

Harford Community College

FY 2020 Operating Budget

Executive Summary

Harford Community College ("HCC" or "the College") focused on the following guiding principles as it developed the fiscal year 2020 budget:

- *Focus on student achievement;*
- *Invest in teaching and learning;*
- *Optimize technology outcomes;*
- *Employees are our most valuable resource;*
- *Seek new initiatives to support innovation and business model evolution;*
- *Invest in efficiencies;*
- *Invest in evolving positions strategically;*
- *Data will inform decisions and recommendations;* and
- *Balance the budget.*

These driving factors guided the Executive Leadership Team in setting priorities and making difficult decisions when necessary in order to achieve a balanced budget. In an uncertain economic environment, this budget reflects conservative estimates and our very best allocation of resources that will enable the College to provide the highest educational value to its students.

The College anticipates an operating appropriation of \$17,147,844 from Harford County. This represents a 2% increase in funding, which will help to enable HCC to provide a 2% pay increase to its employees and support an anticipated 18.6% increase in health insurance costs while maintaining the same benefit to employees (the College covers 85% of insurance costs).

The narrative that follows will provide a more in-depth view of our fiscal year 2020 operating budget. Additional key components of our assumptions and projections include:

- 1.7% increase in State funding, which does not include the FY19 supplemental grant;
- 3% increase in tuition rates:
 - \$132.87 per credit hour for in-county;
 - \$226.11 per credit hour for out-of-county; and
 - \$319.34 per credit hour for out-of-state;
- No change in the consolidated fee rate of 20%;
- 7% projected decrease in billable credit hours;
- 3.8% increase in Continuing Education revenue;
- 47% increase in Interest and Other income;
- \$715,000 in base budget expenditure reductions; and
- 2.5% increase in contracted services.

Harford Community College

FY 2020 Operating Budget

General Operating Revenues

Background

The primary funding sources for HCC's general operations include tuition and fee payments from students, funding appropriations from Harford County ("the County"), and funding appropriations from the State of Maryland ("the State"). HCC has worked hard over the last few years to balance the budget, using our public support in the most prudent way in order to minimize the financial burden to our students. As an anchor institution for higher education in our community, we recognize the importance of providing an accessible, quality education at an affordable cost.

In the face of economic challenges, HCC has continued to provide high quality education to students in its community at a substantially lower tuition rate than four-year colleges. Our total tuition and fees rank ninth among the other 16 community colleges in the state. We continue to lead our peers with market share of recent, college-bound high school graduates. With the support of the County and State, we continue to be committed to providing affordable higher education and workforce training, with an equal commitment to a balanced budget—which we have maintained since 2016.

Fiscal Year 20 Revenue Projections

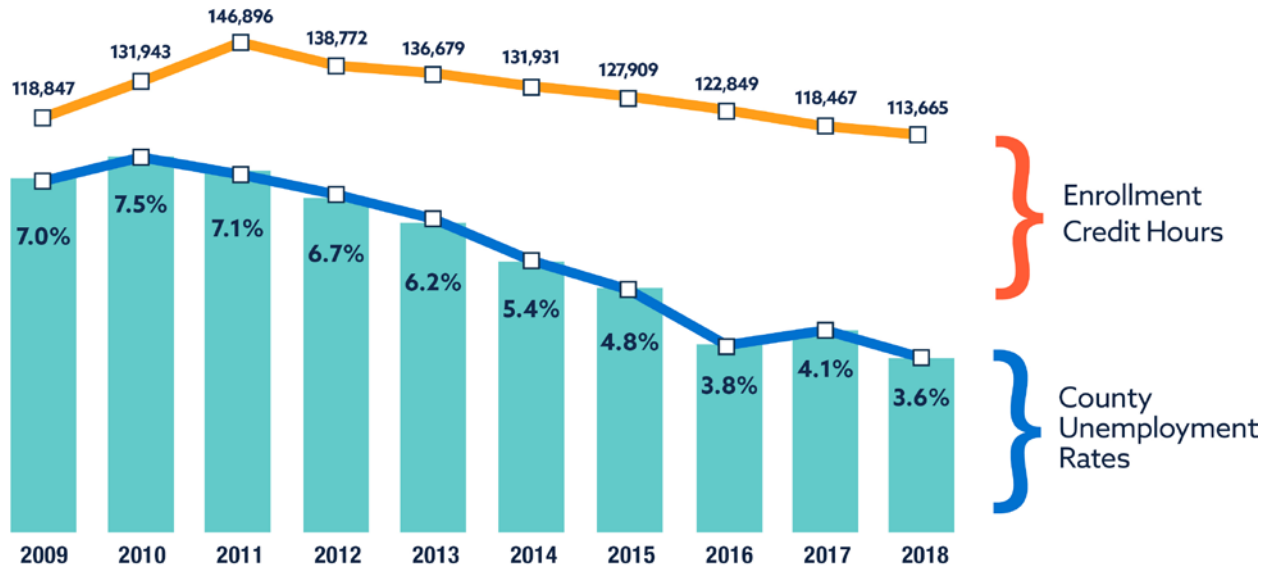
State Funding

State appropriations have historically been difficult to project. Since 2011, funding increases have ranged between a low of 0% and a high of 5.6%. In 2019 we received \$11,983,126, a 3.6% increase from the previous year, which included a one-time supplemental grant of approximately \$98,131. Community colleges historically receive less than 1% of the state's budget while serving nearly 500,000 students each year. In light of these factors we anticipate a 1% increase in state funding for a total \$12,092,911 for 2020.

Enrollment Projections

HCC has experienced declining enrollment since 2012. Fall 2018 credit hours decreased 4.9% from Fall 2017. Community colleges across the State have experienced a similar trend of declining enrollment and declining unemployment rates. This economic reality has challenged HCC to implement strategies to increase enrollment and improve retention. We have looked at our enrollment data across years and terms and considered various models in order to most reasonably predict enrollment for 2020. After careful consideration, we have projected an additional 2% decline in billable credit hours over FY19 Fall actuals. In addition, based on historical trends, we projected a 3.8% increase in our continuing education enrollment revenue.

HCC Enrollment Compared to Harford County Unemployment

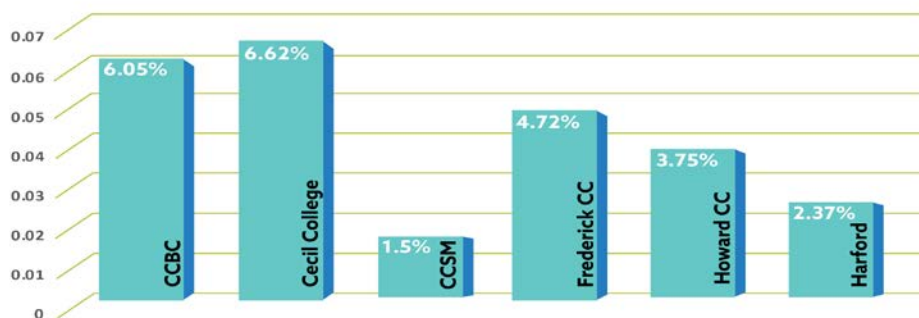


Harford County Funding

Over the last four years, HCC has experienced increased support under the Glassman administration totaling \$1,850,000. This support has been crucial to our budget after four years of flat funding in fiscal years 2012 through 2015. The FY 2019 additional funding of \$400,000 was a 2.4% increase over FY 2018.

During the fiscal period 2015 to 2019, County support for HCC increased an average of 2.37%, compared to average increases ranging up to 6.62% for our sister schools (those similar in size and geographic location).

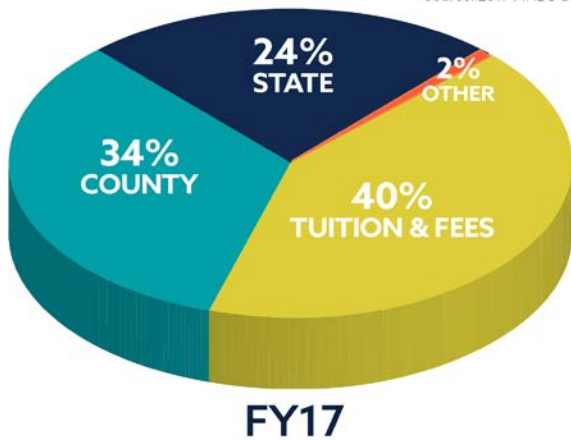
Five Year Average of 2015-19 County Funding Increases



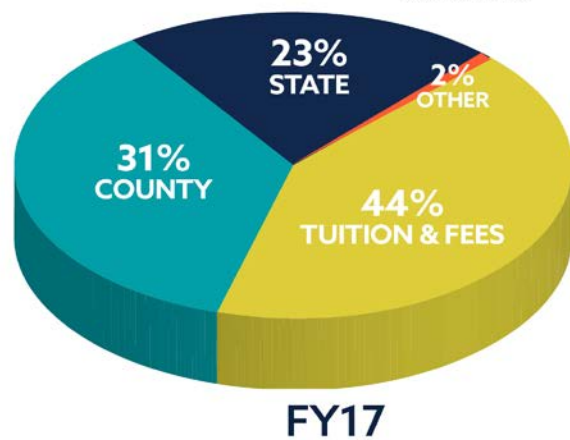
As the anchor institution for higher education in Harford County, serving the community with quality, accessible education, HCC is committed to minimizing the financial burden that tuition and fees place on its students. With increased support from the County, HCC can maintain a balance between funding sources without an overreliance on tuition and fees to balance the budget. We anticipate a 2% increase in county funding for a total of \$17,147,844.

FY2017 Revenue Funding Source

Other MD Community Colleges*
Source: 2017 MHEC CC-4



Harford Community College
Source: 2017 MHEC



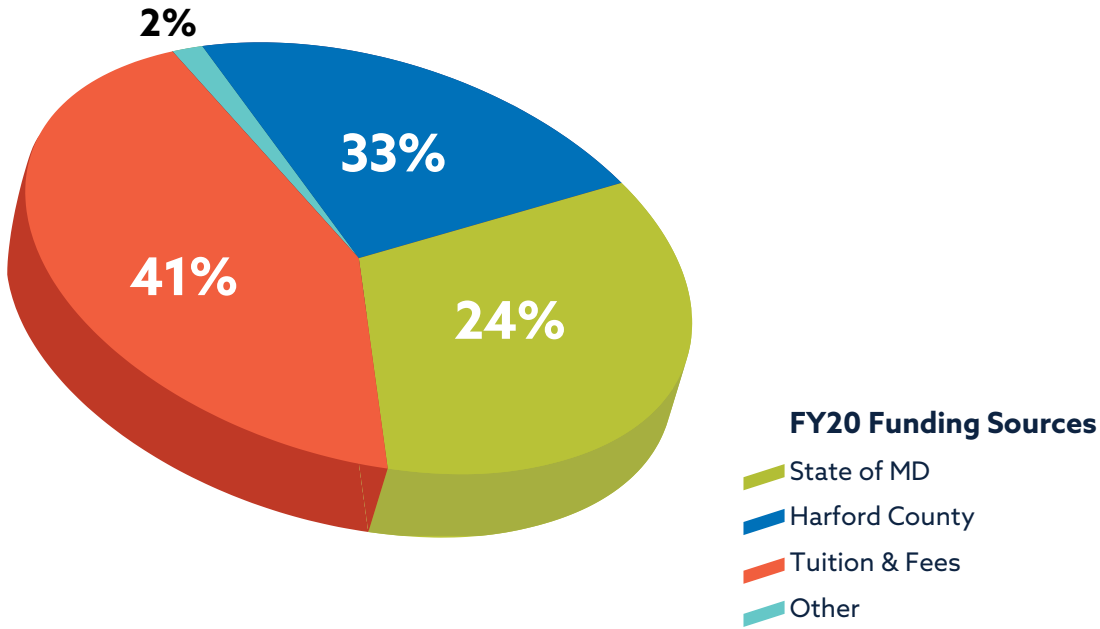
Other Revenue

Other revenue primarily consists of interest earnings, administrative overhead, facility rentals, and grant and contract overhead. We have projected an increase of \$200,000 in interest earnings and \$180,500 from other income sources.

Fiscal Year 2020 Tuition and Fees

After estimating anticipated funding appropriations, enrollment, and cost increases, the College has determined that in order to balance the budget and maintain its reserves, it will be necessary to increase tuition by 3%. This increase will bring our in-county tuition rate to \$132.87 per credit hour, out-of-county to \$226.11 per credit hour, and out-of-state to \$319.34 per credit hour. With this rate increase, tuition and fees will represent 41% of total revenue and will bring us closer in line with the FY17 Maryland community college average, as noted in the diagram above.

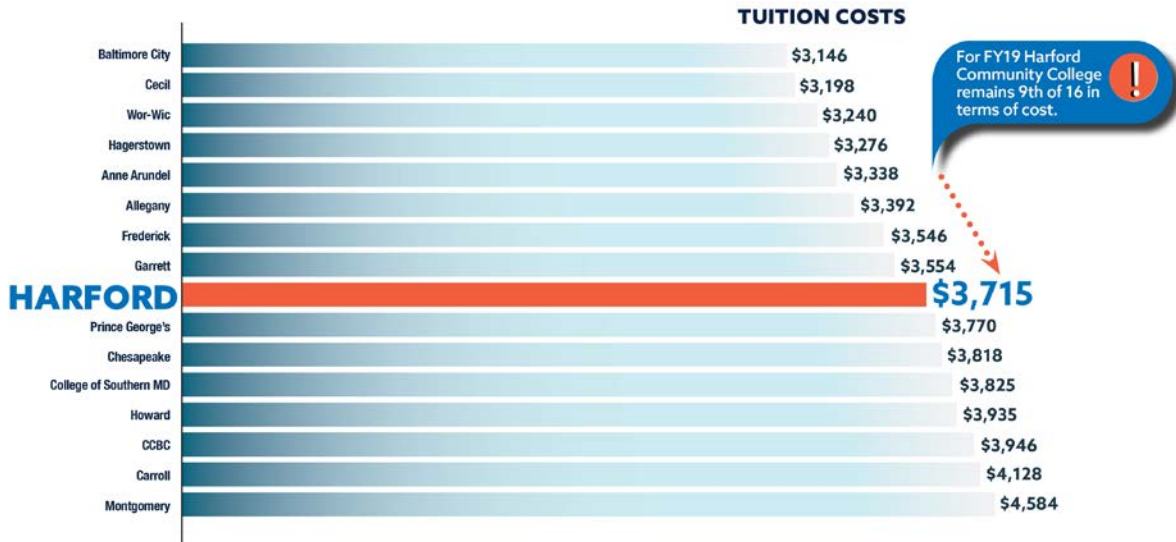
FY 2020 Projected Revenue Funding Sources



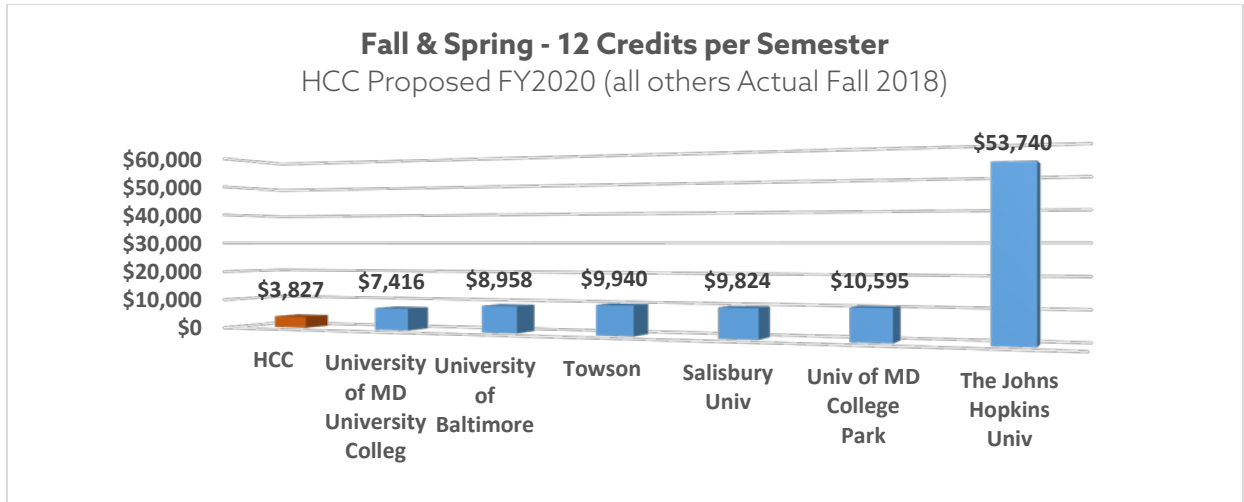
The consolidated fee will continue to be assessed at 20% of in-county tuition. This fee supports our students in many important ways and focuses on academic initiatives, equipment and technology, student activities, student athletics, facilities, parking, and the general fund.

Our total tuition and fees ranks ninth among the other 16 community colleges in the state.

FY2019 Full Year Tuition & Fees



A student seeking a 4-year degree can potentially save a minimum of \$7,000 or more by choosing to obtain their first two foundational years of core credits with HCC. The College provides a viable option to students who would not otherwise be able to afford a higher education and enables them to improve their future and the future of their families.



Our 2020 operating budget of \$51,321,453 reflects less than a 2% increase in total revenues (Table 1) and is derived from the following estimates and projections:

- 1.7% increase in State funding (excluding supplemental grant in FY19);
- 2% increase in County funding;
- 7% decrease in billable credit hours;
- 3% increase in per credit hour tuition;
- No change to our consolidated fee rate; and
- 3.8% increase in non-credit tuition revenue.

Table 1 - General Operating Fund Revenues

HARFORD COMMUNITY COLLEGE GENERAL OPERATING BUDGET PROPOSED FUND REVENUE & EXPENDITURES BY PROGRAM FOR FY 2020						
	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	PROPOSED 2019-2020	\$ Change FY19 to FY20	% Change FY19 to FY20
Revenue						
Tuition and Fees	20,515,107	20,540,991	20,820,459	20,891,192	70,733	0.34%
State of Maryland	11,475,320	11,676,789	11,983,126	12,092,911	109,785	0.92%
Harford County	15,561,612	16,411,612	16,811,612	17,147,844	336,232	2.00%
Other	839,519	1,208,363	809,023	1,189,506	380,483	47.03%
Total - Revenue	\$48,391,558	\$49,837,755	\$50,424,220	\$51,321,453	\$897,233	1.78%

Budget Development & Operating Expenditures

The College's 2020 Budget process began in September 2019 with a "bottom up" approach. All budget managers were charged with reallocating resources wherever possible and providing detailed justifications for new requests. In addition, this year we engaged Collegial Governance in the process and they provided their input in setting the priority requests. Furthermore, we developed a three-year budget forecast which helped the College with its short-term decision-making while keeping the institution's long-term financial health in mind. Lastly, we developed three case-scenarios for fiscal year 2020 to better understand the impact of our assumptions.

Vice presidents met with their budget managers and discussed needs and priorities. The Executive Leadership Team met for three days, reviewed all requests, and discussed all assumptions and estimates. Collaborative decisions were made by the team in the best interest of the institution as a whole with a focus on HCC's guiding principles. All new requests were tied to our strategic plan and goals.

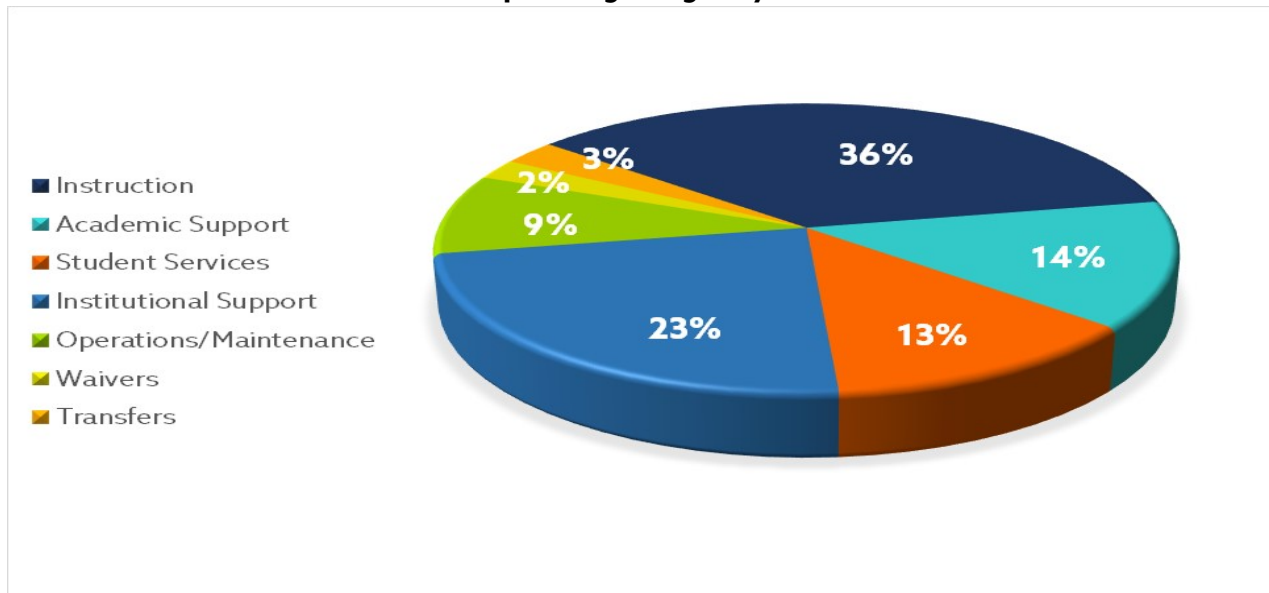
- **Focus on being student centered** – We continue to support and fund the My College Success Network and institutional scholarships which offer many students a higher education opportunity that would not otherwise be possible. We invest in technology that allows HCC to communicate with its students in a more personal and impactful way. We continue to provide collaborative learning spaces to our students, something they have told us they utilize and need in order to succeed. The budget supports over 106,500 credit hours and will serve nearly 20,000 students, both credit and non-credit.
- **Invest in Teaching and Learning** – HCC commits 50% of its resources to Instruction and Academic Support. We continue to support new academic initiatives (\$100,000), our on-line learning platforms, AV equipment in 15 classrooms, and an upgrade to furniture, equipment, and technology in our most aging academic building, Fallston Hall.
- **Optimize technology outcomes** – Our budget and strategic plan include a continued investment in technology that improves the entire student experience and supports academic success. 27% of our consolidated fee is committed to supporting the College's equipment and technology needs. At the same time, we are ensuring that the technology we deploy is used to its fullest and not just for the sake of having technology.
- **Employees are our most valuable resource** – We proposed a 2% pay increase for all full-time and part-time employees. We budgeted an 18.6% increase in health benefits and will continue to cover 85% of employee's health benefits. Phase II of our compensation study recommendations will be implemented in FY20 at a cost of \$118,000. Employees comprise 74% of our budget, which we believe is a proper and balanced investment of resources and represents a sustainable business model for the College.

- **Seek new initiatives to support innovation and business model evolution** - Our budget includes, for the first time, a commitment to fund \$100,000 towards innovative ideas and initiatives and the addition of new programs in support of the College's mission and strategic plan.
- **Invest in efficiencies** - The College is engaged in process reengineering and redesign. In FY 18-19 we improved a set of business processes in the Student Affairs, Academic, and Administrative areas. We have more business processes to improve in the coming year. We will invest time and resources to simplify our processes for students and our employees, and we will utilize technology to its fullest extent to provide, when possible, 24/7 access to students.
- **Strategically invest in evolving positions** - The leadership team evaluates every vacant position to determine its usefulness as units and programs change. In addition, any new position must be in support of our strategic initiatives or required by federal or state mandates. This year, the additional staff include a Financial Aid Advisor, an Associate Vice President for Analytics and Planning, and new faculty positions in growing areas of study. Although these are new positions, the funding will primarily come from vacant positions.
- **Data will inform our decisions and recommendations** - We have utilized historical data and trends both internally and externally to inform all estimates and projections. In addition, we used a forecasting model to project our financial health for the next three years based on a set of assumptions.
- **HCC will have a balanced budget** - This budget reflects a 1.78% increase, well below the Higher Education Price Index (HEPI) trend, most recently reported at 2.8% for 2019.
- **This budget reflects our values as an institution** - Employees are our most valuable resource. As such, HCC committed budget dollars for a compensation plan last year and again this year for a total annual budget of \$118,000. Furthermore, HCC kept the institutional share of insurance costs at 85% and did not shift any of that burden to our employees.

Table 2 - General Operating Fund Expenditures

HARFORD COMMUNITY COLLEGE GENERAL OPERATING BUDGET PROPOSED OPERATING FUND REVENUE & EXPENDITURES BY ACCOUNT TYPE FOR FY 2020						
	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	PRELIM 2019-2020	\$ Change FY19 to FY20	% Change FY19 to FY20
Expenditures						
Salary and Benefits	31,697,983	33,167,354	36,196,003	36,875,073	679,070	1.88%
Contracted Services	6,707,069	7,197,091	6,698,615	7,035,537	336,922	5.03%
Supplies and Materials	1,445,683	1,513,897	1,576,779	1,490,115	(86,664)	-5.50%
Communications	283,942	275,824	403,820	355,682	(48,138)	-11.92%
Professional Development and Training	852,980	1,001,593	1,142,980	922,014	(220,966)	-19.33%
Waivers and Transfers	3,094,641	2,847,698	1,924,729	2,411,869	487,140	25.31%
Utilities	1,295,347	1,228,969	1,523,605	1,228,969	(294,636)	-19.34%
Fixed Charges	702,805	816,706	852,812	876,506	23,694	2.78%
Furniture and Equipment	233,837	534,597	104,877	125,688	20,811	19.84%
Total - Expenditures	\$46,314,287	\$48,583,729	\$50,424,220	\$51,321,453	\$897,233	1.78%

FY2020 Operating Budget by Function



2020 Budget Highlights

Salary and Benefits – The budget for Salaries and Benefits includes a 2% increase for all full- and part-time employees of approximately \$600,000, as well as an 18.6% increase in health care benefits of \$744,000. Our budget reflects our commitment to investing in talent: Salaries & Benefits represent 74% of the total budget. To that end, we have also budgeted \$118,000 to implement Phase II of our compensation study.

Contracted Services – This budget line includes a wide range of services including legal, audit, custodial, security, maintenance, printing, mailing, memberships, and advertising and represents

14% of the budget for a total of \$7,036,000. Some of the increases within this budget include campus-wide service contracts for \$169,000, of which \$35,000 relates to technology software maintenance. There is an increase of \$247,000 related to Student Activities, Student Orientation, and Student Athletic expenses.

Supplies and Materials – These include campus-wide custodial-, office-, printing-, and equipment-related supplies. There is a decrease of 5.5% projected for this category of expenses for a total of \$1,490,000.

Professional Development and Training – There is a 19.3% decrease in this category which reflects intentional plans to obtain efficiencies and savings in conferences and trainings through process improvements and changes that include per diem meal reimbursement and consolidating college travel planning through one resource for a total of \$922,000.

Utilities – Utilities are budgeted based on historical trends so that we do not under budget in case of a cold winter or a very hot summer. The total utilities budget is \$1,229,000.

Waivers and Transfers – The waivers and transfers budget is \$2,412,000 and includes the following:

- Waivers and other \$ 1,006,000
- Transfer to support institutional scholarships \$ 671,000
- Transfer to support Student Activities and Student Athletics \$ 475,000
- Transfer to support deferred maintenance \$ 200,000
- Transfer to support athletic field replacement reserve \$ 60,000

Fixed Charges – These include insurance, worker compensation, unemployment, bad debts, credit card fees, pension and OPEB liability for a total budget of \$877,000.

Furniture and Equipment – This budget line includes \$105,000 to purchase Library materials such as books, eBooks, and serials; this budget line also includes miscellaneous classroom equipment.

Technology – We strive to leverage technology to enhance the student experience and improve operational efficiencies. Initial purchases and implementation costs for equipment and technology are primarily funded through the consolidated fee allocation. Technology receives 27% of the consolidated fee. Ongoing annual maintenance and license fees are funded as part of the operating budget. The Equipment & Technology budget is estimated at \$1,108,000 for 2020 based on enrollment assumptions and is included in our capital budget.

The charts that follow provide additional details of our operating budget by program and account type.

**HARFORD COMMUNITY COLLEGE
GENERAL OPERATING BUDGET
PROPOSED OPERATING FUND REVENUE & EXPENDITURES BY ACCOUNT TYPE FOR FY 2020**

	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	PROPOSED 2019-2020	\$ Change FY19 to FY20	% Change FY19 to FY20
Revenue						
Tuition and Fees	20,515,107	20,540,991	20,820,459	20,891,192	70,733	0.34%
State of Maryland	11,475,320	11,676,789	11,983,126	12,092,911	109,785	0.92%
Harford County	15,561,612	16,411,612	16,811,612	17,147,844	336,232	2.00%
Other	839,519	1,208,363	809,023	1,189,506	380,483	47.03%
Total - Revenue	\$48,391,558	\$49,837,755	\$50,424,220	\$51,321,453	\$897,233	1.78%
Expenditures						
Salary and Benefits	31,697,983	33,167,354	36,196,003	36,875,073	679,070	1.88%
Contracted Services	6,707,069	7,197,091	6,698,615	7,035,537	336,922	5.03%
Supplies and Materials	1,445,683	1,513,897	1,576,779	1,490,115	(86,664)	-5.50%
Communications	283,942	275,824	403,820	355,682	(48,138)	-11.92%
Professional Development and Training	852,980	1,001,593	1,142,980	922,014	(220,966)	-19.33%
Waivers and Transfers	3,094,641	2,847,698	1,924,729	2,411,869	487,140	25.31%
Utilities	1,295,347	1,228,969	1,523,605	1,228,969	(294,636)	-19.34%
Fixed Charges	702,805	816,706	852,812	876,506	23,694	2.78%
Furniture and Equipment	233,837	534,597	104,877	125,688	20,811	19.84%
Total - Expenditures	\$46,314,287	\$48,583,729	\$50,424,220	\$51,321,453	\$897,233	1.78%

**HARFORD COMMUNITY COLLEGE
GENERAL OPERATING BUDGET
PROPOSED FUND REVENUE & EXPENDITURES BY PROGRAM FOR FY 2020**

	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	PROPOSED 2019-2020	\$ Change FY19 to FY20	% Change FY19 to FY20
Revenue						
Tuition and Fees	20,515,107	20,540,991	20,820,459	20,891,192	70,733	0.34%
State of Maryland	11,475,320	11,676,789	11,983,126	12,092,911	109,785	0.92%
Harford County	15,561,612	16,411,612	16,811,612	17,147,844	336,232	2.00%
Other	839,519	1,208,363	809,023	1,189,506	380,483	47.03%
Total - Revenue	\$48,391,558	\$49,837,755	\$50,424,220	\$51,321,453	\$897,233	1.78%
Expenditures						
Instruction	17,525,708	17,898,154	18,518,909	18,398,229	(120,680)	-0.65%
Academic Support	6,225,011	6,605,882	7,214,071	7,305,822	91,751	1.27%
Student Services	5,080,444	5,564,721	6,164,123	6,459,382	295,259	4.79%
Institutional Support	9,667,855	10,775,912	11,283,417	11,984,207	700,790	6.21%
Operations/Maintenance of Plant	4,501,403	4,646,732	5,094,751	4,607,721	(487,030)	-9.56%
Waivers/Work Study	1,189,241	1,180,554	1,209,526	1,159,542	(49,984)	-4.13%
Non-mandatory Transfers	2,124,625	1,911,774	939,423	1,406,550	467,127	49.72%
Total - Expenditures	\$46,314,287	\$48,583,729	\$50,424,220	\$51,321,453	\$897,233	1.78%
Total - Operating Surplus/(Deficit)	\$2,077,271	\$1,254,026	\$0	\$0	\$0	0.00%

**HARFORD COMMUNITY COLLEGE
FY 2020 PROPOSED BUDGETED EXPENDITURES BY FUNCTION**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 BUDGET</u>	<u>FY2020 BUDGET</u>
10	Instruction - Includes expenditures for all activities that are part of the College's instructional programs. This includes expenditures for credit and noncredit courses, for academic, vocational, technical, transitional, and tutorial instruction.	\$ 17,525,708	\$ 17,898,154	\$ 18,518,909	\$ 18,398,229
40	Academic Support - Includes expenditures in support of the College's primary mission of instruction and public service. These funds include library services, instructional resources, instructional support services, curriculum development, educational development, distance education support, HEAT, welfare reform, workforce development, academic administration, and a portion of the College's Network and Computer Services.	\$ 6,225,011	\$ 6,605,882	\$ 7,214,071	\$ 7,305,822
50	Student Services - Includes expenditures for enrollment policy and planning, enrollment services (recruitment, outreach, registration, records, financial aid, and student testing), and student development (academic advising, career development, placement, co-op/internships, learning support services, student life, wellness programs, recreation, and intramurals).	\$ 5,080,444	\$ 5,564,721	\$ 6,164,123	\$ 6,459,382
60	Institutional Support - Includes expenditures for the College's administration, planning, legal services, fiscal operations, the remainder of network and computer services, personnel, safety, procurement, media connections, HCN, student identification, APG Liaison, grant development and support services.	\$ 9,667,855	\$ 10,775,912	\$ 11,283,417	\$ 11,984,207
70	Operation and Maintenance of Plant - Includes expenditures for the operation and maintenance of the physical plant, utilities, property insurance.	\$ 4,501,403	\$ 4,646,732	\$ 5,094,751	\$ 4,607,721
80	Scholarships and Fellowships - Includes expenditures for College Work Study stipends, and tuition waivers.	\$ 1,189,241	\$ 1,180,554	\$ 1,209,526	\$ 1,159,542
81	Transfers - Includes expenditures for the College's contribution and match to student scholarships, grants, cultural programs, student activities, and various capital projects.	\$ 2,124,625	\$ 1,911,774	\$ 939,423	\$ 1,406,550

**FUNCTION 10
INSTRUCTION**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY19 to FY20</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 16,153,298	\$ 16,288,619	\$ 17,075,947	\$ 16,924,781	(\$151,166)	-0.9%
6000	CONTRACTED SERVICES	763,673	780,174	706,412	812,607	\$106,195	15.0%
6100	SUPPLIES AND MATERIALS	396,576	445,141	451,435	448,291	(\$3,144)	-0.7%
6200	COMMUNICATIONS	24,218	23,666	30,787	23,663	(\$7,124)	-23.1%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	140,992	206,399	226,202	172,687	(\$53,515)	-23.7%
6400	WAIVERS AND TRANSFERS	-	-	-	(24,996)	(\$24,996)	
6500	UTILITIES	4,204	4,698	4,706	4,698	(\$8)	-0.2%
6600	FIXED CHARGES	20,147	21,067	20,423	21,068	\$645	3.2%
7200	FURNITURE AND EQUIPMENT	22,600	128,390	2,997	15,430	\$12,433	0.0%
		\$ 17,525,708	\$ 17,898,154	\$ 18,518,909	\$ 18,398,229	(\$120,680)	-0.7%

This section includes expenditures for all activities that are part of the College's instructional programs. This includes expenditures for credit and noncredit courses, for academic, vocational, technical, transitional, and tutorial instruction.

**FUNCTION 40
ACADEMIC SUPPORT**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY19 to FY20</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 4,097,085	\$ 4,407,029	\$ 5,204,702	\$ 5,155,151	(\$49,551)	-1.0%
6000	CONTRACTED SERVICES	1,538,175	1,434,981	1,345,282	1,577,933	232,651	17.3%
6100	SUPPLIES AND MATERIALS	276,549	250,982	325,088	238,787	(\$86,301)	-26.5%
6200	COMMUNICATIONS	70,210	80,947	77,703	73,760	(\$3,943)	-5.1%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	120,906	78,286	159,416	127,163	(\$32,253)	-20.2%
6400	WAIVERS AND TRANSFERS	5,499	4,000	-	27,868	\$27,868	
6500	UTILITIES	-	-	-	-	\$0	0.0%
6800	FIXED CHARGES	-	-	-	-	\$0	0.0%
7200	FURNITURE AND EQUIPMENT	116,587	349,657	101,880	105,160	\$3,280	3.2%
		\$ 6,225,011	\$ 6,605,882	\$ 7,214,071	\$ 7,305,822	\$91,751	1.3%

This function includes expenditures in support of the College's primary mission of instruction and public service. These funds include library services, instructional resources, instructional support services, curriculum development, educational development, distance education support, HEAT, welfare reform, workforce development, academic administration, and a portion of the College's Network and Computer Services.

**FUNCTION 50
STUDENT SERVICES**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY19 to FY20</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 4,120,182	\$ 4,487,679	\$ 5,109,972	\$ 5,450,489	\$ 340,517	6.7%
6000	CONTRACTED SERVICES	396,563	405,558	461,769	397,940	(\$63,829)	-13.8%
6100	SUPPLIES AND MATERIALS	199,119	153,016	180,704	188,270	\$7,566	4.2%
6200	COMMUNICATIONS	57,298	49,164	64,859	49,164	(\$15,695)	-24.2%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	279,953	381,107	340,255	261,075	(\$79,180)	-23.3%
6400	WAIVERS AND TRANSFERS	-	-	(33,416)	47,900	\$81,316	0.0%
6600	FIXED CHARGES	26,784	36,710	39,980	64,510	24,530	61.4%
7000	FURNITURE AND EQUIPMENT	545	51,487	-	34	34	0.0%
		\$ 5,080,444	\$ 5,564,721	\$ 6,164,123	\$ 6,459,382	\$295,259	4.8%

This function includes expenditures for enrollment policy and planning, enrollment services (recruitment, outreach, registration, records, financial aid, and student testing), and student development (academic advising, career development, placement, co-op/internships, learning support services, student life, wellness programs, recreation, and intramurals).

**FUNCTION 60
INSTITUTIONAL SUPPORT**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY19 to FY20</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 6,092,612	\$ 6,555,359	\$ 7,415,008	\$ 7,964,301	\$549,293	7.4%
6000	CONTRACTED SERVICES	2,240,449	2,760,704	2,180,864	2,442,947	\$262,083	12.0%
6100	SUPPLIES AND MATERIALS	231,962	278,959	234,440	229,109	(\$5,331)	-2.3%
6200	COMMUNICATIONS	125,929	115,403	222,491	202,451	(\$20,040)	-9.0%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	307,112	330,763	407,878	356,051	(\$51,827)	-12.7%
6400	WAIVERS AND TRANSFERS	-	1,600	55,414	24,223	(\$31,191)	-56.3%
6600	FIXED CHARGES	631,852	731,360	767,322	763,360	(\$3,962)	-0.5%
7000	FURNITURE AND EQUIPMENT	37,939	1,764	-	1,765	\$1,765	0.0%
		\$ 9,667,855	\$ 10,775,912	\$ 11,283,417	\$ 11,984,207	\$700,790	6.2%

This function includes expenditures for the College's administration, planning, legal services, fiscal operations, the remainder of network and computer services, personnel, safety, procurement, media connections, HCN, student identification, APG liaison, grant development and support services.

**FUNCTION 70
OPERATION / MAINTENANCE OF PLANT**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY19 to FY20</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 1,010,082	\$ 1,178,438	\$ 1,161,156	\$ 1,151,133	\$ (10,023)	-0.9%
6000	CONTRACTED SERVICES	1,768,209	1,815,674	2,004,288	1,804,110	(\$200,178)	-10.0%
6100	SUPPLIES AND MATERIALS	341,477	385,799	385,112	385,658	\$546	0.1%
6200	COMMUNICATIONS	6,287	6,644	7,980	6,644	(\$1,336)	-16.7%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	4,017	5,038	9,229	5,038	(\$4,191)	-45.4%
6400	WAIVERS AND TRANSFERS	-	-	(17,000)	-	\$17,000	0.0%
6500	UTILITIES	1,291,143	1,224,271	1,518,899	1,224,271	(\$294,628)	-19.4%
6600	FIXED CHARGES	24,022	27,569	25,087	27,568	\$2,481	9.9%
7200	FURNITURE AND EQUIPMENT	56,166	3,299	-	3,299	3,299	0.0%
		4,501,403	4,646,732	5,094,751	4,607,721	(\$487,030)	-9.6%

This function includes expenditures for the operation and maintenance of the physical plant, utilities, grounds, security, and property insurance.

**FUNCTION 80
WAIVERS/WORK STUDY**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY19 to FY20</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 224,724	\$ 250,230	\$ 229,218	\$ 229,218	\$0	0.0%
6400	WAIVERS AND TRANSFERS	964,517	930,324	980,308	930,324	(\$49,984)	-5.1%
		\$ 1,189,241	\$ 1,180,554	\$ 1,209,526	\$ 1,159,542	(\$49,984)	-4.1%

This function includes expenditures in support of College Work Study stipends and tuition waivers for both credit and non-credit programs.

**FUNCTION 81
NON-MANDATORY TRANSFERS**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<i>FY19 to FY20</i>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<i>\$ change</i>	<i>% change</i>
6400	WAIVERS AND TRANSFERS	2,124,625	1,911,774	939,423	1,406,550	\$467,127	49.7%
		\$ 2,124,625	\$ 1,911,774	\$ 939,423	\$ 1,406,550	\$467,127	49.7%

This function includes expenditures for the College's support of student scholarships (\$631,064), Supplemental Educational Opportunity Grant (SEOG) support (\$40,710), Deferred Maintenance (Capital project) funding (\$260,000), Support for Student Activities and Student Athletics (\$474,776)