



PALM BEACH STATE
COLLEGE

**ANNUAL BUDGET
PREPARATION GUIDE**

Fiscal Year 2024-2025

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FISCAL YEAR FY 2024-2025 BUDGET INFORMATION

I. GENERAL BUDGET INFORMATION

A. Budget Preparation Concepts

Palm Beach State College's budget reflects the funded programs and strategic plans of the College for the FY 2024-2025 that includes the identification of revenue sources necessary to finance the College programs and plans. The College budget authorizes expenditures for the purpose of achieving the goals established in the College's strategic plan. The College is closely monitoring its revenue, including state revenues, tuition, fees, sales, and service as well as enrollment, retention rates, inflationary costs, operating expenses, and the impact they have on the budget. Considering our current economic and regulatory position, we will present the budget objective for the next FY like the prior FY budget, with certain reductions based on new revenue estimates as we receive them. We will distribute the targets to divisional budget managers to work on addressing essential strategic business continuity requests. Potential appropriation reductions and spending pattern adjustments need to be reflected in multiple scenarios. Budget managers will review, prioritize, and reallocate their budgets within their cost center or to the other cost centers they manage. These allocations are not necessarily zero based, and they are not merely a carry forward balance. Considering this, your furniture, fixtures, and equipment (FF&E) capital outlay request should be maintained and reprioritized for essential needs and may be funded in priority order according to our strategic initiatives at that time. The budget may increase or decrease based on the budget passed by the Florida State Legislature.

Apply these key concepts for this budget cycle prior to submission:

- Consider the College's Strategic Plan including Enrollment and Retention, Completion, and Maximizing Resources, while prioritizing budgetary needs. For us to be successful in providing the resources necessary to achieve our goals and objectives, realistic reallocation of resources is key.
- Analysis of all line items. The target reflects the State funding and enrollment realities.
- Use the official budget sheets; they will be provided in Workday Adaptive Planning and tailored to your budget area.

There are Workday reporting tools at your disposal to help with the decision-making process and assist with valid explanations of significant changes. Cost Center Managers and Cost Center Financial Analysts have access to these reports in the Workday Application "Campus Finance Reports." The two reports to run are:

- Budget vs Actual for Organization (PBSC FIN)
- Cost Centers I support or manage (PBSC FIN)

The [Budget Office](#) is available to meet with you to help with your budgets via logistical help, reviews, or analysis. Additionally, there are many Workday Job Aids and Training Links on the College website: <https://www.palmbeachstate.edu/informationtechnology/workday/WorkdayTraining/Training/default.aspx>

B. Total College Involvement

Every employee at the College should have the opportunity to give input to the budget. The development of the budget for Palm Beach State College is the concern of all employees. Based on the time frame outlined on page 5 in Section III.A, as Manager, you should have adequate time to discuss your departmental needs with your staff and involve in the budget process.

C. Responsibility of Executive Budget Committee in Budget Preparation

The Committee's responsibility is to establish budget priorities for the next FY, review the strategic plan, the goals and objectives, and their impact on the funding available.

D. Three Major Budget Ledger Account Classifications

Palm Beach State College's operating budget reflects three major Ledger Account classifications:

- Personnel Service - salaries and fringe benefits - 50000 series
- Current Expenses, such as supplies - 60000 series.
- Capital Equipment - 70000 series.

These three major ledger account classifications are subdivided into sub-account classifications based upon the [State Accounting Manual](#) for Florida's College System. The budget is administered and controlled through these account classifications.

E. FY 2024-2025 Budget

Budget Managers can access their budget sheets in Workday Adaptive Planning and the budget manual, timeline, training aids and other documents in your TEAMS folder on March 18, 2024. Budget managers have security access to their team folder. Email Elizabeth Ferrier (ferrierl@palmbeachstate.edu) or Rick Fethke (fethker@palmbeachstate.edu) to request additional personnel who need access to your team folder. To access your team folder, click on the Microsoft Teams icon on your computer screen. Click on the Teams icon on the menu bar located on the left. Click on the "FY 2024-25 Budget Preparation Team" folder to view your worksheets and documents.

F. Budgetary Control

One essential element of budgeting is the establishment of effective budgetary control. The purpose of budgetary control is to ensure that expenditures do not exceed revenues (i.e., allocations). The adoption of a budget does not guarantee realization of the estimated revenues. If revenues do not meet estimates or if they exceed estimates, the budget may be amended to reflect the State and local revenues.

The budget is prepared based upon a set of conditions at a specific time. Such conditions change with the passage of time. Therefore, Managers should review their budgets and make any necessary revisions.

II. GENERAL INFORMATION AND FREQUENTLY ASKED QUESTIONS

A. Technology Issues

Please see the Information Technology (I.T.) Budget considerations below:

- Most computers will be budgeted through I.T. based upon assessment. Specialized computers, such as those used for architecture or photography, will be budgeted by the specific department.
- All new computers and mobile devices for approved Fund 1 new full-time or part-time positions will follow the I.T. assessment in place. Contact the [Service Desk](#) to initiate this process.
- Computers for other non-full-time positions may be considered and require approval from both the Vice President of Finance & Administration, I.T., and/or Division VP/Provost. Formal justification is required.
- All desktop, network, shared printers, and corresponding supplies will be budgeted centrally via the I.T. assessment process in conjunction with the Print Management Committee process.
- Software requests must be reviewed by I.T. prior to purchase and installation. Non-standard data software should be on the departmental budgets and reported under ledger account 65700 and data software subscription based on IT arrangements under ledger 65703, if approved.
- Requests for scanners must be reviewed by I.T. prior to purchase and installation. Minor Computer Equipment, ledger account 66500, is to be used if the per unit cost is between \$400 and \$4,999.99.
- Requests for mobile devices (e.g., iPads) must be reviewed and approved by I.T. prior to purchase. Devices with data plans will not be approved. Ledger account 66500 is used for mobile computer devices with a per unit cost less than \$400.00.
- Requests for Copiers and Multi-Function Printers (MFPs) will follow the I.T. Procurement assessment process.

B. Personnel Service

As part of the regular budget process, Other Personnel Services (OPS) requests will be entered in Workday Adaptive Planning. Please note, there are two categories on the OPS request: ledger account 56500 is used for temporary professional positions, and ledger account 57000 is used for temporary technical, clerical, trade, and service positions. A list of current filled/open positions with the compensation is provided. Enter new positions with an amount based on 27.5 hours per week and limited to a six-month period. Tutors, interns, and on-call positions are exempt from the six-month rule. OPS Budget funds are limited, and departments will be notified of their allocation.

C. Travel

All essential travel is budgeted in your department's budget. Shutdowns and cancellations may occur and should be reflected in the 2024 budget process. Non-essential travel is accounted for in separate cost centers for Staff and Program Development ([S&PD](#)). Travel expenses for S&PD must be pre-approved and are budgeted separately. Include budget for non-S&PD travel in your cost center.

D. Encumbrances

An encumbrance is an open purchase order (PO) or supplier contract (SC). The decision to carry over open encumbrances as of 6/30/2024, with or without corresponding budget into the FY 2024-2025, is determined by the Vice President of Finance & Administration. Open POs/SCs can be reviewed in the Workday Campus Finance Reports Application. Periodic review ensures the validity of open POs/SCs. This allows POs and SCs that are unable to be filled to be closed and the associated budget to be unencumbered and available for another purpose.

E. Library Budgets

Use Account Ledger 67001 specifically for books, films, tapes, disks, and electronic database subscriptions purchased for the College Library.

Use Account Ledger 67004 to check out other collections for iPads & calculators (non-book/subscription).

F. Budget Pooling

The Budget Pools for travel and non-travel operating expense are combined and no longer separate. By eliminating the pools, the budget check will look at all available 6000's ledger account budget funds in the cost center rather than what is available in the previous budget pools. This is expected to reduce the need for budget amendments and reduce budget fail transactions. The expense is still tied to the specific ledger account. The Workday Campus Finance Reports "Budget vs Actual for Organization" report the "Ledger Account/Summary" section will display "PBSC Account Set: Budget Current Expenses (All Current Expenses)."

III. GENERAL INSTRUCTIONS FOR BUDGET PREPARATION

This information is a guide to assist each Manager in the preparation of the budget request.

A. Assistance in Preparing Budget

The following staff members are available to assist you in the preparation of your budget.

STAFF	TITLE	AREA OF ASSISTANCE	PHONE
R. Fethke	Budget Director	General Format & Classification	561-207-5080
S. Faurot	Budget Manager	General Format & Classification	561-207-5511
E. Ferrier	Budget Analyst	General Format & Classification	561-790-9019
J. Alvarez	Procurement Director	Supply & Equipment Pricing	561-868-4221
M. Pustizzi	Chief Human Resources Officer	Requests for New Positions Reclassification	561-868-3879
E. Cintron	Facilities Director	Plant Operations & Utilities	561-868-3416
R. Kaufman	Chief Information Officer	Hardware/Software Compliance	561-868-3239

Workday budget training is available on the Palm Beach State College website (see below) and is under the section, "Workday Financials – Budgeting, Banking, Grants, Cash Sales, and AR" (select the down arrow). Select the "Budget vs. Actual" PDF to view your Budget vs. Actual Report. Select the "Budget Amendment" PDF to view instructions on how to prepare a budget amendment to move budget dollars between cost centers.

<https://www.palmbeachstate.edu/informationtechnology/workday/WorkdayTraining/Training/default.aspx>

Call or email the [Budget Office](#) if you have questions or need additional assistance.

The budget timeline is as follows:

FY 2024-2025 Budget Timeline	
March 18	Budget Office provides budget managers access to Workday Adaptive Planning. Budget Manual, Timeline, and Instructions is in the MS TEAMS FY 2024-25
April 19	Completed Budgets are due in Workday Adaptive Planning
April 22-24	Requests are consolidated into comprehensive College budget
April 25-26	Final review by President's Cabinet
May 1-6	Final budget document is compiled
June 18	District Board of Trustees Workshop – budget document is presented
July 1	Approved budget is available in Workday

B. Workday Adaptive Planning Budget Instructions

The instruction documents are in the TEAMS Annual Budget Preparation > General > Files > FY 2024-2025 Folder. The following training guides and documents will assist you in your budget preparation.

- Budget Timeline FY 2024-25
- Budget Manual
- Logging into Adaptive through Workday
- Operating Expenses Guide
- Capital Requests Guide
- OPS Guide

Please note a folder titled Prior Year OPS & Capital Outlay Template Forms. We are providing these worksheets as an optional tool to gather the necessary data to input into Adaptive Planning.

Hospitality budget is within a cost center with a project code of PR0182. The budget must remain within the cost center/project code and the budget amount should not change. Hospitality budgets cannot be increased, decreased, or transferred to another cost center. New Hospitality budget request can be submitted to the budget office with a brief description of the events and cost. Requests will be reviewed, and approval is based on available funds. The Hospitality Policy Section 4.09 can be found on the College website under District Board of Trustees Policies.

The FY 2024-25 Proposed Budget total must equal the FY 2023-24 Original Budget total for your area. You may reallocate your budget between ledger accounts or cost centers. Approved increases to your budget are done separately by the Budget Office and based on available funds.

C. Information on Capital Outlay and OPS Requests:

Budget Request for Other Personnel Services (OPS)

- In Adaptive Planning, enter your request your cumulative anticipated need for OPS budget (56500 Other Professional and 57000 Technical Clerical Trade & Service) for all the cost centers for which you are responsible. Adaptive will provide a list of new and current filled/open positions with a compensation amount. Any new proposed OPS positions should be based on 27.5 hours per week for six months. Tutors, interns, and on-call positions are exempt from the six-month rule. The approved budget will be posted to the applicable division compensation cost centers.

Capital Outlay Budget Request for Fixtures, Furniture, & Equipment (FF&E) (71000 Fund 1)

- Submit requests in Adaptive Planning where FF&E expense is \$5,000.00 or greater.
- Beginning July 1, 2021, **a change to trackable inventory thresholds** of \$1,000.00 to \$4,999.99 was made. Minor equipment/furniture purchases that cost between this threshold are no longer trackable and not considered capital items. These are current expense items and belong in ledger account 66500. To ensure proper coding, the following Workday Spend Categories will be **inactive**:
 - Maintenance-Equipment Minor
 - Furniture & Equipment Educational Minor
 - Furniture & Equipment Office Minor
 - Athletic-Equipment Minor
 - Computer/IT Equipment Minor
- Prioritize the anticipated equipment needs to maintain your current operations for cost centers under your authority for FY 2025. We will continue our current process of partial release of FF&E budget and will let you know the timing of budget released for capital purchases.
- Review your list to make sure the items are Capital Outlay and that all applicable acquisition costs are included in the request. This includes shipping and handling.
- General rule of thumb: Equipment and furniture that go together to form a workable unit with a total cost of \$5,000 or more is considered *Capital Outlay*.
 - All acquisition costs combine to calculate the cost of an item. This includes any applicable shipping and handling.
 - For example, if a \$4,800 piece of equipment has \$300 shipping costs, then the total cost to obtain that item is \$5,100. That item is considered a capital asset.
- The guideline for Capital Outlay is greater than or equal to \$5,000 per unit cost.
 - There are exceptions to this guideline as indicated below.
 - Items with a per unit cost of \$1,000 or greater are trackable.
 - Minor equipment/furniture that costs between \$400 and \$4,999.99 per item can be on the Capital Outlay Worksheet. These are current expense items and belong in ledger account 66500.
 - Software is not considered a Capital Outlay item. Budget for all pre-approved educational and administrative software is in ledger account 65700.

- Once approved, budget cannot be transferred between current expenses (60000 ledger account) and Capital Outlay (70000 ledger account) and vice versa.

I.T. will centrally budget for most computers and printers.

- All computers with a cost of \$1 to \$399 budgeted in ledger account 65500 and do not belong on the Capital Outlay Request sheet. All computers with a cost of \$400 to \$4,999.99 budgeted in ledger account 66500 and do not belong on the Capital Outlay Request sheet. These two categories belong on the Current Operating Expense Spreadsheets.
- The budget for tablet computers is according to existing cost parameters.
- Mobile Devices under \$400 require prior approval, are under ledger account 66500, and considered current expenses.

Guidelines for Computer Equipment, Mobile Devices, Printers, Scanners, and Software on the Capital Outlay Budget Request Form

Item	Per Unit Cost	Ledger Account	Ledger Account Description	Capital Outlay	Budget by Dept.	Budget by I.T.	Current Expense
Computer Equipment	\$1-\$399	65500	Educational or Office Supplies	NO	NO*	YES*	YES
Computer Equipment	\$400-\$4,999.99	66500	Minor Computer Equipment	NO	NO*	YES*	YES
Scanners and Printers	\$400-\$4,999.99	66500	Minor Computer Equipment	NO	YES	NO	YES
Computer Equipment	\$1,000-\$4,999.99	66500	Computer Equipment \$1,000-\$4,999.99. Examples: Computer, laptop cart, charging station, printer, etc.	NO	YES*	NO*	YES
Computer Equipment	Greater than or equal to \$5,000	71000	Computer Equipment \$5,000 and over	YES	YES	NO	NO
Software	Any Cost	65700	Software, Educational or Administrative	NO	YES	NO	YES
Mobile Devices	Under \$400	66500	Minor Mobile Devices	NO	YES	NO	YES
Minor Equipment	\$400-\$999.99	66500	Minor Equipment (not computer related)	NO	YES	NO	YES

*Most computers will be budgeted through I.T. based upon assessment. Specialized computers, such as those used for architecture or photography, will be budgeted by the specific department.

IV. DEADLINE FOR FY 2023-2024 PURCHASES

Please be mindful that FY end cutoff dates exist. The Controller/Purchasing Departments will communicate the exact cutoff dates as we approach FY end 2023-2024. The Finance Department understands the usual exceptions of normal, pre-approved travel, Summer Youth Camps, Childcare, and Grants with an ending date beyond June 30, 2024. Emergency purchases after the selected purchase cutoff date must be approved by the Vice President of Finance & Administration.

V. STATE ACCOUNTING MANUAL REQUIREMENTS & DEFINITIONS

A. Ledger Account Classification

An explanation of all accounts is provided in item C. below. If you have any questions regarding classification of items, please contact Rick Fethke at 561-207-1367.

B. Criteria for Supply and Material Items

A material or supply is any article that meets any one or more of the following conditions:

- It is consumed in use.
- It loses its original shape or appearance with use.
- It is expendable (i.e., it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some of its parts are lost or worn out).
- It is an inexpensive item whose unit cost makes it inadvisable to capitalize, even if it has characteristics of equipment (i.e., less than \$1,000 with exceptions noted above).
- It loses its identity through incorporation into a different or more complex unit of substance.

C. Criteria for Equipment Items

To be capitalized, an acquired asset must meet the following conditions:

- Represents an investment of money that makes it feasible and advisable to capitalize. The minimum value of equipment to be capitalized is \$5,000. Is not consumable (i.e., not used up or materially changed through use).
- Normally has a useful life of at least one year.

Add all the costs involved in acquiring equipment to determine the cost of the item. This includes shipping and handling.

The following list highlights ledger accounts most often used by department personnel. A complete list of ledger accounts is available in the [State Accounting Manual](#).

Ledger Account	Ledger Title	Ledger Definition
60501	Virtual Travel	Online Conferences/Seminars/Training via Zoom, Skype, or Microsoft Teams.
60502	In-State Travel	Charge this account with travel expenses incurred out of the district, but within the State of Florida.
60510	Vicinity Travel	Charge this account with in-district travel expenses only.
60530	Out-of-State Travel	Charge this account with travel expenses incurred out of the State of Florida, but within the United States.
60540	International Travel	Charge this account with travel expenses incurred out of the United States.
60560	Student Travel	Charge this account with all student travel expenditures.
60580	Employee Recruitment Travel	Charge this account with travel expenditures incurred by individuals invited by the College to interview for employment.
60590	Other Travel	Charge this account with all other travel expenditures, not otherwise specified.
61000	Freight & Postage	Cost of postage, postage meter rental, post office box rental, freight and express (when included on a separate invoice), delivery service, and any other costs of transporting things.
61500	Telephone	This account is used to record specifically the cost of local and long-distance telephone/fax service, of SUNCOM/WATS service, and other communication services.
62000	Printing	Include here the purchase of contracted printing, mimeographing, Photostatting and blueprinting, photography, and photocopying. Do not include the purchase of supplies such as mimeograph paper and photocopy supplies nor the purchase of printed forms. These items should be charged to ledger account 65500, Materials and Supplies.

62500	Repairs & Maintenance	Charge to these accounts the cost of all repairs and maintenance performed by non-College personnel. This will include elevator maintenance, repairs to buildings, repairs to equipment, and vehicles.
63000	Rentals	The rental or lease of buildings, equipment (other than postage meters and rental car charges), films, and filmstrips will be charged to these ledger accounts.
63100	Lease Payments (Long-Term/Asset < \$5000	The rental of nonfinancial assets (facilities, equipment, vehicles) by the College from a third party in which the lease term is more than 12 months (including options to extend even if not exercised) AND the underlying individual asset is less than \$5,000, so not shown as an asset on the financial statements. However, due to the materiality of the lease, the College must follow the GASB 87 Lease standard.
63500	Insurance	The cost of all insurance will be charged to these ledger accounts. This includes general liability, professional liability, property, workers compensation, student, fidelity, automotive, fleet, fire, and boiler insurance.
64000	Utilities	Cost of utilities will be charged to these accounts. Gas for use in laboratories will be charged to ledger account 65500, Materials and Supplies.
64001	Heating Fuels	Specifically for heating fuel expenditures. Not to include vehicles.
64002	Water & Sewer	Specifically for water and sewer expenditures.
64003	Electricity	Specifically for electricity expenditures.
64004	Garbage Collections	Specifically for garbage collection expenditures.
64005	Fuel Vehicular	Specifically fuel for vehicles other than those used for travel purposes.
64006	Hazardous Waste Removal	Specifically for the removal of hazardous waste materials.
64500	Other Services	These accounts are used to record the cost of services, which are not otherwise classified. This would include technology services, advertising authorized by law, institutional membership fees, collection expense, credit service, clipping service, and laundry & towel service. It also includes amounts withheld from License Tag Fees as administrative expense of handling bonds.
64606	Needs-Related Payments	Payments to participants to help them cover non-training expenses while participating in a training program.
65000	Professional Fees	Professional fees to include legal fees, auditing fees, medical fees, consultant fees, honoraria paid to speakers, and any other payments of a professional nature other than payments to persons for conducting organized instructional activities. Payments to persons for instructional activities should be charged to the appropriate salary expense ledger account.
65500	Materials & Supplies	This ledger account includes classroom materials such as workbooks, music supplies, physical education supplies, and art materials. Parts, metal stocks, welding rods, wood, gas, oil, electrical supplies, small tools used in occupational courses, and laboratory supplies such as chemicals, test tubes, and beakers should be included here. Also included are audio-visual materials such as records, tapes, overlays, and slides that are defined as materials or supplies (see definition above). Stationary and general office supplies such as paper, pads, staples, paper clips, ribbons, pencils, file folders, calendars, and printed forms should be charged here.

65700	Data Software Non-Capitalized	These accounts are used to record the cost of software purchased for data systems, information systems, computer systems, word processing systems, and other systems requiring operating software and documentation. These data software is not to be capitalized, as they do not meet all the criteria for capitalization.
65703	Subscription Based IT Arrangements - Short Term	These accounts are used to record the cost of subscription software purchased for data systems, information systems, computer systems, word processing systems, and other systems requiring operating software and documentation for a short-term period. These data software is not to be capitalized, as they do not meet all the criteria for capitalization.
66000	Maintenance & Construction Materials & Supplies	Charge to this account all materials and supplies used by personnel of the college to construct, repair, or maintain buildings and equipment. Items would be lumber and wood products, nails, paint, floor coverings, electrical materials, and supplies, plumbing materials and supplies, masonry products, asphalt and gravel, light bulbs, fuses, fire extinguisher refills, etc. It also includes tools normally used by carpenters, painters, electricians, plumbers, metal workers, masons, and mechanics. Sets of tools as well as individual tools may be charged here.
66500	Other Materials & Supplies	Charge to these accounts any materials or supplies not otherwise classified. Included are athletic materials and supplies, athletic uniforms, food and food products, department uniforms, and minor equipment that is non-capitalized & non-inventoried. Specifically, for computer equipment that costs between \$400 and \$999, and minor mobile devices with a per-unit cost under \$400.
67001	Subscriptions	The cost of expendable subscriptions, periodicals, books, eResources, and video disks should be charged to this account when purchased for the library. The cost of electronic database subscription should be charged to this account when purchased for the library.
67004	Other Library Collections	Other collections owned by libraries and are checked out. iPads and calculators (non-book or non-subscription).
67500	Interdepartmental Sales	Specifically for the College central stores purchases for resale.
67600	Indirect Cost Expense	These accounts are used to record indirect costs charged to grants and contracts with the subsequent transfer of these funds to current funds.
68000	Scholarship & Waivers	Charge this account for all scholarship payments to students. Included are fundable fee waivers, textbooks, materials and supplies scholarships, student stipends training, and related fees. Do not include payments to students for loans or for services rendered. Do not include awards to students when the donor reserves the right to designate the person to receive the award. In these cases, the funds should be credited to the proper student fee account in the Current Funds or should be charged to Deposits Held in Custody for Others, in the Agency Funds.
69200	Non-Mandatory Transfer Out	Allocations of unrestricted resources between funds groups which are not required either by terms of loans or by other agreements with outside persons or agencies.
69500	Other Expenses	Charge these accounts with any expenses not otherwise classified. It is recommended that these accounts not be used, and a specific ledger account be incorporated or created and assigned for use. This process will be determined by the materiality of each other expense entry.

Spend Category Reference Aid

<u>Ledger Account</u>	<u>Spend Category</u>
60501 Virtual Travel	Travel
60502 In State Travel	Travel
60510 Vicinity Travel	Travel
60530 Out of State Travel	Travel
60540 International Travel	Travel
60560 Student Travel	Travel
60580 Employee Recruitment Travel	Travel
60590 Other Travel	Travel
61000 Freight & Postage	Freight and Postage
61500 Telephone	Local Telephone
61500 Telephone	Long Distance Telephone
61500 Telephone	Other Telephone Communication
62000 Printing	Printing
62500 Repairs & Maintenance	R&M-Building
62500 Repairs & Maintenance	R&M-Furniture & Equipment
62500 Repairs & Maintenance	R&M-Grounds
62500 Repairs & Maintenance	R&M-Other
62500 Repairs & Maintenance	R&M-Service Contracts/Agreements
63000 Rentals	Rentals-Equipment
63000 Rentals	Rentals-Facilities
63000 Rentals	Rentals-Other
63000 Rentals	Royalties
63100 Lease Payments (Non-Capital)	Lease Payments (Non-Capital)
63500 Insurance	Insurance-General Liability
63500 Insurance	Insurance-PCORI Fee
63500 Insurance	Insurance-Property
63500 Insurance	Insurance-Risk Management Consortium
63500 Insurance	Insurance-Student
63500 Insurance	Insurance-Workers Compensation
64000 Utilities	Utilities-Electricity
64001 Heating Fuels	Utilities-Heating Fuels
64002 Water & Sewer	Utilities-Water and Sewer
64003 Electricity	Utilities-Electricity
64004 Garbage Collections	Utilities-Garbage Collections
64005 Fuel Vehicular	Utilities-Vehicular Fuel
64006 Hazardous Waste Removal	Utilities-Hazardous Waste Removal
64500 Other Services	Cont Serv-Advertising
64500 Other Services	Cont Serv-Collection/Billing Services
64500 Other Services	Cont Serv-Contracted Instruction
64500 Other Services	Cont Serv-Contracted Non-Instruction
64500 Other Services	Cont Serv-Non-Contracted
64500 Other Services	Cont Serv-Other
64500 Other Services	Cont Serv-Technology

64500 Other Services	Memberships-Institutional
64500 Other Services	SBE Bond Administrative Expense
64500 Other Services	Tuition Reimbursement
64600 Workforce Wages	Workforce-Marketing/Recruitment
64600 Workforce Wages	Workforce-Occupational Skills Training
64600 Workforce Wages	Workforce-Occupational Skills Training-Other
64600 Workforce Wages	Workforce-Tools/Supplies
64606 Needs-Related Payments	Needs-Related Payments
65000 Professional Fees	Accreditation Fees
65000 Professional Fees	Architectural Fees
65000 Professional Fees	Bank Service Fees
65000 Professional Fees	Consultants Fees
65000 Professional Fees	Honoraria Fees
65000 Professional Fees	Legal Fees
65000 Professional Fees	Other Professional Fees
65500 Materials & Supplies	M&S-Diplomas & Covers
65500 Materials & Supplies	M&S-Educational
65500 Materials & Supplies	M&S-Hazardous-Instructional
65500 Materials & Supplies	M&S-Health & Safety Supplies
65500 Materials & Supplies	M&S-Office
65500 Materials & Supplies	M&S-Other
65700 Data Software Non-Capitalized	Software Subscription Over 1 Year
65703 Subscription Based IT Arrangements - Short Term	Software Subscription Over 1 Year
66000 Maintenance & Construction Materials & Supplies	M&S-Auto
66000 Maintenance & Construction Materials & Supplies	M&S-Construction
66000 Maintenance & Construction Materials & Supplies	M&S-Facilities Supplies
66000 Maintenance & Construction Materials & Supplies	M&S-Grounds
66000 Maintenance & Construction Materials & Supplies	M&S-Information Technology
66000 Maintenance & Construction Materials & Supplies	M&S-Janitorial
66000 Maintenance & Construction Materials & Supplies	M&S-Maintenance
66500 Other Materials & Supplies	Computer/IT Equipment Minor
66500 Other Materials & Supplies	M&S-Food & Food Products
66500 Other Materials & Supplies	M&S-Information Technology
66500 Other Materials & Supplies	M&S-Other
66500 Other Materials & Supplies	M&S-Uniforms
67001 Subscriptions	Subscriptions-Electronic
67001 Subscriptions	Subscriptions-Non-Electronic
67004 Other Library Collections	Other Library Collections
67500 Interdepartmental Sales	Interdepartmental-IT
67500 Interdepartmental Sales	Interdepartmental-Printing
67500 Interdepartmental Sales	Interdepartmental-Stores
67500 Interdepartmental Sales	Resale Expense
67600 Indirect Cost Expense	Indirect Cost Expense
67600 Indirect Cost Expense	Printing
67700 Administrative Cost Allocation	Administrative Cost Allocation

68000 Scholarship & Waivers	INT-Pnet Student Payable
68000 Scholarship & Waivers	Scholarship-Textbooks, Materials, & Supplies
68000 Scholarship & Waivers	Waivers-Fundable
68000 Scholarship & Waivers	Waivers-Non-Fundable
68500 Interest on Debt	Interest on Debt
69000 Payment on Debt Principal	Payment on Debt Principal
69100 Mandatory Transfer Out	Non-Mandatory Transfer Out
69200 Non-Mandatory Transfer Out	Non-Mandatory Transfer Out
69400 Depreciation Expense	Depreciation Expense
69500 Other Expenses	Bad Debt Expenses
69500 Other Expenses	Fines and Penalties
69500 Other Expenses	Unemployment Compensations
69521 Uninsured Loss COVID	Uninsured Loss COVID
69600 Prior Year Correction-Current Expense (Neg Budget)	Prior Year Correction
69900 Current Expense Contingency	Current Expense Contingency
70500 Minor Equipment-Non-Capital	M&S-Information Technology
70600 Minor Equipment-Inventoried	Minor Equipment-Inventoried
71000 Capitalized Equipment	Equipment-Computer/IT
71000 Capitalized Equipment	Equipment-Maintenance
71000 Capitalized Equipment	Equipment-Vehicles
71000 Capitalized Equipment	Furniture & Equipment-Educational
71000 Capitalized Equipment	Furniture & Equipment-Office
72000 Data Software	Software-Capitalized
72003 Subscription Based IT Arrangements - Long Term	Subscription Based IT Arrangements - Long Term
73000 Lease Payments – Capital Equipment	Lease Capital Equipment – 5 Year Lease
73001 Other Licenses	Other Licenses
73002 Data Licenses - Perpetual	Data Licenses - Perpetual
73100 Rentals – Equipment (Lease Payments - Equipment)	
75000 Buildings & Fixed Equipment	Renovation & Remodeling
76000 Non-Capitalized Expenses	Non-Capitalized Expenses
77000 Land Cost	Land
79000 Other Structures & Improvements	Other Structures & Improvements
79900 Contingency Budget Only	Contingency Budget Only