	338,253.20					(112,800.00)		225,453.20
Telephone	194,203.62							194,203.62
Physical Plant	1,073,879.80	119,000.00				(9,270.00)		1,183,609.80
Grant Equipment	342,910.00							342,910.00
Admin Software								
	5,606,195.54	765,048.00				(677,082.00)		5,694,161.54

JACKSON STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2019-20
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES

	ACTUAL 2017-18	OCTOBER 2018-19	ESTIMATED 2018-19	JULY 2019-20
Admin Salaries				
Academic Salaries	234,609.24	240,300.00	256,700.00	217,400.00
Supporting Salaries				
Student Wages	35,371.10	44,500.00	41,300.00	40,300.00
Employee Benefits				
Travel	6,071.58	11,300.00	11,300.00	11,300.00
Operating Expenses				
Capital Outlay				
TOTAL	<u>276,051.92</u>	<u>296,100.00</u>	<u>309,300.00</u>	<u>269,000.00</u>

JACKSON STATE COMMUNITY COLLEGE
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2019-20

	<u>ESTIMATED 2018-19</u>	<u>PROPOSED 2019-20</u>
Total Unrestricted E&G longevity	\$ 296,760.80	\$ 301,383.35