



**Jackson State**

COMMUNITY COLLEGE

*A Tennessee Board of Regents Institution*



**July Proposed  
Budget Analysis**

**Fiscal Year 2023-2024**



**JACKSON STATE COMMUNITY COLLEGE  
JULY PROPOSED BUDGET 202-2024  
BUDGET ANALYSIS FORMS**

<b>Transmittal Letters/Organization Charts.....</b>	<b>1-4</b>
<b>Summary of Total Budget Changes</b>	
<b>By Function</b>	
2(A)(1) Estimated Budget.....	5
2(A)(2) Proposed Budget.....	6
<b>For Budget Categories</b>	
2(B)(1) Estimated Budget.....	7
2(B)(2) Proposed Budget.....	8
<b>Revenues</b>	
2(C)(1) Estimated Budget.....	9
2(C)(2) Proposed Budget.....	10
<b>Recurring and Nonrecurring Revenues &amp; Expenses- Excluding Transfers</b>	
3(A) Recurring and Nonrecurring Revenues & Expenses - Estimated.....	11
3(A)(2) Recurring and Nonrecurring Revenues & Expenses - Proposed.....	12
<b>Athletic Analysis</b>	
4(A) Revenue.....	13
4(B) Expenditures.....	14
<b>Auxiliary Analysis</b>	
5(A) Summary Schedule.....	15
5(c)(2) Contracted Bookstore.....	16
5(C)(3) Total Bookstore.....	17
<b>Summary by Unit - R&amp;R and Contingency Allocation Computations</b>	
5(E)(1) Estimated Budget.....	18
5(E)(2) Proposed Budget.....	19
<b>Analysis of Position Changes</b>	
6(A) Accounts to Unrestricted Accounts.....	20
6(B) Regular Full-Time Positions Auxiliaries Excluded.....	21
7 Benefits Schedule	22
8 Non-credit Instruction Analysis Fees.....	23
<b>Center of Excellence Analysis</b>	
9(A) Estimated Budget.....	24
9(B) Proposed Budget.....	25
10 Basic Maintenance and Operation Expenditure Calculation.....	26
<b>Specialized Academic Fee Reporting</b>	
11(A) Estimated Budget Health Science Fee.....	27
11(A)(1) Proposed Budget Health Science Fee.....	28
11(B) Estimated Budget Nursing Fee.....	29
11 (B)(1) Proposed Budget Nursing Fee.....	30
<b>Plant Fund Schedules</b>	
<b>Analysis of Unexpended Plant Funds</b>	
13(A)(1) Estimated Budget.....	31-32
13(A)(2) Proposed Budget.....	33-34
<b>Analysis of Renewal and Replacement Funds</b>	
13(B)(1) Estimated Budget.....	35
13(B)(2) Proposed Budget.....	36
14 Remedial, Developmental, and Prescribed Courses.....	37
15 Unrestricted E&G Longevity.....	38

May 4, 2023

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 2023-2024 budget, the following items apply:

1. The Operation and Maintenance of Physical Plant budget has been reflected at 154% 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 24.9% of its Educational and General revenue as a reserve in the 2023-2024 budget.

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

Sincerely,

A handwritten signature in black ink, appearing to read "G. Pimentel", with a long horizontal flourish extending to the right.

Dr. George Pimentel  
President

May 4, 2023

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 organization chart. For the FY 2023-2024 fiscal year, we have the following changes.

For organizational efficiency, the following restructuring is requested.

- Transition Dean of Workforce Solutions and Engineering Systems Technology position to Executive Director of Workforce Solutions as a direct report to the President.
- Move Director of Workforce Solutions as a direct report to Executive Director of Workforce Solutions
- Move Director of the Tennessee Small Business Development Center as a direct report to the Executive Director of Workforce Solutions.
- Move Engineering Systems Technology to the Dean of Business and Computer Information Technology.
- Retitle the Dean of Business and Computer Information Technology to Dean of Business, Computer Information Technology, and Engineering Systems Technology
- Reclassify Coordinator of Public Relations and Marketing to Executive Director of Institutional Advancement as a direct report to the President.
- Move Director of Community Development and Foundation to report to the Executive Director of Institutional Advancement
- Transition the Director of Student Life position to Director of Public Relations. The position will report to the Executive Director of Institutional Advancement.
- Transition the Director of Admissions and Records position to Director of Enrollment Services position. The position will report to the Vice President of Student Services.

- Transition the Director of Writing Center position to Director of Recruiting and Orientation position. The position will report to the Vice President of Student Services

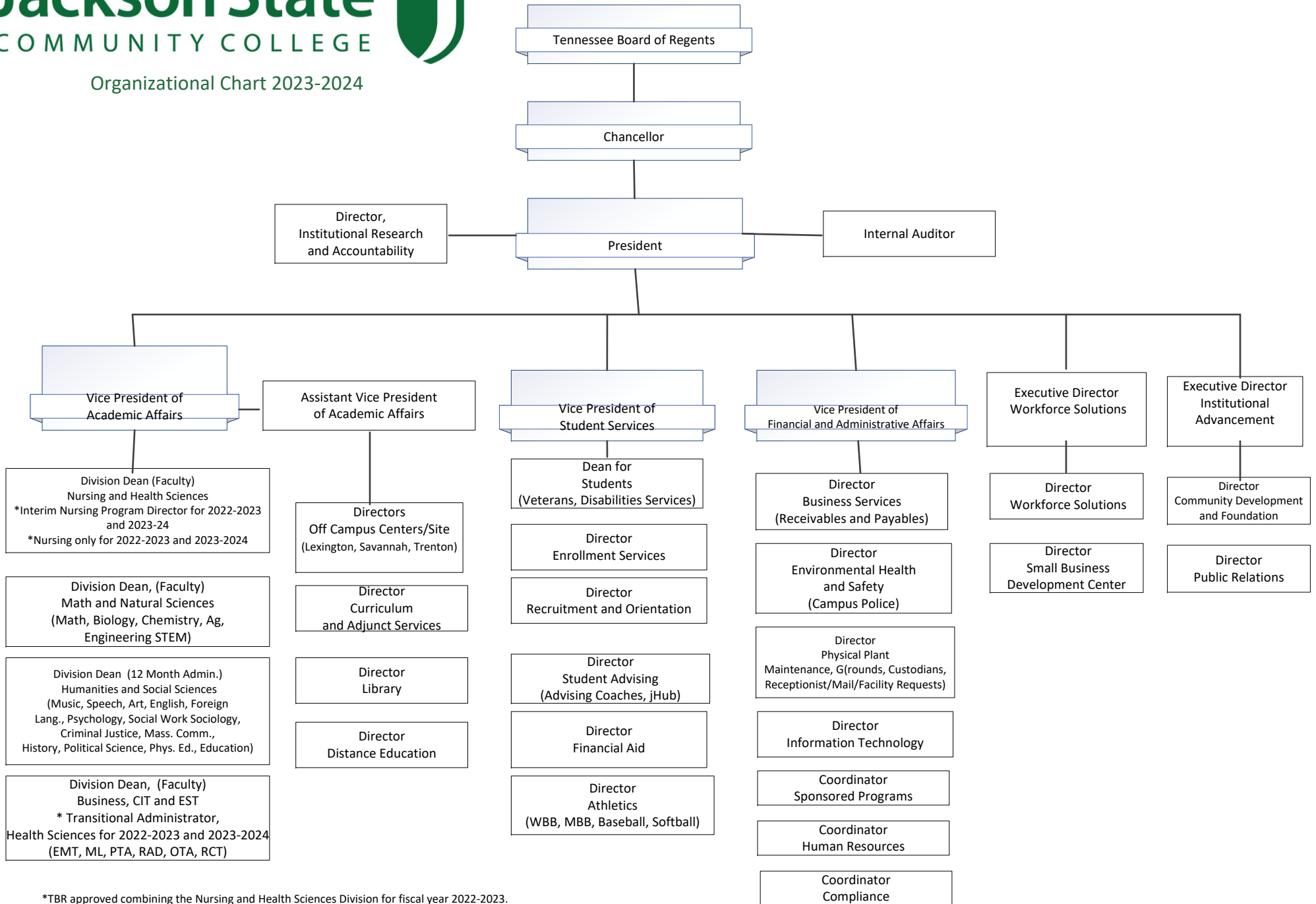
Sincerely,



Dr. George Pimentel  
President



## Organizational Chart 2023-2024



\*TBR approved combining the Nursing and Health Sciences Division for fiscal year 2022-2023. Dr. Tom Pigg, Dean of Business, CIT, and EST was appointed Transitional Administrator for Health Sciences for the 2022-2023 and 2023-2024 fiscal year.

**JACKSON STATE COMMUNITY COLLEGE  
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
ESTIMATED BUDGET 2022-23**

	<b>OCTOBER BUDGET <u>2022-23</u></b>	<b>ESTIMATED BUDGET <u>2022-23</u></b>	<b><u>Difference</u></b>	<b><u>Explanation For Significant Changes</u></b>
Instruction	\$ 13,090,000.00	13,231,700.00	\$ 141,700.00	Nonrecurring Exp, Vacancy Mid Points, Program Code Correction, Revenue/Exp Match Adj
Research	-	-	\$ -	
Public Service	65,300.00	59,600.00	\$ (5,700.00)	
Academic Support	3,618,100.00	3,481,000.00	\$ (137,100.00)	WFD Position Reclassed To Program Code 450; Vacancy Mid Points; New Hires; Vacated Positions Adj; Non Recurring; Program Code Corrections
Student Services	2,709,000.00	2,811,000.00	\$ 102,000.00	Non Recurring; Mid Points;
Institutional Support	6,281,300.00	6,854,700.00	\$ 573,400.00	Non Recurring; Mid Points; New Hires;
Operation and Maintenance	3,476,600.00	3,556,200.00	\$ 79,600.00	New Hire; Mid Points
Scholarships and Fellowships	<u>517,600.00</u>	<u>475,300.00</u>	\$ (42,300.00)	Non Recurring Adjustments
<b>TOTAL</b>	<b><u>\$ 29,757,900.00</u></b>	<b><u>\$ 30,469,500.00</u></b>	<b><u>\$ 711,600.00</u></b>	

**JACKSON STATE COMMUNITY COLLEGE  
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
PROPOSED BUDGET 2023-24**

	<b>ESTIMATED BUDGET <u>2022-23</u></b>	<b>PROPOSED BUDGET <u>2023-24</u></b>	<b><u>Difference</u></b>	<b><u>Explanation For Significant Changes</u></b>
Instruction	13,231,700.00	\$ 13,252,900.00	\$ 21,200.00	Index Mid Point
Research	-	-	\$ -	
Public Service	59,600.00	57,000.00	\$ (2,600.00)	% of Expense covered by grant updated
Academic Support	3,481,000.00	3,556,600.00	\$ 75,600.00	Indexed Mid Points; Non Recurring
Student Services	2,811,000.00	2,651,500.00	\$ (159,500.00)	Non Recurring; Benefit Recal
Institutional Support	6,854,700.00	7,060,800.00	\$ 206,100.00	5%(Pool); Non Recurring; Software Approval; Char
Operation and Maintenance	3,556,200.00	3,533,300.00	\$ (22,900.00)	Benefit Adj
Scholarships and Fellowships	<u>475,300.00</u>	<u>523,600.00</u>	\$ 48,300.00	OOS Scholarships
<b>TOTAL</b>	<b><u>\$ 30,469,500.00</u></b>	<b><u>\$ 30,635,700.00</u></b>	<b><u>\$ 166,200.00</u></b>	



**JACKSON STATE COMMUNITY COLLEGE  
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
ESTIMATED BUDGET 2022-23**

	<b><u>OCTOBER BUDGET 2022-23</u></b>	<b><u>ESTIMATED BUDGET 2022-23</u></b>	<b><u>Difference</u></b>	<b><u>Explanation For Significant Changes</u></b>
Professional Salaries	12,620,700.00	12,722,600.00	101,900.00	Indexed Mid Points
Other Salaries	2,606,800.00	2,714,300.00	107,500.00	Indexed Midpoints
Employee Benefits	7,105,500.00	7,105,500.00	-	
Travel	259,900.00	313,200.00	53,300.00	Non Recurring
Operating Expense	7,145,600.00	7,594,500.00	448,900.00	Software; Professional Services; Charge Backs
Capital Outlay	<u>19,400.00</u>	<u>19,400.00</u>	<u>-</u>	
<b>TOTAL</b>	<b><u>\$ 29,757,900</u></b>	<b><u>\$ 30,469,500</u></b>	<b><u>\$ 711,600</u></b>	

**JACKSON STATE COMMUNITY COLLEGE  
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
PROPOSED BUDGET 2023-24**

	<b>ESTIMATED BUDGET <u>2022-23</u></b>	<b>PROPOSED BUDGET <u>2023-24</u></b>	<b><u>Difference</u></b>	<b><u>Explanation For Significant Changes</u></b>
Professional Salaries	12,722,600.00	13,273,500.00	550,900.00	Indexed Midpoints; New Hires; Salary Adj; 5%
Other Salaries	2,714,300.00	2,680,800.00	(33,500.00)	WFD Budget Adj
Employee Benefits	7,105,500.00	6,976,800.00	(128,700.00)	Benefit Adj
Travel	313,200.00	255,200.00	(58,000.00)	Non Recurring
Operating Expense	7,594,500.00	7,430,100.00	(164,400.00)	Non Recurring
Capital Outlay	<u>19,400.00</u>	<u>19,400.00</u>	<u>-</u>	
<b>TOTAL</b>	<b><u>\$ 30,469,500</u></b>	<b><u>\$ 30,635,800</u></b>	<b><u>\$ 166,300</u></b>	

**JACKSON STATE COMMUNITY COLLEGE**  
**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS**  
**ESTIMATED BUDGET 2022-23**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>OCTOBER BUDGET</u>	<u>ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
		<u>2022-23</u>	<u>2022-23</u>			
51001	In State Tuition Fall	5,402,700.00	5,376,600.00	(26,100.00)	In State Tuition Fall	Student
51002	In State Tuition Spring	4,389,100.00	4,632,900.00	243,800.00	In State Tuition Spring	Student
51020	In State Tuition for Summer Term	1,259,500.00	872,200.00	(387,300.00)	In State Tuition for Summer Term	Student
51030	In State Tuition RODP Fall	26,800.00	89,800.00	63,000.00	In State Tuition RODP Fall	Student
51031	In State Tuition RODP Spring	38,100.00	45,300.00	7,200.00	In State Tuition RODP Spring	Student
51032	In State Tuition RODP Summer	87,200.00	27,400.00	(59,800.00)	In State Tuition RODP Summer	Student
51050	Out of State Tuition Fall	48,100.00	41,300.00	(6,800.00)	Out of State Tuition Fall	Student
51051	Out of State Tuition Spring	27,500.00	30,400.00	2,900.00	Out of State Tuition Spring	Student
51060	Out of State Tuition for Sum Term	14,000.00	12,600.00	(1,400.00)	Out of State Tuition for Sum Term	Student
51070	Out of State Tuition for RODP Fall	1,100.00	-	(1,100.00)	Out of State Tuition for RODP Fall	Student
51071	Out of State Tuition RODP Spring	2,100.00	-	(2,100.00)	Out of State Tuition RODP Spring	Student
51200	Technology Access Fees	524,300.00	521,200.00	(3,100.00)	Technology Access Fees	Student
51300	Program Services Fee	84,500.00	89,600.00	5,100.00	Program Services Fee	Student
51330	International Education Fee	50,300.00	52,300.00	2,000.00	International Education Fee	Student
51550	RODP Online Fees Fall	10,400.00	4,200.00	(6,200.00)	RODP Online Fees Fall	Student
51551	RODP Online Fees Spring	7,800.00	18,000.00	10,200.00	RODP Online Fees Spring	Student
51552	RODP Online Fees Summer	5,700.00	10,800.00	5,100.00	RODP Online Fees Summer	Student
51660	Nursing Fee	62,200.00	70,300.00	8,100.00	Nursing Fee	Student
51670	Health Science Fee	143,000.00	192,000.00	49,000.00	Health Science Fee	Student
51750	Late Registration Fees	2,700.00	1,900.00	(800.00)	Late Registration Fees	Student
51800	Graduation Fees	100.00	-	(100.00)	Graduation Fees	Student
51807	Nursing Lab Fee	5,200.00	5,800.00	600.00	Nursing Lab Fee	Student
51808	Dual Enrollment Access Fee	41,000.00	78,800.00	37,800.00	Dual Enrollment Access Fee	Student
51809	Dual Credit Fees	-	10,000.00	10,000.00	Dual Credit Fees	Student
52000	State Appropriation for Operations	18,225,600.00	18,225,600.00	-	State Appropriation for Operations	Student
53500	Federal ICR PELL	21,900.00	18,000.00	(3,900.00)	Federal ICR PELL	Student
53502	Federal ICR FWSP	14,400.00	16,000.00	1,600.00	Federal ICR FWSP	Student
55000	Local Grants and Contracts	2,900.00	-	(2,900.00)	Local Grants and Contracts	Student
55000	Local Grants and Contracts	184,500.00	181,700.00	(2,800.00)	Local Grants and Contracts	Student
58363	Challenge Day Test	1,900.00	2,800.00	900.00	Challenge Day Test	Student
58364	Nursing Exam	72,500.00	59,600.00	(12,900.00)	Nursing Exam	Student
58365	RCT Exam	500.00	400.00	(100.00)	RCT Exam	Student
58370	PCounter Income	300.00	400.00	100.00	PCounter Income	Student
58377	DEI eBook Initiative	1,000.00	2,100.00	1,100.00	DEI eBook Initiative	Student
58501	Library Fines	400.00	100.00	(300.00)	Library Fines	Student
58504	Traffic Fines	500.00	100.00	(400.00)	Traffic Fines	Student
58508	Miscellaneous	3,112,000.00	2,007,900.00	(1,104,100.00)	Miscellaneous	Student
58525	Health & Wellness Incentive	13,400.00	600.00	(12,800.00)	Health & Wellness Incentive	Student
58800	Investment Income	125,200.00	946,600.00	821,400.00	Investment Income	Various
58860	Rental of Facilites	57,700.00	53,900.00	(3,800.00)	Rental of Facilites	Various
58861	Sale of Salvage	-	3,800.00	3,800.00	Sale of Salvage	Various
58863	Broadband Transfer Lease	27,400.00	20,500.00	(6,900.00)	Broadband Transfer Lease	Various
59000	Bookstore	118,800.00	70,000.00	(48,800.00)	Bookstore	Bookstore

**JACKSON STATE COMMUNITY COLLEGE**  
**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS**  
**PROPOSED BUDGET 2023-24**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>ESTIMATED BUDGET 2022-23</u>	<u>PROPOSED BUDGET 2023-24</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51001	In State Tuition Fall	5,376,600.00	5,376,600.00	-	In State Tuition Fall	Students
51002	In State Tuition Spring	4,632,900.00	4,632,900.00	-	In State Tuition Spring	Students
51020	In State Tuition for Summer Term	872,200.00	872,200.00	-		
51030	In State Tuition RODP Fall	89,800.00	89,800.00	-		
51031	In State Tuition RODP Spring	45,300.00	45,300.00	-		
51032	In State Tuition RODP Summer	27,400.00	27,400.00	-		
51050	Out of State Tuition Fall	41,300.00	41,300.00	-		
51051	Out of State Tuition Spring	30,400.00	30,400.00	-		
51060	Out of State Tuition for Sum Term	12,600.00	12,600.00	-		
51070	Out of State Tuition for RODP Fall	-	-	-		
51071	Out of State Tuition RODP Spring	-	-	-		
51200	Technology Access Fees	521,200.00	521,200.00	-		
51300	Program Services Fee	89,600.00	89,600.00	-		
51330	International Education Fee	52,300.00	52,300.00	-		
51550	RODP Online Fees Fall	4,200.00	4,200.00	-		
51551	RODP Online Fees Spring	18,000.00	18,000.00	-		
51552	RODP Online Fees Summer	10,800.00	10,800.00	-		
51660	Nursing Fee	70,300.00	70,300.00	-		
51670	Health Science Fee	192,000.00	192,000.00	-		
51750	Late Registration Fees	1,900.00	1,900.00	-		
51800	Graduation Fees	-	-	-		
51807	Nursing Lab Fee	5,800.00	5,800.00	-		
51808	Dual Enrollment Access Fee	78,800.00	78,800.00	-		
51809	Dual Credits	10,000.00				
52000	State Appropriation for Operations	18,225,600.00	18,994,100.00	768,500.00	State Appropriation for Operations	Students
53500	Federal ICR PELL	18,000.00	18,000.00	-		
53501	Federal ICR SEOG	-	30,000.00	30,000.00	Federal ICR SEOG	Students
53502	Federal ICR FWSP	16,000.00	32,000.00	16,000.00	Federal ICR FWSP	Students
55000	Local Grants and Contracts	-	-	-		
55000	Local Grants and Contracts	181,700.00	181,700.00	-		
58363	Challenge Day Test	2,800.00	2,800.00	-		
58364	Nursing Exam	59,600.00	59,600.00	-		
58365	RCT Exam	400.00	400.00	-		
58370	PCounter Income	400.00	400.00	-		
58377	DEI eBook Initiative	2,100.00	-	(2,100.00)		
58501	Library Fines	100.00	100.00	-		
58504	Traffic Fines	100.00	100.00	-		
58508	Miscellaneous	2,007,900.00	7,500.00	(2,000,400.00)	Miscellaneous	Various
58525	Health & Wellness Incentive	600.00	600.00	-		
58800	Investment Income	946,600.00	232,566.00	(714,034.00)	Investment Income	Various
58860	Rental of Facilites	53,900.00	53,900.00	-		
58861	Sale of Salvage	3,800.00	3,800.00	-		
58863	Broadband Transfer Lease	20,500.00	20,500.00	-		
59000	Bookstore	70,000.00	70,000.00	-		

**JACKSON STATE COMMUNITY COLLEGE  
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
ESTIMATED BUDGET 2022-23  
Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers**

Proposed budget:	<u>Unrestricted</u>			<u>Auxiliaries</u>	<u>Unexpended Plant</u>	<u>Renewal &amp; Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Total for all Funds</u>
	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>					
Revenues:	33,723,500	-	33,723,500	70,000	-	-	-	33,793,500
Expenses:	30,399,500	-	30,399,500	70,000	-	366,448	-	30,835,948
Net Change	<u>3,324,000</u>	<u>-</u>	<u>3,324,000</u>	<u>-</u>	<u>-</u>	<u>(366,448)</u>	<u>-</u>	<u>2,957,552</u>

**JACKSON STATE COMMUNITY COLLEGE  
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers**

Proposed budget:	<u>Unrestricted</u>			<u>Auxiliaries</u>	<u>Unexpended Plant</u>	<u>Renewal &amp; Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Total for all Funds</u>
	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>					
Revenues:	30,590,700	1,220,764	31,811,464	70,000	-	-	-	31,881,464
Expenses:	30,565,800	-	30,565,800	70,000	3,316,879	721,793	-	34,674,472
Net Change	<u>24,900</u>	<u>1,220,764</u>	<u>1,245,664</u>	<u>-</u>	<u>(3,316,879)</u>	<u>(721,793)</u>	<u>-</u>	<u>(2,793,008)</u>

**JACKSON STATE COMMUNITY COLLEGE  
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 PROPOSED BUDGET 2023-24  
 FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE**

	<u>Actual 2021-22</u>			<u>Estimated 2022-23</u>			<u>Proposed 2023-24</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
2 General Fund Support	596,313.56		596,313.56	716,992.00		716,992.00	607,234.00		607,234.00
			-			-			-
<b>TOTAL REVENUE</b>	<u>596,313.56</u>	<u>-</u>	<u>596,313.56</u>	<u>716,992.00</u>	<u>-</u>	<u>716,992.00</u>	<u>607,234.00</u>	<u>-</u>	<u>607,234.00</u>

**JACKSON STATE COMMUNITY COLLEGE  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES**

	Actual 2021-22			Estimated 2022-23			Proposed 2023-24		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	34,401.00		34,401.00	35,745.00		35,745.00	35,784.00		35,784.00
2 Salaries - coaches	162,172.00		162,172.00	200,591.00		200,591.00	189,999.00		189,999.00
3 Salaries - support staff	38,906.00		38,906.00	23,741.00		23,741.00	15,741.00		15,741.00
4 Employee benefits	104,908.98		104,908.98	73,500.00		73,500.00	93,010.00		93,010.00
5 Team travel			-			-			-
6 Other Travel	58,176.81		58,176.81	67,000.00		67,000.00	60,000.00		60,000.00
7 Out-of-state performance-based scholarships	43,369.00		43,369.00	16,385.00		16,385.00	120,000.00		120,000.00
8 Other scholarships	106,055.24		106,055.24	160,800.00		160,800.00	107,600.00		107,600.00
9 Post-season expense	6,119.01		6,119.01	19,700.00		19,700.00	19,700.00		19,700.00
10 Other operating	91,693.53		91,693.53	155,615.00		155,615.00	105,100.00		105,100.00
11 Capital outlay			-			-			-
Total Expense	<u>645,801.57</u>	<u>-</u>	<u>645,801.57</u>	<u>753,077.00</u>	<u>-</u>	<u>753,077.00</u>	<u>746,934.00</u>	<u>-</u>	<u>746,934.00</u>
14 Current year			-			-	607,234.00		607,234.00
Total expenditures, encumbrances & transfers	<u>645,801.57</u>	<u>-</u>	<u>645,801.57</u>	<u>753,077.00</u>	<u>-</u>	<u>753,077.00</u>	<u>1,354,168.00</u>	<u>-</u>	<u>1,354,168.00</u>



**JACKSON STATE COMMUNITY COLLEGE  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
AUXILIARY ENTERPRISE SUMMARY SCHEDULE**

	<u>Actual 2021-22</u>			<u>Revised 2022-23</u>			<u>Estimated 2022-23</u>			<u>Proposed 2023-24</u>		
	<u>Revenue</u>	<u>Expenditure &amp; Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure &amp; Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure &amp; Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure &amp; Transfers</u>	<u>Difference</u>
Bookstore	76,230.65	76,230.65	-	118,800.00	-	118,800.00	70,000.00	-	70,000.00	70,000.00	-	70,000.00
	<u>76,230.65</u>	<u>76,230.65</u>	<u>-</u>	<u>118,800.00</u>	<u>-</u>	<u>118,800.00</u>	<u>70,000.00</u>	<u>-</u>	<u>70,000.00</u>	<u>70,000.00</u>	<u>-</u>	<u>70,000.00</u>

**JACKSON STATE COMMUNITY COLLEGE  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
CONTRACTED BOOKSTORE**

	<u>Actual 2021-22</u>		<u>Revised 2022-23</u>		<u>Estimated 2022-23</u>		<u>Proposed 2023-24</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	76,230.65	100%	118,800.00	100%	70,000.00	%	70,000.00	100%
Reimbursements		0%		0%		0%		0%
Total Revenues	<u>76,230.65</u>		<u>118,800.00</u>		<u>70,000.00</u>		<u>70,000.00</u>	
EXPENDITURES:								
Total Expenditures	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Net Operating Results Before Transfers	<u>76,230.65</u>		<u>118,800.00</u>		<u>70,000.00</u>		<u>70,000.00</u>	
TRANSFERS:								
Net Operating Results	<u><u>76,230.65</u></u>		<u><u>118,800.00</u></u>		<u><u>70,000.00</u></u>		<u><u>70,000.00</u></u>	

For contracted bookstores, please provide:

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 Year1; 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  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
TOTAL BOOKSTORE**

	<u>Actual 2021-22</u>		<u>Revised 2022-23</u>		<u>Estimated 2022-23</u>		<u>Proposed 2023-24</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES								
Commissions	76,230.65	100%	118,800.00	100%	70,000.00	100%	70,000.00	100%
Sales	-	0%	-	0%	-	0%	-	0%
Other	-	0%	-	0%	-	0%	-	0%
Total Revenue	<u>76,230.65</u>		<u>118,800.00</u>		<u>70,000.00</u>		<u>70,000.00</u>	
COST OF GOODS SOLD								
Total Cost of Goods Sold	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
EXPENDITURES								
Total Expenditures	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Net Operating Results Before Transfers	<u>76,230.65</u>		<u>118,800.00</u>		<u>70,000.00</u>		<u>70,000.00</u>	
TRANSFERS:								
Net Operating Results	<u><u>76,230.65</u></u>		<u><u>118,800.00</u></u>		<u><u>70,000.00</u></u>		<u><u>70,000.00</u></u>	

**JACKSON STATE COMMUNITY COLLEGE  
PROPOSED BUDGET 2023-24  
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS  
ESTIMATED BUDGET 2022-23**

	<u>Actual Fund Balance 7/1/22</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/23</u>
Auxiliary Enterprises:								
Bookstore	16,097.18	70,000.00	-	70,000.00	-	-	70,000.00	86,097.18
				-			-	-
<b>Total</b>	<b>16,097.18</b>	<b>70,000.00</b>	<b>-</b>	<b>70,000.00</b>	<b>-</b>	<b>-</b>	<b>70,000.00</b>	<b>86,097.18</b>

**Contingency Allocation:**

5% of Revenue Per Budget	3,500.00
Difference*	3,500.00

**R & R Transfer:**

5% of Gross Margin Per Budget	3,500.00
Difference*	3,500.00

**JACKSON STATE COMMUNITY COLLEGE  
PROPOSED BUDGET 2023-24  
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS  
PROPOSED BUDGET 2023-24**

	<b>Estimated Fund Balance <u>7/1/23</u></b>	<b><u>Revenues</u></b>	<b><u>Cost of Goods Sold</u></b>	<b><u>Gross Margin</u></b>	<b><u>Other Expenditures</u></b>	<b><u>Transfers</u></b>	<b><u>Profit/(Loss)</u></b>	<b>Proposed Ending Fund Bal <u>6/30/24</u></b>
Auxiliary Enterprises:								
Bookstore	86,097.18	70,000.00	-	70,000.00	-	-	70,000.00	156,097.18
	-			-			-	-
<b>Total</b>	<b>86,097.18</b>	<b>70,000.00</b>	<b>-</b>	<b>70,000.00</b>	<b>-</b>	<b>-</b>	<b>70,000.00</b>	<b>156,097.18</b>

**Contingency Allocation:**

5% of Revenue Per Budget	3,500.00
Difference*	3,500.00

**R & R Transfer:**

5% of Gross Margin Per Budget	3,500.00
Difference*	3,500.00

**JACKSON STATE COMMUNITY COLLEGE  
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 PROPOSED BUDGET 2023-24  
 POSITIONS TRANSFERRED FROM RESTRICTED  
 ACCOUNTS TO UNRESTRICTED ACCOUNTS**

<b>Old Account</b>				<b>New Account</b>			
Title	Account Code	Program/Org Code	Position No.	Title	Account Code	Program/Org Code	Position No.
None							

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

	7/1/22	10/31/22	7/1/23	DIFFERENCE (+/-) 10/22 TO 7/23	DIFFERENCE (+/-) 7/22 TO 7/23
FACULTY	97	95	88	-7	-9
ADM	15	14	14	0	-1
MAINT/TECH/SUPP	69	61	60	-1	-8
PROF SUPPORT	60	56	53	-3	-4
TOTAL	241	226	215	-11	-22

**NEW POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	Professor	Accounting	Unrestricted	Instruction	75000	Enrollment growth
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

**DELETED POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

**RECONCILIATION OF POSITION CHANGES FROM 10/XX TO 7/XX**

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above				
Deleted Positions Listed Above				
Transfer Position from Restricted to Unrestricted				
Transfer between object codes				
TOTAL	_____	_____	_____	_____

**JACKSON STATE COMMUNITY COLLEGE  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
BENEFITS SCHEDULE**

Name	Title	2023-24 Salary	Longevity	2023-24 Expense Account	Annual Rental Value of House	Car Y/N	Payment of Club Dues Y/N	Other Compensation	Total
***** Retiring @ June'30 2023. Please advise...									



**JACKSON STATE COMMUNITY COLLEGE  
ANALYSIS OF NON-CREDIT INSTRUCTION  
PROPOSED BUDGET 2023-24**

**I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES**

<b>A.</b>	<b>Instructional Costs</b>		
	1.	Total Instructional Salaries	25,725.00
	2.	Total Contracted Service	16,250.00
		<b>Total Instructional Costs</b>	41,975.00
<b>B.</b>	<b>125% of Instructional Costs</b>		52,468.75
<b>C.</b>	<b>Non-credit Instruction Fee Revenue</b> (should agree with Total Revenue presented in Section II.)		181,700.00
<b>D.</b>	<b>Revenue Over/(Under)* 125% of Instructional Costs</b>		129,231.25

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

**II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES**

	Workforce Development	Workforce Development	Learning Support Reading	Learning Support Writing	Learning Support Math	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Total
<b>A. Revenues</b>		51600/55000								
Non-credit Instruction Fees		181,700.00								181,700.00
<b>B. Expenditures</b>										
Salaries-Professional		31,309.00								31,309.00
Salaries-Instructional		25,725.00								25,725.00
Salaries-Other										-
Contractual Services		16,250.00								16,250.00
Benefits		17,606.00								17,606.00
Equipment										-
Travel		1,000.00								1,000.00
Operating Expenses	500.00	59,550.00	1,600.00	1,600.00	1,900.00					65,150.00
<b>Total Expenditures</b>	500.00	151,440.00	1,600.00	1,600.00	1,900.00	-	-	-	-	139,434.00

**JACKSON STATE COMMUNITY COLLEGE  
CENTERS OF EXCELLENCE/EMPHASIS  
ESTIMATED BUDGET 2022-23**

I. <u>Restricted Revenue</u>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>
List Centers	105,800.00	17,760.87		123,560.87
Total	<u>105,800.00</u>	<u>17,760.87</u>	<u>-</u>	<u>123,560.87</u>

II. <u>Restricted Expenditures</u>	<u>Amount of Expenditures</u>						
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating</u>	<u>Equipment</u>	<u>Total</u>
List Centers	71,601.81	653.76	31,881.12	2,000.00	12,152.00		118,288.69
Total	<u>71,601.81</u>	<u>653.76</u>	<u>31,881.12</u>	<u>2,000.00</u>	<u>12,152.00</u>	<u>-</u>	<u>118,288.69</u>

III. <u>Matching Funds</u>	<u>Unrestricted E &amp; G</u>		<u>Outside Source</u>			
	<u>Expense Function*</u>	<u>Program/ Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>
List Centers		200/200221		Perkins V	59,144.35	59,144.35
Total			<u>-</u>		<u>59,144.35</u>	<u>59,144.35</u>

**JACKSON STATE COMMUNITY COLLEGE  
CENTERS OF EXCELLENCE/EMPHASIS  
PROPOSED BUDGET 2023-24**

I. <u>Restricted Revenue</u>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>
List Centers	109,700.00			109,700.00
Total	<u>109,700.00</u>	<u>-</u>	<u>-</u>	<u>109,700.00</u>

II. <u>Restricted Expenditures</u>	<u>Amount of Expenditures</u>						<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating</u>	<u>Equipment</u>	
List Centers	71,656.00	1,000.00	32,350.00	2,000.00	2,694.00		109,700.00
Total	<u>71,656.00</u>	<u>1,000.00</u>	<u>32,350.00</u>	<u>2,000.00</u>	<u>2,694.00</u>	<u>-</u>	<u>109,700.00</u>

III. <u>Matching Funds</u>	<u>Unrestricted E &amp; G</u>		<u>Outside Source</u>		<u>Total</u>	
	<u>Expense Function*</u>	<u>Program/ Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	
List Centers		200/200221		Perkins V	54850	54,850.00
Total			<u>-</u>		<u>54,850.00</u>	<u>54,850.00</u>

**JACKSON STATE COMMUNITY COLLEGE  
 BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
 PROPOSED BUDGET 2023-24**

	<u>ESTIMATED</u>	<u>PROPOSED</u>
Total M&O Expenditures	<u>3,556,072.00</u>	<u>3,532,460.00</u>
	-	
Less: E & G Utilities	<u>(761,300.00)</u>	<u>(761,300.00)</u>
Staff Benefits	<u>(708,000.00)</u>	<u>(652,158.00)</u>
Longevity	<u>(24,500.00)</u>	<u>(26,600.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>2,062,272.00</u>	<u>2,092,402.00</u>
Basic M & O Funded Amount	<u>1,261,800.00</u>	<u>1,356,400.00</u>
Actual % of Funded Amount	<u>163%</u>	<u>154%</u>

**JACKSON STATE COMMUNITY COLLEGE  
SPECIALIZED ACADEMIC FEE REPORTING FORM  
ESTIMATED 2022-23  
Health Science Fee**

Org Codes 225020 thru 225090

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	1,028,587.00	9,200.00	1,037,787.00
Employee Benefits	381,400.00	1,840.00	383,240.00
Travel	4,900.00		4,900.00
Operating Expense	46,700.00	180,960.00	227,660.00
Capital Outlay			-
Total	<u>1,461,587.00</u>	<u>192,000.00</u>	<u>1,653,587.00</u>

**Narrative:**

Academic Fee enhancement used for operational supplies and equipment.

**Certification:**

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

Kathy Jayle 5/19/23  
(name and date)

**JACKSON STATE COMMUNITY COLLEGE  
SPECIALIZED ACADEMIC FEE REPORTING FORM  
PROPOSED BUDGET 2023-24**

**Health Science Fee**

**Org Codes 225020 thru 225090**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	1,031,083.00	16,700.00	1,047,783.00
Employee Benefits	410,370.00	3,300.00	413,670.00
Travel	300.00		300.00
Operating Expense	38,700.00	172,000.00	210,700.00
Capital Outlay	-		-
<b>Total</b>	<u><u>1,480,453.00</u></u>	<u><u>192,000.00</u></u>	<u><u>1,672,453.00</u></u>

**Narrative:**

Academic Fee enhancement used for operational supplies and equipment.

**Certification:**

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

Kathy Jayle 5/19/23  
(name and date)

JACKSON STATE COMMUNITY COLLEGE  
SPECIALIZED ACADEMIC FEE REPORTING FORM  
ESTIMATED BUDGET 2022-23

Nursing Fee

Org Code 227010

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	943,919.00	70,300.00	1,014,219.00
Employee Benefits	523,000.00		523,000.00
Travel	1,500.00		1,500.00
Operating Expense	89,700.00		89,700.00
Capital Outlay			-
Total	<u>1,558,119.00</u>	<u>70,300.00</u>	<u>1,628,419.00</u>

Narrative:

Academic fee enhancements will be used to supplement 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.

Kathy Jaylo 5/19/23  
(name and date)

**JACKSON STATE COMMUNITY COLLEGE  
SPECIALIZED ACADEMIC FEE REPORTING FORM  
PROPOSED 2023-24**

**Nursing Fee**

Org Code 227010

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	950,799.00	70,300.00	1,021,099.00
Employee Benefits	402,789.00		402,789.00
Travel	-		-
Operating Expense	81,800.00		81,800.00
Capital Outlay			-
Total	<u>1,435,388.00</u>	<u>70,300.00</u>	<u>1,505,688.00</u>

Narrative:

Academic fee enhancements will be used to supplement 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.

Kathy Jayle 5/19/23  
(name and date)



**JACKSON STATE COMMUNITY COLLEGE  
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS  
ESTIMATED BUDGET 2022-23**

	UNEXPENDED BALANCE 7/1/22	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6/30/23
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS				
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
<b>LAND PURCHASES</b>										
<b>NEW CONSTRUCTION</b>										
	Local Funds:									
	(List projects)									
914057	Nursing and Allied Health	760,024.69				973.91				760,998.60
<b>MAJOR RENOVATIONS</b>										
	Local Funds:									
	(List projects)									
914003	Quad Phase II	2,295,403.47						(17,000.00)		2,278,403.47
914011	Student Center Update									
<b>SPECIAL PROJECTS</b>										
	TSSBA:									
	(List projects)									
914001	Extraordinary Maintenance	128,462.30								131,588.09
914002	McWherter Center Renovation	17,399.54								17,399.54
914008	Humboldt Center	7,600.00								7,600.00
914013	Boiler HVAC Replacement Plan	450,000.00								450,000.00
914019	Automatic Doors	34,600.00								34,600.00
914027	HVAC Condenser Library	52,000.00								52,000.00
914029	Security Cameras	31,618.35								31,618.35
914031	Security Cameras Sav	-								-
914034	Drainage Classroom	22,522.27								22,522.27
914040	Lab Renovation Science	-								-
914041	Physical Therapy Assistant Relocation	-								-
914045	Gym Repairs	45,961.94						(19,333.00)		26,628.94
914049	McWherter Center Roof & Fleshing	202,394.00								202,394.00
914050	Physical Plant Roof	193,667.28								193,667.28
914051	Science Building Roof	359,129.00								359,129.00
914052	One Stop Shop Phase II	613.26								613.26
914053	HVAC Replacement	210,599.29						(11,958.52)		210,664.44
914054	Campus Lighting	704.00								704.00
914055	Fiber Project	4,211.21								4,211.21
914056	Master Fund	280,000.00						(9,800.00)		270,200.00
914059	Telephone System Upgrade	-								-
914060	Campus Signage	99,538.62			600,000.00			(224,358.47)		475,180.15
914061	Campus Parking	2,162,450.00								2,162,450.00
914062	Science Building Gas Upgrade	-								-
914063	Exterior Sound System	-								-
914064	Library Security System	28,100.00								28,100.00
914065	FE Wright Drive	3,827,697.32								3,827,697.32
914066	McWherter Air Ducts	-								-
914067	Entrance at FE Wright Dr	4,133,000.00			(1,800,000.00)					2,333,000.00
914068	Pond Project	4,322,800.00			(200,000.00)					4,122,800.00
914069	North Parkway Project	3,920,343.98			(1,100,000.00)					2,820,343.98
914072	Campus Restroom Improvements	20,935.00								20,935.00
914073	Weight Room Fitness Center	-								-
914074	Library First Floor Carpet	32,338.51								32,338.51
914075	Classroom Bldg Storefront and Door	20,880.00								20,880.00
914076	Building Assessment	6,986.05								6,986.05

	UNEXPENDED BALANCE 7/1/22	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6/30/23	
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS					
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
914077	Quad Sidewalk Project	156,100.00								156,100.00	
914078	Campus Pond Dredging	25,000.00								25,000.00	
914079	McWhether Bldg Irrigation	20,500.00								20,500.00	
914081	Campus Locks	14,526.96								14,526.96	
914082	Nelms Lower Concourse Remodel	-								-	
914083	Deferred Maintenance Projects	351,611.07								351,611.07	
914084	SACS Compliance Assist	7,800.00								7,800.00	
914085	Cable TV and Digital Signage	-								-	
914086	Campus Interior Design Project	-								-	
914087	Physical Plant Building Renovation	-								-	
914088	Health Science Building	427,041.46								427,041.46	
914089	Physical Plant Access Road	-								-	
914090	AMT Program	27,221.86								27,221.86	
914091	Classroom Breakroom	7,759.41								7,759.41	
914092	Administrative Breakroom	3,011.34								3,011.34	
914093	Campus Standards Improvements	14,782.00								14,782.00	
914094	Art Gallery Project	-								-	
914095	Nursing Building Project	171,263.61								171,263.61	
914096	Student Success Collaborative	100,236.91								100,236.91	
914097	Library Schematic	3,240.00								3,240.00	
914098	Nursing Building Dedication	-								-	
914099	Business Continuity Plan	4,068.00								4,068.00	
914100	Touchnet E Refunds	-								-	
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	
914104	College Scheduler	-								-	
914105	Locking Control System	-								-	
914106	Library Remodel	1,800,000.00								1,800,000.00	
914107	Science Building HVAC	19,582.51								19,582.51	
914108	Health Science Dedication	-								-	
914109	Food Service Improvements	24,582.58								24,582.58	
914110	Classroom Painting	40,000.00								40,000.00	
914111	Gym Floor	-								-	
914112	Blackbaud Project	196,713.07						(19,349.65)		177,363.42	
914113	Safety Improvements	247,479.25						(9,230.84)		238,248.41	
914114	Athletic Rebranding	-								-	
914115	Chemistry Lab Fresh Air	38,151.85								38,151.85	
914116	Paris Improvements	-								-	
914117	Zoom Upgrade	1,349.93								1,349.93	
914118	Admin Bldg HVAC	2,000,468.99				2,812.09	246,309.00	(253,196.40)		1,996,393.68	
914119	Athletic Facilities	2,674.00								2,674.00	
914120	Carpet Project	189,850.00								189,850.00	
914121	Furniture Project	800,100.00								800,100.00	
914122	Inst Performance Improvement	431,451.00						(118,774.19)		312,676.81	
914123	Administration Building Renovation	2,795,286.55								2,795,286.55	
914124	Regional Workforce Development Bldg				1,800,000.00			(6,297.07)		1,793,702.93	
914125	Trenton Center				500,000.00					500,000.00	
914126	Slate Implementation				200,000.00					200,000.00	
<b>Total</b>		<b>33,724,412.48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,935.46</b>	<b>246,309.00</b>	<b>(689,298.14)</b>	<b>-</b>	<b>33,300,358.80</b>

**JACKSON STATE COMMUNITY COLLEGE  
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS  
PROPOSED BUDGET 2023-24**

	UNEXPENDED BALANCE 7/1/23	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6/30/24
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS				
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
<b>LAND PURCHASES</b>										
<b>NEW CONSTRUCTION</b>										
	Local Funds:									
	(List projects)									
914057	Nursing and Allied Health	760,998.60						(76,099.86)		684,898.74
		-								
<b>MAJOR RENOVATIONS</b>										
	Local Funds:									
	(List projects)									
914003	Quad Phase II	2,278,403.47						(227,840.35)		2,050,563.12
914011	Student Center Update									-
		-								-
		-								-
<b>SPECIAL PROJECTS</b>										
	TSSBA:									
	(List projects)									
914001	Extraordinary Maintenance	131,588.09								131,588.09
914002	McWherter Center Renovat	17,399.54						(1,739.95)		15,659.59
914008	Humboldt Center	7,600.00						(760.00)		6,840.00
914013	Boiler HVAC Replacement f	450,000.00						(45,000.00)		405,000.00
914019	Automatic Doors	34,600.00						(3,460.00)		31,140.00
914027	HVAC Condenser Library	52,000.00						(5,200.00)		46,800.00
914029	Security Cameras	31,618.35						(3,161.84)		28,456.51
914031	Security Cameras Sav	-								-
914034	Drainage Classroom	22,522.27						(2,252.23)		20,270.04
914040	Lab Renovation Science	-								-
914041	Physical Therapy Assistant	-								-
914045	Gym Repairs	26,628.94						(2,662.89)		23,966.05
	McWherter Center									
914049	Roof & Fleshing	202,394.00						(20,239.40)		182,154.60
914050	Physical Plant Roof	193,667.28						(19,366.73)		174,300.55
914051	Science Building Roof	359,129.00						(35,912.90)		323,216.10
914052	One Stop Shop Phase II	613.26						(61.33)		551.93
914053	HVAC Replacement	210,664.44						(21,066.44)		189,598.00
914054	Campus Lighting	704.00						(70.40)		633.60
914055	Fiber Project	4,211.21						(421.12)		3,790.09
914056	Master Fund	270,200.00						(27,020.00)		243,180.00
914059	Telephone System Upgrade	-								-
914060	Campus Signage	475,180.15						(47,518.02)		427,662.13
914061	Campus Parking	2,162,450.00						(216,245.00)		1,946,205.00
914062	Science Building Gas Upgra	-								-
	Exterior Sound									
914063	System	-								-
914064	Library Security System	28,100.00						(2,810.00)		25,290.00
914065	FE Wright Drive	3,827,697.32						(382,769.73)		3,444,927.59
914066	McWherther Air Ducts	-								-
914067	Entrance at FE Wright Dr	2,333,000.00						(233,300.00)		2,099,700.00
914068	Pond Project	4,122,800.00			1,220,800.00			(412,280.00)		4,931,320.00
914069	North Parkway Project	2,820,343.98						(282,034.40)		2,538,309.58
914072	Campus Restroom Improve	20,935.00						(2,093.50)		18,841.50
914073	Weight Room Fitness Cente	-								-

		UNEXPENDED BALANCE	CHANGES TO UNEXPENDED FUND BALANCES						ESTIMATED PROJECT BALANCE		
			FUND BALANCE ADDITIONS			FUND BALANCE DEDUCTIONS			6/30/24		
			STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER		EXPENDITURES	*OTHER
914074	Library First Floor Carpet	32,338.51						(3,233.85)		29,104.66	
914075	Classroom Bldg Storefront a	20,880.00						(2,088.00)		18,792.00	
914076	Building Assessment	6,986.05						(698.61)		6,287.44	
914077	Quad Sidewalk Project	156,100.00						(15,610.00)		140,490.00	
914078	Campus Pond Dredging	25,000.00						(2,500.00)		22,500.00	
914079	McWhether Bldg Irrigation	20,500.00						(2,050.00)		18,450.00	
914081	Campus Locks	14,526.96						(1,452.70)		13,074.26	
914082	Nelms Lower Concourse Re	-								-	
914083	Deferred Maintenance Proje	351,611.07						(35,161.11)		316,449.96	
914084	SACS Compliance Assist	7,800.00						(780.00)		7,020.00	
914085	Cable TV and Digital Signaç	-								-	
914086	Campus Interior Design Pro	-								-	
914087	Physical Plant Building Ren	-								-	
914088	Health Science Building	427,041.46						(42,704.15)		384,337.31	
914089	Physical Plant Access Roac	-								-	
914090	AMT Program	27,221.86						(2,722.19)		24,499.67	
914091	Classroom Breakroom	7,759.41						(775.94)		6,983.47	
914092	Administrative Breakroom	3,011.34						(303.13)		2,708.21	
914093	Campus Standards Improve	14,782.00						(1,478.20)		13,303.80	
914094	Art Gallery Project	-								-	
914095	Nursing Building Project	171,263.61						(17,126.36)		154,137.25	
914096	Student Success Collaborat	100,236.91						(10,023.69)		90,213.22	
914097	Library Schematic	3,240.00						(324.00)		2,916.00	
914098	Nursing Building Dedication	-								-	
914099	Business Continuity Plan	4,068.00						(406.80)		3,661.20	
914100	Touchnet E Refunds	-								-	
914101	Music Room Renovation	135.00						(13.50)		121.50	
914102	Web Time Entry	2,744.22						(274.42)		2,469.80	
914103	Health Science Equipment	127,700.83						(12,770.08)		114,930.75	
914104	College Scheduler	-								-	
914105	Locking Control System	-								-	
914106	Library Remodel	1,800,000.00						(180,000.00)		1,620,000.00	
914107	Science Building HVAC	19,582.51						(1,958.25)		17,624.26	
914108	Health Science Dedication	-								-	
914109	Food Service Improvements	24,582.58						(2,458.26)		22,124.32	
914110	Classroom Painting	40,000.00						(4,000.00)		36,000.00	
914111	Gym Floor	-								-	
914112	Blackbaud Project	177,363.42						(17,736.34)		159,627.08	
914113	Safety Improvements	238,248.41						(23,824.84)		214,423.57	
914114	Athletic Rebranding	-								-	
914115	Chemistry Lab Fresh Air	38,151.85						(3,815.19)		34,336.66	
914116	Paris Improvements	-								-	
914117	Zoom Upgrade	1,349.93						(134.99)		1,214.94	
914118	Admin Bldg HVAC	1,996,393.68						(199,639.37)		1,796,754.31	
914119	Athletic Facilities	2,674.00						(267.40)		2,406.60	
914120	Carpet Project	189,850.00						(18,985.00)		170,865.00	
914121	Furniture Project	800,100.00						(80,010.00)		720,090.00	
914122	Inst Performance Improvem	312,676.81						(31,267.68)		281,409.13	
914123	Administration Building Ren	2,795,286.55						(279,528.66)		2,515,757.89	
914124	Regional Workforce Develo	1,793,702.93						(179,370.29)		1,614,332.64	
914125	Trenton Center	500,000.00						(50,000.00)		450,000.00	
914126	Slate Implementation	200,000.00						(20,000.00)		180,000.00	
										-	
<b>Total</b>		<u>33,300,358.80</u>	<u>-</u>	<u>-</u>	<u>1,220,800.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,316,879.09)</u>	<u>-</u>	<u>31,204,279.71</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
JACKSON STATE COMMUNITY COLLEGE  
ESTIMATED BUDGET 2022-23**

6/15/23

ACCOUNT NAME	BALANCE July 1, 2022	ADDITIONS				DEDUCTIONS			PROJECT BALANCE June 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Radiology	35,390.91	5,803.26	1,002.35						42,196.52
Computer	4,301,352.55		35,882.38			(366,447.69)			3,970,787.24
Motor Pool	527,393.44		3,854.66						531,248.10
Classroom Furniture	308,426.17		2,939.54						311,365.71
Telephone	404,906.79		2,821.35						407,728.14
Physical Plant	1,651,080.45		3,842.98						1,654,923.43
Grant Equipment	392,910.00								392,910.00
Admin Software	56,856.22								56,856.22
Health Science Equi	173,786.66								173,786.66
Nursing Equipment	107,337.19								107,337.19
Postal Equipment	20,000.00								20,000.00
<b>Total</b>	<b>7,979,440.38</b>	<b>5,803.26</b>	<b>50,343.26</b>	<b>-</b>	<b>-</b>	<b>(366,447.69)</b>	<b>-</b>	<b>-</b>	<b>7,669,139.21</b>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
JACKSON STATE COMMUNITY COLLEGE  
PROPOSED BUDGET 2023-2024**

6/15/23

ACCOUNT NAME	BALANCE July 1, 2023	ADDITIONS			DEDUCTIONS			PROJECT BALANCE June 30, 2024	
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION		OTHER (FOOTNOTE)
Radiology	42,196.52							42,196.52	
Computer	3,970,787.24					(401,239.00)		3,569,548.24	
Motor Pool	531,248.10					(80,000.00)		451,248.10	
Classroom Furniture	311,365.71							311,365.71	
Telephone	407,728.14					(52,504.00)		355,224.14	
Physical Plant	1,654,923.43					(168,050.00)		1,486,873.43	
Grant Equipment	392,910.00							392,910.00	
Admin Software	56,856.22							56,856.22	
Health Science Equip	173,786.66							173,786.66	
Nursing Equipment	107,337.19							107,337.19	
Postal Equipment	20,000.00					(20,000.00)		-	
<b>Total</b>	<b>7,669,139.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(721,793.00)</b>	<b>-</b>	<b>-</b>	<b>6,947,346.21</b>

**JACKSON STATE COMMUNITY COLLEGE  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
PROPOSED BUDGET 2023-24  
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL 2021-22</u>	<u>OCTOBER 2022-23</u>	<u>ESTIMATED 2022-23</u>	<u>PROPOSED 2023-24</u>
Admin Salaries	251,430.69			
Academic Salaries		259,900.00	321,119.00	194,027.00
Supporting Salaries				
Student Wages				
Employee Benefits	80,841.36	97,900.00	97,744.00	56,428.00
Travel				
Operating Expenses	1,965.37	5,100.00	5,100.00	5,100.00
Capital Outlay				
<b>TOTAL</b>	<u><u>334,237.42</u></u>	<u><u>362,900.00</u></u>	<u><u>423,963.00</u></u>	<u><u>255,555.00</u></u>

**JACKSON STATE COMMUNITY COLLEGE  
UNRESTRICTED E&G LONGEVITY REPORTING FORM  
PROPOSED BUDGET 2023-24**

	<b>ESTIMATED 2022-23</b>	<b>PROPOSED 2023-24</b>
Total Unrestricted E&G longevity	<u>\$ 229,975.00</u>	<u>\$ 233,825.00</u>