



Operating Budget

Fiscal Year Ending
August 31, 2027

GRAYSON COLLEGE

FY2027 BUDGET

PRESENTED TO THE BOARD OF TRUSTEES, AUGUST 26, 2026

GRAYSON COLLEGE DISCUSSION OF BUDGET FOR FY27

SUMMARY

The proposed 2026-2027 budget is \$58,776,376, a slight increase of \$456,752 from the 2025-2026 revised, unrestricted budget of \$58,319,624.

The budget incorporates traditional college revenues (tuition, fees, ad valorem, state funding), interest income and auxiliary revenue (bookstore, residence halls, and food services).

Grayson College is proposing to reduce the tax rate for this upcoming fiscal year. The administration proposes that the Board adopt a 2026 Tax Rate of \$0.116820 for Maintenance and Operations, \$0.029150 for Interest and Sinking. This represents a decrease of \$0.000010 from the current rate of \$0.145980 to \$0.145970. The College rate is below the No-new revenue rate of \$0.152660 and the Voter-approved rate of \$0.163129. With the projected growth in new value from Ad Valorem taxes, total budgeted tax collections would increase by about 6% or \$2,288,888 for a total of \$38,562,917.

Key Drivers of the Proposed Budget

- Increase in new faculty and staff to support growth and student success totaling about \$800,000.
- Increase faculty and staff salaries according to the market adjustment, which averages 4.15%. Individual market adjustments may vary from this amount based upon Compease market data. This compensation commitment totals almost \$1.2 million including associated fringe benefits.
- Adjunct pay is proposed to increase \$25 per credit hour totaling about \$70,000 for FY27. Many part-time/hourly employee salaries are also proposed to increase based on job duties and titles totally about \$20,000.

REVENUE

Revenues in the budget come from three overall funds, including the unrestricted fund, auxiliary funds, and grant funds. There are five primary sources for revenue for the **unrestricted fund**: (1) property taxes, (2) tuition and fees, (3) funding from the State of Texas (state appropriations), (4) Interest, and (5) Other. There are three primary sources for revenue for the **auxiliary funds**: (1) bookstore, (2) dining services and (3) housing operations. For FY27, grants are not included in the unrestricted budget. As with FY26, they will be reported monthly through the presentation of the board financials.

Revenue Category Changes

- State Appropriations is budgeted to decrease by 15% from \$11,606,392 to \$10,105,835.
- The budgeted M&O Ad Valorem tax revenue category shows an increase of about 4%.
- A 5% increase in enrollment is projected to increase the tuition and fee revenue budget by almost \$600,000 from \$11.8 million to \$12.4 million
- Interest earnings are budgeted to decrease to \$1.5 million from \$2.6 million due to declining returns on investment income.
- Auxiliary Revenue is projected to increase an average of 25% driven by the opening of the new residence hall and increased use of dining services.

The College continues to budget projected interest revenues based upon interest rates; however, anticipates only utilizing \$250,000, with any additional amount designated for transfer (50/50) to (a) the building fund reserves and (b) repairs and renovations reserves after 120-day operating reserve is trued up based on the current year's budget.

Grayson College Proposed 2026-2027 Budget

August 26, 2026

<u>Revenues</u>	FY 2026	FY 2027		
	Budgeted Revenue	Projected Revenue	Variance from FY 2026 Budget	
			Dollars	Percent
Tuition and Fees	\$ 11,838,074	\$ 12,429,977	\$ 591,904	5%
State Appropriations	11,606,392	10,105,835	(1,500,557)	-15%
Local Taxes M&O	29,731,048	30,840,563	1,109,515	4%
Sales of Educational Depts.	26,250	30,000	3,750	13%
Interest	2,600,000	1,500,000	(1,100,000)	-73%
Auxiliary - Bookstore	1,732,500	2,230,000	497,500	22%
Auxiliary - Meal Plans	497,250	775,000	277,750	36%
Auxiliary - Residence Halls	252,210	370,000	117,790	32%
Grants	-	220,000	220,000	100%
Other Revenue	35,900	275,000	239,100	87%
Transfers - In / Use of Reserve	-	-	-	-
Total Revenues	\$ 58,319,624	\$ 58,776,376	\$ 456,752	0.8%

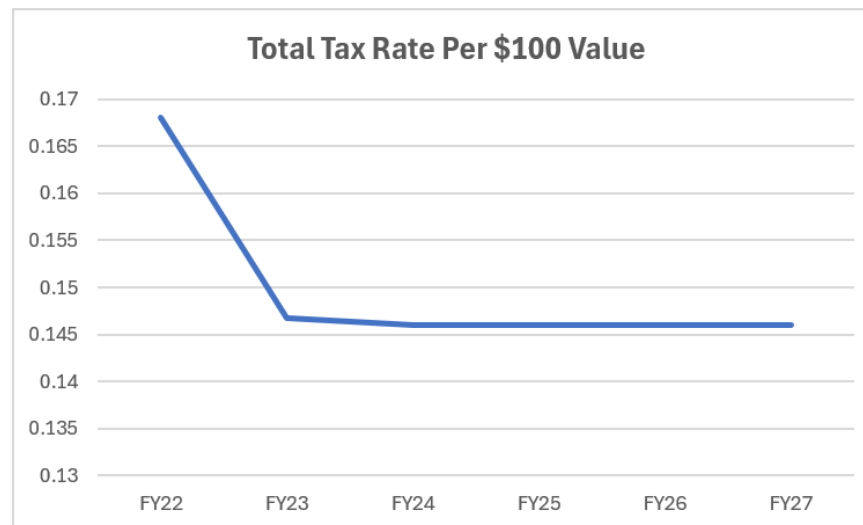
PROPERTY TAXES

Grayson College has enjoyed several years of solid increases in taxable values, with the current year continuing that trend allowing us to continue meeting the needs of students while reducing the overall tax rate.

Total Tax Rate Per \$100 Value

<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
0.168053	0.146704	0.145991	0.145990	0.145980	0.145970

The growth in the taxable values allows the College to lower its over-all tax rate, while still collecting more revenue from property taxes. The graph below shows the total tax rate for FY27 and the previous five fiscal year budgets.



EXPENDITURES

Total expenditures for the FY27 budget are \$58,776,376. That is \$456,752 greater than FY26 budgeted expenses. The primary drivers are investment in Grayson College faculty, staff, plant and facilities, including the following:

- Increases
 - The Salaries - Full Time expense of \$22,891.659 is a 4.7% increase, contributing to the overall budget growth.
 - Salaries - Adjunct would increase by 7.2%.
 - Employee Benefits expense of \$927,311 is an increase of 10.2% due to anticipated growth in employees as well as increases in health insurance.
 - Property insurance is projected to increase by almost 25% or about \$254,675 as new buildings are brought online and an increase in property and contents replacement values.
 - DOE is proposed to increase 7.6% or \$624,140 consisting of fixed and mandatory cost increases as well as reclassifying some expenses in other categories to better reflect updated accounting principles.
- Decreases
 - Communications & Advertising, Professional Fees, Service Contracts, and Property, Plant and Equipment are all proposed to show decreases anywhere from -13% to -99%. It is worth noting that some of these declines are because of reclassification of some expenses into the DOE category.

In addition to an investment in employees, Grayson College began identifying specific projects to maintain existing plant and facilities following the facilities maintenance schedule developed last year.

Utilities

The FY27 budget for utilities was based on actuals with a projected increase (up \$267,200), as we plan for ongoing construction and new buildings throughout the year.

Interest

Beginning in FY25, GC is budgeting for projected interest revenue. Any amount received above \$250,000 will be designated for transfer (50/50) to (a) the building fund reserves and (b) repairs and renovations reserves after the 120-day operating reserve is trued up based on the current year's budget. This budgeted amount is subject to change as the market is not fixed.

Auxiliary Expenditures

Traditionally, the auxiliary funds for operations share a goal of providing resources to the college through business-like operations. The operations included in this category include the bookstore, the food service, and campus housing.

While FY27 food service expenses are rising due to higher per student costs due to (a) 5% adjustment to the contract for food service and (b) lower volume of students for the year while we await the new residence hall, the FY27 budget anticipates that the revenue from all auxiliary operations will show improvement.

Grayson College Proposed 2026-2027 Budget

August 26, 2026

Expenditures	FY 2026		FY 2027		
	Budgeted Budgeted Expenses	Projected Expenses	Variance from FY 2026 Budget		
			Dollars	Percent	
Salaries-Non Adjunct	\$ 21,804,529	\$ 22,891,659	\$ 1,087,130	4.7%	
Salaries-Adjunct	1,539,533	1,659,371	119,837	7.2%	
Salaries-Part Time	1,579,859	1,671,302	91,443	5.5%	
Employee Benefits	8,131,638	9,058,948	927,311	10.2%	
DOE	7,608,839	8,232,979	624,140	7.6%	
Communications and Advertising	541,825	463,099	(78,726)	-17.0%	
Professional Fees/Contract Labor	1,060,963	533,333	(527,630)	-98.9%	
Service Contracts	1,272,468	1,053,121	(219,347)	-20.8%	
Insurance	766,562	1,021,237	254,675	24.9%	
Tax Assessing Expense	800,000	700,000	(100,000)	-14.3%	
Building Repairs and Maintenance	2,597,644	1,714,894	(882,750)	-51.5%	
Utilities	1,543,000	1,810,200	267,200	14.8%	
Vehicle Repairs and Maint	60,000	65,000	5,000	7.7%	
Travel and Staff Development	882,007	843,538	(38,469)	-4.6%	
Property, Plant and Equipment	554,183	236,026	(318,157)	-134.8%	
Institutional Financial Aid	1,586,030	1,892,840	306,810	16.2%	
Debt Service					
Uncollectible Accounts	100,000	92,971	(7,029)	-7.6%	
Miscellaneous	445,886	475,373	29,487	6.2%	
Interest Allocation	-	-	-	#DIV/0!	
Transfer-R&R (including Interest Income)	5,444,659	4,360,485	(1,084,174)	-24.9%	
Total Expenditures	\$ 58,319,624	\$ 58,776,376	\$ 456,752	0.8%	

BOND ISSUANCE AND EXPENDITURES

In FY25, Grayson College issued \$110 million in bonds out of the voter-approved \$456.5 million to begin our first phase of building projects. In FY26, the college issued another \$100 million to be able to complete the first phase of building projects, including the new Mary Moses Health Sciences Center, new Residence Hall, Denison campus infrastructure upgrades, relocation of various departments (College Police and the Texoma Regional Police Academy), renovations for other programs (electrical engineering technology and associated certificates, as well as truck driving).

While the College will not engage in a Bond Defeasance this year, the College continues to follow prior defeasance schedules for the existing 2016 General Obligation Bond during the current year.

This budget provides for flexibility to use funds out of the operating budget to support the College's overall bond strategy in the coming year and bond.

FY2027 BUDGET DETAIL

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Academic Advising	10-13120-12	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 584,310.98	\$ 382,141.98	\$ 607,105.84	\$	22,794.86
Academic Advising	10-13120-12	5140	STAFF SALARIES	Personnel	\$ 36,204.91	\$ 25,763.41	\$ 37,709.67	\$	1,504.76
Academic Advising	10-13120-12	5175	PART TIME SALARIES	Personnel	\$ 58,000.00	\$ 37,696.36	\$ 58,000.00	\$	-
Academic Advising	10-13120-12	5299	Employee Benefits Total	Personnel			\$ 232,745.89		232,745.89
Academic Advising	10-13120-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,750.00	\$ 1,409.72	\$ 7,720.00	\$	(30.00)
Academic Advising	10-13120-12	5305	COMMUNICATIONS	Current Expense	\$ 850.00	\$ 142.06	\$ 500.00	\$	(350.00)
Academic Advising	10-13120-12	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Academic Advising	10-13120-12	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 495.00	\$ 95.00	\$ 590.00	\$	95.00
Academic Advising	10-13120-12	5375	SERVICE CONTRACTS	Current Expense	\$ 600.00	\$ -	\$ 1,885.00	\$	1,285.00
Academic Advising	10-13120-12	5600	TRAVEL	Current Expense	\$ 7,500.00	\$ 4,851.67	\$ 5,004.00	\$	(2,496.00)
Academic Advising TOTAL					\$ 696,710.89	\$ 452,100.20	\$ 952,260.40	\$	255,549.51
Academic Computing	10-13110-12	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 128,693.50	\$ 94,345.13	\$ 133,806.09	\$	5,112.59
Academic Computing	10-13110-12	5140	STAFF SALARIES	Personnel	\$ 370,997.97	\$ 231,900.79	\$ 384,534.34	\$	13,536.37
Academic Computing	10-13110-12	5175	PART TIME SALARIES	Personnel	\$ 25,000.00	\$ 9,959.99	\$ 25,000.00	\$	-
Academic Computing	10-13110-12	5299	Employee Benefits Total	Personnel			\$ 179,933.78		179,933.78
Academic Computing	10-13110-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 432,739.00	\$ 125,370.71	\$ 500,000.00	\$	67,261.00
Academic Computing	10-13110-12	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 120.00	\$ -	\$	-
Academic Computing	10-13110-12	5375	SERVICE CONTRACTS	Current Expense	\$ 52,719.00	\$ 48,375.99	\$ 55,000.00	\$	2,281.00
Academic Computing	10-13110-12	5383	HARDWARE/SOFTWARE	Current Expense	\$ 309,873.00	\$ 230,608.64	\$ 200,000.00	\$	(109,873.00)
Academic Computing	10-13110-12	5385	TECHNOLOGY CLASSROOMS	Current Expense	\$ 109,000.00	\$ -	\$ 330,000.00	\$	221,000.00
Academic Computing	10-13110-12	5600	TRAVEL	Current Expense	\$ 15,000.00	\$ 5,598.19	\$ 13,500.00	\$	(1,500.00)
Academic Computing	10-13110-12	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ 135,000.00	\$ 9,951.96	\$ -	\$	(135,000.00)
Academic Computing TOTAL					\$ 1,579,022.47	\$ 756,231.40	\$ 1,821,774.21	\$	242,751.74
Academic Success Center - South Campus	10-14650-14	5140	STAFF SALARIES	Personnel	\$ 63,431.78	\$ 46,046.07	\$ 65,967.17	\$	2,535.39
Academic Success Center - South Campus	10-14650-14	5175	PART TIME SALARIES	Personnel	\$ 38,304.00	\$ 22,085.46	\$ -	\$	(38,304.00)
Academic Success Center - South Campus	10-14650-14	5299	Employee Benefits Total	Personnel			\$ 21,845.83	\$	21,845.83
Academic Success Center - South Campus	10-14650-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ -	\$ -	\$	-
Academic Success Center - South Campus	10-14650-14	5600	TRAVEL	Current Expense	\$ 85.00	\$ -	\$ -	\$	(85.00)
Academic Success Center - South Campus TOTAL					\$ 101,820.78	\$ 68,131.53	\$ 87,813.00	\$	(14,007.78)

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Academic and Workforce Instruction	10-13100-12	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 348,566.88	\$ 251,456.48	\$ 454,551.97	\$	105,985.09
Academic and Workforce Instruction	10-13100-12	5140	STAFF SALARIES	Personnel	\$ 91,744.14	\$ 51,292.63	\$ 85,912.28	\$	(5,831.86)
Academic and Workforce Instruction	10-13100-12	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ 70,000.00	\$	70,000.00
Academic and Workforce Instruction	10-13100-12	5299	Employee Benefits Total	Personnel			\$ 202,162.65	\$	202,162.65
Academic and Workforce Instruction	10-13100-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 35,404.00	\$ 13,586.53	\$ 10,000.00	\$	(25,404.00)
Academic and Workforce Instruction	10-13100-12	5305	COMMUNICATIONS	Current Expense	\$ -	\$ 193.81	\$ -	\$	-
Academic and Workforce Instruction	10-13100-12	5315	ADVERTISING	Current Expense	\$ 1,000.00	\$ -	\$ 2,000.00	\$	1,000.00
Academic and Workforce Instruction	10-13100-12	5348	HOSPITALITY	Current Expense	\$ 300.00	\$ 1,559.97	\$ 2,000.00	\$	1,700.00
Academic and Workforce Instruction	10-13100-12	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 1,124.90	\$ 1,680.00	\$	1,680.00
Academic and Workforce Instruction	10-13100-12	5370	PRINTING	Current Expense	\$ -	\$ 52.12	\$ 3,500.00	\$	3,500.00
Academic and Workforce Instruction	10-13100-12	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ 2,000.00	\$	2,000.00
Academic and Workforce Instruction	10-13100-12	5375	SERVICE CONTRACTS	Current Expense	\$ 25,332.00	\$ 1,650.79	\$ 6,000.00	\$	(19,332.00)
Academic and Workforce Instruction	10-13100-12	5600	TRAVEL	Current Expense	\$ 8,200.00	\$ 13,037.11	\$ 15,230.00	\$	7,030.00
Academic and Workforce Instruction TOTAL					\$ 510,547.02	\$ 333,954.34	\$ 855,036.90	\$	344,489.88
Accounting	10-11105-10	5110	FACULTY SALARIES	Personnel	\$ 78,820.00	\$ 57,286.33	\$ 81,586.00	\$	2,766.00
Accounting	10-11105-10	5170	ADJUNCT	Personnel	\$ 36,450.00	\$ 22,477.00	\$ 31,850.00	\$	(4,600.00)
Accounting	10-11105-10	5299	Employee Benefits Total	Personnel			\$ 37,565.71	\$	37,565.71
Accounting	10-11105-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,050.00	\$ 287.33	\$ 650.00	\$	(400.00)
Accounting	10-11105-10	5305	COMMUNICATIONS	Current Expense	\$ 150.00	\$ -	\$ -	\$	(150.00)
Accounting	10-11105-10	5348	HOSPITALITY	Current Expense	\$ 200.00	\$ 123.45	\$ 200.00	\$	-
Accounting	10-11105-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Accounting TOTAL					\$ 116,970.00	\$ 80,174.11	\$ 152,151.71	\$	35,181.71
Achieve the Dream	10-16210-16	5375	SERVICE CONTRACTS	Current Expense	\$ 9,500.00	\$ 9,500.00	\$ 15,500.00	\$	6,000.00
Achieve the Dream	10-16210-16	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 4,914.46	\$ 5,000.00	\$	-
Achieve the Dream TOTAL					\$ 14,500.00	\$ 14,414.46	\$ 20,500.00	\$	6,000.00

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Administrative Computer Services	10-16810-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 236,654.50	\$ 291,376.67	\$ 448,860.71	\$	212,206.21
Administrative Computer Services	10-16810-16	5140	STAFF SALARIES	Personnel	\$ 193,196.50	\$ 163.24	\$ 107,957.10	\$	(85,239.40)
Administrative Computer Services	10-16810-16	5175	PART TIME SALARIES	Personnel	\$ 54,729.60	\$ 20,916.96	\$ 55,000.00	\$	270.40
Administrative Computer Services	10-16810-16	5299	Employee Benefits Total	Personnel			\$ 202,610.90	\$	202,610.90
Administrative Computer Services	10-16810-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 112,932.00	\$ 8,650.58	\$ 12,500.00	\$	(100,432.00)
Administrative Computer Services	10-16810-16	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 500.00	\$	500.00
Administrative Computer Services	10-16810-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 720.00	\$ 10,000.00	\$	10,000.00
Administrative Computer Services	10-16810-16	5375	SERVICE CONTRACTS	Current Expense	\$ 290,000.00	\$ 225,545.00	\$ 115,000.00	\$	(175,000.00)
Administrative Computer Services	10-16810-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ 160,000.00	\$ 128,178.22	\$ 189,500.00	\$	29,500.00
Administrative Computer Services	10-16810-16	5600	TRAVEL	Current Expense	\$ 20,000.00	\$ 1,491.68	\$ 13,500.00	\$	(6,500.00)
Administrative Computer Services	10-16810-16	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Administrative Computer Services TOTAL					\$ 1,067,512.60	\$ 677,042.35	\$ 1,155,428.71	\$	87,916.11
Advanced Manufacturing	10-11301-10	5110	FACULTY SALARIES	Personnel	\$ 148,798.08	\$ 108,737.00	\$ 155,186.00	\$	6,387.92
Advanced Manufacturing	10-11301-10	5170	ADJUNCT	Personnel	\$ 10,000.00	\$ -	\$ 9,100.00	\$	(900.00)
Advanced Manufacturing	10-11301-10	5175	PART TIME SALARIES	Personnel	\$ 10,240.00	\$ -	\$ -	\$	(10,240.00)
Advanced Manufacturing	10-11301-10	5299	Employee Benefits Total	Personnel			\$ 54,405.30	\$	54,405.30
Advanced Manufacturing	10-11301-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 11,000.00	\$ 7,305.81	\$ 1,500.00	\$	(9,500.00)
Advanced Manufacturing	10-11301-10	5325	COURSE FEES	Current Expense	\$ 6,000.00	\$ 3,600.00	\$ 6,000.00	\$	-
Advanced Manufacturing	10-11301-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$	-
Advanced Manufacturing	10-11301-10	5600	TRAVEL	Current Expense	\$ 2,000.00	\$ -	\$ 500.00	\$	(1,500.00)
Advanced Manufacturing	10-11301-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 9,200.00	\$ 4,693.52	\$ -	\$	(9,200.00)
Advanced Manufacturing	10-11301-10	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ 2,600.00	\$ -	\$ -	\$	(2,600.00)
Advanced Manufacturing TOTAL					\$ 199,838.08	\$ 124,336.33	\$ 226,691.30	\$	26,853.22

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Advocacy Expenses	29-29610-20	5335	CONTRACT LABOR	Current Expense	\$ 1,250.00	\$ -	\$ -		\$ (1,250.00)
Advocacy Expenses	29-29610-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 8,750.00	\$ 3,205.90	\$ 8,750.00		\$ -
Advocacy Expenses TOTAL					\$ 10,000.00	\$ 3,205.90	\$ 8,750.00		\$ (1,250.00)
Agriculture Science	10-11106-10	5110	FACULTY SALARIES	Personnel	\$ 68,306.50	\$ 49,916.04	\$ 71,500.00		\$ 3,193.50
Agriculture Science	10-11106-10	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ 12,600.00		\$ 12,600.00
Agriculture Science	10-11106-10	5299	Employee Benefits Total	Personnel			\$ 27,850.74		\$ 27,850.74
Agriculture Science	10-11106-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 11,800.00	\$ 588.27	\$ 9,000.00		\$ (2,800.00)
Agriculture Science	10-11106-10	5315	ADVERTISING	Current Expense	\$ 1,000.00	\$ -	\$ 2,500.00		\$ 1,500.00
Agriculture Science	10-11106-10	5335	CONTRACT LABOR	Current Expense	\$ 6,000.00	\$ 2,625.00	\$ 15,000.00		\$ 9,000.00
Agriculture Science	10-11106-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 300.00		\$ 300.00
Agriculture Science	10-11106-10	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ 2,000.00		\$ 2,000.00
Agriculture Science	10-11106-10	5600	TRAVEL	Current Expense	\$ 2,500.00	\$ -	\$ 1,500.00		\$ (1,000.00)
Agriculture Science	10-11106-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 5,200.00	\$ -	\$ -		\$ (5,200.00)
Agriculture Science TOTAL					\$ 94,806.50	\$ 53,129.31	\$ 142,250.74		\$ 47,444.24
Athletic Trainer	20-20540-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 67,329.00	\$ 49,712.36	\$ 72,823.04		\$ 5,494.04
Athletic Trainer	20-20540-20	5299	Employee Benefits Total	Personnel			\$ 24,116.23		\$ 24,116.23
Athletic Trainer	20-20540-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 8,250.00	\$ 8,981.11	\$ 8,250.00		\$ -
Athletic Trainer	20-20540-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 340.00	\$ 500.00		\$ 500.00
Athletic Trainer	20-20540-20	5355	LIABILITY INSURANCE	Current Expense	\$ -	\$ 892.23	\$ -		\$ -
Athletic Trainer	20-20540-20	5600	TRAVEL	Current Expense	\$ 1,500.00	\$ 1,185.66	\$ 1,495.00		\$ (5.00)
Athletic Trainer	20-20540-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 14,000.00	\$ 14,684.40	\$ 14,000.00		\$ -
Athletic Trainer TOTAL					\$ 91,079.00	\$ 75,795.76	\$ 121,184.27		\$ 30,105.27

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Athletic Training Program	10-11107-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,000.00	\$ 103.99	\$ 1,000.00	\$ (1,000.00)
Athletic Training Program TOTAL					\$ 2,000.00	\$ 103.99	\$ 1,000.00	\$ (1,000.00)
Athletics Administration	20-20500-20	5110	FACULTY SALARIES	Personnel	\$ 126,677.64	\$ 34,530.98	\$ 98,286.34	\$ (28,391.30)
Athletics Administration	20-20500-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ -	\$ 46,072.53	\$ 59,078.57	\$ 59,078.57
Athletics Administration	20-20500-20	5140	STAFF SALARIES	Personnel	\$ 4,000.00	\$ -	\$ -	\$ (4,000.00)
Athletics Administration	20-20500-20	5175	PART TIME SALARIES	Personnel	\$ -	\$ 6,643.00	\$ 7,000.00	\$ 7,000.00
Athletics Administration	20-20500-20	5299	Employee Benefits Total	Personnel			\$ 54,431.44	\$ 54,431.44
Athletics Administration	20-20500-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 15,000.00	\$ 13,933.12	\$ 14,999.00	\$ (1.00)
Athletics Administration	20-20500-20	5305	COMMUNICATIONS	Current Expense	\$ 6,800.00	\$ 8,619.01	\$ -	\$ (6,800.00)
Athletics Administration	20-20500-20	5335	CONTRACT LABOR	Current Expense	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00
Athletics Administration	20-20500-20	5348	HOSPITALITY	Current Expense	\$ -	\$ 217.75	\$ -	\$ -
Athletics Administration	20-20500-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 9,000.00	\$ 3,174.00	\$ 12,000.00	\$ 3,000.00
Athletics Administration	20-20500-20	5355	LIABILITY INSURANCE	Current Expense	\$ 65,047.00	\$ 81,326.29	\$ 80,000.00	\$ 14,953.00
Athletics Administration	20-20500-20	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
Athletics Administration	20-20500-20	5600	TRAVEL	Current Expense	\$ 3,000.00	\$ 4,628.17	\$ 3,500.00	\$ 500.00
Athletics Administration	20-20500-20	5620	ATHLETICS RECRUITMENT TRAVEL	Current Expense	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
Athletics Administration	20-20500-20	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
Athletics Administration TOTAL					\$ 229,524.64	\$ 199,144.85	\$ 362,795.35	\$ 133,270.71
Baseball	20-20510-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 159,122.28	\$ 112,969.01	\$ 165,486.95	\$ 6,364.67
Baseball	20-20510-20	5299	Employee Benefits Total	Personnel			\$ 54,803.01	\$ 54,803.01
Baseball	20-20510-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 42,900.00	\$ 50,224.07	\$ 47,300.00	\$ 4,400.00
Baseball	20-20510-20	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ 899.00	\$ 899.00
Baseball	20-20510-20	5366	OFFICIALS	Current Expense	\$ 13,000.00	\$ 15,851.19	\$ 17,000.00	\$ 4,000.00
Baseball	20-20510-20	5435	ATHLETICS GROUND SUPPLIES	Current Expense	\$ 2,500.00	\$ 495.00	\$ 3,000.00	\$ 500.00
Baseball	20-20510-20	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 8,459.60	\$ 3,000.00	\$ (2,000.00)
Baseball	20-20510-20	5610	ATHLETICS TEAM TRAVEL	Current Expense	\$ 50,000.00	\$ 63,654.21	\$ 50,000.00	\$ -
Baseball	20-20510-20	5620	ATHLETICS RECRUITMENT TRAVEL	Current Expense	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
Baseball	20-20510-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 234,990.00	\$ 220,436.90	\$ 290,000.00	\$ 55,010.00
Baseball TOTAL					\$ 512,512.28	\$ 472,089.98	\$ 636,488.96	\$ 123,976.68
Benefits Clearing Staff Benefits	10-18000-00	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 35,000.00	\$ 30,181.00	\$ -	\$ (35,000.00)
Benefits Clearing Staff Benefits TOTAL					\$ 35,000.00	\$ 30,181.00	\$ -	\$ (35,000.00)

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Biological Sciences	10-11109-10	5110	FACULTY SALARIES	Personnel	\$ 529,414.85	\$ 379,648.75	\$ 660,800.00	\$	131,385.15
Biological Sciences	10-11109-10	5140	ADMINISTRATIVE SALARIES	Personnel	\$ 101,999.00	\$ 39,683.00	\$ 50,000.00	\$	(51,999.00)
Biological Sciences	10-11109-10	5170	ADJUNCT	Personnel	\$ 84,375.00	\$ 102,437.64	\$ 87,500.00	\$	3,125.00
Biological Sciences	10-11109-10	5175	PART TIME SALARIES	Personnel	\$ 17,480.00	\$ 8,848.38	\$ 17,480.00	\$	-
Biological Sciences	10-11109-10	5299	Employee Benefits Total	Personnel			\$ 270,155.45	\$	270,155.45
Biological Sciences	10-11109-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 33,425.00	\$ 26,268.68	\$ 22,525.00	\$	(10,900.00)
Biological Sciences	10-11109-10	5315	ADVERTISING	Current Expense	\$ -	\$ -	\$ -	\$	-
Biological Sciences	10-11109-10	5335	CONTRACT LABOR	Current Expense	\$ 10,902.00	\$ 6,135.00	\$ -	\$	(10,902.00)
Biological Sciences	10-11109-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 95.72	\$ -	\$	-
Biological Sciences	10-11109-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 11,140.00	\$	11,140.00
Biological Sciences	10-11109-10	5600	TRAVEL	Current Expense	\$ 2,100.00	\$ 8,450.68	\$ 2,100.00	\$	-
Biological Sciences	10-11109-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 25,500.00	\$ 9,795.19	\$ 9,825.61	\$	(15,674.39)
Biological Sciences TOTAL					\$ 805,195.85	\$ 581,363.04	\$ 1,131,526.06	\$	326,330.21
Board of Trustees	10-16000-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 8,500.00	\$ 2,407.09	\$ 4,500.00	\$	(4,000.00)
Board of Trustees	10-16000-16	5348	HOSPITALITY	Current Expense	\$ 500.00	\$ -	\$ 4,500.00	\$	4,000.00
Board of Trustees	10-16000-16	5375	SERVICE CONTRACTS	Current Expense	\$ 6,750.00	\$ 2,250.00	\$ 6,750.00	\$	-
Board of Trustees	10-16000-16	5600	TRAVEL	Current Expense	\$ 25,000.00	\$ 2,322.50	\$ 25,000.00	\$	-
Board of Trustees TOTAL					\$ 40,750.00	\$ 6,979.59	\$ 40,750.00	\$	-
Bookstore-Commissions_Bookstore	21-21000-00	5390	AUXILIARY SUPPLIES	Current Expense	\$ -	\$ -	\$ 1,680,000.00	\$	1,680,000.00
Bookstore-Commissions_Bookstore TOTAL					\$ -	\$ -	\$ 1,680,000.00	\$	1,680,000.00

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Building Maintenance	10-17020-17	5140	STAFF SALARIES	Personnel	\$ 310,645.58	\$ 228,122.56	\$ 416,456.19	\$	105,810.61
Building Maintenance	10-17020-17	5299	Employee Benefits Total	Personnel			\$ 137,914.52	\$	137,914.52
Building Maintenance	10-17020-17	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 49,857.00	\$ 8,549.88	\$ 50,000.00	\$	143.00
Building Maintenance	10-17020-17	5348	HOSPITALITY	Current Expense	\$ 143.00	\$ 142.79	\$ -	\$	(143.00)
Building Maintenance	10-17020-17	5375	SERVICE CONTRACTS	Current Expense	\$ 175,000.00	\$ 100,548.37	\$ 200,134.00	\$	25,134.00
Building Maintenance	10-17020-17	5405	HVAC REPAIRS	Current Expense	\$ 180,000.00	\$ 81,109.07	\$ 200,000.00	\$	20,000.00
Building Maintenance	10-17020-17	5410	CARPENTRY	Current Expense	\$ 50,000.00	\$ 23,107.15	\$ 45,000.00	\$	(5,000.00)
Building Maintenance	10-17020-17	5420	ELECTRICAL	Current Expense	\$ 68,000.00	\$ 19,374.38	\$ 50,000.00	\$	(18,000.00)
Building Maintenance	10-17020-17	5423	EQUIPMENT RENTAL	Current Expense	\$ 16,000.00	\$ 7,042.32	\$ 15,000.00	\$	(1,000.00)
Building Maintenance	10-17020-17	5429	FLOOR REPAIRS	Current Expense	\$ 20,000.00	\$ -	\$ 20,000.00	\$	-
Building Maintenance	10-17020-17	5437	FACILITIES HARDWARE	Current Expense	\$ 30,000.00	\$ 11,119.45	\$ 25,000.00	\$	(5,000.00)
Building Maintenance	10-17020-17	5442	BLDG MAINT - LIGHTING	Current Expense	\$ 20,000.00	\$ 19,200.16	\$ 30,000.00	\$	10,000.00
Building Maintenance	10-17020-17	5453	MISC MAINTENANCE EXP	Current Expense	\$ -	\$ 2,697.54	\$ -	\$	-
Building Maintenance	10-17020-17	5456	PAINTING	Current Expense	\$ 45,000.00	\$ 934.73	\$ 45,000.00	\$	-
Building Maintenance	10-17020-17	5459	PEST CONTROL	Current Expense	\$ 26,000.00	\$ 16,434.00	\$ 26,004.00	\$	4.00
Building Maintenance	10-17020-17	5462	PLUMBING	Current Expense	\$ 60,000.00	\$ 23,785.80	\$ 65,000.00	\$	5,000.00
Building Maintenance	10-17020-17	5469	ROOF REPAIRS	Current Expense	\$ 10,000.00	\$ -	\$ 10,000.00	\$	-
Building Maintenance	10-17020-17	5485	WATER ADDITIVES	Current Expense	\$ 18,000.00	\$ 9,491.89	\$ 25,000.00	\$	7,000.00
Building Maintenance	10-17020-17	5600	TRAVEL	Current Expense	\$ 1,500.00	\$ 475.00	\$ 1,800.00	\$	300.00
Building Maintenance	10-17020-17	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 98,800.00	\$ 98,753.80	\$ 58,000.00	\$	(40,800.00)
Building Maintenance	10-17020-17	5740	FACILITIES IMPROVEMENTS	Current Expense	\$ -	\$ 115,204.53	\$ -	\$	-
Building Maintenance TOTAL					\$ 1,178,945.58	\$ 766,093.42	\$ 1,420,308.71	\$	241,363.13
Business & Management	10-11308-10	5110	FACULTY SALARIES	Personnel	\$ 150,526.75	\$ 110,000.31	\$ 156,915.00	\$	6,388.25
Business & Management	10-11308-10	5170	ADJUNCT	Personnel	\$ 60,750.00	\$ 46,034.04	\$ 46,200.00	\$	(14,550.00)
Business & Management	10-11308-10	5299	Employee Benefits Total	Personnel			\$ 67,264.00	\$	67,264.00
Business & Management	10-11308-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 750.00	\$ 128.39	\$ 250.00	\$	(500.00)
Business & Management	10-11308-10	5348	HOSPITALITY	Current Expense	\$ 200.00	\$ 123.46	\$ 200.00	\$	-
Business & Management	10-11308-10	5600	TRAVEL	Current Expense	\$ 600.00	\$ -	\$ 600.00	\$	-
Business & Management TOTAL					\$ 212,826.75	\$ 156,286.20	\$ 271,429.00	\$	58,602.25

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Business Office	10-16410-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ -	\$ -	\$ 227,825.03	\$ 227,825.03
Business Office	10-16410-16	5140	STAFF SALARIES	Personnel	\$ -	\$ -	\$ 327,487.51	\$ 327,487.51
Business Office	10-16410-16	5175	PART TIME SALARIES	Personnel	\$ 14,820.00	\$ 7,635.56	\$ 16,700.00	\$ 1,880.00
Business Office	10-16410-16	5299	Employee Benefits Total	Personnel			\$ 189,428.90	\$ 189,428.90
Business Office	10-16410-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 30,000.00	\$ 7,584.16	\$ 17,500.00	\$ (12,500.00)
Business Office	10-16410-16	5302	CASH OVER/SHORT	Current Expense	\$ -	\$ 10.79	\$ -	\$ -
Business Office	10-16410-16	5303	LATE PAYMENT FEE	Current Expense	\$ -	\$ (3.84)	\$ -	\$ -
Business Office	10-16410-16	5305	COMMUNICATIONS	Current Expense	\$ 8,200.00	\$ 2,538.06	\$ 4,500.00	\$ (3,700.00)
Business Office	10-16410-16	5345	FINANCIAL AUDIT	Current Expense	\$ 90,000.00	\$ 30,083.00	\$ 80,000.00	\$ (10,000.00)
Business Office	10-16410-16	5348	HOSPITALITY	Current Expense	\$ 200.00	\$ 242.78	\$ -	\$ (200.00)
Business Office	10-16410-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 500.00	\$ 390.00	\$ 500.00	\$ -
Business Office	10-16410-16	5360	MC/VISA FEES	Current Expense	\$ 135,000.00	\$ 62,006.95	\$ 110,000.00	\$ (25,000.00)
Business Office	10-16410-16	5370	PRINTING	Current Expense	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00
Business Office	10-16410-16	5375	SERVICE CONTRACTS	Current Expense	\$ 70,000.00	\$ 36,102.81	\$ 76,000.00	\$ 6,000.00
Business Office	10-16410-16	5380	TAX ASSESSMENT	Current Expense	\$ -	\$ -	\$ -	\$ -
Business Office	10-16410-16	5600	TRAVEL	Current Expense	\$ 15,000.00	\$ 2,938.31	\$ 8,910.00	\$ (6,090.00)
Business Office TOTAL					\$ 363,720.00	\$ 149,528.58	\$ 1,063,351.44	\$ 699,631.44
CWL Funded_American Heart Assoc	10-11545-10	5170	ADJUNCT	Personnel	\$ 4,500.00	\$ -	\$ -	\$ (4,500.00)
CWL Funded_American Heart Assoc	10-11545-10	5175	PART TIME SALARIES	Personnel	\$ -	\$ 6,579.30	\$ 10,000.00	\$ 10,000.00
CWL Funded_American Heart Assoc	10-11545-10	5299	Employee Benefits Total	Personnel			\$ 3,311.62	\$ 3,311.62
CWL Funded_American Heart Assoc	10-11545-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 42,002.00	\$ 25,482.12	\$ 36,440.00	\$ (5,562.00)
CWL Funded_American Heart Assoc	10-11545-10	5315	ADVERTISING	Current Expense	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
CWL Funded_American Heart Assoc	10-11545-10	5335	CONTRACT LABOR	Current Expense	\$ -	\$ -	\$ -	\$ -
CWL Funded_American Heart Assoc	10-11545-10	5600	TRAVEL	Current Expense	\$ 2,500.00	\$ -	\$ 1,000.00	\$ (1,500.00)
CWL Funded_American Heart Assoc TOTAL					\$ 50,502.00	\$ 32,061.42	\$ 52,251.62	\$ 1,749.62
CWL Funded_CE Dental	10-11525-10	5170	ADJUNCT	Personnel	\$ 5,000.00	\$ -	\$ -	\$ (5,000.00)
CWL Funded_CE Dental	10-11525-10	5175	PART TIME SALARIES	Personnel	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
CWL Funded_CE Dental	10-11525-10	5299	Employee Benefits Total	Personnel			\$ 8,279.05	\$ 8,279.05
CWL Funded_CE Dental	10-11525-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 8,000.00	\$ 784.63	\$ 8,000.00	\$ -
CWL Funded_CE Dental	10-11525-10	5315	ADVERTISING	Current Expense	\$ 1,500.00	\$ -	\$ -	\$ (1,500.00)
CWL Funded_CE Dental	10-11525-10	5335	CONTRACT LABOR	Current Expense	\$ 3,000.00	\$ -	\$ -	\$ (3,000.00)
CWL Funded_CE Dental	10-11525-10	5600	TRAVEL	Current Expense	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
CWL Funded_CE Dental TOTAL					\$ 44,000.00	\$ 784.63	\$ 42,779.05	\$ (1,220.95)

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
CWL Funded_Health Science1	10-11543-10	5110	FACULTY SALARIES	Personnel	\$ 221,982.00	\$ 173,382.02	\$ 358,847.00	\$	136,865.00
CWL Funded_Health Science1	10-11543-10	5170	ADJUNCT	Personnel	\$ -	\$ 10,250.00	\$ 10,000.00	\$	10,000.00
CWL Funded_Health Science1	10-11543-10	5175	PART TIME SALARIES	Personnel	\$ 22,000.00	\$ 49,917.80	\$ 30,000.00	\$	8,000.00
CWL Funded_Health Science1	10-11543-10	5299	Employee Benefits Total	Personnel			\$ 132,083.03	\$	132,083.03
CWL Funded_Health Science1	10-11543-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 87,200.00	\$ 32,458.85	\$ 30,000.00	\$	(57,200.00)
CWL Funded_Health Science1	10-11543-10	5315	ADVERTISING	Current Expense	\$ 5,000.00	\$ -	\$ 5,000.00	\$	-
CWL Funded_Health Science1	10-11543-10	5335	CONTRACT LABOR	Current Expense	\$ 2,250.00	\$ 960.00	\$ -	\$	(2,250.00)
CWL Funded_Health Science1	10-11543-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ -	\$ -	\$	-
CWL Funded_Health Science1	10-11543-10	5600	TRAVEL	Current Expense	\$ 2,500.00	\$ -	\$ 1,000.00	\$	(1,500.00)
CWL Funded_Health Science1 TOTAL					\$ 340,932.00	\$ 266,968.67	\$ 566,930.03	\$	225,998.03
CWL Funded_Industrial Tech1	10-11558-10	5110	FACULTY SALARIES	Personnel	\$ 73,334.00	\$ 53,778.74	\$ 76,786.00	\$	3,452.00
CWL Funded_Industrial Tech1	10-11558-10	5170	ADJUNCT	Personnel	\$ -	\$ 3,850.00	\$ -	\$	-
CWL Funded_Industrial Tech1	10-11558-10	5299	Employee Benefits Total	Personnel			\$ 25,428.62	\$	25,428.62
CWL Funded_Industrial Tech1	10-11558-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 20,000.00	\$ 2,265.63	\$ 7,500.00	\$	(12,500.00)
CWL Funded_Industrial Tech1	10-11558-10	5315	ADVERTISING	Current Expense	\$ 2,400.00	\$ -	\$ 1,000.00	\$	(1,400.00)
CWL Funded_Industrial Tech1	10-11558-10	5335	CONTRACT LABOR	Current Expense	\$ 3,000.00	\$ -	\$ -	\$	(3,000.00)
CWL Funded_Industrial Tech1	10-11558-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 3,000.00	\$	3,000.00
CWL Funded_Industrial Tech1	10-11558-10	5600	TRAVEL	Current Expense	\$ 1,000.00	\$ -	\$ 500.00	\$	(500.00)
CWL Funded_Industrial Tech1 TOTAL					\$ 99,734.00	\$ 59,894.37	\$ 114,214.62	\$	14,480.62
CWL Funded_Truck Driving T3B CDL	10-11585-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,000.00	\$ 160.00	\$ -	\$	(2,000.00)
CWL Funded_Truck Driving T3B CDL	10-11585-10	5315	ADVERTISING	Current Expense	\$ 4,200.00	\$ -	\$ -	\$	(4,200.00)
CWL Funded_Truck Driving T3B CDL	10-11585-10	5335	CONTRACT LABOR	Current Expense	\$ 430,000.00	\$ 212,450.00	\$ -	\$	(430,000.00)
CWL Funded_Truck Driving T3B CDL	10-11585-10	5375	SERVICE CONTRACTS	Current Expense	\$ 450.00	\$ 105.00	\$ -	\$	(450.00)
CWL Funded_Truck Driving T3B CDL TOTAL					\$ 436,650.00	\$ 212,715.00	\$ -	\$	(436,650.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ -	\$	-
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5175	PART TIME SALARIES	Personnel	\$ 6,000.00	\$ 3,871.05	\$ 2,500.00	\$	(3,500.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5299	Employee Benefits Total	Personnel			\$ 827.91	\$	827.91
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 3,000.00	\$ -	\$ -	\$	(3,000.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5305	COMMUNICATIONS	Current Expense	\$ 200.00	\$ -	\$ -	\$	(200.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5315	ADVERTISING	Current Expense	\$ 3,000.00	\$ -	\$ 1,000.00	\$	(2,000.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5335	CONTRACT LABOR	Current Expense	\$ 5,000.00	\$ -	\$ 2,500.00	\$	(2,500.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ -	\$ -	\$	-
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5370	PRINTING	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
CWL Non-Funded_Continuing Ed Courses	10-12120-11	5600	TRAVEL	Current Expense	\$ 1,500.00	\$ -	\$ -	\$	(1,500.00)
CWL Non-Funded_Continuing Ed Courses TOTAL					\$ 19,200.00	\$ 3,871.05	\$ 6,827.91	\$	(12,372.09)

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
CWL Non-Funded_TEAMS1	10-12150-11	5170	ADJUNCT	Personnel	\$ 2,000.00	\$ -	\$ 500.00	\$	(1,500.00)
CWL Non-Funded_TEAMS1	10-12150-11	5299	Employee Benefits Total	Personnel			\$ 165.58	\$	165.58
CWL Non-Funded_TEAMS1	10-12150-11	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,000.00	\$ 306.00	\$ 2,000.00	\$	-
CWL Non-Funded_TEAMS1	10-12150-11	5315	ADVERTISING	Current Expense	\$ 1,000.00	\$ -	\$ 500.00	\$	(500.00)
CWL Non-Funded_TEAMS1	10-12150-11	5335	CONTRACT LABOR	Current Expense	\$ 2,000.00	\$ -	\$ -	\$	(2,000.00)
CWL Non-Funded_TEAMS1	10-12150-11	5370	PRINTING	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
CWL Non-Funded_TEAMS1	10-12150-11	5600	TRAVEL	Current Expense	\$ 200.00	\$ -	\$ -	\$	(200.00)
CWL Non-Funded_TEAMS1 TOTAL					\$ 7,700.00	\$ 306.00	\$ 3,165.58	\$	(4,534.42)
CWL Non-Funded_Youth1	10-12190-11	5170	ADJUNCT	Personnel	\$ 3,000.00	\$ -	\$ 3,000.00	\$	-
CWL Non-Funded_Youth1	10-12190-11	5175	PART TIME SALARIES	Personnel	\$ 12,800.00	\$ -	\$ 10,000.00	\$	(2,800.00)
CWL Non-Funded_Youth1	10-12190-11	5299	Employee Benefits Total	Personnel			\$ 4,305.11	\$	4,305.11
CWL Non-Funded_Youth1	10-12800-11	5299	Employee Benefits Total	Personnel			\$ 14,843.21	\$	14,843.21
CWL Non-Funded_Youth1	10-12190-11	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,500.00	\$ 217.33	\$ 500.00	\$	(2,000.00)
CWL Non-Funded_Youth1	10-12190-11	5315	ADVERTISING	Current Expense	\$ 5,000.00	\$ -	\$ 500.00	\$	(4,500.00)
CWL Non-Funded_Youth1	10-12190-11	5335	CONTRACT LABOR	Current Expense	\$ 5,000.00	\$ -	\$ 2,500.00	\$	(2,500.00)
CWL Non-Funded_Youth1	10-12190-11	5370	PRINTING	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
CWL Non-Funded_Youth1	10-12190-11	5375	SERVICE CONTRACTS	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
CWL Non-Funded_Youth1 TOTAL					\$ 29,300.00	\$ 217.33	\$ 35,648.32	\$	6,348.32
Campus Beautification	10-17060-17	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ -	\$ 2,500.00	\$	2,500.00
Campus Beautification	10-17060-17	5335	CONTRACT LABOR	Current Expense	\$ 15,000.00	\$ 13,942.50	\$ 15,000.00	\$	-
Campus Beautification	10-17060-17	5435	ATHLETICS GROUND SUPPLIES	Current Expense	\$ 15,000.00	\$ -	\$ 15,000.00	\$	-
Campus Beautification TOTAL					\$ 30,000.00	\$ 13,942.50	\$ 32,500.00	\$	2,500.00
Campus Security	10-16500-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 90,771.30	\$ 64,443.19	\$ 94,513.71	\$	3,742.41
Campus Security	10-16500-16	5140	STAFF SALARIES	Personnel	\$ 407,481.10	\$ 317,273.82	\$ 401,132.07	\$	(6,349.03)
Campus Security	10-16500-16	5175	PART TIME SALARIES	Personnel	\$ 49,741.50	\$ 28,079.01	\$ 49,731.50	\$	(10.00)
Campus Security	10-16500-16	5299	Employee Benefits Total	Personnel			\$ 180,608.31	\$	180,608.31
Campus Security	10-16500-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 33,600.00	\$ 1,945.81	\$ 40,000.00	\$	6,400.00
Campus Security	10-16500-16	5305	COMMUNICATIONS	Current Expense	\$ 4,000.00	\$ 1,799.27	\$ 4,000.00	\$	-
Campus Security	10-16500-16	5348	HOSPITALITY	Current Expense	\$ 100.00	\$ -	\$ 100.00	\$	-
Campus Security	10-16500-16	5355	LIABILITY INSURANCE	Current Expense	\$ 16,285.00	\$ 16,236.97	\$ 16,236.97	\$	(48.03)
Campus Security	10-16500-16	5375	SERVICE CONTRACTS	Current Expense	\$ 10,000.00	\$ 630.00	\$ 10,000.00	\$	-
Campus Security	10-16500-16	5480	VEHICLE PARTS/REPAIRS - TRANSPORTATION	Current Expense	\$ 15,050.00	\$ 13,473.93	\$ 15,000.00	\$	(50.00)
Campus Security	10-16500-16	5600	TRAVEL	Current Expense	\$ 1,000.00	\$ 312.34	\$ 900.00	\$	(100.00)
Campus Security	10-16500-16	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ (30.01)	\$ 35,000.00	\$	35,000.00
Campus Security TOTAL					\$ 628,028.90	\$ 444,164.33	\$ 847,222.56	\$	219,193.66

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Career Center	10-14520-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 151,349.93	\$ 98,041.82	\$ 166,617.79	\$	15,267.86
Career Center	10-14520-14	5140	STAFF SALARIES	Personnel	\$ -	\$ -	\$ -	\$	-
Career Center	10-14520-14	5299	Employee Benefits Total	Personnel			\$ 55,177.50	\$	55,177.50
Career Center	10-14520-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 9,800.00	\$ 3,136.52	\$ 4,400.00	\$	(5,400.00)
Career Center	10-14520-14	5305	COMMUNICATIONS	Current Expense	\$ 800.00	\$ 59.51	\$ 200.00	\$	(600.00)
Career Center	10-14520-14	5315	ADVERTISING	Current Expense	\$ 6,000.00	\$ -	\$ 1,000.00	\$	(5,000.00)
Career Center	10-14520-14	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Career Center	10-14520-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 925.00	\$ 95.00	\$ 855.00	\$	(70.00)
Career Center	10-14520-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 5,000.00	\$ -	\$ 5,000.00	\$	-
Career Center	10-14520-14	5375	SERVICE CONTRACTS	Current Expense	\$ 12,900.00	\$ 5,655.25	\$ 26,690.25	\$	13,790.25
Career Center	10-14520-14	5600	TRAVEL	Current Expense	\$ 6,800.00	\$ 4,921.10	\$ 9,415.00	\$	2,615.00
Career Center TOTAL					\$ 194,574.93	\$ 111,909.20	\$ 270,355.54	\$	75,780.61
Central Copy Charges	10-16630-16	5305	COMMUNICATIONS	Current Expense	\$ 40,000.00	\$ -	\$ -	\$	(40,000.00)
Central Copy Charges TOTAL					\$ 40,000.00	\$ -	\$ -	\$	(40,000.00)
Cheer Squad	20-20730-20	5175	PART TIME SALARIES	Personnel	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$	-
Cheer Squad	20-20730-20	5299	Employee Benefits Total	Personnel			\$ 3,311.62	\$	3,311.62
Cheer Squad	20-20730-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 12,000.00	\$ 9,923.50	\$ 12,000.00	\$	-
Cheer Squad	20-20730-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 31,700.00	\$ 29,810.24	\$ 31,700.00	\$	-
Cheer Squad TOTAL					\$ 53,700.00	\$ 49,733.74	\$ 57,011.62	\$	3,311.62
Child Development	10-11113-10	5110	FACULTY SALARIES	Personnel	\$ 76,977.65	\$ 56,252.92	\$ 80,171.00	\$	3,193.35
Child Development	10-11113-10	5170	ADJUNCT	Personnel	\$ 26,325.00	\$ 13,636.00	\$ 23,100.00	\$	(3,225.00)
Child Development	10-11113-10	5299	Employee Benefits Total	Personnel			\$ 34,199.45	\$	34,199.45
Child Development	10-11113-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,600.00	\$ 2,036.47	\$ 1,975.00	\$	(625.00)
Child Development	10-11113-10	5315	ADVERTISING	Current Expense	\$ 100.00	\$ -	\$ 100.00	\$	-
Child Development	10-11113-10	5348	HOSPITALITY	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Child Development	10-11113-10	5600	TRAVEL	Current Expense	\$ 3,350.00	\$ 4,749.75	\$ 5,620.00	\$	2,270.00
Child Development TOTAL					\$ 109,652.65	\$ 76,675.14	\$ 145,465.45	\$	35,812.80

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Commencement	10-16220-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,825.00	\$ 1,509.33	\$ 250.00	\$	(1,575.00)
Commencement	10-16220-16	5305	COMMUNICATIONS	Current Expense	\$ 2,500.00	\$ 1,107.01	\$ 250.00	\$	(2,250.00)
Commencement	10-16220-16	5308	GRADUATION	Current Expense	\$ 49,845.00	\$ 38,278.09	\$ 55,726.00	\$	5,881.00
Commencement	10-16220-16	5348	HOSPITALITY	Current Expense	\$ 5,820.00	\$ 6,189.42	\$ 9,320.00	\$	3,500.00
Commencement	10-16220-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 750.00	\$ -	\$ 750.00	\$	-
Commencement	10-16220-16	5370	PRINTING	Current Expense	\$ 10,074.00	\$ 4,707.99	\$ 11,650.00	\$	1,576.00
Commencement	10-16220-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 1,182.00	\$ 693.01	\$ 400.00	\$	(782.00)
Commencement	10-16220-16	5600	TRAVEL	Current Expense	\$ 3,663.00	\$ 4,217.72	\$ 5,316.00	\$	1,653.00
Commencement TOTAL					\$ 75,659.00	\$ 56,702.57	\$ 83,662.00	\$	8,003.00
Community Engagement	10-16350-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 149,368.84	\$ 106,399.73	\$ 157,421.06	\$	8,052.22
Community Engagement	10-16350-16	5140	STAFF SALARIES	Personnel	\$ 46,272.44	\$ 32,843.48	\$ 48,194.74	\$	1,922.30
Community Engagement	10-16350-16	5299	Employee Benefits Total	Personnel			\$ -	\$	-
Community Engagement	10-16350-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 10,000.00	\$ 2,898.84	\$ 7,500.00	\$	(2,500.00)
Community Engagement	10-16350-16	5301	DOE CONTINGENCY	Current Expense	\$ 10,000.00	\$ -	\$ 10,000.00	\$	-
Community Engagement	10-16350-16	5305	COMMUNICATIONS	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
Community Engagement	10-16350-16	5348	HOSPITALITY	Current Expense	\$ 6,000.00	\$ 930.38	\$ 6,000.00	\$	-
Community Engagement	10-16350-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 1,200.00	\$ 1,948.06	\$ 3,500.00	\$	2,300.00
Community Engagement	10-16350-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 4,000.00	\$ 2,170.73	\$ 3,000.00	\$	(1,000.00)
Community Engagement	10-16350-16	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ -	\$	-
Community Engagement	10-16350-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ 42.56	\$ -	\$	-
Community Engagement	10-16350-16	5600	TRAVEL	Current Expense	\$ 15,000.00	\$ 12,491.69	\$ 15,000.00	\$	-
Community Engagement TOTAL					\$ 242,341.28	\$ 159,725.47	\$ 250,615.80	\$	8,274.52
Computer Maintenance	10-11315-10	5110	FACULTY SALARIES	Personnel	\$ 83,620.00	\$ 60,794.11	\$ 85,700.00	\$	2,080.00
Computer Maintenance	10-11315-10	5130	ADMINISTRATIVE SALARIES	Personnel			\$ -	\$	-
Computer Maintenance	10-11315-10	5140	STAFF SALARIES	Personnel			\$ -	\$	-
Computer Maintenance	10-11315-10	5170	ADJUNCT	Personnel	\$ 11,137.50	\$ 14,607.00	\$ 17,500.00	\$	6,362.50
Computer Maintenance	10-11315-10	5175	PART TIME SALARIES	Personnel	\$ 4,800.00	\$ 1,879.65	\$ 10,336.00	\$	5,536.00
Computer Maintenance	10-11315-10	5299	Employee Benefits Total	Personnel			\$ 105,690.99	\$	105,690.99
Computer Maintenance	10-11315-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,700.00	\$ 4,710.02	\$ 250.00	\$	(4,450.00)
Computer Maintenance	10-11315-10	5315	ADVERTISING	Current Expense	\$ 200.00	\$ -	\$ 200.00	\$	-
Computer Maintenance	10-11315-10	5348	HOSPITALITY	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Computer Maintenance	10-11315-10	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ 6,550.00	\$	6,550.00
Computer Maintenance	10-11315-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Computer Maintenance TOTAL					\$ 105,057.50	\$ 81,990.78	\$ 226,826.99	\$	121,769.49

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Computer Science	10-11318-00	5110	FACULTY SALARIES	Personnel	\$ 88,191.85	\$ 64,447.81	\$ 90,700.00	\$	2,508.15
Computer Science	10-11318-00	5170	ADJUNCT	Personnel	\$ 20,250.00	\$ 9,644.04	\$ 21,000.00	\$	750.00
Computer Science	10-11318-00	5299	Employee Benefits Total	Personnel			\$ 36,990.81	\$	36,990.81
Computer Science	10-11318-00	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,000.00	\$ 2,876.24	\$ 1,000.00	\$	-
Computer Science	10-11318-00	5383	HARDWARE/SOFTWARE	Current Expense	\$ 1,961.00	\$ 1,666.68	\$ 1,961.00	\$	-
Computer Science	10-11318-00	5600	TRAVEL	Current Expense	\$ 1,000.00	\$ 213.26	\$ 550.00	\$	(450.00)
Computer Science TOTAL					\$ 112,402.85	\$ 78,848.03	\$ 152,201.81	\$	39,798.96
Connect Scholarships	20-20710-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 225,000.00	\$ 165,162.36	\$ 225,000.00	\$	-
Connect Scholarships TOTAL					\$ 225,000.00	\$ 165,162.36	\$ 225,000.00	\$	-
Continuing Education Administration	10-12100-11	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 87,961.71	\$ 59,065.39		\$	(87,961.71)
Continuing Education Administration	10-12100-11	5140	STAFF SALARIES	Personnel	\$ 177,532.97	\$ 48,421.42		\$	(177,532.97)
Continuing Education Administration	10-12100-11	5175	PART TIME SALARIES	Personnel	\$ 5,000.00	\$ -	\$ -	\$	(5,000.00)
Continuing Education Administration	10-12100-11	5299	Employee Benefits Total	Personnel			\$ -	\$	-
Continuing Education Administration	10-12100-11	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 27,000.00	\$ 2,130.08	\$ 2,500.00	\$	(24,500.00)
Continuing Education Administration	10-12100-11	5305	COMMUNICATIONS	Current Expense	\$ -	\$ 17.94	\$ -	\$	-
Continuing Education Administration	10-12100-11	5308	GRADUATION	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
Continuing Education Administration	10-12100-11	5315	ADVERTISING	Current Expense	\$ 10,000.00	\$ -	\$ 2,500.00	\$	(7,500.00)
Continuing Education Administration	10-12100-11	5348	HOSPITALITY	Current Expense	\$ 1,500.00	\$ -	\$ 1,500.00	\$	-
Continuing Education Administration	10-12100-11	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 1,640.00	\$ 375.00	\$	375.00
Continuing Education Administration	10-12100-11	5370	PRINTING	Current Expense	\$ -	\$ -	\$ -	\$	-
Continuing Education Administration	10-12100-11	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 500.00	\$ 183.21	\$ 500.00	\$	-
Continuing Education Administration	10-12100-11	5375	SERVICE CONTRACTS	Current Expense	\$ 1,500.00	\$ -	\$ 1,500.00	\$	-
Continuing Education Administration	10-12100-11	5600	TRAVEL	Current Expense	\$ 4,000.00	\$ 3,361.21	\$ 3,390.00	\$	(610.00)
Continuing Education Administration	10-12100-11	5650	STAFF DEVELOPMENT	Current Expense	\$ 2,500.00	\$ -	\$ -	\$	(2,500.00)
Continuing Education Administration TOTAL					\$ 317,994.68	\$ 114,819.25	\$ 12,265.00	\$	(305,729.68)

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FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Cosmetology	10-11321-10	5110	FACULTY SALARIES	Personnel	\$ 226,217.00	\$ 165,376.19	\$ 235,200.00	\$	8,983.00
Cosmetology	10-11321-10	5170	ADJUNCT	Personnel	\$ 35,750.00	\$ 31,624.00	\$ 42,162.50	\$	6,412.50
Cosmetology	10-11321-10	5175	PART TIME SALARIES	Personnel	\$ 128,953.00	\$ 136,679.72	\$ 135,324.00	\$	6,371.00
Cosmetology	10-11321-10	5299	Employee Benefits Total	Personnel			\$ 136,666.15	\$	136,666.15
Cosmetology	10-11321-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 3,599.00	\$ 4,053.03	\$ 2,533.00	\$	(1,066.00)
Cosmetology	10-11321-10	5315	ADVERTISING	Current Expense	\$ 700.00	\$ -	\$ 700.00	\$	-
Cosmetology	10-11321-10	5320	Instructional Supplies	Current Expense	\$ 80,551.00	\$ 50,721.70	\$ 80,551.00	\$	-
Cosmetology	10-11321-10	5325	COURSE FEES	Current Expense	\$ 25,000.00	\$ -	\$ 25,000.00	\$	-
Cosmetology	10-11321-10	5348	HOSPITALITY	Current Expense	\$ 540.00	\$ 338.60	\$ 540.00	\$	-
Cosmetology	10-11321-10	5360	MC/VISA FEES	Current Expense	\$ 2,500.00	\$ 1,767.14	\$ 2,500.00	\$	-
Cosmetology	10-11321-10	5600	TRAVEL	Current Expense	\$ 10,500.00	\$ 740.79	\$ 4,599.00	\$	(5,901.00)
Cosmetology	10-11321-10	5715	CAPITAL OUTLAY - DEPT TECH EQUIPMENT	Capital Outlay	\$ 3,000.00	\$ -	\$ -	\$	(3,000.00)
Cosmetology TOTAL					\$ 517,310.00	\$ 391,301.17	\$ 665,775.65	\$	148,465.65
Criminal Justice	10-11324-10	5110	FACULTY SALARIES	Personnel	\$ 69,863.00	\$ 51,241.86	\$ 73,314.00	\$	3,451.00
Criminal Justice	10-11324-10	5170	ADJUNCT	Personnel	\$ 28,090.25	\$ 22,057.00	\$ 25,200.00	\$	(2,890.25)
Criminal Justice	10-11324-10	5299	Employee Benefits Total	Personnel			\$ 32,624.11	\$	32,624.11
Criminal Justice	10-11324-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 500.00	\$ 296.32	\$ -	\$	(500.00)
Criminal Justice	10-11324-10	5315	ADVERTISING	Current Expense	\$ 200.00	\$ -	\$ -	\$	(200.00)
Criminal Justice	10-11324-10	5335	CONTRACT LABOR	Current Expense	\$ 300.00	\$ -	\$ -	\$	(300.00)
Criminal Justice	10-11324-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 350.00	\$	350.00
Criminal Justice	10-11324-10	5600	TRAVEL	Current Expense	\$ 940.00	\$ -	\$ 300.00	\$	(640.00)
Criminal Justice TOTAL					\$ 99,893.25	\$ 73,595.18	\$ 131,788.11	\$	31,894.86
Culinary Arts	10-11327-10	5110	FACULTY SALARIES	Personnel	\$ 223,032.89	\$ 162,985.61	\$ 235,114.00	\$	12,081.11
Culinary Arts	10-11327-10	5170	ADJUNCT	Personnel	\$ 31,558.00	\$ 20,727.00	\$ 35,000.00	\$	3,442.00
Culinary Arts	10-11327-10	5175	PART TIME SALARIES	Personnel	\$ 6,270.00	\$ 4,404.27	\$ 6,908.00	\$	638.00
Culinary Arts	10-11327-10	5299	Employee Benefits Total	Personnel			\$ 91,739.20	\$	91,739.20
Culinary Arts	10-11327-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 108,971.00	\$ 96,147.10	\$ 103,333.00	\$	(5,638.00)
Culinary Arts	10-11327-10	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ -	\$	-
Culinary Arts	10-11327-10	5315	ADVERTISING	Current Expense	\$ 2,500.00	\$ -	\$ 1,500.00	\$	(1,000.00)
Culinary Arts	10-11327-10	5325	COURSE FEES	Current Expense	\$ 6,000.00	\$ -	\$ 20,000.00	\$	14,000.00
Culinary Arts	10-11327-10	5335	CONTRACT LABOR	Current Expense	\$ -	\$ 5,950.00	\$ -	\$	-
Culinary Arts	10-11327-10	5348	HOSPITALITY	Current Expense	\$ 750.00	\$ 3,356.87	\$ 5,260.00	\$	4,510.00
Culinary Arts	10-11327-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 3,036.98	\$ 3,300.00	\$	3,300.00
Culinary Arts	10-11327-10	5360	MC/VISA FEES	Current Expense	\$ 3,000.00	\$ 1,361.87	\$ 3,000.00	\$	-
Culinary Arts	10-11327-10	5600	TRAVEL	Current Expense	\$ 30,200.00	\$ 36,359.28	\$ 48,400.00	\$	18,200.00
Culinary Arts	10-11327-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 23,364.00	\$ 5,591.26	\$ 3,800.00	\$	(19,564.00)
Culinary Arts TOTAL					\$ 435,645.89	\$ 339,920.24	\$ 557,354.20	\$	121,708.31

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Custodial Services	10-17040-17	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 63,792.01	\$ 40,673.83	\$ 63,961.67	\$	169.66
Custodial Services	10-17040-17	5140	STAFF SALARIES	Personnel	\$ 569,438.85	\$ 388,121.79	\$ 686,165.16	\$	116,726.31
Custodial Services	10-17040-17	5175	PART TIME SALARIES	Personnel	\$ 52,613.00	\$ 33,245.42	\$ 53,000.00	\$	387.00
Custodial Services	10-17040-17	5299	Employee Benefits Total	Personnel			\$ 265,965.20	\$	265,965.20
Custodial Services	10-17040-17	5335	CONTRACT LABOR	Current Expense	\$ 10,000.00	\$ 3,180.00	\$ 10,000.00	\$	-
Custodial Services	10-17040-17	5413	CUSTODIAL	Current Expense	\$ 98,089.00	\$ 48,902.01	\$ 115,000.00	\$	16,911.00
Custodial Services	10-17040-17	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 29,911.00	\$ 27,509.62	\$ 18,000.00	\$	(11,911.00)
Custodial Services TOTAL					\$ 823,843.86	\$ 541,632.67	\$ 1,212,092.03	\$	388,248.17
Cyber Security	10-11316-10	5110	FACULTY SALARIES	Personnel	\$ 86,120.00	\$ 62,620.96	\$ 88,200.00	\$	2,080.00
Cyber Security	10-11316-10	5170	ADJUNCT	Personnel	\$ 11,137.50	\$ 4,375.04	\$ 17,500.00	\$	6,362.50
Cyber Security	10-11316-10	5299	Employee Benefits Total	Personnel			\$ 35,003.84	\$	35,003.84
Cyber Security	10-11316-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 200.00	\$ 2,677.44	\$ 200.00	\$	-
Cyber Security	10-11316-10	5315	ADVERTISING	Current Expense	\$ 200.00	\$ -	\$ 200.00	\$	-
Cyber Security	10-11316-10	5325	COURSE FEES	Current Expense	\$ -	\$ -	\$ 8,250.00	\$	8,250.00
Cyber Security	10-11316-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 227.00	\$ 300.00	\$	300.00
Cyber Security	10-11316-10	5383	HARDWARE/SOFTWARE	Current Expense	\$ 4,500.00	\$ 4,126.79	\$ 6,550.00	\$	2,050.00
Cyber Security	10-11316-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Cyber Security TOTAL					\$ 102,457.50	\$ 74,027.23	\$ 156,503.84	\$	54,046.34
Dean of Instructional Services	10-16710-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 102,693.90	\$ 72,907.81	\$ -	\$	(102,693.90)
Dean of Instructional Services	10-16710-16	5299	Employee Benefits Total	Personnel			\$ -	\$	-
Dean of Instructional Services	10-16710-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 5,000.00	\$ 425.00	\$ 500.00	\$	(4,500.00)
Dean of Instructional Services	10-16710-16	5305	COMMUNICATIONS	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
Dean of Instructional Services	10-16710-16	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ -	\$ 400.00	\$	(600.00)
Dean of Instructional Services	10-16710-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ 200.00	\$	200.00
Dean of Instructional Services	10-16710-16	5375	SERVICE CONTRACTS	Current Expense	\$ 2,000.00	\$ -	\$ -	\$	(2,000.00)
Dean of Instructional Services	10-16710-16	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 456.73	\$ 2,700.00	\$	(2,300.00)
Dean of Instructional Services	10-16710-16	5650	STAFF DEVELOPMENT	Current Expense	\$ 2,000.00	\$ -	\$ -	\$	(2,000.00)
Dean of Instructional Services TOTAL					\$ 118,193.90	\$ 73,789.54	\$ 3,800.00	\$	(114,393.90)

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Dental Assisting	10-11331-10	5110	FACULTY SALARIES	Personnel	\$ 168,190.72	\$ 122,908.53	\$ 273,769.00	\$	105,578.28
Dental Assisting	10-11331-10	5170	ADJUNCT	Personnel	\$ 9,377.50	\$ 9,003.04	\$ 13,000.00	\$	3,622.50
Dental Assisting	10-11331-10	5175	PART TIME SALARIES	Personnel	\$ 19,392.00	\$ 11,786.70	\$ 19,392.00	\$	-
Dental Assisting	10-11331-10	5299	Employee Benefits Total	Personnel			\$ 101,388.93	\$	101,388.93
Dental Assisting	10-11332-10	5299	Employee Benefits Total	Personnel			\$ -	\$	-
Dental Assisting	10-11331-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 33,454.00	\$ 12,964.35	\$ 48,546.90	\$	15,092.90
Dental Assisting	10-11331-10	5305	COMMUNICATIONS	Current Expense	\$ 200.00	\$ 24.62	\$ 50.00	\$	(150.00)
Dental Assisting	10-11331-10	5325	COURSE FEES	Current Expense	\$ 11,760.00	\$ 7,037.60	\$ 11,760.00	\$	-
Dental Assisting	10-11331-10	5335	CONTRACT LABOR	Current Expense	\$ 8,736.00	\$ 4,368.00	\$ 8,736.00	\$	-
Dental Assisting	10-11331-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 2,630.00	\$ 5,430.00	\$	5,430.00
Dental Assisting	10-11331-10	5600	TRAVEL	Current Expense	\$ 3,200.00	\$ 290.81	\$ 2,900.00	\$	(300.00)
Dental Assisting TOTAL					\$ 254,310.22	\$ 171,013.65	\$ 484,972.83	\$	230,662.61
Dental Hygiene	10-11332-10	5110	FACULTY SALARIES	Personnel	\$ -	\$ -	\$ -	\$	-
Dental Hygiene TOTAL					\$ -	\$ -	\$ -	\$	-
Departmental Scholarships	20-20700-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 40,000.00	\$ 61,816.04	\$ 45,000.00	\$	5,000.00
Departmental Scholarships TOTAL					\$ 40,000.00	\$ 61,816.04	\$ 45,000.00	\$	5,000.00
Developmental Math	10-11156-10	5110	FACULTY SALARIES	Personnel	\$ 79,277.62	\$ 57,933.66	\$ 82,471.00	\$	3,193.38
Developmental Math	10-11156-10	5170	ADJUNCT	Personnel	\$ 24,900.00	\$ -	\$ 8,400.00	\$	(16,500.00)
Developmental Math	10-11156-10	5175	PART TIME SALARIES	Personnel	\$ -	\$ -	\$ 20,700.00	\$	20,700.00
Developmental Math	10-11156-10	5299	Employee Benefits Total	Personnel			\$ 36,948.09	\$	36,948.09
Developmental Math	10-11156-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,650.00	\$ 857.70	\$ 2,900.00	\$	(1,750.00)
Developmental Math	10-11156-10	5348	HOSPITALITY	Current Expense	\$ 250.00	\$ -	\$ 200.00	\$	(50.00)
Developmental Math	10-11156-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 505.00	\$ -	\$	-
Developmental Math	10-11156-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 3,300.00	\$	3,300.00
Developmental Math	10-11156-10	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ -	\$	-
Developmental Math	10-11156-10	5600	TRAVEL	Current Expense	\$ 3,850.00	\$ 1,607.26	\$ 2,450.00	\$	(1,400.00)
Developmental Math TOTAL					\$ 112,927.62	\$ 60,903.62	\$ 157,369.09	\$	44,441.47

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FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Developmental Reading /Writing	10-11133-10	5170	ADJUNCT	Personnel	\$ 20,587.50	\$ 8,739.84	\$ 9,975.00	\$	(10,612.50)
Developmental Reading /Writing	10-11133-10	5299	Employee Benefits Total	Personnel			\$ 3,303.34	\$	3,303.34
Developmental Reading /Writing	10-11133-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 2,700.00	\$	2,700.00
Developmental Reading /Writing	10-11133-10	5600	TRAVEL	Current Expense	\$ -	\$ -	\$ 300.00	\$	300.00
Developmental Reading /Writing TOTAL					\$ 20,587.50	\$ 8,739.84	\$ 16,278.34	\$	(4,309.16)
Distillation Science	11-11333-10	5130	ADMINISTRATIVE SALARIES	Personnel			\$ 85,889.91	\$	85,889.91
Distillation Science	11-11333-10	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ 10,500.00	\$	10,500.00
Distillation Science	11-11333-10	5299	Employee Benefits Total	Personnel			\$ 31,920.69	\$	31,920.69
Distillation Science	11-11333-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ 7,611.59	\$ 8,900.00	\$	8,900.00
Distillation Science	11-11333-10	5315	ADVERTISING	Current Expense	\$ -	\$ -	\$ 7,000.00	\$	7,000.00
Distillation Science	11-11333-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 5,000.00	\$	5,000.00
Distillation Science	11-11333-10	5600	TRAVEL	Current Expense	\$ -	\$ 1,861.00	\$ 3,675.00	\$	3,675.00
Distillation Science	11-11333-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ 5,000.00	\$	5,000.00
Distillation Science TOTAL					\$ -	\$ 9,472.59	\$ 157,885.60	\$	157,885.60
Drafting	10-11335-10	5110	FACULTY SALARIES	Personnel	\$ 66,477.00	\$ -	\$ 59,000.00	\$	(7,477.00)
Drafting	10-11335-10	5170	ADJUNCT	Personnel	\$ 18,300.00	\$ 11,568.04	\$ 32,000.00	\$	13,700.00
Drafting	10-11335-10	5299	Employee Benefits Total	Personnel			\$ 30,135.75	\$	30,135.75
Drafting	10-11335-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 5,175.00	\$ 320.66	\$ 625.00	\$	(4,550.00)
Drafting	10-11335-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 233.16	\$ -	\$	-
Drafting	10-11335-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ -	\$ 1,375.00	\$	1,375.00
Drafting	10-11335-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ -	\$	-
Drafting	10-11335-10	5383	HARDWARE/SOFTWARE	Current Expense	\$ 1,800.00	\$ -	\$ 2,000.00	\$	200.00
Drafting	10-11335-10	5600	TRAVEL	Current Expense	\$ 600.00	\$ 397.57	\$ -	\$	(600.00)
Drafting TOTAL					\$ 92,352.00	\$ 12,519.43	\$ 125,135.75	\$	32,783.75
Dual Credit	10-11500-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 46,265.11	\$ 31,261.86	\$ 91,839.57	\$	45,574.46
Dual Credit	10-11500-14	5175	PART TIME SALARIES	Personnel	\$ 7,000.00	\$ -	\$ 7,000.00	\$	-
Dual Credit	10-11500-14	5299	Employee Benefits Total	Personnel			\$ 32,731.92	\$	32,731.92
Dual Credit	10-11500-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 5,000.00	\$ 1,563.39	\$ 4,500.00	\$	(500.00)
Dual Credit	10-11500-14	5348	HOSPITALITY	Current Expense	\$ -	\$ 515.19	\$ 500.00	\$	500.00
Dual Credit	10-11500-14	5600	TRAVEL	Current Expense	\$ 4,000.00	\$ 921.23	\$ 3,600.00	\$	(400.00)
Dual Credit TOTAL					\$ 62,265.11	\$ 34,261.67	\$ 140,171.49	\$	77,906.38

GRAYSON COLLEGE

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
E Sports	20-20220-20	5175	PART TIME SALARIES	Personnel	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$	-
E Sports	20-20220-20	5299	Employee Benefits Total	Personnel			\$ 3,311.62	\$	3,311.62
E Sports	20-20220-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,000.00	\$ 3,129.68	\$ 1,000.00	\$	(3,000.00)
E Sports	20-20220-20	5335	CONTRACT LABOR	Current Expense	\$ 4,000.00	\$ 1,500.00	\$ 3,000.00	\$	(1,000.00)
E Sports	20-20220-20	5348	HOSPITALITY	Current Expense	\$ 500.00	\$ 468.26	\$ 1,500.00	\$	1,000.00
E Sports	20-20220-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 2,000.00	\$ -	\$ 2,000.00	\$	-
E Sports	20-20220-20	5358	MARKETING	Current Expense	\$ 3,500.00	\$ -	\$ 1,850.00	\$	(1,650.00)
E Sports	20-20220-20	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ 1,500.00	\$	1,500.00
E Sports	20-20220-20	5383	HARDWARE/SOFTWARE	Current Expense	\$ 2,000.00	\$ 1,974.30	\$ 2,000.00	\$	-
E Sports	20-20220-20	5600	TRAVEL	Current Expense	\$ 2,000.00	\$ -	\$ 900.00	\$	(1,100.00)
E Sports	20-20220-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 12,800.00	\$ 12,800.00	\$ 12,500.00	\$	(300.00)
E Sports TOTAL					\$ 40,800.00	\$ 29,872.24	\$ 39,561.62	\$	(1,238.38)
Economics	10-11117-10	5110	FACULTY SALARIES	Personnel	\$ 137,783.91	\$ 100,688.41	\$ 144,172.00	\$	6,388.09
Economics	10-11117-10	5170	ADJUNCT	Personnel	\$ 20,250.00	\$ 13,055.04	\$ 21,000.00	\$	750.00
Economics	10-11117-10	5299	Employee Benefits Total	Personnel			\$ 54,698.71	\$	54,698.71
Economics	10-11117-10	5600	TRAVEL	Current Expense	\$ 3,330.00	\$ 1,829.16	\$ 1,600.00	\$	(1,730.00)
Economics TOTAL					\$ 161,363.91	\$ 115,572.61	\$ 221,470.71	\$	60,106.80
Education	10-11121-10	5110	FACULTY SALARIES	Personnel	\$ 165,612.37	\$ 121,024.49	\$ 171,999.00	\$	6,386.63
Education	10-11121-10	5170	ADJUNCT	Personnel	\$ 18,225.00	\$ 19,166.00	\$ 18,900.00	\$	675.00
Education	10-11121-10	5299	Employee Benefits Total	Personnel			\$ 63,218.52	\$	63,218.52
Education	10-11121-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,490.00	\$ -	\$ 4,200.00	\$	2,710.00
Education	10-11121-10	5315	ADVERTISING	Current Expense	\$ 100.00	\$ -	\$ 100.00	\$	-
Education	10-11121-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 750.00	\$ -	\$	-
Education	10-11121-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 11,000.00	\$	11,000.00
Education	10-11121-10	5600	TRAVEL	Current Expense	\$ 4,100.00	\$ 3,684.07	\$ 3,500.00	\$	(600.00)
Education TOTAL					\$ 189,527.37	\$ 144,624.56	\$ 272,917.52	\$	83,390.15

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Electrical Engineering Technology	10-11339-10	5110	FACULTY SALARIES	Personnel	\$ 141,012.43	\$ 75,996.20	\$ 147,399.00	\$	6,386.57
Electrical Engineering Technology	10-11339-10	5170	ADJUNCT	Personnel	\$ 20,000.00	\$ 22,936.80	\$ 25,000.00	\$	5,000.00
Electrical Engineering Technology	10-11339-10	5299	Employee Benefits Total	Personnel			\$ 57,092.02	\$	57,092.02
Electrical Engineering Technology	10-11339-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 23,832.00	\$ 12,258.64	\$ 20,000.00	\$	(3,832.00)
Electrical Engineering Technology	10-11339-10	5315	ADVERTISING	Current Expense	\$ 2,500.00	\$ -	\$ 2,500.00	\$	-
Electrical Engineering Technology	10-11339-10	5335	CONTRACT LABOR	Current Expense	\$ -	\$ 791.00	\$ 1,000.00	\$	1,000.00
Electrical Engineering Technology	10-11339-10	5375	SERVICE CONTRACTS	Current Expense	\$ 40,000.00	\$ 36,000.00	\$ 16,193.27	\$	(23,806.73)
Electrical Engineering Technology	10-11339-10	5600	TRAVEL	Current Expense	\$ 6,000.00	\$ 3,137.24	\$ 2,000.00	\$	(4,000.00)
Electrical Engineering Technology	10-11339-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Electrical Engineering Technology	10-11339-10	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ 4,000.00	\$ -	\$ -	\$	(4,000.00)
Electrical Engineering Technology TOTAL					\$ 237,344.43	\$ 151,119.88	\$ 271,184.29	\$	33,839.86
Electrical Technology	10-11338-10	5110	FACULTY SALARIES	Personnel	\$ 74,263.00	\$ 54,457.23	\$ 77,714.00	\$	3,451.00
Electrical Technology	10-11338-10	5170	ADJUNCT	Personnel	\$ 12,000.00	\$ -	\$ 25,400.00	\$	13,400.00
Electrical Technology	10-11338-10	5175	PART TIME SALARIES	Personnel	\$ 1,600.00	\$ -	\$ 1,600.00	\$	-
Electrical Technology	10-11338-10	5299	Employee Benefits Total	Personnel			\$ 34,677.31	\$	34,677.31
Electrical Technology	10-11338-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 6,900.00	\$ 2,496.73	\$ 6,900.00	\$	-
Electrical Technology	10-11338-10	5315	ADVERTISING	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Electrical Technology	10-11338-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 101.18	\$ -	\$	-
Electrical Technology	10-11338-10	5600	TRAVEL	Current Expense	\$ 900.00	\$ -	\$ 500.00	\$	(400.00)
Electrical Technology	10-11338-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Electrical Technology TOTAL					\$ 96,663.00	\$ 57,055.14	\$ 147,791.31	\$	51,128.31
Emergency Management	10-16510-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Emergency Management	10-16510-16	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ -	\$	-
Emergency Management	10-16510-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 550.00	\$ -	\$ -	\$	(550.00)
Emergency Management	10-16510-16	5370	PRINTING	Current Expense	\$ 100.00	\$ -	\$ 100.00	\$	-
Emergency Management	10-16510-16	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ -	\$	-
Emergency Management	10-16510-16	5600	TRAVEL	Current Expense	\$ 2,500.00	\$ -	\$ 4,000.00	\$	1,500.00
Emergency Management	10-16510-16	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 9,500.00	\$ -	\$ -	\$	(9,500.00)
Emergency Management TOTAL					\$ 13,650.00	\$ -	\$ 5,100.00	\$	(8,550.00)

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Emergency Medical Technicians	10-11341-10	5110	FACULTY SALARIES	Personnel	\$ 421,588.00	\$ 269,146.78	\$ 404,811.00	\$	(16,777.00)
Emergency Medical Technicians	10-11341-10	5170	ADJUNCT	Personnel	\$ 54,900.00	\$ 49,749.16	\$ 54,900.00	\$	-
Emergency Medical Technicians	10-11341-10	5175	PART TIME SALARIES	Personnel	\$ 167,472.00	\$ 134,824.35	\$ 167,472.00	\$	-
Emergency Medical Technicians	10-11341-10	5299	Employee Benefits Total	Personnel			\$ 207,699.27	\$	207,699.27
Emergency Medical Technicians	10-11341-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 11,600.00	\$ 9,312.42	\$ 11,600.00	\$	-
Emergency Medical Technicians	10-11341-10	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ -	\$	-
Emergency Medical Technicians	10-11341-10	5320	Instructional Supplies	Current Expense	\$ 39,500.00	\$ 11,531.85	\$ 39,500.00	\$	-
Emergency Medical Technicians	10-11341-10	5322	SIM Lab Supplies	Current Expense	\$ 7,200.00	\$ 227.64	\$ 7,200.00	\$	-
Emergency Medical Technicians	10-11341-10	5325	COURSE FEES	Current Expense	\$ 115,200.00	\$ 42,629.18	\$ 115,200.00	\$	-
Emergency Medical Technicians	10-11341-10	5335	CONTRACT LABOR	Current Expense	\$ 12,000.00	\$ 10,900.00	\$ 12,000.00	\$	-
Emergency Medical Technicians	10-11341-10	5348	HOSPITALITY	Current Expense	\$ 3,500.00	\$ -	\$ 3,500.00	\$	-
Emergency Medical Technicians	10-11341-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 280.00	\$ -	\$	-
Emergency Medical Technicians	10-11341-10	5600	TRAVEL	Current Expense	\$ 18,300.00	\$ 4,644.21	\$ 8,000.00	\$	(10,300.00)
Emergency Medical Technicians TOTAL					\$ 851,260.00	\$ 533,245.59	\$ 1,031,882.27	\$	180,622.27
Engineering	10-11125-10	5170	ADJUNCT	Personnel	\$ 9,450.00	\$ 1,049.68	\$ 4,200.00	\$	(5,250.00)
Engineering	10-11125-10	5299	Employee Benefits Total	Personnel			\$ 1,390.88	\$	1,390.88
Engineering	10-11125-10	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Engineering TOTAL					\$ 9,450.00	\$ 1,049.68	\$ 5,590.88	\$	(3,859.12)
English	10-11129-10	5110	FACULTY SALARIES	Personnel	\$ 576,157.54	\$ 421,038.29	\$ 597,827.00	\$	21,669.46
English	10-11129-10	5170	ADJUNCT	Personnel	\$ 52,650.00	\$ 58,569.52	\$ 75,600.00	\$	22,950.00
English	10-11129-10	5299	Employee Benefits Total	Personnel			\$ 223,013.53	\$	223,013.53
English	10-11129-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 500.00	\$ 70.97	\$ 500.00	\$	-
English	10-11129-10	5335	CONTRACT LABOR	Current Expense	\$ 28,350.00	\$ 11,116.00	\$ 25,200.00	\$	(3,150.00)
English	10-11129-10	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ -	\$	-
English	10-11129-10	5600	TRAVEL	Current Expense	\$ 7,300.00	\$ 3,512.16	\$ 5,300.00	\$	(2,000.00)
English TOTAL					\$ 664,957.54	\$ 494,306.94	\$ 927,440.53	\$	262,482.99
Enrollment Management	10-14050-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ -	\$ 200.00	\$	200.00
Enrollment Management	10-14050-14	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 500.00	\$	500.00
Enrollment Management	10-14050-14	5600	TRAVEL	Current Expense	\$ -	\$ -	\$ 6,336.00	\$	6,336.00
Enrollment Management TOTAL					\$ -	\$ -	\$ 7,036.00	\$	7,036.00

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Facilities Services - General	10-17010-17	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 204,480.50	\$ 145,170.86	\$ 212,912.99	\$	8,432.49
Facilities Services - General	10-17010-17	5140	STAFF SALARIES	Personnel	\$ 44,656.31	\$ 33,387.06	\$ 46,441.60	\$	1,785.29
Facilities Services - General	10-17010-17	5299	Employee Benefits Total	Personnel			\$ 85,888.42	\$	85,888.42
Facilities Services - General	10-17010-17	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 10,000.00	\$ 270.78	\$ 10,000.00	\$	-
Facilities Services - General	10-17010-17	5305	COMMUNICATIONS	Current Expense	\$ 15,000.00	\$ 9,916.66	\$ 15,600.00	\$	600.00
Facilities Services - General	10-17010-17	5335	CONTRACT LABOR	Current Expense	\$ 10,000.00	\$ -	\$ 10,000.00	\$	-
Facilities Services - General	10-17010-17	5453	MISC MAINTENANCE EXP	Current Expense	\$ 180,000.00	\$ 65,534.59	\$ 225,000.00	\$	45,000.00
Facilities Services - General	10-17010-17	5465	PROPERTY INSURANCE	Current Expense	\$ 636,053.00	\$ 617,372.00	\$ 850,000.00	\$	213,947.00
Facilities Services - General	10-17010-17	5600	TRAVEL	Current Expense	\$ 4,000.00	\$ 3,510.40	\$ 3,600.00	\$	(400.00)
Facilities Services - General	10-17010-17	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 10,000.00	\$ 1,150.74	\$ 10,000.00	\$	-
Facilities Services - General TOTAL					\$ 1,114,189.81	\$ 876,313.09	\$ 1,469,443.01	\$	355,253.20
Faculty Travel Pool	10-13140-12	5600	TRAVEL	Current Expense	\$ 10,000.00	\$ 1,500.00	\$ 10,000.00	\$	-
Faculty Travel Pool TOTAL					\$ 10,000.00	\$ 1,500.00	\$ 10,000.00	\$	-
Financial Aid	10-14300-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 157,372.40	\$ 111,726.74	\$ 163,821.38	\$	6,448.98
Financial Aid	10-14300-14	5140	STAFF SALARIES	Personnel	\$ 331,724.80	\$ 256,875.33	\$ 379,881.71	\$	48,156.91
Financial Aid	10-14300-14	5175	PART TIME SALARIES	Personnel	\$ 12,500.00	\$ -	\$ 18,000.00	\$	5,500.00
Financial Aid	10-14300-14	5299	Employee Benefits Total	Personnel			\$ 186,014.80	\$	186,014.80
Financial Aid	10-14300-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 13,550.00	\$ 4,012.94	\$ 6,500.00	\$	(7,050.00)
Financial Aid	10-14300-14	5305	COMMUNICATIONS	Current Expense	\$ 3,000.00	\$ 17.61	\$ 500.00	\$	(2,500.00)
Financial Aid	10-14300-14	5348	HOSPITALITY	Current Expense	\$ 4,000.00	\$ 1,605.92	\$ 2,000.00	\$	(2,000.00)
Financial Aid	10-14300-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 7,100.00	\$ 6,094.00	\$ 7,100.00	\$	-
Financial Aid	10-14300-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 8,500.00	\$ 1,298.43	\$ 8,500.00	\$	-
Financial Aid	10-14300-14	5375	SERVICE CONTRACTS	Current Expense	\$ 25,000.00	\$ 6,206.00	\$ 32,200.00	\$	7,200.00
Financial Aid	10-14300-14	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ 605.00	\$ -	\$	-
Financial Aid	10-14300-14	5600	TRAVEL	Current Expense	\$ 21,300.00	\$ 17,406.86	\$ 19,035.00	\$	(2,265.00)
Financial Aid TOTAL					\$ 584,047.20	\$ 405,848.83	\$ 823,552.89	\$	239,505.69
Fine Arts - Art	10-11137-10	5110	FACULTY SALARIES	Personnel	\$ 74,920.52	\$ 54,749.64	\$ 78,114.00	\$	3,193.48
Fine Arts - Art	10-11137-10	5170	ADJUNCT	Personnel	\$ 37,800.00	\$ 33,107.28	\$ 37,100.00	\$	(700.00)
Fine Arts - Art	10-11137-10	5175	PART TIME SALARIES	Personnel	\$ 770.00	\$ 539.00	\$ 875.00	\$	105.00
Fine Arts - Art	10-11137-10	5299	Employee Benefits Total	Personnel			\$ 38,444.28	\$	38,444.28
Fine Arts - Art	10-11137-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,500.00	\$ 4,055.83	\$ 3,500.00	\$	(1,000.00)
Fine Arts - Art	10-11137-10	5600	TRAVEL	Current Expense	\$ 2,800.00	\$ 8,116.13	\$ 2,800.00	\$	-
Fine Arts - Art	10-11137-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 2,400.00	\$ 2,318.00	\$ -	\$	(2,400.00)
Fine Arts - Art	10-11137-10	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 15,000.00	\$ -	\$ 15,000.00	\$	-
Fine Arts - Art TOTAL					\$ 138,190.52	\$ 102,885.88	\$ 175,833.28	\$	37,642.76

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Fine Arts - Drama	10-11139-10	5110	FACULTY SALARIES	Personnel	\$ 161,783.76	\$ 118,226.55	\$ 168,172.00	\$	6,388.24
Fine Arts - Drama	10-11139-10	5170	ADJUNCT	Personnel	\$ 4,050.00	\$ -	\$ 4,200.00	\$	150.00
Fine Arts - Drama	10-11139-10	5175	PART TIME SALARIES	Personnel	\$ 5,886.00	\$ 8,580.96	\$ 6,750.00	\$	864.00
Fine Arts - Drama	10-11139-10	5299	Employee Benefits Total	Personnel			\$ 59,318.43	\$	59,318.43
Fine Arts - Drama	10-11139-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 9,075.00	\$ 8,972.75	\$ 9,000.00	\$	(75.00)
Fine Arts - Drama	10-11139-10	5335	CONTRACT LABOR	Current Expense	\$ 27,025.00	\$ 20,968.00	\$ 24,397.00	\$	(2,628.00)
Fine Arts - Drama	10-11139-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 790.62	\$ 1,500.00	\$	1,500.00
Fine Arts - Drama	10-11139-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 2,500.00	\$ 1,200.00	\$ 600.00	\$	(1,900.00)
Fine Arts - Drama	10-11139-10	5600	TRAVEL	Current Expense	\$ 20,680.00	\$ 17,270.20	\$ 28,610.00	\$	7,930.00
Fine Arts - Drama	10-11139-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 82,419.00	\$ 30,789.25	\$ -	\$	(82,419.00)
Fine Arts - Drama	10-11139-10	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 25,000.00	\$ -	\$ 25,000.00	\$	-
Fine Arts - Drama TOTAL					\$ 338,418.76	\$ 206,798.33	\$ 327,547.43	\$	(10,871.33)
Fine Arts - Music	10-11140-10	5110	FACULTY SALARIES	Personnel	\$ 145,726.78	\$ 106,492.72	\$ 152,115.00	\$	6,388.22
Fine Arts - Music	10-11140-10	5170	ADJUNCT	Personnel	\$ 30,375.00	\$ 42,436.24	\$ 32,900.00	\$	2,525.00
Fine Arts - Music	10-11140-10	5299	Employee Benefits Total	Personnel			\$ 61,269.96	\$	61,269.96
Fine Arts - Music	10-11140-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 5,085.00	\$ 7,154.30	\$ 3,160.00	\$	(1,925.00)
Fine Arts - Music	10-11140-10	5305	COMMUNICATIONS	Current Expense	\$ -	\$ 16.63	\$ -	\$	-
Fine Arts - Music	10-11140-10	5335	CONTRACT LABOR	Current Expense	\$ 12,000.00	\$ 12,600.00	\$ 12,600.00	\$	600.00
Fine Arts - Music	10-11140-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$	-
Fine Arts - Music	10-11140-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 820.00	\$ 640.00	\$	640.00
Fine Arts - Music	10-11140-10	5375	SERVICE CONTRACTS	Current Expense	\$ 3,250.00	\$ -	\$ -	\$	(3,250.00)
Fine Arts - Music	10-11140-10	5600	TRAVEL	Current Expense	\$ 8,125.00	\$ 4,918.21	\$ 7,500.00	\$	(625.00)
Fine Arts - Music	10-11140-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 15,000.00	\$ 12,775.85	\$ 1,400.00	\$	(13,600.00)
Fine Arts - Music	10-11140-10	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ 13,600.00	\$	13,600.00
Fine Arts - Music	10-11140-10	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 16,000.00	\$ -	\$ 16,000.00	\$	-
Fine Arts - Music TOTAL					\$ 235,561.78	\$ 187,213.95	\$ 301,184.96	\$	65,623.18
Fine Arts Productions	10-13145-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 15,500.00	\$ 13,796.91	\$ 27,500.00	\$	12,000.00
Fine Arts Productions TOTAL					\$ 15,500.00	\$ 13,796.91	\$ 27,500.00	\$	12,000.00
Food Service	22-22000-20	5390	AUXILIARY SUPPLIES	Current Expense	\$ 382,500.00	\$ 462,017.36	\$ 625,000.00	\$	242,500.00
Food Service TOTAL					\$ 382,500.00	\$ 462,017.36	\$ 625,000.00	\$	242,500.00

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Foreign Language	10-11144-10	5170	ADJUNCT	Personnel	\$ 11,475.00	\$ 5,895.00	\$ 16,800.00	\$ 5,325.00
Foreign Language	10-11144-10	5299	Employee Benefits Total	Personnel			\$ 5,563.52	\$ 5,563.52
Foreign Language TOTAL					\$ 11,475.00	\$ 5,895.00	\$ 22,363.52	\$ 10,888.52
Foundation	10-16300-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 197,253.20	\$ 140,040.25	\$ 205,231.24	\$ 7,978.04
Foundation	10-16300-16	5140	STAFF SALARIES	Personnel	\$ 43,096.81	\$ 34,131.16	\$ 95,637.24	\$ 52,540.43
Foundation	10-16300-16	5175	PART TIME SALARIES	Personnel	\$ 8,240.00	\$ 148.80	\$ -	\$ (8,240.00)
Foundation	10-16300-16	5299	Employee Benefits Total	Personnel			\$ 99,636.25	\$ 99,636.25
Foundation	10-16300-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 29,000.00	\$ 24,424.68	\$ 9,500.00	\$ (19,500.00)
Foundation	10-16300-16	5305	COMMUNICATIONS	Current Expense	\$ 3,000.00	\$ 1,214.43	\$ 3,000.00	\$ -
Foundation	10-16300-16	5348	HOSPITALITY	Current Expense	\$ 8,000.00	\$ 6,339.84	\$ 28,500.00	\$ 20,500.00
Foundation	10-16300-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 2,509.00	\$ 500.00	\$ 500.00
Foundation	10-16300-16	5358	MARKETING	Current Expense	\$ 5,000.00	\$ 896.42	\$ 5,000.00	\$ -
Foundation	10-16300-16	5360	MC/VISA FEES	Current Expense	\$ 875.00	\$ 1,309.42	\$ 2,000.00	\$ 1,125.00
Foundation	10-16300-16	5370	PRINTING	Current Expense	\$ -	\$ -	\$ -	\$ -
Foundation	10-16300-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ -	\$ -
Foundation	10-16300-16	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 5,250.00	\$ 5,250.00
Foundation	10-16300-16	5600	TRAVEL	Current Expense	\$ 16,000.00	\$ 11,673.75	\$ 12,000.00	\$ (4,000.00)
Foundation TOTAL					\$ 310,465.01	\$ 222,687.75	\$ 466,254.73	\$ 155,789.72
General Institutional	10-16200-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 10,375.00	\$ 739.20	\$ 10,000.00	\$ (375.00)
General Institutional	10-16200-16	5301	DOE CONTINGENCY	Current Expense	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -
General Institutional	10-16200-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 41,000.00	\$ 32,243.08	\$ 41,000.00	\$ -
General Institutional	10-16200-16	5353	LEGAL AND PROF FEES	Current Expense	\$ 75,000.00	\$ 26,151.75	\$ 75,000.00	\$ -
General Institutional	10-16200-16	5380	TAX ASSESSMENT	Current Expense	\$ 800,000.00	\$ 672,723.30	\$ 700,000.00	\$ (100,000.00)
General Institutional TOTAL					\$ 1,026,375.00	\$ 731,857.33	\$ 926,000.00	\$ (100,375.00)
Grant Writer	10-16730-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 102,378.59	\$ 72,846.34	\$ 106,484.06	\$ 4,105.47
Grant Writer	10-16730-16	5299	Employee Benefits Total	Personnel			\$ 35,263.49	\$ 35,263.49
Grant Writer	10-16730-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 350.00	\$ 399.00	\$ 450.00	\$ 100.00
Grant Writer	10-16730-16	5348	HOSPITALITY	Current Expense	\$ -	\$ 110.88	\$ -	\$ -
Grant Writer	10-16730-16	5600	TRAVEL	Current Expense	\$ 3,000.00	\$ 1,074.53	\$ 3,200.00	\$ 200.00
Grant Writer TOTAL					\$ 105,728.59	\$ 74,430.75	\$ 145,397.55	\$ 39,668.96

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FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Grounds Maintenance	10-17050-17	5140	STAFF SALARIES	Personnel	\$ 83,087.73	\$ 60,203.93	\$ 155,650.78	\$	72,563.05
Grounds Maintenance	10-17050-17	5299	Employee Benefits Total	Personnel			\$ 51,545.65	\$	51,545.65
Grounds Maintenance	10-17050-17	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ -	\$ -	\$	-
Grounds Maintenance	10-17050-17	5335	CONTRACT LABOR	Current Expense	\$ 110,000.00	\$ 42,000.00	\$ 40,000.00	\$	(70,000.00)
Grounds Maintenance	10-17050-17	5435	ATHLETICS GROUND SUPPLIES	Current Expense	\$ 40,000.00	\$ 22,175.36	\$ 50,000.00	\$	10,000.00
Grounds Maintenance TOTAL					\$ 233,087.73	\$ 124,379.29	\$ 297,196.43	\$	64,108.70
Guidance And Counseling	10-14400-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 160,343.29	\$ 95,134.54	\$ 145,746.03	\$	(14,597.26)
Guidance And Counseling	10-14400-14	5140	STAFF SALARIES	Personnel	\$ 66,053.43	\$ 25,598.77	\$ 37,544.27	\$	(28,509.16)
Guidance And Counseling	10-14400-14	5175	PART TIME SALARIES	Personnel	\$ 26,672.64	\$ 16,647.83	\$ 26,675.00	\$	2.36
Guidance And Counseling	10-14400-14	5299	Employee Benefits Total	Personnel			\$ 69,532.56	\$	69,532.56
Guidance And Counseling	10-14400-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,000.00	\$ 2,893.75	\$ 3,000.00	\$	(4,000.00)
Guidance And Counseling	10-14400-14	5305	COMMUNICATIONS	Current Expense	\$ 1,200.00	\$ -	\$ 200.00	\$	(1,000.00)
Guidance And Counseling	10-14400-14	5348	HOSPITALITY	Current Expense	\$ -	\$ 239.59	\$ -	\$	-
Guidance And Counseling	10-14400-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 2,588.00	\$ -	\$ 2,250.00	\$	(338.00)
Guidance And Counseling	10-14400-14	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 33,626.00	\$	33,626.00
Guidance And Counseling	10-14400-14	5600	TRAVEL	Current Expense	\$ 3,500.00	\$ 3,131.81	\$ 5,400.00	\$	1,900.00
Guidance And Counseling	10-14400-14	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 20,000.00	\$ 6,332.39	\$ 20,000.00	\$	-
Guidance And Counseling TOTAL					\$ 287,357.36	\$ 149,978.68	\$ 343,973.86	\$	56,616.50
Health Sciences	10-13310-12	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 367,207.94	\$ 260,920.00	\$ 382,116.89	\$	14,908.95
Health Sciences	10-13310-12	5140	STAFF SALARIES	Personnel	\$ 144,696.94	\$ 103,414.71	\$ 206,184.83	\$	61,487.89
Health Sciences	10-13310-12	5175	PART TIME SALARIES	Personnel	\$ 6,000.00	\$ 1,795.95	\$ 6,000.00	\$	-
Health Sciences	10-13310-12	5299	Employee Benefits Total	Personnel			\$ 196,810.23	\$	196,810.23
Health Sciences	10-13310-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 13,650.00	\$ 8,742.41	\$ 14,900.00	\$	1,250.00
Health Sciences	10-13310-12	5305	COMMUNICATIONS	Current Expense	\$ 600.00	\$ 40.98	\$ 200.00	\$	(400.00)
Health Sciences	10-13310-12	5348	HOSPITALITY	Current Expense	\$ 1,200.00	\$ -	\$ 1,200.00	\$	-
Health Sciences	10-13310-12	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 400.00	\$ -	\$ -	\$	(400.00)
Health Sciences	10-13310-12	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 3,000.00	\$ 2,624.89	\$ 3,000.00	\$	-
Health Sciences	10-13310-12	5600	TRAVEL	Current Expense	\$ 11,000.00	\$ 5,737.44	\$ 9,000.00	\$	(2,000.00)
Health Sciences TOTAL					\$ 547,754.88	\$ 383,276.38	\$ 819,411.95	\$	271,657.07

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026 Original Budget	FY 2026 Exp thr 5/31	FY 2027 Original Budget	FY27 vs FY26
Help Desk	10-16820-16	5140	STAFF SALARIES	Personnel	\$ 103,624.50	\$ 83,842.25	\$	(103,624.50)
Help Desk	10-16820-16	5299	Employee Benefits Total	Personnel		\$	\$ -	\$ -
Help Desk	10-16820-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,000.00	\$ 29.98	\$ 1,000.00	\$ -
Help Desk	10-16820-16	5305	COMMUNICATIONS	Current Expense	\$ 731.00	\$ 277.70	\$ 2,000.00	\$ 1,269.00
Help Desk	10-16820-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ 61,769.00	\$ 8,820.00	\$ 63,400.00	\$ 1,631.00
Help Desk	10-16820-16	5600	TRAVEL	Current Expense	\$ -	\$ 712.00	\$ -	\$ -
Help Desk TOTAL					\$ 167,124.50	\$ 93,681.93	\$ 66,400.00	\$ (100,724.50)
Honors College	20-20720-20	5170	ADJUNCT	Personnel	\$ 3,400.00	\$ 3,600.00	\$ 3,400.00	\$ -
Honors College	20-20720-20	5299	Employee Benefits Total	Personnel		\$	\$ 1,125.95	\$ 1,125.95
Honors College	20-20720-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,800.00	\$ 814.25	\$ 1,500.00	\$ (1,300.00)
Honors College	20-20720-20	5305	COMMUNICATIONS	Current Expense	\$ 150.00	\$ -	\$ 150.00	\$ -
Honors College	20-20720-20	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 200.00	\$ -	\$ 200.00	\$ -
Honors College	20-20720-20	5600	TRAVEL	Current Expense	\$ 3,500.00	\$ -	\$ 5,175.00	\$ 1,675.00
Honors College	20-20720-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 12,000.00	\$ 10,500.00	\$ 12,000.00	\$ -
Honors College TOTAL					\$ 22,050.00	\$ 14,914.25	\$ 23,550.95	\$ 1,500.95
Hospitality Management	10-11345-10	5170	ADJUNCT	Personnel	\$ 8,210.31	\$ 5,145.00	\$ 8,400.00	\$ 189.69
Hospitality Management	10-11345-10	5299	Employee Benefits Total	Personnel		\$	\$ 2,781.76	\$ 2,781.76
Hospitality Management	10-11345-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,590.00	\$ 3,144.55	\$ 6,230.00	\$ (1,360.00)
Hospitality Management	10-11345-10	5315	ADVERTISING	Current Expense	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
Hospitality Management	10-11345-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ -	\$ 400.00	\$ 400.00
Hospitality Management	10-11345-10	5600	TRAVEL	Current Expense	\$ 2,880.00	\$ 1,535.05	\$ 3,580.00	\$ 700.00
Hospitality Management TOTAL					\$ 20,180.31	\$ 9,824.60	\$ 22,891.76	\$ 2,711.45

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Housing	24-24000-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ -	\$ -	\$ -	\$ -	-
Housing	24-24000-20	5140	STAFF SALARIES	Personnel	\$ 78,475.92	\$ 56,940.48	\$ 33,000.00	\$ (45,475.92)	
Housing	24-24000-20	5299	Employee Benefits Total	Personnel			\$ 10,928.35	\$ 10,928.35	
Housing	24-24000-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 33,990.00	\$ 5,521.29	\$ 25,500.00	\$ (8,490.00)	
Housing	24-24000-20	5305	COMMUNICATIONS	Current Expense	\$ 900.00	\$ 422.98	\$ 800.00	\$ (100.00)	
Housing	24-24000-20	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ 2,298.67	\$ 1,500.00	\$ 500.00	
Housing	24-24000-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 303.00	\$ -	\$ 392.00	\$ 89.00	
Housing	24-24000-20	5370	PRINTING	Current Expense	\$ -	\$ 193.16	\$ 600.00	\$ 600.00	
Housing	24-24000-20	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ 501.49	\$ 1,000.00	\$ 1,000.00	
Housing	24-24000-20	5490	ELECTRICITY	Current Expense	\$ 25,000.00	\$ 19,434.60	\$ 50,000.00	\$ 25,000.00	
Housing	24-24000-20	5498	WATER/GARBAGE	Current Expense	\$ 3,000.00	\$ 14,629.98	\$ 25,000.00	\$ 22,000.00	
Housing	24-24000-20	5600	TRAVEL	Current Expense	\$ 5,696.00	\$ 4,483.06	\$ 10,252.00	\$ 4,556.00	
Housing	24-24000-20	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	
Housing	24-24000-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 34,048.00	\$ 35,032.00	\$ 34,640.00	\$ 592.00	
Housing TOTAL					\$ 192,412.92	\$ 139,457.71	\$ 203,612.35	\$ 11,199.43	
Humanities	10-11148-10	5170	ADJUNCT	Personnel	\$ 34,425.00	\$ 25,653.00	\$ 31,500.00	\$ (2,925.00)	
Humanities	10-11148-10	5299	Employee Benefits Total	Personnel			\$ 10,431.61	\$ 10,431.61	
Humanities	10-11148-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 500.00	\$ 100.00	\$ 500.00	\$ -	
Humanities TOTAL					\$ 34,925.00	\$ 25,753.00	\$ 42,431.61	\$ 7,506.61	
IT Systems Infrastructure	10-16620-16	5305	COMMUNICATIONS	Current Expense	\$ 257,500.00	\$ 143,051.95	\$ 256,000.00	\$ (1,500.00)	
IT Systems Infrastructure	10-16620-16	5370	PRINTING	Current Expense	\$ 100,000.00	\$ 83,221.92	\$ 100,000.00	\$ -	
IT Systems Infrastructure	10-16620-16	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ 13,606.80	\$ -	\$ -	
IT Systems Infrastructure	10-16620-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ 837,837.00	\$ 802,804.51	\$ 1,180,000.00	\$ 342,163.00	
IT Systems Infrastructure TOTAL					\$ 1,195,337.00	\$ 1,042,685.18	\$ 1,536,000.00	\$ 340,663.00	

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Information Technology VP	10-16800-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 140,592.50	\$ 156,096.96	\$ 229,111.46	\$	88,518.96
Information Technology VP	10-16800-16	5140	STAFF SALARIES	Personnel	\$ 79,227.50	\$ 29,894.10	\$ 44,126.33	\$	(35,101.17)
Information Technology VP	10-16800-16	5299	Employee Benefits Total	Personnel			\$ 90,486.01	\$	90,486.01
Information Technology VP	10-16800-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 10,000.00	\$ 1,938.96	\$ 10,000.00	\$	-
Information Technology VP	10-16800-16	5301	DOE CONTINGENCY	Current Expense	\$ 10,000.00	\$ -	\$ 10,000.00	\$	-
Information Technology VP	10-16800-16	5305	COMMUNICATIONS	Current Expense	\$ (432.00)	\$ 570.54	\$ 1,500.00	\$	1,932.00
Information Technology VP	10-16800-16	5348	HOSPITALITY	Current Expense	\$ 3,000.00	\$ 783.99	\$ 1,500.00	\$	(1,500.00)
Information Technology VP	10-16800-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 3,000.00	\$ -	\$ 1,500.00	\$	(1,500.00)
Information Technology VP	10-16800-16	5375	SERVICE CONTRACTS	Current Expense	\$ 253,789.00	\$ 52,350.00	\$ 85,000.00	\$	(168,789.00)
Information Technology VP	10-16800-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ 40,000.00	\$ -	\$ 85,000.00	\$	45,000.00
Information Technology VP	10-16800-16	5600	TRAVEL	Current Expense	\$ 19,750.00	\$ 4,442.53	\$ 17,750.00	\$	(2,000.00)
Information Technology VP TOTAL					\$ 558,927.00	\$ 246,077.08	\$ 575,973.80	\$	17,046.80
Institutional Assessment	10-16180-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,000.00	\$ 108.44	\$ 2,000.00	\$	-
Institutional Assessment	10-16180-16	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$	-
Institutional Assessment	10-16180-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 599.00	\$ -	\$	-
Institutional Assessment	10-16180-16	5375	SERVICE CONTRACTS	Current Expense	\$ 7,500.00	\$ 4,287.65	\$ -	\$	(7,500.00)
Institutional Assessment	10-16180-16	5600	TRAVEL	Current Expense	\$ 4,737.00	\$ 5,220.64	\$ -	\$	(4,737.00)
Institutional Assessment TOTAL					\$ 14,237.00	\$ 10,215.73	\$ 2,000.00	\$	(12,237.00)
Institutional Effectiveness	10-16100-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 150,000.00	\$ 98,235.06	\$ 143,930.07	\$	(6,069.93)
Institutional Effectiveness	10-16100-16	5140	STAFF SALARIES	Personnel	\$ -	\$ -	\$ -	\$	-
Institutional Effectiveness	10-16100-16	5299	Employee Benefits Total	Personnel			\$ 47,664.19	\$	47,664.19
Institutional Effectiveness	10-16100-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,000.00	\$ 244.58	\$ 7,000.00	\$	-
Institutional Effectiveness	10-16100-16	5305	COMMUNICATIONS	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Institutional Effectiveness	10-16100-16	5348	HOSPITALITY	Current Expense	\$ -	\$ 72.10	\$ -	\$	-
Institutional Effectiveness	10-16100-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 7,500.00	\$ -	\$ 14,016.00	\$	6,516.00
Institutional Effectiveness	10-16100-16	5375	SERVICE CONTRACTS	Current Expense	\$ 40,000.00	\$ 34,775.00	\$ 20,503.00	\$	(19,497.00)
Institutional Effectiveness	10-16100-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ 970.00	\$	970.00
Institutional Effectiveness	10-16100-16	5600	TRAVEL	Current Expense	\$ 11,063.00	\$ 4,759.11	\$ 13,900.00	\$	2,837.00
Institutional Effectiveness TOTAL					\$ 216,563.00	\$ 138,085.85	\$ 248,983.26	\$	32,420.26

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Institutional Research	10-16140-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 147,312.56	\$ 104,694.93	\$ 153,343.34	\$	6,030.78
Institutional Research	10-16140-16	5140	STAFF SALARIES	Personnel	\$ -	\$ -	\$ -	\$	-
Institutional Research	10-16140-16	5299	Employee Benefits Total	Personnel			\$ 50,781.51	\$	50,781.51
Institutional Research	10-16140-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Institutional Research	10-16140-16	5348	HOSPITALITY	Current Expense	\$ -	\$ 80.03	\$ -	\$	-
Institutional Research	10-16140-16	5375	SERVICE CONTRACTS	Current Expense	\$ 2,000.00	\$ -	\$ -	\$	(2,000.00)
Institutional Research	10-16140-16	5600	TRAVEL	Current Expense	\$ 8,000.00	\$ 858.39	\$ 6,750.00	\$	(1,250.00)
Institutional Research TOTAL					\$ 158,312.56	\$ 105,633.35	\$ 211,874.85	\$	53,562.29
Instructional Services	10-16700-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 176,577.96	\$ 127,117.71	\$ 294,588.97	\$	118,011.01
Instructional Services	10-16700-16	5140	STAFF SALARIES	Personnel	\$ 61,077.09	\$ 43,885.12	\$ 155,248.62	\$	94,171.53
Instructional Services	10-16700-16	5175	PART TIME SALARIES	Personnel	\$ -	\$ -	\$ -	\$	-
Instructional Services	10-16700-16	5299	Employee Benefits Total	Personnel			\$ 148,969.18	\$	148,969.18
Instructional Services	10-16700-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,200.00	\$ 2,018.99	\$ 5,000.00	\$	800.00
Instructional Services	10-16700-16	5301	DOE CONTINGENCY	Current Expense	\$ 23,972.00	\$ 8,770.87	\$ 15,000.00	\$	(8,972.00)
Instructional Services	10-16700-16	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ -	\$	-
Instructional Services	10-16700-16	5348	HOSPITALITY	Current Expense	\$ 1,300.00	\$ 2,277.56	\$ 1,000.00	\$	(300.00)
Instructional Services	10-16700-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ 1,500.00	\$	1,500.00
Instructional Services	10-16700-16	5375	SERVICE CONTRACTS	Current Expense	\$ 15,500.00	\$ 13,000.00	\$ 15,000.00	\$	(500.00)
Instructional Services	10-16700-16	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ -	\$	-
Instructional Services	10-16700-16	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 5,785.11	\$ 4,500.00	\$	(500.00)
Instructional Services TOTAL					\$ 287,627.05	\$ 202,855.36	\$ 640,806.77	\$	353,179.72
Insurance - Nonproperty	10-16660-16	5355	LIABILITY INSURANCE	Current Expense	\$ 50,527.00	\$ 49,422.00	\$ 75,000.00	\$	24,473.00
Insurance - Nonproperty TOTAL					\$ 50,527.00	\$ 49,422.00	\$ 75,000.00	\$	24,473.00
International Student Recruitment	10-14240-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 300.00	\$ 116.00	\$ -	\$	(300.00)
International Student Recruitment	10-14240-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 500.00	\$ 499.00	\$ 1,750.00	\$	1,250.00
International Student Recruitment	10-14240-14	5600	TRAVEL	Current Expense	\$ 1,700.00	\$ 2,567.84	\$ 1,080.00	\$	(620.00)
International Student Recruitment TOTAL					\$ 2,500.00	\$ 3,182.84	\$ 2,830.00	\$	330.00

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Kinesiology	10-11164-10	5170	ADJUNCT	Personnel	\$ 53,000.00	\$ 46,753.00	\$ 53,000.00	\$ -
Kinesiology	10-11164-10	5299	Employee Benefits Total	Personnel			\$ 17,551.59	\$ 17,551.59
Kinesiology	10-11164-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 3,000.00	\$ -	\$ 1,500.00	\$ (1,500.00)
Kinesiology	10-11164-10	5600	TRAVEL	Current Expense	\$ 500.00	\$ -	\$ -	\$ (500.00)
Kinesiology TOTAL					\$ 56,500.00	\$ 46,753.00	\$ 72,051.59	\$ 15,551.59
Library	10-13500-12	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 316,503.18	\$ 224,869.94	\$ 322,008.58	\$ 5,505.40
Library	10-13500-12	5140	STAFF SALARIES	Personnel	\$ 33,966.40	\$ 14,290.85		\$ (33,966.40)
Library	10-13500-12	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ -	\$ -
Library	10-13500-12	5175	PART TIME SALARIES	Personnel	\$ 65,000.00	\$ 27,976.12	\$ 65,000.00	\$ -
Library	10-13500-12	5299	Employee Benefits Total	Personnel			\$ 128,162.59	\$ 128,162.59
Library	10-13500-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 18,000.00	\$ 8,078.85	\$ 22,000.00	\$ 4,000.00
Library	10-13500-12	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ -	\$ -
Library	10-13500-12	5348	HOSPITALITY	Current Expense	\$ 3,000.00	\$ 479.40	\$ 2,250.00	\$ (750.00)
Library	10-13500-12	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 4,000.00	\$ 1,187.00	\$ 2,000.00	\$ (2,000.00)
Library	10-13500-12	5370	PRINTING	Current Expense	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Library	10-13500-12	5375	SERVICE CONTRACTS	Current Expense	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ -
Library	10-13500-12	5383	HARDWARE/SOFTWARE	Current Expense	\$ 15,000.00	\$ 1,045.10	\$ 15,000.00	\$ -
Library	10-13500-12	5384	LICENSES	Current Expense	\$ 80,000.00	\$ 58,523.44	\$ 98,431.00	\$ 18,431.00
Library	10-13500-12	5600	TRAVEL	Current Expense	\$ 15,000.00	\$ 5,830.70	\$ 9,000.00	\$ (6,000.00)
Library	10-13500-12	5720	CAPITAL OUTLAY - LIBRARY BOOKS	Capital Outlay	\$ 25,000.00	\$ 17,017.17	\$ 20,000.00	\$ (5,000.00)
Library TOTAL					\$ 617,469.58	\$ 401,298.57	\$ 727,852.17	\$ 110,382.59
Mail Room	10-16650-16	5140	STAFF SALARIES	Personnel	\$ 40,475.98	\$ 29,187.77	\$ 42,174.24	\$ 1,698.26
Mail Room	10-16650-16	5175	PART TIME SALARIES	Personnel	\$ 25,000.00	\$ 18,627.73	\$ 28,500.00	\$ 3,500.00
Mail Room	10-16650-16	5299	Employee Benefits Total	Personnel			\$ 23,404.63	\$ 23,404.63
Mail Room	10-16650-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,131.76	\$ 506.98	\$ 1,000.00	\$ (131.76)
Mail Room	10-16650-16	5305	COMMUNICATIONS	Current Expense	\$ 3,500.00	\$ 533.70	\$ 3,800.00	\$ 300.00
Mail Room	10-16650-16	5375	SERVICE CONTRACTS	Current Expense	\$ 2,118.24	\$ 809.52	\$ 2,800.00	\$ 681.76
Mail Room	10-16650-16	5600	TRAVEL	Current Expense	\$ 500.00	\$ -	\$ 100.00	\$ (400.00)
Mail Room	10-16650-16	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ (500.00)	\$ -	\$ -	\$ 500.00
Mail Room TOTAL					\$ 72,225.98	\$ 49,665.70	\$ 101,778.87	\$ 29,552.89

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Math Hub	10-11157-10	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 81,964.79	\$ 59,897.31	\$ 84,825.31	\$	2,860.52
Math Hub	10-11157-10	5175	PART TIME SALARIES	Personnel	\$ 96,447.00	\$ 83,631.78	\$ 83,912.00	\$	(12,535.00)
Math Hub	10-11157-10	5299	Employee Benefits Total	Personnel			\$ 55,879.41	\$	55,879.41
Math Hub	10-11157-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,400.00	\$ 71.65	\$ 600.00	\$	(800.00)
Math Hub	10-11157-10	5315	ADVERTISING	Current Expense	\$ -	\$ -	\$ 250.00	\$	250.00
Math Hub	10-11157-10	5600	TRAVEL	Current Expense	\$ 1,000.00	\$ 1,819.56	\$ 1,800.00	\$	800.00
Math Hub TOTAL					\$ 180,811.79	\$ 145,420.30	\$ 227,266.72	\$	46,454.93
Mathematics	10-11152-10	5110	FACULTY SALARIES	Personnel	\$ 347,545.47	\$ 253,975.66	\$ 363,515.00	\$	15,969.53
Mathematics	10-11152-10	5170	ADJUNCT	Personnel	\$ 56,700.00	\$ 21,281.32	\$ 42,000.00	\$	(14,700.00)
Mathematics	10-11152-10	5299	Employee Benefits Total	Personnel			\$ 134,291.22	\$	134,291.22
Mathematics	10-11152-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,000.00	\$ 267.64	\$ 1,000.00	\$	-
Mathematics	10-11152-10	5335	CONTRACT LABOR	Current Expense	\$ 18,225.00	\$ 14,098.00	\$ 21,000.00	\$	2,775.00
Mathematics	10-11152-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 230.00	\$ 500.00	\$	500.00
Mathematics	10-11152-10	5600	TRAVEL	Current Expense	\$ 8,746.00	\$ 4,860.62	\$ 4,000.00	\$	(4,746.00)
Mathematics TOTAL					\$ 432,216.47	\$ 294,713.24	\$ 566,306.22	\$	134,089.75
Medical Lab Technicians	10-11356-10	5110	FACULTY SALARIES	Personnel	\$ 162,069.00	\$ 118,840.44	\$ 170,099.00	\$	8,030.00
Medical Lab Technicians	10-11356-10	5170	ADJUNCT	Personnel	\$ 25,975.00	\$ 18,262.84	\$ 23,800.00	\$	(2,175.00)
Medical Lab Technicians	10-11356-10	5175	PART TIME SALARIES	Personnel	\$ 2,400.00	\$ -	\$ 3,600.00	\$	1,200.00
Medical Lab Technicians	10-11356-10	5299	Employee Benefits Total	Personnel			\$ 65,404.19	\$	65,404.19
Medical Lab Technicians	10-11356-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 19,259.54	\$ 7,275.96	\$ 19,734.72	\$	475.18
Medical Lab Technicians	10-11356-10	5325	COURSE FEES	Current Expense	\$ 7,920.00	\$ 2,190.88	\$ 7,828.72	\$	(91.28)
Medical Lab Technicians	10-11356-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ -	\$ 3,002.00	\$	3,002.00
Medical Lab Technicians	10-11356-10	5600	TRAVEL	Current Expense	\$ 1,600.00	\$ 595.15	\$ 5,000.00	\$	3,400.00
Medical Lab Technicians TOTAL					\$ 219,223.54	\$ 147,165.27	\$ 298,468.63	\$	79,245.09

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Men's Basketball	20-20520-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 124,156.32	\$ 88,144.95	\$ 125,511.56	\$	1,355.24
Men's Basketball	20-20520-20	5175	PART TIME SALARIES	Personnel	\$ -	\$ 1,600.00	\$ -	\$	-
Men's Basketball	20-20520-20	5299	Employee Benefits Total	Personnel			\$ 41,564.68		41,564.68
Men's Basketball	20-20520-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 13,200.00	\$ 13,000.73	\$ 13,200.00	\$	-
Men's Basketball	20-20520-20	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ -	\$ -	\$	(1,000.00)
Men's Basketball	20-20520-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 200.00	\$ 225.00	\$ 500.00	\$	300.00
Men's Basketball	20-20520-20	5366	OFFICIALS	Current Expense	\$ 12,000.00	\$ 9,968.50	\$ 12,000.00	\$	-
Men's Basketball	20-20520-20	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 6,065.29	\$ 5,000.00	\$	-
Men's Basketball	20-20520-20	5610	ATHLETICS TEAM TRAVEL	Current Expense	\$ 25,000.00	\$ 20,170.49	\$ 24,997.00	\$	(3.00)
Men's Basketball	20-20520-20	5620	ATHLETICS RECRUITMENT TRAVEL	Current Expense	\$ 10,000.00	\$ 6,723.76	\$ 7,500.00	\$	(2,500.00)
Men's Basketball	20-20520-20	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Men's Basketball	20-20520-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 180,992.00	\$ 153,634.85	\$ 168,000.00	\$	(12,992.00)
Men's Basketball TOTAL					\$ 371,548.32	\$ 299,533.57	\$ 398,273.24	\$	26,724.92
Munson Vineyard	11-13155-12	5140	STAFF SALARIES	Personnel	\$ -	\$ 20,463.29	\$ -	\$	-
Munson Vineyard	10-13155-12	5140	STAFF SALARIES	Personnel	\$ -	\$ -	\$ 45,319.22	\$	45,319.22
Munson Vineyard	10-13155-12	5175	PART TIME SALARIES	Personnel	\$ 20,000.00	\$ -	\$ -	\$	(20,000.00)
Munson Vineyard	11-13155-12	5175	PART TIME SALARIES	Personnel	\$ -	\$ 409.20	\$ 2,000.00	\$	2,000.00
Munson Vineyard	10-13155-12	5299	Employee Benefits Total	Personnel			\$ 15,008.01		15,008.01
Munson Vineyard	11-13155-12	5299	Employee Benefits Total	Personnel			\$ 662.32	\$	662.32
Munson Vineyard	10-13155-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 16,400.00	\$ -	\$ -	\$	(16,400.00)
Munson Vineyard	11-13155-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ 32,250.97	\$ 49,600.00	\$	49,600.00
Munson Vineyard	11-13155-12	5348	HOSPITALITY	Current Expense	\$ -	\$ 228.58	\$ -	\$	-
Munson Vineyard	10-13155-12	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ -	\$	-
Munson Vineyard	10-13155-12	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ -	\$	-
Munson Vineyard	11-13155-12	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 6,100.00	\$	6,100.00
Munson Vineyard	10-13155-12	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ -	\$	-
Munson Vineyard	11-13155-12	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ -	\$ 240.00	\$	240.00
Munson Vineyard	11-13155-12	5600	TRAVEL	Current Expense	\$ -	\$ 1,547.22	\$ 500.00	\$	500.00
Munson Vineyard	11-13155-12	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 106,957.00	\$ 37,534.73	\$ 13,000.00	\$	(93,957.00)
Munson Vineyard	10-13155-12	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 3,043.00	\$ -	\$ -	\$	(3,043.00)
Munson Vineyard	10-13155-12	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Munson Vineyard	11-13155-12	5710	CAPITAL OUTLAY - TECHNOLOGY EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ 1,200.00	\$	1,200.00
Munson Vineyard TOTAL					\$ 146,400.00	\$ 92,433.99	\$ 133,629.55	\$	(12,770.45)

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Nursing - Associate Degree	10-11360-10	5110	FACULTY SALARIES	Personnel	\$ 1,757,755.00	\$ 1,317,421.71	\$ 1,922,837.00	\$ 165,082.00
Nursing - Associate Degree	10-11360-10	5140	STAFF SALARIES	Personnel			\$ 49,363.60	\$ 49,363.60
Nursing - Associate Degree	10-11360-10	5170	ADJUNCT	Personnel	\$ 120,000.00	\$ 115,011.44	\$ 130,000.00	\$ 10,000.00
Nursing - Associate Degree	10-11360-10	5175	PART TIME SALARIES	Personnel	\$ 78,920.00	\$ 4,275.60	\$ 65,200.00	\$ (13,720.00)
Nursing - Associate Degree	10-11360-10	5299	Employee Benefits Total	Personnel			\$ 717,761.02	\$ 717,761.02
Nursing - Associate Degree	10-11360-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 57,013.00	\$ 21,125.80	\$ 59,718.00	\$ 2,705.00
Nursing - Associate Degree	10-11360-10	5305	COMMUNICATIONS	Current Expense	\$ -	\$ 23.68	\$ -	\$ -
Nursing - Associate Degree	10-11360-10	5320	Instructional Supplies	Current Expense	\$ 29,987.00	\$ 16,742.12	\$ 44,055.00	\$ 14,068.00
Nursing - Associate Degree	10-11360-10	5322	SIM Lab Supplies	Current Expense	\$ 45,000.00	\$ 2,800.35	\$ 22,028.00	\$ (22,972.00)
Nursing - Associate Degree	10-11360-10	5325	COURSE FEES	Current Expense	\$ 142,260.00	\$ 59,740.16	\$ 305,550.00	\$ 163,290.00
Nursing - Associate Degree	10-11360-10	5348	HOSPITALITY	Current Expense	\$ 3,500.00	\$ 3,182.98	\$ 5,000.00	\$ 1,500.00
Nursing - Associate Degree	10-11360-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 2,934.00	\$ 5,623.30	\$ 3,750.00	\$ 816.00
Nursing - Associate Degree	10-11360-10	5358	MARKETING	Current Expense	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Nursing - Associate Degree	10-11360-10	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Nursing - Associate Degree	10-11360-10	5600	TRAVEL	Current Expense	\$ 13,500.00	\$ 3,508.80	\$ 10,500.00	\$ (3,000.00)
Nursing - Associate Degree TOTAL					\$ 2,252,869.00	\$ 1,549,455.94	\$ 3,342,762.62	\$ 1,089,893.62
Nursing - Vocational	10-11364-10	5110	FACULTY SALARIES	Personnel	\$ 488,764.00	\$ 333,727.21	\$ 478,461.00	\$ (10,303.00)
Nursing - Vocational	10-11364-10	5170	ADJUNCT	Personnel	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00	\$ -
Nursing - Vocational	10-11364-10	5175	PART TIME SALARIES	Personnel	\$ 51,680.00	\$ 18,534.25	\$ 39,520.00	\$ (12,160.00)
Nursing - Vocational	10-11364-10	5299	Employee Benefits Total	Personnel			\$ 172,032.44	\$ 172,032.44
Nursing - Vocational	10-11364-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 20,951.00	\$ 9,154.34	\$ 20,951.00	\$ -
Nursing - Vocational	10-11364-10	5320	Instructional Supplies	Current Expense	\$ 3,275.00	\$ -	\$ 3,275.00	\$ -
Nursing - Vocational	10-11364-10	5322	SIM Lab Supplies	Current Expense	\$ 6,400.00	\$ -	\$ 3,200.00	\$ (3,200.00)
Nursing - Vocational	10-11364-10	5325	COURSE FEES	Current Expense	\$ 73,140.00	\$ 7,288.41	\$ 73,140.00	\$ -
Nursing - Vocational	10-11364-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 661.00	\$ -	\$ -
Nursing - Vocational	10-11364-10	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 2,000.00	\$ -	\$ 3,000.00	\$ 1,000.00
Nursing - Vocational	10-11364-10	5600	TRAVEL	Current Expense	\$ 3,200.00	\$ 487.72	\$ 5,000.00	\$ 1,800.00
Nursing - Vocational TOTAL					\$ 650,910.00	\$ 370,852.93	\$ 800,079.44	\$ 149,169.44
Nursing-Bachelor	10-11365-10	5110	FACULTY SALARIES	Personnel	\$ 376,615.00	\$ 259,814.36	\$ 369,061.00	\$ (7,554.00)
Nursing-Bachelor	10-11365-10	5170	ADJUNCT	Personnel	\$ 60,000.00	\$ 44,365.04	\$ 65,000.00	\$ 5,000.00
Nursing-Bachelor	10-11365-10	5299	Employee Benefits Total	Personnel			\$ 143,744.57	\$ 143,744.57
Nursing-Bachelor	10-11365-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 12,450.00	\$ -	\$ 5,900.00	\$ (6,550.00)
Nursing-Bachelor	10-11365-10	5305	COMMUNICATIONS	Current Expense	\$ -	\$ -	\$ -	\$ -
Nursing-Bachelor	10-11365-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Nursing-Bachelor	10-11365-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 775.00	\$ 3,575.00	\$ 3,575.00
Nursing-Bachelor	10-11365-10	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 5,000.00	\$ 1,944.44	\$ 5,000.00	\$ -
Nursing-Bachelor	10-11365-10	5600	TRAVEL	Current Expense	\$ 6,700.00	\$ 918.03	\$ 5,200.00	\$ (1,500.00)
Nursing-Bachelor TOTAL					\$ 460,765.00	\$ 307,816.87	\$ 598,480.57	\$ 137,715.57

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026 Original Budget	FY 2026 Exp thr 5/31	FY 2027 Original Budget	FY27 vs FY26
OER Development	10-16230-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
OER Development TOTAL					\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Office Occupations	10-11372-10	5110	FACULTY SALARIES	Personnel	\$ 70,000.00	\$ -	\$ 59,000.00	\$ (11,000.00)
Office Occupations	10-11372-10	5170	ADJUNCT	Personnel	\$ 24,806.25	\$ 26,222.00	\$ 48,300.00	\$ 23,493.75
Office Occupations	10-11372-10	5299	Employee Benefits Total	Personnel			\$ 35,533.70	\$ 35,533.70
Office Occupations	10-11372-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -
Office Occupations	10-11372-10	5348	HOSPITALITY	Current Expense	\$ 200.00	\$ 123.20	\$ 200.00	\$ -
Office Occupations TOTAL					\$ 96,806.25	\$ 26,345.20	\$ 144,833.70	\$ 48,027.45
Office of the President	10-16050-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 445,998.67	\$ 273,557.24	\$ 403,127.54	\$ (42,871.13)
Office of the President	10-16050-16	5140	STAFF SALARIES	Personnel	\$ 45,934.23	\$ 25,914.11	\$ 41,493.27	\$ (4,440.96)
Office of the President	10-16050-16	5299	Employee Benefits Total	Personnel			\$ 147,241.58	\$ 147,241.58
Office of the President	10-16050-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,098.00	\$ 10,485.93	\$ 10,000.00	\$ 2,902.00
Office of the President	10-16050-16	5301	DOE CONTINGENCY	Current Expense	\$ 10,014.00	\$ 1,585.26	\$ 10,500.00	\$ 486.00
Office of the President	10-16050-16	5305	COMMUNICATIONS	Current Expense	\$ 1,000.00	\$ 323.69	\$ 1,000.00	\$ -
Office of the President	10-16050-16	5348	HOSPITALITY	Current Expense	\$ 3,000.00	\$ 1,089.49	\$ 3,000.00	\$ -
Office of the President	10-16050-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ (375.00)	\$ (175.00)	\$ -	\$ 375.00
Office of the President	10-16050-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ -	\$ -
Office of the President	10-16050-16	5600	TRAVEL	Current Expense	\$ 30,000.00	\$ 11,695.20	\$ 35,000.00	\$ 5,000.00
Office of the President	10-16050-16	5650	STAFF DEVELOPMENT	Current Expense	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Office of the President TOTAL					\$ 546,669.90	\$ 324,475.92	\$ 655,362.39	\$ 108,692.49
Official Functions	10-16250-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 1,000.00	\$ -	\$ 6,000.00	\$ 5,000.00
Official Functions TOTAL					\$ 1,000.00	\$ -	\$ 6,000.00	\$ 5,000.00
Other Auxiliaries	29-29600-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 4,000.00	\$ 3,868.00	\$ 4,000.00	\$ -
Other Auxiliaries TOTAL					\$ 4,000.00	\$ 3,868.00	\$ 4,000.00	\$ -

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Pep Band	20-20740-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,650.00	\$ 6,026.13	\$ 5,900.00	\$	1,250.00
Pep Band	20-20740-20	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 10,500.00	\$ 5,363.53	\$ -	\$	(10,500.00)
Pep Band	20-20740-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 24,000.00	\$ 16,072.30	\$ 24,000.00	\$	-
Pep Band TOTAL					\$ 39,150.00	\$ 27,461.96	\$ 29,900.00	\$	(9,250.00)
Personnel Services	10-16450-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 226,032.30	\$ 161,040.04	\$ 236,119.84	\$	10,087.54
Personnel Services	10-16450-16	5140	STAFF SALARIES	Personnel	\$ 202,440.90	\$ 151,454.66	\$ 273,746.47	\$	71,305.57
Personnel Services	10-16450-16	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ -	\$	-
Personnel Services	10-16450-16	5175	PART TIME SALARIES	Personnel	\$ -	\$ 10,001.67	\$ 14,000.00	\$	14,000.00
Personnel Services	10-16450-16	5299	Employee Benefits Total	Personnel			\$ 173,484.69	\$	173,484.69
Personnel Services	10-16450-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 44,888.00	\$ 20,515.67	\$ 41,500.00	\$	(3,388.00)
Personnel Services	10-16450-16	5301	DOE CONTINGENCY	Current Expense	\$ 471,061.00	\$ -	\$ 71,000.00	\$	(400,061.00)
Personnel Services	10-16450-16	5305	COMMUNICATIONS	Current Expense	\$ 800.00	\$ 626.19	\$ 850.00	\$	50.00
Personnel Services	10-16450-16	5315	ADVERTISING	Current Expense	\$ 4,000.00	\$ -	\$ 4,000.00	\$	-
Personnel Services	10-16450-16	5335	CONTRACT LABOR	Current Expense	\$ 12,000.00	\$ 500.00	\$ 12,000.00	\$	-
Personnel Services	10-16450-16	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ 522.60	\$ 1,000.00	\$	-
Personnel Services	10-16450-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 4,000.00	\$ 3,866.88	\$ 4,000.00	\$	-
Personnel Services	10-16450-16	5362	MEMORIALS	Current Expense	\$ 10,125.00	\$ 2,791.26	\$ 10,125.00	\$	-
Personnel Services	10-16450-16	5370	PRINTING	Current Expense	\$ -	\$ 250.00	\$ 160.00	\$	160.00
Personnel Services	10-16450-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ 74.97	\$ -	\$	-
Personnel Services	10-16450-16	5375	SERVICE CONTRACTS	Current Expense	\$ 43,235.00	\$ 94,225.12	\$ 43,235.00	\$	-
Personnel Services	10-16450-16	5600	TRAVEL	Current Expense	\$ 16,500.00	\$ 23,253.56	\$ 11,000.00	\$	(5,500.00)
Personnel Services TOTAL					\$ 1,036,082.20	\$ 469,122.62	\$ 896,221.00	\$	(139,861.20)
Phi Theta Kappa	20-20270-20	5170	ADJUNCT	Personnel	\$ 3,700.00	\$ 3,600.00	\$ 3,600.00	\$	(100.00)
Phi Theta Kappa	20-20270-20	5299	Employee Benefits Total	Personnel			\$ 1,192.18	\$	1,192.18
Phi Theta Kappa	20-20270-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,295.00	\$ 9,075.06	\$ 8,360.00	\$	1,065.00
Phi Theta Kappa	20-20270-20	5305	COMMUNICATIONS	Current Expense	\$ 1,500.00	\$ 1,428.94	\$ 1,700.00	\$	200.00
Phi Theta Kappa	20-20270-20	5348	HOSPITALITY	Current Expense	\$ -	\$ 832.78	\$ -	\$	-
Phi Theta Kappa	20-20270-20	5600	TRAVEL	Current Expense	\$ 16,150.00	\$ 7,438.39	\$ 14,265.00	\$	(1,885.00)
Phi Theta Kappa	20-20270-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	\$	-
Phi Theta Kappa TOTAL					\$ 31,645.00	\$ 24,875.17	\$ 32,117.18	\$	472.18

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Physical Science-Chemistry	10-11168-10	5110	FACULTY SALARIES	Personnel	\$ 83,149.04	\$ 60,762.76	\$ 86,343.00	\$	3,193.96
Physical Science-Chemistry	10-11168-10	5170	ADJUNCT	Personnel	\$ 7,088.00	\$ 7,280.08	\$ 7,088.00	\$	-
Physical Science-Chemistry	10-11168-10	5299	Employee Benefits Total	Personnel			\$ 30,940.81	\$	30,940.81
Physical Science-Chemistry	10-11168-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 10,600.00	\$ 7,744.10	\$ 9,000.00	\$	(1,600.00)
Physical Science-Chemistry	10-11168-10	5335	CONTRACT LABOR	Current Expense	\$ 6,400.00	\$ -	\$ 6,400.00	\$	-
Physical Science-Chemistry	10-11168-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Physical Science-Chemistry TOTAL					\$ 107,537.04	\$ 75,786.94	\$ 140,071.81	\$	32,534.77
Physical Science-Geology	10-11171-10	5110	FACULTY SALARIES	Personnel	\$ 73,834.75	\$ 53,956.20	\$ 77,028.00	\$	3,193.25
Physical Science-Geology	10-11171-10	5170	ADJUNCT	Personnel	\$ 25,650.00	\$ 26,173.00	\$ 25,650.00	\$	-
Physical Science-Geology	10-11171-10	5299	Employee Benefits Total	Personnel			\$ 34,003.07	\$	34,003.07
Physical Science-Geology	10-11171-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,000.00	\$ 1,580.06	\$ 2,000.00	\$	-
Physical Science-Geology	10-11171-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Physical Science-Geology TOTAL					\$ 101,784.75	\$ 81,709.26	\$ 138,981.07	\$	37,196.32
Physical Science-Physics	10-11174-10	5110	FACULTY SALARIES	Personnel	\$ 82,463.33	\$ 60,261.73	\$ 85,657.00	\$	3,193.67
Physical Science-Physics	10-11174-10	5170	ADJUNCT	Personnel	\$ -	\$ 147.00	\$ -	\$	-
Physical Science-Physics	10-11174-10	5299	Employee Benefits Total	Personnel			\$ 28,366.36	\$	28,366.36
Physical Science-Physics	10-11174-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 5,600.00	\$ 3,446.57	\$ 5,300.00	\$	(300.00)
Physical Science-Physics	10-11174-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Physical Science-Physics TOTAL					\$ 88,363.33	\$ 63,855.30	\$ 119,623.36	\$	31,260.03
Police Academy	10-11376-10	5110	FACULTY SALARIES	Personnel	\$ 250,408.00	\$ 189,312.17	\$ 269,972.00	\$	19,564.00
Police Academy	10-11376-10	5175	PART TIME SALARIES	Personnel	\$ 50,010.00	\$ 82,496.40	\$ 75,000.00	\$	24,990.00
Police Academy	10-11376-10	5299	Employee Benefits Total	Personnel			\$ 114,241.67	\$	114,241.67
Police Academy	10-11376-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 13,600.00	\$ 19,008.45	\$ 22,450.00	\$	8,850.00
Police Academy	10-11376-10	5315	ADVERTISING	Current Expense	\$ 200.00	\$ -	\$ -	\$	(200.00)
Police Academy	10-11376-10	5335	CONTRACT LABOR	Current Expense	\$ 11,700.00	\$ 2,055.00	\$ 11,700.00	\$	-
Police Academy	10-11376-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 900.00	\$	900.00
Police Academy	10-11376-10	5375	SERVICE CONTRACTS	Current Expense	\$ 1,260.00	\$ -	\$ 1,260.00	\$	-
Police Academy	10-11376-10	5453	MISC MAINTENANCE EXP	Current Expense	\$ -	\$ -	\$ 56,000.00	\$	56,000.00
Police Academy	10-11376-10	5600	TRAVEL	Current Expense	\$ 5,050.00	\$ 6,133.26	\$ 1,500.00	\$	(3,550.00)
Police Academy	10-11376-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Police Academy TOTAL					\$ 332,228.00	\$ 299,005.28	\$ 553,023.67	\$	220,795.67

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Presidential Scholarships	20-20750-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ 701.13	\$ -	\$ -
Presidential Scholarships	20-20750-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 77,500.00	\$ 6,729.24	\$ 25,000.00	\$ (52,500.00)
Presidential Scholarships TOTAL					\$ 77,500.00	\$ 7,430.37	\$ 25,000.00	\$ (52,500.00)
Presidential Student Ambassadors	20-20715-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,600.00	\$ -	\$ 1,500.00	\$ (1,100.00)
Presidential Student Ambassadors	20-20715-20	5348	HOSPITALITY	Current Expense	\$ 1,300.00	\$ -	\$ 1,500.00	\$ 200.00
Presidential Student Ambassadors	20-20715-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -
Presidential Student Ambassadors TOTAL					\$ 23,900.00	\$ -	\$ 23,000.00	\$ (900.00)
Promise Scholarships	20-20760-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 145,000.00	\$ 40,488.07	\$ 100,000.00	\$ (45,000.00)
Promise Scholarships TOTAL					\$ 145,000.00	\$ 40,488.07	\$ 100,000.00	\$ (45,000.00)
Psychology	10-11178-10	5110	FACULTY SALARIES	Personnel	\$ 147,383.85	\$ 107,703.59	\$ 153,771.00	\$ 6,387.15
Psychology	10-11178-10	5170	ADJUNCT	Personnel	\$ 65,682.75	\$ 73,490.00	\$ 65,100.00	\$ (582.75)
Psychology	10-11178-10	5299	Employee Benefits Total	Personnel			\$ 72,481.79	\$ 72,481.79
Psychology	10-11178-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 300.00	\$ -	\$ -	\$ (300.00)
Psychology	10-11178-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$ -
Psychology	10-11178-10	5600	TRAVEL	Current Expense	\$ 3,000.00	\$ 2,437.56	\$ 3,000.00	\$ -
Psychology TOTAL					\$ 216,366.60	\$ 183,631.15	\$ 294,352.79	\$ 77,986.19
Public Information and Marketing	10-16260-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 85,887.29	\$ 216,532.00	\$ 317,315.14	\$ 231,427.85
Public Information and Marketing	10-16260-16	5140	STAFF SALARIES	Personnel	\$ 264,147.45	\$ 26,006.15	\$ 38,040.45	\$ (226,107.00)
Public Information and Marketing	10-16260-16	5299	Employee Benefits Total	Personnel			\$ 117,680.32	\$ 117,680.32
Public Information and Marketing	10-16260-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 77,000.00	\$ 37,741.78	\$ 75,013.00	\$ (1,987.00)
Public Information and Marketing	10-16260-16	5305	COMMUNICATIONS	Current Expense	\$ 1,200.00	\$ 11.64	\$ 1,200.00	\$ -
Public Information and Marketing	10-16260-16	5315	ADVERTISING	Current Expense	\$ 100,000.00	\$ 64,358.50	\$ 100,000.00	\$ -
Public Information and Marketing	10-16260-16	5348	HOSPITALITY	Current Expense	\$ -	\$ 116.60	\$ -	\$ -
Public Information and Marketing	10-16260-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 2,000.00	\$ 2,205.00	\$ 2,400.00	\$ 400.00
Public Information and Marketing	10-16260-16	5370	PRINTING	Current Expense	\$ 1,000.00	\$ 1,854.99	\$ 1,050.00	\$ 50.00
Public Information and Marketing	10-16260-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 8,000.00	\$ 23,273.69	\$ 8,400.00	\$ 400.00
Public Information and Marketing	10-16260-16	5375	SERVICE CONTRACTS	Current Expense	\$ 64,000.00	\$ 10,347.03	\$ 67,200.00	\$ 3,200.00
Public Information and Marketing	10-16260-16	5600	TRAVEL	Current Expense	\$ 7,000.00	\$ 6,080.29	\$ 7,500.00	\$ 500.00
Public Information and Marketing TOTAL					\$ 610,234.74	\$ 388,527.67	\$ 735,798.91	\$ 125,564.17

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Radiology	10-11380-10	5110	FACULTY SALARIES	Personnel	\$ 239,725.61	\$ 175,184.18	\$ 326,035.00	\$	86,309.39
Radiology	10-11380-10	5170	ADJUNCT	Personnel	\$ 25,050.00	\$ 19,718.00	\$ 22,400.00	\$	(2,650.00)
Radiology	10-11380-10	5175	PART TIME SALARIES	Personnel	\$ 13,650.00	\$ 9,419.20	\$ 22,400.00	\$	8,750.00
Radiology	10-11380-10	5299	Employee Benefits Total	Personnel			\$ 122,806.51	\$	122,806.51
Radiology	10-11380-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 13,084.00	\$ 9,503.97	\$ 27,390.00	\$	14,306.00
Radiology	10-11380-10	5305	COMMUNICATIONS	Current Expense	\$ 200.00	\$ -	\$ 100.00	\$	(100.00)
Radiology	10-11380-10	5320	Instructional Supplies	Current Expense	\$ 2,300.00	\$ 261.00	\$ -	\$	(2,300.00)
Radiology	10-11380-10	5325	COURSE FEES	Current Expense	\$ 27,780.00	\$ 7,141.94	\$ 18,750.00	\$	(9,030.00)
Radiology	10-11380-10	5600	TRAVEL	Current Expense	\$ 5,800.00	\$ 8,505.88	\$ 9,000.00	\$	3,200.00
Radiology TOTAL					\$ 327,589.61	\$ 229,734.17	\$ 548,881.51	\$	221,291.90
Records	10-14100-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 190,162.99	\$ 135,006.54	\$ 299,096.94	\$	108,933.95
Records	10-14100-14	5140	STAFF SALARIES	Personnel	\$ 121,226.77	\$ 93,256.25	\$ 135,201.08	\$	13,974.31
Records	10-14100-14	5175	PART TIME SALARIES	Personnel	\$ 4,000.00	\$ -	\$ 3,000.00	\$	(1,000.00)
Records	10-14100-14	5299	Employee Benefits Total	Personnel			\$ 144,816.55	\$	144,816.55
Records	10-14100-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,093.00	\$ 2,681.70	\$ 1,500.00	\$	(5,593.00)
Records	10-14100-14	5305	COMMUNICATIONS	Current Expense	\$ 1,250.00	\$ 836.35	\$ 1,250.00	\$	-
Records	10-14100-14	5348	HOSPITALITY	Current Expense	\$ 3,700.00	\$ 1,085.36	\$ 2,340.00	\$	(1,360.00)
Records	10-14100-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 8,922.00	\$ 9,900.43	\$ 1,500.00	\$	(7,422.00)
Records	10-14100-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 350.00	\$ -	\$ 350.00	\$	-
Records	10-14100-14	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ 38,000.00	\$	38,000.00
Records	10-14100-14	5600	TRAVEL	Current Expense	\$ 12,660.00	\$ 8,219.27	\$ 12,741.00	\$	81.00
Records TOTAL					\$ 349,364.76	\$ 250,985.90	\$ 639,795.57	\$	290,430.81
Recruiting and Admissions	10-14200-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 164,611.44	\$ 117,036.64	\$ 168,611.55	\$	4,000.11
Recruiting and Admissions	10-14200-14	5140	STAFF SALARIES	Personnel	\$ 330,675.65	\$ 221,817.74	\$ 395,142.71	\$	64,467.06
Recruiting and Admissions	10-14200-14	5175	PART TIME SALARIES	Personnel	\$ 17,505.00	\$ 15,330.85	\$ 17,505.00	\$	-
Recruiting and Admissions	10-14200-14	5299	Employee Benefits Total	Personnel			\$ 192,491.06	\$	192,491.06
Recruiting and Admissions	10-14200-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 33,400.00	\$ 24,417.88	\$ 28,400.00	\$	(5,000.00)
Recruiting and Admissions	10-14200-14	5305	COMMUNICATIONS	Current Expense	\$ 2,300.00	\$ 342.99	\$ 2,300.00	\$	-
Recruiting and Admissions	10-14200-14	5348	HOSPITALITY	Current Expense	\$ 2,300.00	\$ 763.90	\$ 2,000.00	\$	(300.00)
Recruiting and Admissions	10-14200-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ -	\$ -	\$	-
Recruiting and Admissions	10-14200-14	5358	MARKETING	Current Expense	\$ 8,000.00	\$ -	\$ 3,000.00	\$	(5,000.00)
Recruiting and Admissions	10-14200-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 10,000.00	\$ 570.00	\$ 10,000.00	\$	-
Recruiting and Admissions	10-14200-14	5375	SERVICE CONTRACTS	Current Expense	\$ 22,857.00	\$ 19,353.60	\$ 24,257.00	\$	1,400.00
Recruiting and Admissions	10-14200-14	5600	TRAVEL	Current Expense	\$ 14,700.00	\$ 12,427.48	\$ 11,655.00	\$	(3,045.00)
Recruiting and Admissions TOTAL					\$ 606,349.09	\$ 412,061.08	\$ 855,362.32	\$	249,013.23

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Refrigeration/A C	10-11384-10	5110	FACULTY SALARIES	Personnel	\$ 68,791.94	\$ 68,791.84	\$ 61,943.00	\$	(6,848.94)
Refrigeration/A C	10-11384-10	5170	ADJUNCT	Personnel	\$ 27,882.50	\$ 19,950.00	\$ 28,800.00	\$	917.50
Refrigeration/A C	10-11384-10	5175	PART TIME SALARIES	Personnel	\$ 10,240.00	\$ 2,270.40	\$ 10,400.00	\$	160.00
Refrigeration/A C	10-11384-10	5299	Employee Benefits Total	Personnel			\$ 33,494.73	\$	33,494.73
Refrigeration/A C	10-11384-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 12,000.00	\$ 10,815.18	\$ 13,298.00	\$	1,298.00
Refrigeration/A C	10-11384-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Refrigeration/A C	10-11384-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ 2,200.00	\$	2,200.00
Refrigeration/A C TOTAL					\$ 119,214.44	\$ 101,827.42	\$ 150,435.73	\$	31,221.29
Remodeling and Renovations	10-17030-17	5466	CAPITAL OUTLAY RENOVATIONS - MAJOR	Capital Outlay	\$ 1,598,944.00	\$ 24,662.50	\$ 647,390.00	\$	(951,554.00)
Remodeling and Renovations TOTAL					\$ 1,598,944.00	\$ 24,662.50	\$ 647,390.00	\$	(951,554.00)
SBDC - Matching	10-12800-11	5140	STAFF SALARIES	Personnel	\$ 24,075.70	\$ 16,040.48	\$ 44,821.58	\$	20,745.88
SBDC - Matching	10-12800-11	5175	PART TIME SALARIES	Personnel	\$ -	\$ 1,177.29	\$ -	\$	-
SBDC - Matching TOTAL					\$ 24,075.70	\$ 17,217.77	\$ 44,821.58	\$	20,745.88
Salary Offset	10-18000-18	5111	FACULTY SALARIES	Personnel			\$ (518,537.54)	\$	(518,537.54)
Salary Offset	10-18000-18	5131	ADMINISTRATIVE SALARIES	Personnel			\$ (409,587.79)	\$	(409,587.79)
Salary Offset	10-18000-18	5141	STAFF SALARIES	Personnel			\$ (263,126.49)	\$	(263,126.49)
Salary Offset TOTAL					\$ -	\$ -	\$ (1,191,251.82)	\$	(1,191,251.82)
Social Sciences	10-11182-10	5110	FACULTY SALARIES	Personnel	\$ 441,380.22	\$ 322,547.04	\$ 460,542.00	\$	19,161.78
Social Sciences	10-11182-10	5170	ADJUNCT	Personnel	\$ 155,925.00	\$ 131,870.21	\$ 157,500.00	\$	1,575.00
Social Sciences	10-11182-10	5299	Employee Benefits Total	Personnel			\$ 204,672.11	\$	204,672.11
Social Sciences	10-11182-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 300.00	\$ -	\$ -	\$	(300.00)
Social Sciences	10-11182-10	5335	CONTRACT LABOR	Current Expense	\$ 16,200.00	\$ 12,152.00	\$ 16,800.00	\$	600.00
Social Sciences	10-11182-10	5600	TRAVEL	Current Expense	\$ 5,800.00	\$ 5,947.83	\$ 5,800.00	\$	-
Social Sciences TOTAL					\$ 619,605.22	\$ 472,517.08	\$ 845,314.11	\$	225,708.89

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Softball	20-20580-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 98,568.63	\$ 103,595.53	\$ 102,511.34	\$	3,942.71
Softball	20-20580-20	5299	Employee Benefits Total	Personnel			\$ 33,947.87	\$	33,947.87
Softball	20-20580-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 42,900.00	\$ 43,156.36	\$ 45,900.00	\$	3,000.00
Softball	20-20580-20	5305	COMMUNICATIONS	Current Expense	\$ -	\$ 20.65	\$ 900.00	\$	900.00
Softball	20-20580-20	5366	OFFICIALS	Current Expense	\$ 13,000.00	\$ 9,360.00	\$ 15,000.00	\$	2,000.00
Softball	20-20580-20	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ -	\$	-
Softball	20-20580-20	5383	HARDWARE/SOFTWARE	Current Expense	\$ -	\$ 129.89	\$ -	\$	-
Softball	20-20580-20	5435	ATHLETICS GROUND SUPPLIES	Current Expense	\$ 2,500.00	\$ 495.00	\$ 2,500.00	\$	-
Softball	20-20580-20	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 12,575.09	\$ 5,000.00	\$	-
Softball	20-20580-20	5610	ATHLETICS TEAM TRAVEL	Current Expense	\$ 50,000.00	\$ 54,026.98	\$ 50,000.00	\$	-
Softball	20-20580-20	5620	ATHLETICS RECRUITMENT TRAVEL	Current Expense	\$ 5,000.00	\$ 5,905.49	\$ 7,500.00	\$	2,500.00
Softball	20-20580-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 235,000.00	\$ 241,440.65	\$ 290,000.00	\$	55,000.00
Softball TOTAL					\$ 451,968.63	\$ 470,705.64	\$ 553,259.21	\$	101,290.58
South Campus Administration	10-16970-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 103,999.67	\$ 73,834.81	\$ 108,149.50	\$	4,149.83
South Campus Administration	10-16970-16	5140	STAFF SALARIES	Personnel	\$ 44,059.77	\$ 31,674.29	\$ 45,892.61	\$	1,832.84
South Campus Administration	10-16970-16	5299	Employee Benefits Total	Personnel			\$ 51,012.92	\$	51,012.92
South Campus Administration	10-16970-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 32,735.00	\$ 25,546.80	\$ 32,000.00	\$	(735.00)
South Campus Administration	10-16970-16	5305	COMMUNICATIONS	Current Expense	\$ 3,290.00	\$ 2,916.37	\$ -	\$	(3,290.00)
South Campus Administration	10-16970-16	5315	ADVERTISING	Current Expense	\$ -	\$ -	\$ -	\$	-
South Campus Administration	10-16970-16	5335	CONTRACT LABOR	Current Expense	\$ -	\$ -	\$ -	\$	-
South Campus Administration	10-16970-16	5348	HOSPITALITY	Current Expense	\$ 4,000.00	\$ 4,327.29	\$ 7,525.00	\$	3,525.00
South Campus Administration	10-16970-16	5370	PRINTING	Current Expense	\$ -	\$ 15.93	\$ 2,000.00	\$	2,000.00
South Campus Administration	10-16970-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 8,500.00	\$ 5,032.55	\$ 7,000.00	\$	(1,500.00)
South Campus Administration	10-16970-16	5600	TRAVEL	Current Expense	\$ 7,000.00	\$ 3,524.23	\$ 5,500.00	\$	(1,500.00)
South Campus Administration TOTAL					\$ 203,584.44	\$ 146,872.27	\$ 259,080.03	\$	55,495.59
Speech	10-11186-10	5110	FACULTY SALARIES	Personnel	\$ 66,977.65	\$ 48,945.14	\$ 70,171.00	\$	3,193.35
Speech	10-11186-10	5170	ADJUNCT	Personnel	\$ 34,425.00	\$ 29,397.00	\$ 37,800.00	\$	3,375.00
Speech	10-11186-10	5299	Employee Benefits Total	Personnel			\$ 35,755.91	\$	35,755.91
Speech	10-11186-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Speech	10-11186-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ 300.00	\$	-
Speech TOTAL					\$ 102,002.65	\$ 78,342.14	\$ 144,326.91	\$	42,324.26

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Strategic Enrollment & Retention	10-14210-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 94,434.02	\$ 67,043.65	\$ 98,188.75	\$	3,754.73
Strategic Enrollment & Retention	10-14210-14	5299	Employee Benefits Total	Personnel			\$ 32,516.40	\$	32,516.40
Strategic Enrollment & Retention	10-14210-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 500.00	\$ 223.33	\$ 500.00	\$	-
Strategic Enrollment & Retention	10-14210-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 1,525.00	\$ -	\$	-
Strategic Enrollment & Retention	10-14210-14	5600	TRAVEL	Current Expense	\$ 5,500.00	\$ 2,682.38	\$ 4,950.00	\$	(550.00)
Strategic Enrollment & Retention TOTAL					\$ 100,434.02	\$ 71,474.36	\$ 136,155.15	\$	35,721.13
Student Conduct & Title IX	10-14800-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 97,425.76	\$ 69,167.52	\$ 101,383.65	\$	3,957.89
Student Conduct & Title IX	10-14800-14	5299	Employee Benefits Total	Personnel			\$ 33,574.43	\$	33,574.43
Student Conduct & Title IX	10-14800-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 4,600.00	\$ 2,376.16	\$ 2,400.00	\$	(2,200.00)
Student Conduct & Title IX	10-14800-14	5305	COMMUNICATIONS	Current Expense	\$ 200.00	\$ -	\$ 200.00	\$	-
Student Conduct & Title IX	10-14800-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 5,500.00	\$ -	\$ 5,500.00	\$	-
Student Conduct & Title IX	10-14800-14	5358	MARKETING	Current Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$	-
Student Conduct & Title IX	10-14800-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ 45.75	\$ -	\$	-
Student Conduct & Title IX	10-14800-14	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 1,996.04	\$ 3,438.00	\$	(1,562.00)
Student Conduct & Title IX TOTAL					\$ 113,725.76	\$ 73,585.47	\$ 147,496.08	\$	33,770.32
Student Gym Activities	20-20250-20	5175	PART TIME SALARIES	Personnel	\$ 22,000.00	\$ 34,256.26	\$ 25,000.00	\$	3,000.00
Student Gym Activities	20-20250-20	5299	Employee Benefits Total	Personnel			\$ 8,279.05	\$	8,279.05
Student Gym Activities	20-20260-20	5299	Employee Benefits Total	Personnel			\$ 1,390.88	\$	1,390.88
Student Gym Activities	20-20250-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 5,000.00	\$ 11,162.27	\$ 5,498.00	\$	498.00
Student Gym Activities TOTAL					\$ 27,000.00	\$ 45,418.53	\$ 40,167.93	\$	13,167.93
Student Life	20-20200-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 83,481.88	\$ 59,268.09	\$ 87,019.23	\$	3,537.35
Student Life	20-20200-20	5140	STAFF SALARIES	Personnel	\$ 35,382.63	\$ 22,713.50	\$ 89,116.63	\$	53,734.00
Student Life	20-20200-20	5175	PART TIME SALARIES	Personnel	\$ 25,750.00	\$ 13,170.61	\$ 29,837.60	\$	4,087.60
Student Life	20-20200-20	5299	Employee Benefits Total	Personnel			\$ 68,210.61	\$	68,210.61
Student Life	20-20200-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 85,000.00	\$ 74,671.63	\$ 83,500.00	\$	(1,500.00)
Student Life	20-20200-20	5305	COMMUNICATIONS	Current Expense	\$ 200.00	\$ 1.48	\$ 200.00	\$	-
Student Life	20-20200-20	5348	HOSPITALITY	Current Expense	\$ -	\$ 1,652.69	\$ 4,500.00	\$	4,500.00
Student Life	20-20200-20	5358	MARKETING	Current Expense	\$ 4,000.00	\$ -	\$ 4,000.00	\$	-
Student Life	20-20200-20	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 14,835.00	\$ -	\$ 14,835.00	\$	-
Student Life	20-20200-20	5600	TRAVEL	Current Expense	\$ 16,652.00	\$ 7,001.75	\$ 14,400.00	\$	(2,252.00)
Student Life	20-20200-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 4,000.00	\$ 3,200.00	\$ 4,000.00	\$	-
Student Life TOTAL					\$ 269,301.51	\$ 181,679.75	\$ 399,619.07	\$	130,317.56

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Student Services	10-14000-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 149,368.83	\$ 106,399.73	\$ 156,191.99	\$	6,823.16
Student Services	10-14000-14	5140	STAFF SALARIES	Personnel	\$ 49,092.58	\$ 36,784.95	\$ 51,136.47	\$	2,043.89
Student Services	10-14000-14	5299	Employee Benefits Total	Personnel			\$ 68,659.34		68,659.34
Student Services	10-14000-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 23,000.00	\$ 7,235.83	\$ 24,000.00	\$	1,000.00
Student Services	10-14000-14	5301	DOE CONTINGENCY	Current Expense	\$ -	\$ -	\$ 10,000.00	\$	10,000.00
Student Services	10-14000-14	5305	COMMUNICATIONS	Current Expense	\$ 200.00	\$ -	\$ 200.00	\$	-
Student Services	10-14000-14	5348	HOSPITALITY	Current Expense	\$ 500.00	\$ 231.25	\$ -	\$	(500.00)
Student Services	10-14000-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 1,209.00	\$ -	\$	-
Student Services	10-14000-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ -	\$	-
Student Services	10-14000-14	5375	SERVICE CONTRACTS	Current Expense	\$ 11,550.00	\$ 12,250.00	\$ 12,500.00	\$	950.00
Student Services	10-14000-14	5600	TRAVEL	Current Expense	\$ 10,000.00	\$ 7,660.47	\$ 11,700.00	\$	1,700.00
Student Services TOTAL					\$ 243,711.41	\$ 171,771.23	\$ 334,387.80	\$	90,676.39
Student Success	10-16280-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 150,000.00	\$ 60,350.00	\$ 150,000.00	\$	-
Student Success	10-16280-16	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$	-
Student Success TOTAL					\$ 150,000.00	\$ 60,350.00	\$ 150,000.00	\$	-
Student Success Center	10-14600-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 84,129.82	\$ 59,728.08	\$ 87,547.17	\$	3,417.35
Student Success Center	10-14600-14	5140	STAFF SALARIES	Personnel	\$ 39,646.00	\$ 41,422.72	\$ 105,705.16	\$	66,059.16
Student Success Center	10-14600-14	5175	PART TIME SALARIES	Personnel	\$ 105,063.00	\$ 116,398.61	\$ 179,424.00	\$	74,361.00
Student Success Center	10-14600-14	5299	Employee Benefits Total	Personnel			\$ 123,416.29		123,416.29
Student Success Center	10-14600-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 18,270.00	\$ 12,709.02	\$ 20,207.50	\$	1,937.50
Student Success Center	10-14600-14	5305	COMMUNICATIONS	Current Expense	\$ 600.00	\$ 4.28	\$ -	\$	(600.00)
Student Success Center	10-14600-14	5335	CONTRACT LABOR	Current Expense	\$ 108,400.00	\$ 84,470.59	\$ 98,000.00	\$	(10,400.00)
Student Success Center	10-14600-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 700.00	\$ 700.00	\$ 700.00	\$	-
Student Success Center	10-14600-14	5370	PRINTING	Current Expense	\$ 400.00	\$ 131.32	\$ 400.00	\$	-
Student Success Center	10-14600-14	5375	SERVICE CONTRACTS	Current Expense	\$ 50,775.00	\$ 51,575.00	\$ 57,397.76	\$	6,622.76
Student Success Center	10-14600-14	5600	TRAVEL	Current Expense	\$ 3,200.00	\$ 73.02	\$ 2,880.00	\$	(320.00)
Student Success Center TOTAL					\$ 411,183.82	\$ 367,212.64	\$ 675,677.88	\$	264,494.06

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Student Support Services	10-14950-14	5130	ADMINISTRATIVE SALARIES	Personnel	\$ -	\$ 128.56	\$ 143,309.40	\$ 143,309.40
Student Support Services	10-14950-14	5140	STAFF SALARIES	Personnel	\$ 34,000.00	\$ 33,394.17	\$ 90,813.12	\$ 56,813.12
Student Support Services	10-14950-14	5299	Employee Benefits Total	Personnel			\$ 77,532.52	\$ 77,532.52
Student Support Services	10-14950-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 3,000.00	\$ 1,919.09	\$ 3,000.00	\$ -
Student Support Services	10-14950-14	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$ -
Student Support Services	10-14950-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 4,000.00	\$ 1,372.36	\$ 3,920.00	\$ (80.00)
Student Support Services	10-14950-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 3,000.00	\$ 287.61	\$ 3,000.00	\$ -
Student Support Services	10-14950-14	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 130.00	\$ 3,150.00	\$ (1,850.00)
Student Support Services TOTAL					\$ 49,000.00	\$ 37,231.79	\$ 324,725.04	\$ 275,725.04
Student Write Off-Uncollectible Student A/R	10-10119-00	5312	WRITE OFFS	Current Expense	\$ 100,000.00	\$ 24,785.85	\$ 92,971.00	\$ (7,029.00)
Student Write Off-Uncollectible Student A/R TOTAL					\$ 100,000.00	\$ 24,785.85	\$ 92,971.00	\$ (7,029.00)
Surgical Technology	10-11386-10	5110	FACULTY SALARIES	Personnel	\$ 162,850.71	\$ 119,006.31	\$ 170,741.00	\$ 7,890.29
Surgical Technology	10-11386-10	5170	ADJUNCT	Personnel	\$ -	\$ 1,000.00	\$ -	\$ -
Surgical Technology	10-11386-10	5299	Employee Benefits Total	Personnel			\$ 56,542.96	\$ 56,542.96
Surgical Technology	10-11386-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 48,050.00	\$ 25,454.79	\$ 45,750.00	\$ (2,300.00)
Surgical Technology	10-11386-10	5325	COURSE FEES	Current Expense	\$ 8,720.00	\$ 5,128.84	\$ 11,396.00	\$ 2,676.00
Surgical Technology	10-11386-10	5335	CONTRACT LABOR	Current Expense	\$ -	\$ -	\$ 5,400.00	\$ 5,400.00
Surgical Technology	10-11386-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 145.13	\$ -	\$ -
Surgical Technology	10-11386-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 1,315.00	\$ 240.00	\$ 240.00
Surgical Technology	10-11386-10	5600	TRAVEL	Current Expense	\$ 6,300.00	\$ 4,570.41	\$ 6,500.00	\$ 200.00
Surgical Technology TOTAL					\$ 225,920.71	\$ 156,620.48	\$ 296,569.96	\$ 70,649.25
Teaching & Learning	10-13130-12	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 140,769.73	\$ 99,939.72	\$ 146,617.93	\$ 5,848.20
Teaching & Learning	10-13130-12	5299	Employee Benefits Total	Personnel			\$ 48,554.31	\$ 48,554.31
Teaching & Learning	10-13130-12	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 41,331.00	\$ 57,215.17	\$ 2,075.00	\$ (39,256.00)
Teaching & Learning	10-13130-12	5335	CONTRACT LABOR	Current Expense	\$ 1,000.00	\$ -	\$ 1,500.00	\$ 500.00
Teaching & Learning	10-13130-12	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 1,933.68	\$ 1,522.00	\$ 1,522.00
Teaching & Learning	10-13130-12	5383	HARDWARE/SOFTWARE	Current Expense	\$ 31,180.00	\$ 351.51	\$ 73,255.91	\$ 42,075.91
Teaching & Learning	10-13130-12	5600	TRAVEL	Current Expense	\$ 8,000.00	\$ 666.61	\$ 5,400.00	\$ (2,600.00)
Teaching & Learning TOTAL					\$ 222,280.73	\$ 160,106.69	\$ 278,925.15	\$ 56,644.42

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Texoma Promise Program	10-16255-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 25,205.42	\$ 43,174.82	\$ 63,342.68	\$	38,137.26
Texoma Promise Program	10-16255-16	5299	Employee Benefits Total	Personnel			\$ 20,976.70	\$	20,976.70
Texoma Promise Program	10-16255-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 11,225.00	\$ 1,269.72	\$ 9,600.00	\$	(1,625.00)
Texoma Promise Program	10-16255-16	5315	ADVERTISING	Current Expense	\$ -	\$ -	\$ -	\$	-
Texoma Promise Program	10-16255-16	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ 1,167.24	\$ -	\$	(1,000.00)
Texoma Promise Program	10-16255-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 1,200.00	\$ 1,500.00	\$ 1,200.00	\$	-
Texoma Promise Program	10-16255-16	5358	MARKETING	Current Expense	\$ 1,000.00	\$ 367.16	\$ 1,000.00	\$	-
Texoma Promise Program	10-16255-16	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 9,000.00	\$ 2,128.05	\$ 4,000.00	\$	(5,000.00)
Texoma Promise Program	10-16255-16	5375	SERVICE CONTRACTS	Current Expense	\$ -	\$ -	\$ -	\$	-
Texoma Promise Program	10-16255-16	5600	TRAVEL	Current Expense	\$ 2,900.00	\$ 1,578.94	\$ 3,645.00	\$	745.00
Texoma Promise Program TOTAL					\$ 51,530.42	\$ 51,185.93	\$ 103,764.38	\$	52,233.96
Transfer to Debt Service	10-19730-00	6573	TRANSFER TO PLANT FUND	Transfers	\$ -	\$ -	\$ 2,640,007.00	\$	2,640,007.00
Transfer to Debt Service TOTAL					\$ -	\$ -	\$ 2,640,007.00	\$	2,640,007.00
Transfer to Plant Fund	10-19780-00	6478	Transfer from Plant Fund_CUF	Transfers	\$ -	\$ -	\$ -	\$	-
Transfer to Plant Fund	10-19780-00	6573	TRANSFER TO PLANT FUND	Transfers	\$ 5,444,659.00	\$ 2,235,376.50	\$ 1,720,478.00	\$	(3,724,181.00)
Transfer to Plant Fund TOTAL					\$ 5,444,659.00	\$ 2,235,376.50	\$ 1,720,478.00	\$	(3,724,181.00)
Transportation	10-17070-17	5140	STAFF SALARIES	Personnel	\$ 45,552.80	\$ 33,644.99	\$ 47,591.92	\$	2,039.12
Transportation	10-17070-17	5175	PART TIME SALARIES	Personnel	\$ 5,000.00	\$ -	\$ 5,000.00	\$	-
Transportation	10-17070-17	5299	Employee Benefits Total	Personnel			\$ 17,416.45	\$	17,416.45
Transportation	10-17070-17	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ -	\$ 238.66	\$ 500.00	\$	500.00
Transportation	10-17070-17	5450	TRANSPORTATION - OIL/GAS/FILTERS	Current Expense	\$ 45,000.00	\$ (9,580.45)	\$ 45,000.00	\$	-
Transportation	10-17070-17	5477	TIRES AND TIRE REPAIRS - TRANSPORTATION	Current Expense	\$ 10,000.00	\$ 5,169.73	\$ 10,000.00	\$	-
Transportation	10-17070-17	5480	VEHICLE PARTS/REPAIRS - TRANSPORTATION	Current Expense	\$ 33,200.00	\$ (4,356.32)	\$ 40,000.00	\$	6,800.00
Transportation	10-17070-17	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Transportation TOTAL					\$ 138,752.80	\$ 25,116.61	\$ 165,508.37	\$	26,755.57
Trustee Elections	10-16270-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 15,000.00	\$ -	\$ 15,000.00	\$	-
Trustee Elections TOTAL					\$ 15,000.00	\$ -	\$ 15,000.00	\$	-

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027	
					Original Budget	FY 2026 Exp thr 5/31	Original Budget	FY27 vs FY26
Tuition Transfer-TPEG	10-10108-00	6410	TRANSFER	Transfers	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
Tuition Transfer-TPEG	10-10108-00	6540	TRANSFER TO SCHOLARSHIP FUND	Transfers	\$ -	\$ -	\$ -	\$ -
Tuition Transfer-TPEG TOTAL					\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
Utilities-Main Campus	10-17090-17	5490	ELECTRICITY	Current Expense	\$ 712,474.00	\$ 438,802.62	\$ 800,000.00	\$ 87,526.00
Utilities-Main Campus	10-17090-17	5495	NATURAL GAS	Current Expense	\$ 170,806.00	\$ 210,049.33	\$ 350,000.00	\$ 179,194.00
Utilities-Main Campus	10-17090-17	5498	WATER/GARBAGE	Current Expense	\$ 251,720.00	\$ 146,976.11	\$ 326,200.00	\$ 74,480.00
Utilities-Main Campus TOTAL					\$ 1,135,000.00	\$ 795,828.06	\$ 1,476,200.00	\$ 341,200.00
Utilities-South Campus	10-17095-17	5490	ELECTRICITY	Current Expense	\$ 289,680.00	\$ 84,472.99	\$ 125,000.00	\$ (164,680.00)
Utilities-South Campus	10-17095-17	5495	NATURAL GAS	Current Expense	\$ 54,000.00	\$ 61,402.10	\$ 96,000.00	\$ 42,000.00
Utilities-South Campus	10-17095-17	5498	WATER/GARBAGE	Current Expense	\$ 36,320.00	\$ 21,162.71	\$ 38,000.00	\$ 1,680.00
Utilities-South Campus TOTAL					\$ 380,000.00	\$ 167,037.80	\$ 259,000.00	\$ (121,000.00)
Veteran Affairs	10-14315-14	5140	STAFF SALARIES	Personnel	\$ 48,137.30	\$ 33,940.84	\$ 50,139.23	\$ 2,001.93
Veteran Affairs	10-14315-14	5175	PART TIME SALARIES	Personnel	\$ 20,000.00	\$ 12,837.73	\$ 20,000.00	\$ -
Veteran Affairs	10-14315-14	5299	Employee Benefits Total	Personnel			\$ 23,227.46	\$ 23,227.46
Veteran Affairs	10-14315-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 7,000.00	\$ 369.16	\$ 3,000.00	\$ (4,000.00)
Veteran Affairs	10-14315-14	5305	COMMUNICATIONS	Current Expense	\$ 500.00	\$ 3.70	\$ 500.00	\$ -
Veteran Affairs	10-14315-14	5348	HOSPITALITY	Current Expense	\$ 900.00	\$ 276.52	\$ 900.00	\$ -
Veteran Affairs	10-14315-14	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 1,250.00	\$ 1,025.00	\$ 1,250.00	\$ -
Veteran Affairs	10-14315-14	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ 7,000.00	\$ -	\$ 4,000.00	\$ (3,000.00)
Veteran Affairs	10-14315-14	5600	TRAVEL	Current Expense	\$ 6,600.00	\$ 5,890.39	\$ 7,740.00	\$ 1,140.00
Veteran Affairs TOTAL					\$ 91,387.30	\$ 54,343.34	\$ 110,756.69	\$ 19,369.39
Veteran's Hub	10-14316-14	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 2,000.00	\$ 828.89	\$ 2,000.00	\$ -
Veteran's Hub	10-14316-14	5305	COMMUNICATIONS	Current Expense	\$ 500.00	\$ -	\$ 500.00	\$ -
Veteran's Hub	10-14316-14	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$ -
Veteran's Hub TOTAL					\$ 2,500.00	\$ 828.89	\$ 2,500.00	\$ -

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Vice President of Business Services	10-16400-16	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 219,122.12	\$ 289,248.04	\$ 185,576.37	\$	(33,545.75)
Vice President of Business Services	10-16400-16	5140	STAFF SALARIES	Personnel	\$ 306,319.13	\$ 237,526.19	\$ 58,560.40	\$	(247,758.73)
Vice President of Business Services	10-16400-16	5175	PART TIME SALARIES	Personnel	\$ 14,820.00	\$ 9,877.38	\$ 20,000.00	\$	5,180.00
Vice President of Business Services	10-16400-16	5299	Employee Benefits Total	Personnel			\$ 68,079.11	\$	68,079.11
Vice President of Business Services	10-16400-16	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 30,000.00	\$ 7,122.60	\$ 1,000.00	\$	(29,000.00)
Vice President of Business Services	10-16400-16	5302	CASH OVER/SHORT	Current Expense	\$ -	\$ 10.81	\$ 0.50	\$	0.50
Vice President of Business Services	10-16400-16	5303	LATE PAYMENT FEE	Current Expense	\$ -	\$ (3.84)	\$ -	\$	-
Vice President of Business Services	10-16400-16	5305	COMMUNICATIONS	Current Expense	\$ 8,200.00	\$ 3,157.22	\$ -	\$	(8,200.00)
Vice President of Business Services	10-16400-16	5345	FINANCIAL AUDIT	Current Expense	\$ 90,000.00	\$ 30,083.00	\$ -	\$	(90,000.00)
Vice President of Business Services	10-16400-16	5348	HOSPITALITY	Current Expense	\$ 200.00	\$ 242.78	\$ 2,000.00	\$	1,800.00
Vice President of Business Services	10-16400-16	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 500.00	\$ 1,740.00	\$ 4,000.00	\$	3,500.00
Vice President of Business Services	10-16400-16	5360	MC/VISA FEES	Current Expense	\$ 135,000.00	\$ 80,700.52	\$ -	\$	(135,000.00)
Vice President of Business Services	10-16400-16	5375	SERVICE CONTRACTS	Current Expense	\$ 70,000.00	\$ 83,589.00	\$ -	\$	(70,000.00)
Vice President of Business Services	10-16400-16	5600	TRAVEL	Current Expense	\$ 15,000.00	\$ 4,982.60	\$ 5,400.00	\$	(9,600.00)
Vice President of Business Services TOTAL					\$ 889,161.25	\$ 748,276.30	\$ 344,616.38	\$	(544,544.87)
Viking Voice	20-20260-20	5175	PART TIME SALARIES	Personnel	\$ 4,050.00	\$ 3,600.00	\$ 4,200.00	\$	150.00
Viking Voice TOTAL					\$ 4,050.00	\$ 3,600.00	\$ 4,200.00	\$	150.00
Viticulture/Enology	11-11388-10	5110	FACULTY SALARIES	Personnel	\$ 86,045.96	\$ 62,879.74	\$ 89,728.00	\$	3,682.04
Viticulture/Enology	11-11388-10	5140	STAFF SALARIES	Personnel	\$ -	\$ 2,246.46	\$ -	\$	-
Viticulture/Enology	11-11388-10	5170	ADJUNCT	Personnel	\$ 15,000.00	\$ 12,000.00	\$ 8,000.00	\$	(7,000.00)
Viticulture/Enology	11-11388-10	5175	PART TIME SALARIES	Personnel	\$ -	\$ 3,971.40	\$ -	\$	-
Viticulture/Enology	11-11388-10	5299	Employee Benefits Total	Personnel			\$ 32,363.81	\$	32,363.81
Viticulture/Enology	11-11388-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 59,650.00	\$ 14,956.96	\$ 12,885.00	\$	(46,765.00)
Viticulture/Enology	11-11388-10	5305	COMMUNICATIONS	Current Expense	\$ 1,000.00	\$ 110.64	\$ -	\$	(1,000.00)
Viticulture/Enology	11-11388-10	5315	ADVERTISING	Current Expense	\$ 18,500.00	\$ 18,500.00	\$ 15,000.00	\$	(3,500.00)
Viticulture/Enology	11-11388-10	5335	CONTRACT LABOR	Current Expense	\$ 1,500.00	\$ -	\$ -	\$	(1,500.00)
Viticulture/Enology	11-11388-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ 750.00	\$	750.00
Viticulture/Enology	11-11388-10	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ -	\$ 2,000.00	\$	2,000.00
Viticulture/Enology	11-11388-10	5375	SERVICE CONTRACTS	Current Expense	\$ 500.00	\$ -	\$ -	\$	(500.00)
Viticulture/Enology	11-11388-10	5453	MISC MAINTENANCE EXP	Current Expense	\$ 8,700.00	\$ -	\$ -	\$	(8,700.00)
Viticulture/Enology	11-11388-10	5600	TRAVEL	Current Expense	\$ 6,000.00	\$ 5,602.67	\$ 3,610.00	\$	(2,390.00)
Viticulture/Enology TOTAL					\$ 196,895.96	\$ 120,267.87	\$ 164,336.81	\$	(32,559.15)

GRAYSON COLLEGE

FY 2027 Original Budget

Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026		FY 2027		FY27 vs FY26
					Original Budget	FY 2026 Exp thr 5/31	Original Budget		
Welding	10-11392-10	5110	FACULTY SALARIES	Personnel	\$ 286,401.00	\$ 157,859.79	\$ 286,857.00	\$	456.00
Welding	10-11392-10	5170	ADJUNCT	Personnel	\$ 40,000.00	\$ 10,528.08	\$ 25,445.00	\$	(14,555.00)
Welding	10-11392-10	5175	PART TIME SALARIES	Personnel	\$ 48,000.00	\$ 28,420.42	\$ 36,800.00	\$	(11,200.00)
Welding	10-11392-10	5299	Employee Benefits Total	Personnel			\$ 115,609.37	\$	115,609.37
Welding	10-11392-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 141,200.00	\$ 115,558.87	\$ 92,000.00	\$	(49,200.00)
Welding	10-11392-10	5315	ADVERTISING	Current Expense	\$ -	\$ -	\$ 3,000.00	\$	3,000.00
Welding	10-11392-10	5335	CONTRACT LABOR	Current Expense	\$ 4,550.00	\$ 4,550.00	\$ 19,100.00	\$	14,550.00
Welding	10-11392-10	5348	HOSPITALITY	Current Expense	\$ -	\$ 300.00	\$ -	\$	-
Welding	10-11392-10	5350	MEMBERSHIPS AND DUES	Current Expense	\$ -	\$ 3,685.00	\$ 750.00	\$	750.00
Welding	10-11392-10	5600	TRAVEL	Current Expense	\$ 1,200.00	\$ 421.93	\$ 750.00	\$	(450.00)
Welding	10-11392-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ 15,000.00	\$ -	\$ -	\$	(15,000.00)
Welding TOTAL					\$ 536,351.00	\$ 321,324.09	\$ 580,311.37	\$	43,960.37
Welding - South Campus	10-11398-10	5170	ADJUNCT	Personnel	\$ 36,450.00	\$ 20,365.08	\$ 29,000.00	\$	(7,450.00)
Welding - South Campus	10-11398-10	5175	PART TIME SALARIES	Personnel	\$ 27,360.00	\$ 17,894.40	\$ 30,560.00	\$	3,200.00
Welding - South Campus	10-11398-10	5299	Employee Benefits Total	Personnel			\$ 19,724.02	\$	19,724.02
Welding - South Campus	10-11398-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 86,900.00	\$ 52,141.04	\$ 70,500.00	\$	(16,400.00)
Welding - South Campus	10-11398-10	5315	ADVERTISING	Current Expense	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$	-
Welding - South Campus	10-11398-10	5600	TRAVEL	Current Expense	\$ 2,500.00	\$ 2,024.61	\$ 1,500.00	\$	(1,000.00)
Welding - South Campus	10-11398-10	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ 15,000.00	\$	15,000.00
Welding - South Campus TOTAL					\$ 155,710.00	\$ 94,925.13	\$ 168,784.02	\$	13,074.02
Women's Basketball	20-20530-20	5130	ADMINISTRATIVE SALARIES	Personnel	\$ 122,017.18	\$ 86,626.35	\$ 126,897.90	\$	4,880.72
Women's Basketball	20-20530-20	5175	PART TIME SALARIES	Personnel	\$ -	\$ 1,650.00	\$ -	\$	-
Women's Basketball	20-20530-20	5299	Employee Benefits Total	Personnel			\$ 42,023.78	\$	42,023.78
Women's Basketball	20-20530-20	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 13,200.00	\$ 15,852.18	\$ 13,200.00	\$	-
Women's Basketball	20-20530-20	5348	HOSPITALITY	Current Expense	\$ 1,000.00	\$ -	\$ 500.00	\$	(500.00)
Women's Basketball	20-20530-20	5350	MEMBERSHIPS AND DUES	Current Expense	\$ 200.00	\$ 200.00	\$ 500.00	\$	300.00
Women's Basketball	20-20530-20	5366	OFFICIALS	Current Expense	\$ 12,000.00	\$ 14,093.00	\$ 12,000.00	\$	-
Women's Basketball	20-20530-20	5370	PRINTING	Current Expense	\$ -	\$ 72.55	\$ -	\$	-
Women's Basketball	20-20530-20	5371	PROMOTIONAL SUPPLIES	Current Expense	\$ -	\$ 89.18	\$ -	\$	-
Women's Basketball	20-20530-20	5600	TRAVEL	Current Expense	\$ 5,000.00	\$ 8,026.31	\$ 5,000.00	\$	-
Women's Basketball	20-20530-20	5610	ATHLETICS TEAM TRAVEL	Current Expense	\$ 25,000.00	\$ 57,548.78	\$ 24,997.00	\$	(3.00)
Women's Basketball	20-20530-20	5620	ATHLETICS RECRUITMENT TRAVEL	Current Expense	\$ 10,000.00	\$ 7,356.26	\$ 7,498.00	\$	(2,502.00)
Women's Basketball	20-20530-20	5700	CAPITAL OUTLAY - EQUIPMENT	Capital Outlay	\$ -	\$ -	\$ -	\$	-
Women's Basketball	20-20530-20	5850	SCHOLARSHIPS: TUITION AND FEES	Scholarships	\$ 181,000.00	\$ 147,220.22	\$ 168,000.00	\$	(13,000.00)
Women's Basketball TOTAL					\$ 369,417.18	\$ 338,734.83	\$ 400,616.68	\$	31,199.50

GRAYSON COLLEGE

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Budget Account Title	Acct Num	GL Code	GL Code Description	GL Category	FY 2026 Original Budget	FY 2026 Exp thr 5/31	FY 2027 Original Budget	FY27 vs FY26
Writing Center	10-11131-10	5110	FACULTY SALARIES	Personnel	\$ 81,687.21	\$ 46,184.82	\$ 75,371.00	\$ (6,316.21)
Writing Center	10-11131-10	5170	ADJUNCT	Personnel	\$ -	\$ -	\$ -	\$ -
Writing Center	10-11131-10	5175	PART TIME SALARIES	Personnel	\$ 80,500.00	\$ 78,570.07	\$ 84,000.00	\$ 3,500.00
Writing Center	10-11131-10	5299	Employee Benefits Total	Personnel			\$ 52,777.64	\$ 52,777.64
Writing Center	10-11131-10	5300	DEPT OPERATING EXPENSE (DOE)	Current Expense	\$ 250.00	\$ -	\$ 250.00	\$ -
Writing Center	10-11131-10	5348	HOSPITALITY	Current Expense	\$ -	\$ -	\$ -	\$ -
Writing Center	10-11131-10	5600	TRAVEL	Current Expense	\$ 300.00	\$ -	\$ -	\$ (300.00)
Writing Center TOTAL					\$ 162,737.21	\$ 124,754.89	\$ 212,398.64	\$ 49,661.43

GRAND TOTAL \$ 58,776,376