

HARFORD COMMUNITY COLLEGE

FY 2021 Operating Budget

Executive Summary

Harford Community College ("HCC" or "the College") focused on the following guiding principles as it developed the fiscal year 2021 budget:

- *Use the Strategic Plan to guide funding decisions;*
- *Focus on student success;*
- *Invest in teaching and learning;*
- *Optimize technology and innovation;*
- *Strategically invest in evolving positions;*
- *Invest in our employees;*
- *Seek new initiatives that support economic development and vitality;*
- *Maximize efficiencies;*
- *Use data to inform decisions and recommendations;*
- *Serve our students and the community; and*
- *Balance out 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 \$17,547,931 from Harford County. This represents a 2.33% increase in funding, which will help to enable HCC to provide a 2% pay increase to its employees.

The narrative that follows will provide a more in-depth view of our fiscal year 2021 operating budget. Additional key components of our assumptions and projections include:

- 14.8% increase in State funding;
- No change in our tuition rates;
- No change in the consolidated fee rate of 20%;
- 4.8% projected decrease in billable credit hours;
- Continuing Education projected decrease of \$903,553;
- 1.3% decrease in Interest and Other income; and
- Transfer-in of fund balance of \$431,581 to balance the budget.

Harford Community College

FY 2021 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 tenth 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 2021 Revenue Projections

State Funding

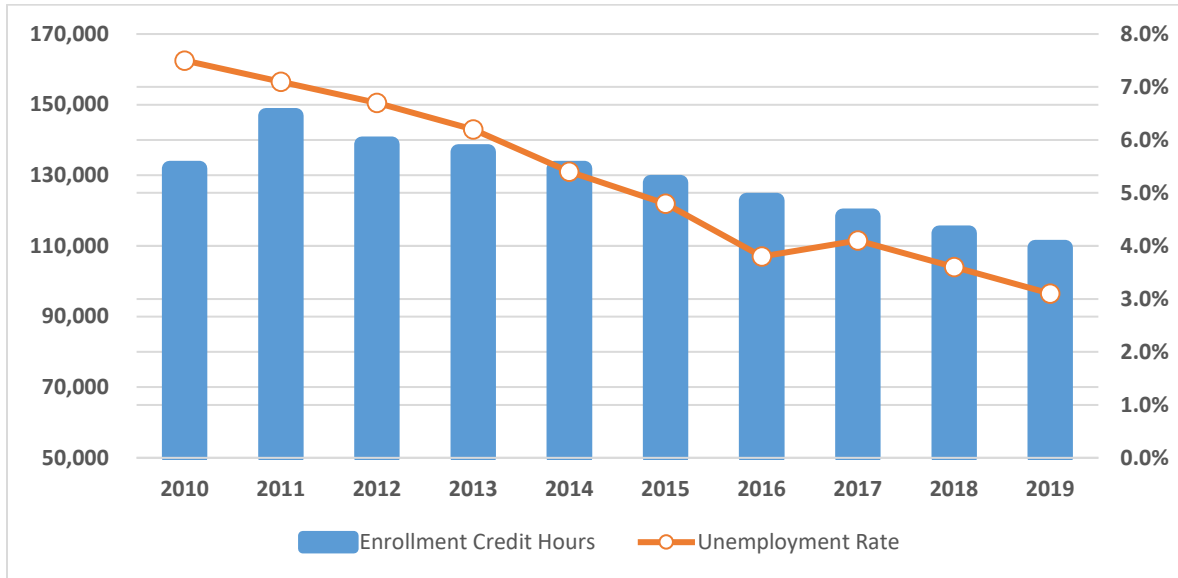
State appropriations have historically been difficult to project. In past years, community colleges have received less than 1% of the state's budget while serving nearly 500,000 students each year. We anticipate that funding for the Kirwan Commission will have an impact to the appropriation to community colleges in FY21. Since 2011, funding increases to the college have been modest, ranging between a low of 0% and a high of 5.6%. In 2020 we received \$12,092,911, a 1.7% increase from the previous year. This budget has a 14.8 % increase in state funding in FY21 to \$13,887,341.

Enrollment Projections

HCC has experienced declining enrollment since 2011. 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 2021. After careful consideration, we initially projected a 2% decline in billable credit hours over FY20 budgeted hours. Upon further review of the results of the COVID-19 pandemic, we decreased billable credit hours an additional

2.7% for a total of 4.8% in FY21. In addition, we project continuing education enrollment will decrease \$906,553 for 2021.

HCC Enrollment Compared to Harford County Unemployment

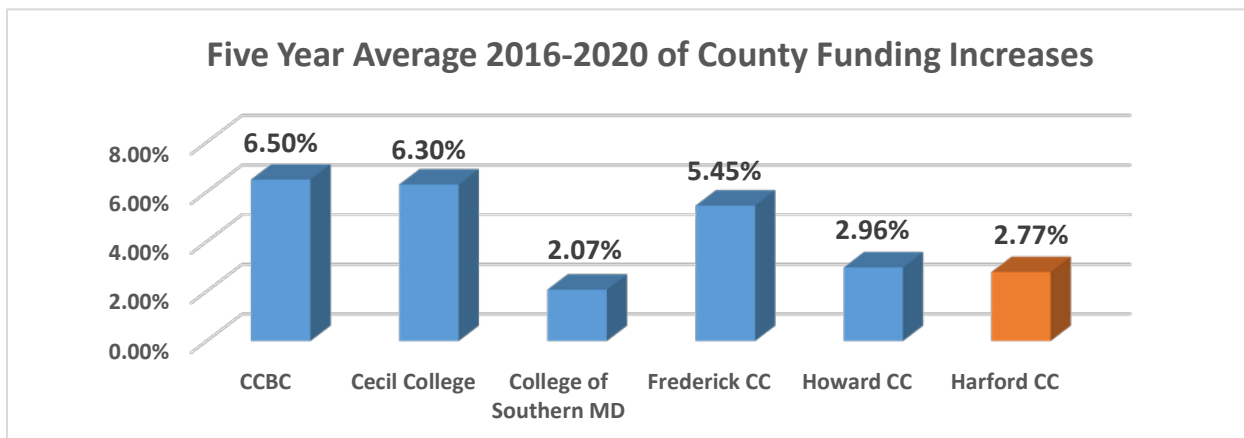


Harford County Funding

Over the last four years, HCC has experienced increased support under the Glassman administration totaling \$1,890,000. This support has been crucial to our budget after four years of flat funding in fiscal years 2012 through 2015.

During the fiscal period 2016 to 2020, County support for HCC increased an average of 2.77%, compared to average increases ranging up to 6.50% for our sister schools (those similar in size and location). Currently, our FY20 County funding is 33.5% of our operating budget which is below the 2018 average of 35% for all community colleges in the State (source:2018 MHEC Data Book).

Five Year Average 2016-2020 of County Funding Increases



As the anchor institution for higher education in Harford County, 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 have assumed a 2.33% increase in county funding in this budget for a total of \$17,547,931.

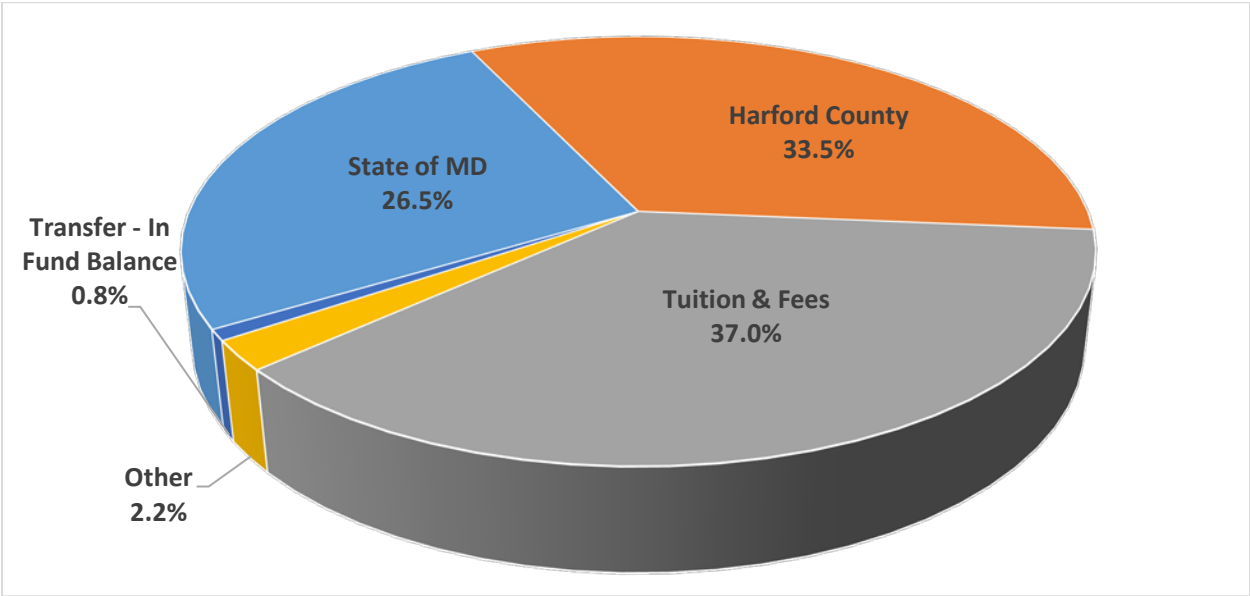
Other Revenue

Other revenue primarily consists of interest earnings, administrative overhead, facility rentals, and grant, bad debt recovery and contract overhead. We have projected a decrease of \$100,000 in interest earnings and a net decrease of \$15,500 from other income sources as a result of changes in the Wage Connection contract. In response to COVID-19, we decreased bad debt recovery revenue based upon the notification from our collections processor that collections have ceased during the pandemic.

Fiscal Year 2021 Tuition and Fees

The College has determined that in response to COVID-19 tuition and fees would not be increased in the FY 2021 budget. Our in-county tuition rate will remain at \$132.87 per credit hour, out-of-county at \$226.11 per credit hour, and out-of-state at \$319.34 per credit hour. With this rate increase, tuition and fees will represent 37% of total revenue and which brings us in line with the FY18 Maryland community college average of 38% (source: MHEC Data Book).

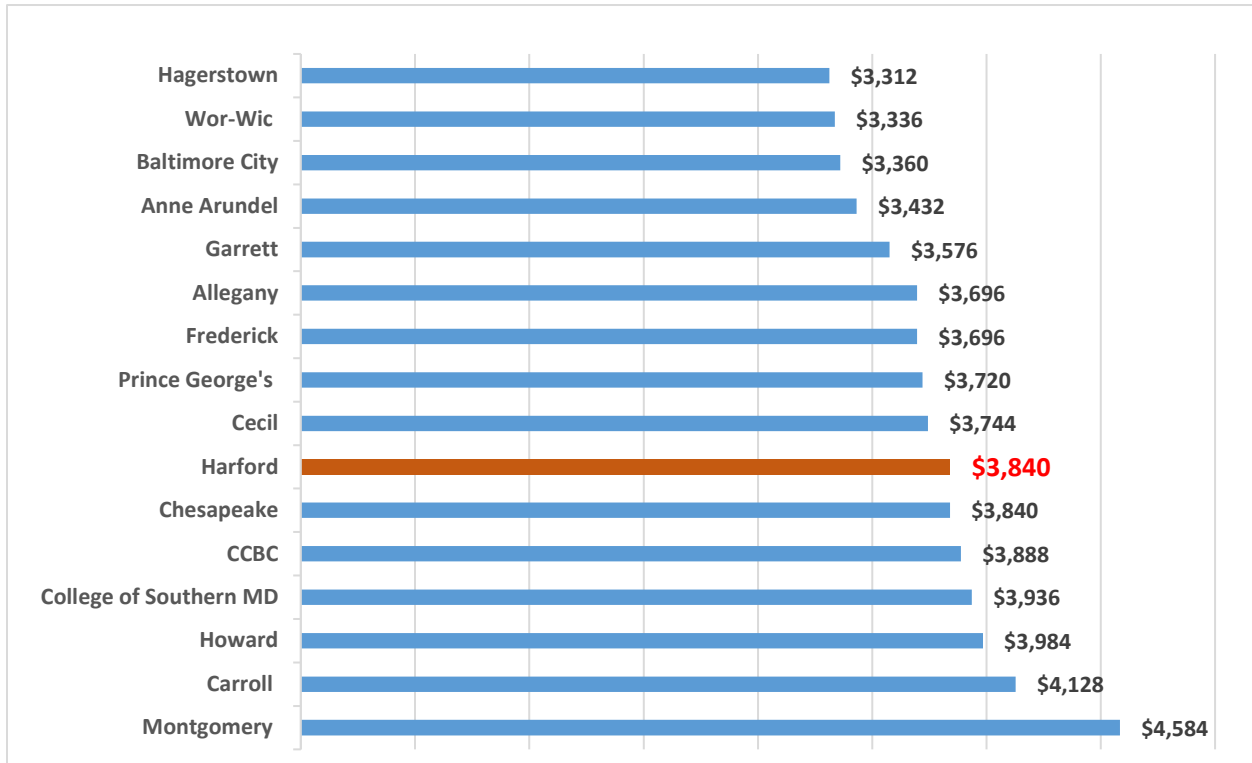
FY 2021 HCC Projected Revenue Funding Sources



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, and the general fund.

Our FY20 total tuition and fees currently ranks tenth among the other 16 community colleges in the state at \$3,840 for an in-county student at 24 credit hours. The national average price for in-county tuition at a public two-year college in FY19 is \$3,730 (source: ACC).

FY2020 Full Year Tuition & Fees



HCC is a very affordable option for students seeking an undergraduate degree. For example, a student seeking a 4-year degree can save over \$12,000 by choosing to obtain their first two foundational years of core credits with HCC before transferring to Towson University. 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 2021 operating budget of \$52,418,561 reflects a 2% increase in total revenues (Table 1) and is derived from the following estimates and projections:

- 14.8% increase in State funding;
- 2.3% increase in County funding;
- 4.8% decrease in billable credit hours;

- No change to our per credit hour tuition;
- No change to our consolidated fee rate;
- Decrease of \$906,553 to our non-credit tuition revenue; and
- Transfer-In from fund balance of \$431,581.

Table 1 – General Operating Fund Revenues

HARFORD COMMUNITY COLLEGE GENERAL OPERATING BUDGET PROPOSED OPERATING FUND REVENUE & EXPENDITURES BY ACCOUNT TYPE FOR FY 2021						
	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	PRELIM 2020-2021	\$ Change FY20 to FY21	% Change FY20 to FY21
Revenue						
Tuition and Fees	20,540,991	20,127,508	20,891,192	19,377,667	(1,513,525)	-7.24%
State of Maryland	11,676,789	12,021,544	12,092,911	13,887,341	1,794,430	14.84%
Harford County	16,411,612	16,811,612	17,147,844	17,547,931	400,087	2.33%
Other	1,208,363	1,648,974	1,189,506	1,174,041	(15,465)	-1.30%
Sub-Total Revenue	49,837,755	50,609,638	51,321,453	51,986,980	665,527	1.30%
Transfers In	-	-	-	431,581	431,581	
Total - Revenue	\$49,837,755	\$50,609,638	\$51,321,453	\$52,418,561	\$1,097,108	2.14%

Budget Development & Operating Expenditures

The College's 2021 Budget process began in July 2019 with budget materials being shared with Budget Managers. In September 2019 the budget base was built using a 2.44% reduction from FY19 actual non-personnel expenditures. All budget managers were charged with reallocating resources wherever possible and providing detailed justifications for new requests. In addition, Collegial Governance provided their input recommending their priority for new operating and equipment and technology requests.

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:

- **Strategic Plan guides funding decisions** – A continued investment in our strategic plan was budgeted in 2021. The College has committed funding for focused diversity recruiting efforts to retain diverse employees that share the College's values. HCC is supporting the training and on-boarding of our adjunct faculty. For many students, their primary faculty interactions are with adjuncts. Providing support and immersion within the campus community for our adjunct faculty is important for the overall improvement in instruction.

- **Focus on student success** – 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 are investing further in our I-Prep Scholar Program that will allow HCC to redesign the onboarding process for new students who place in one or more transitional courses. The program helps a significant percentage of students to move into college level courses. Additional funds were invested in Disability Support services to provide academic enhancements and auxiliary aid accommodations. Software, equipment and supplies were budgeted to support teaching and learning in the Adult Development and Literacy programs to provide student-centered and useful programs. We have also made important investments in the redesign of Student Affairs which include a new advising model that will provide a seamless on-boarding experience for students as well as an enhanced student orientation program. These changes are in line with Achieving the Dream best practices and we believe will have a significant impact on student success.
- **Invest in Teaching and Learning** – HCC commits 64% of its operating resources to Academic Affairs, Instruction and Student Support. We continue to support curriculum development, our on-line learning platforms, AV equipment upgrades in 15 classrooms, and classroom tables and chairs, instructional equipment, and technology in our academic buildings.
- **Optimize technology and innovation** – 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.
- **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 Cyber Security faculty member, a Biology faculty member, Nursing Clinical part-time faculty members and part-time Academic Advisors. Although these are new positions, vacant positions were re-allocated to address the changing needs of the institution.
- **Invest in our employees** – We have proposed a 2% pay increase for all full-time and part-time employees. We will continue to cover 85% of employee’s health benefits. Phase III of our compensation study recommendations will be implemented in FY21 at a cost of \$100,000. 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 that support economic development and vitality** - Our budget includes a continued commitment to invest in HCC at Edgewood with classroom and technology upgrades, additional course offerings, enhanced marketing and a Course Navigator/Promoter in the Edgewood Library.

In partnership with Harford County Public Schools we will be investing in the North Star vision and mission - for every student to graduate high school with college experience or career licensure. In FY20, this initiative is working to identify program offerings and develop of a 10-year timeline for full implementation of the program. This will expand the access of college level courses to high school college-ready students.

- **Maximize efficiencies** - The College is engaged in process reengineering and redesign. In FY 19-20 we improved a set of business processes in the Student Affairs. We have more business processes to improve in the coming year. We will invest time and resources to streamline 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.
- **Data will inform our decisions and recommendations** - We have utilized historical data and trends both internally and externally to inform all estimates and projections.
- **Serve our students and the community** - Our commitment to both HCC at Edgewood and the North Star initiatives will allow the College to make a larger impact on our community and continue our investment in our students.
- **HCC will have a balanced budget** - This budget has a \$431,581 deficit as of April 2020. This expense relates to additional unemployment expense a result of COVID-19 in FY21. The FY21 budget reflects a 2.6% increase, equal to the Higher Education Price Index (HEPI) trend, most recently reported at 2.6% for August 2019. This budget supports over 101,562 credit hours and will serve nearly 20,000 students, both credit and non-credit.

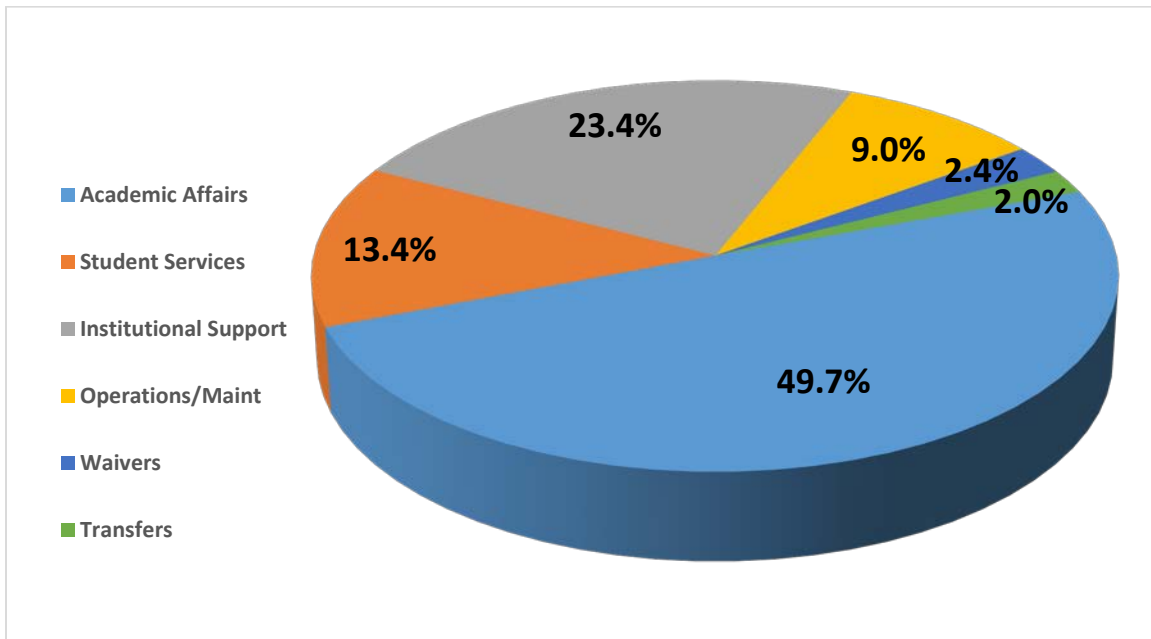
Table 2 below is a summary of our proposed FY21 budgeted expenses which reflect all of our assumptions and investments described above.

Table 2 – General Operating Fund Expenditure

HARFORD COMMUNITY COLLEGE GENERAL OPERATING BUDGET PROPOSED OPERATING FUND REVENUE & EXPENDITURES BY ACCOUNT TYPE FOR FY 2021						
	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	PRELIM 2020-2021	\$ Change FY20 to FY21	% Change FY20 to FY21
Expenditures						
Salary and Benefits	33,167,354	34,330,249	36,875,073	37,547,598	672,525	1.82%
Contracted Services	7,197,091	6,538,184	7,035,537	6,976,642	(58,895)	-0.84%
Supplies and Materials	1,513,897	1,514,082	1,490,115	1,474,982	(15,133)	-1.02%
Communications	275,824	230,938	355,682	321,655	(34,027)	-9.57%
Professional Development and Training	1,001,593	963,501	922,014	1,127,643	205,629	22.30%
Waivers and Transfers	2,847,698	4,353,928	2,411,869	2,318,763	(93,106)	-3.86%
Utilities	1,228,969	1,384,902	1,228,969	1,392,843	163,874	13.33%
Fixed Charges	816,706	885,431	876,506	1,167,852	291,346	33.24%
Furniture and Equipment	534,597	157,067	125,688	90,583	(35,105)	-27.93%
Total - Expenditures	\$48,583,729	\$50,358,282	\$51,321,453	\$52,418,561	\$1,097,108	2.14%
Total - Operating Surplus/(Deficit)	\$1,254,026	\$251,356	\$0	\$0	\$0	0.0%

Our FY21 budget is illustrated below by function to illustrate that our budget reflects our values as an institution, with 64% invested in Academic Affairs and Student Services.

FY2021 Operating Budget by Function



2021 Budget Highlights

Salary and Benefits – The budget for Salaries and Benefits includes a 2% increase for all full- and part-time employees of approximately \$632,000. Our budget reflects our commitment to investing in talent. To that end, we have also budgeted \$100,000 to implement Phase III of our compensation study. Total Salaries & Benefits represent 74% of our budget.

Contracted Services – This budget line includes a wide range of services including legal, audit, custodial, security, maintenance, printing, mailing, memberships, and advertising and represents 13% of the budget for a total of \$6,980,000. There is a .84% decrease projected for this expense category.

Supplies and Materials – These include campus-wide custodial, office, printing, and equipment-related supplies. There is a decrease of 1% or \$15,000 projected for this category of expenses for a total of \$1,475,000.

Professional Development and Training – There is a 22% increase in this category which includes funding for diversity recruiting, Title IX training and increases for employee professional development. This line is budgeted at a total of \$1,128,000.

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 \$1,393,000.

Waivers and Transfers – The waivers and transfers budget are \$2,319,000 and includes the following:

- | | |
|--|--------------|
| • Waivers and other | \$ 1,269,000 |
| • Transfer to support institutional scholarships | \$ 632,000 |
| • Transfer to support deferred maintenance | \$ 325,000 |
| • Transfer to support athletic field replacement reserve | \$ 30,000 |
| • Transfer to support for student clubs | \$ 30,000 |

Fixed Charges – These include insurance, worker compensation, unemployment, bad debts, credit card fees, pension and OPEB liability for a total budget of \$1,168,000 which is an increase of 33.2%. This is a direct result of COVID-19 and the increase of unemployment inquires of \$280,000 in FY21.

Furniture and Equipment – This budget line includes \$91,000 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 \$1,004,000 for 2021 based on enrollment assumptions and is included in our capital budget.

The charts that follows provide additional details of our operating budget by program.

**HARFORD COMMUNITY COLLEGE
GENERAL OPERATING BUDGET
PROPOSED FUND REVENUE & EXPENDITURES BY PROGRAM CODE FOR FY 2021**

	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	PRELIM 2020-2021	\$ Change FY20 to FY21	% Change FY20 to FY21
Revenue						
Tuition and Fees	20,540,991	20,127,508	20,891,192	19,377,667	(1,513,525)	-7.24%
State of Maryland	11,676,789	12,021,544	12,092,911	13,887,341	1,794,430	14.84%
Harford County	16,411,612	16,811,612	17,147,844	17,547,931	400,087	2.33%
Other	1,208,363	1,648,974	1,189,506	1,174,041	(15,465)	-1.30%
Sub-Total Revenue	49,837,755	50,609,638	51,321,453	51,986,980		
Transfers In	-	-	-	431,581		
Total - Revenue	\$49,837,755	\$50,609,638	\$51,321,453	\$52,418,561	\$665,527	1.30%
Expenditures						
Instruction	17,898,154	17,863,955	18,398,229	18,574,316	176,087	0.96%
Academic Support	6,605,882	6,667,702	7,305,822	7,501,486	195,664	2.68%
Student Services	5,564,721	5,873,152	6,459,382	7,049,118	589,736	9.13%
Institutional Support	10,775,912	10,705,742	11,984,207	12,286,492	302,285	2.52%
Operations/Maintenance of Plant	4,646,732	4,716,783	4,607,721	4,704,172	96,451	2.09%
Waivers/Work Study	1,180,554	1,152,515	1,159,542	1,269,202	109,660	9.46%
Non-mandatory Transfers	1,911,774	3,378,433	1,406,550	1,033,775	(372,775)	-26.50%
Total - Expenditures	\$48,583,729	\$50,358,282	\$51,321,453	\$52,418,561	\$1,097,108	2.14%
Total - Operating Surplus/(Deficit)	\$1,254,026	\$251,356	\$0	\$0	\$0	0.00%

**HARFORD COMMUNITY COLLEGE
GENERAL OPERATING BUDGET
PROPOSED OPERATING FUND REVENUE & EXPENDITURES BY ACCOUNT TYPE FOR FY 2021**

	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	PRELIM 2020-2021	\$ Change FY20 to FY21	% Change FY20 to FY21
Revenue						
Tuition and Fees	20,540,991	20,127,508	20,891,192	19,377,667	(1,513,525)	-7.24%
State of Maryland	11,676,789	12,021,544	12,092,911	13,887,341	1,794,430	14.84%
Harford County	16,411,612	16,811,612	17,147,844	17,547,931	400,087	2.33%
Other	1,208,363	1,648,974	1,189,506	1,174,041	(15,465)	-1.30%
Sub-Total Revenue	49,837,755	50,609,638	51,321,453	51,986,980	665,527	1.30%
Transfers In	-	-	-	431,581	431,581	
Total - Revenue	\$49,837,755	\$50,609,638	\$51,321,453	\$52,418,561	\$1,097,108	2.14%
Expenditures						
Salary and Benefits	33,167,354	34,330,249	36,875,073	37,547,598	672,525	1.82%
Contracted Services	7,197,091	6,538,184	7,035,537	6,976,642	(58,895)	-0.84%
Supplies and Materials	1,513,897	1,514,082	1,490,115	1,474,982	(15,133)	-1.02%
Communications	275,824	230,938	355,682	321,655	(34,027)	-9.57%
Professional Development and Training	1,001,593	963,501	922,014	1,127,643	205,629	22.30%
Waivers and Transfers	2,847,698	4,353,928	2,411,869	2,318,763	(93,106)	-3.86%
Utilities	1,228,969	1,384,902	1,228,969	1,392,843	163,874	13.33%
Fixed Charges	816,706	885,431	876,506	1,167,852	291,346	33.24%
Furniture and Equipment	534,597	157,067	125,688	90,583	(35,105)	-27.93%
Total - Expenditures	\$48,583,729	\$50,358,282	\$51,321,453	\$52,418,561	\$1,097,108	2.14%
Total - Operating Surplus/(Deficit)	\$1,254,026	\$251,356	\$0	\$0	\$0	0.0%

**HARFORD COMMUNITY COLLEGE
FY 2021 PROPOSED BUDGETED EXPENDITURES BY FUNCTION**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 BUDGET</u>	<u>FY2021 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.	\$ 17,898,154	\$ 17,863,955	\$ 18,398,229	\$ 18,574,316
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, formal academic counseling, educational development, distance education support, welfare reform, workforce development, academic administration, and a portion of the College's Network and Computer Services.	\$ 6,605,882	\$ 6,667,702	\$ 7,305,822	\$ 7,501,486
50	Student Services - Includes expenditures for enrollment policy and planning, enrollment services (recruitment, outreach, registration, records, financial aid, and student testing), and student development (personal counseling, career development, placement, co-op/internships, learning support services, student life, wellness programs, recreation, and intramurals).	\$ 5,564,721	\$ 5,873,152	\$ 6,459,382	\$ 7,049,118
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.	\$ 10,775,912	\$ 10,705,742	\$ 11,984,207	\$ 12,286,492
70	Operation and Maintenance of Plant - Includes expenditures for the operation and maintenance of the physical plant, utilities, property insurance.	\$ 4,646,732	\$ 4,716,783	\$ 4,607,721	\$ 4,704,172
80	Scholarships and Fellowships - Includes expenditures for College Work Study stipends, and tuition waivers.	\$ 1,180,554	\$ 1,152,515	\$ 1,159,542	\$ 1,269,202
81	Transfers - Includes expenditures for the College's contribution and match to student scholarships, grants, cultural programs, student activities, and various capital projects.	\$ 1,911,774	\$ 3,378,433	\$ 1,406,550	\$ 1,033,775

**FUNCTION 10
INSTRUCTION**

OBJECT	DESCRIPTION	FY2018	FY2019	FY2020	FY2021	FY20 to FY21	
		ACTUAL	ACTUAL	BUDGET	BUDGET	\$ change	% change
5000	SALARY AND BENEFITS	\$ 16,288,619	\$ 16,370,461	\$ 16,924,781	\$ 17,106,602	\$181,821	1.1%
6000	CONTRACTED SERVICES	780,174	824,407	812,607	786,222	(\$26,385)	-3.2%
6100	SUPPLIES AND MATERIALS	445,141	452,007	448,291	449,783	\$1,492	0.3%
6200	COMMUNICATIONS	23,666	20,254	23,663	19,970	(\$3,693)	-15.6%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	206,399	164,480	172,687	162,658	(\$10,029)	-5.8%
6400	WAIVERS AND TRANSFERS	-	-	(24,996)	20,000	\$44,996	
6500	UTILITIES	4,698	5,185	4,698	5,182	\$484	10.3%
6600	FIXED CHARGES	21,067	19,532	21,068	23,899	\$2,831	13.4%
7200	FURNITURE AND EQUIPMENT	128,390	7,629	15,430	-	(\$15,430)	0.0%
		\$ 17,898,154	\$ 17,863,955	\$ 18,398,229	\$ 18,574,316	\$176,087	1.0%

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**

OBJECT	DESCRIPTION	FY2018	FY2019	FY2020	FY2021	FY20 to FY21	
		ACTUAL	ACTUAL	BUDGET	BUDGET	\$ change	% change
5000	SALARY AND BENEFITS	\$ 4,407,029	\$ 4,691,722	\$ 5,155,151	\$ 5,394,682	\$239,531	4.6%
6000	CONTRACTED SERVICES	1,434,981	1,398,216	1,577,933	1,524,120	(53,813)	-3.4%
6100	SUPPLIES AND MATERIALS	250,982	258,625	238,787	232,581	(\$6,206)	-2.6%
6200	COMMUNICATIONS	80,947	41,623	73,760	72,091	(\$1,669)	-2.3%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	78,286	129,704	127,163	133,368	\$6,205	4.9%
6400	WAIVERS AND TRANSFERS	4,000	30,000	27,868	44,000	\$16,132	
6500	UTILITIES	-	-	-	9,200	\$9,200	0.0%
6800	FIXED CHARGES	-	-	-	-	\$0	0.0%
7200	FURNITURE AND EQUIPMENT	349,657	117,812	105,160	91,444	(\$13,716)	-13.0%
		\$ 6,605,882	\$ 6,667,702	\$ 7,305,822	\$ 7,501,486	\$195,664	2.7%

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, formal academic counseling, educational development, distance education support, 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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY20 to FY21</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 4,487,679	\$ 4,836,641	\$ 5,450,489	\$ 5,412,130	\$ (38,359)	-0.7%
6000	CONTRACTED SERVICES	405,558	372,567	397,940	707,263	\$309,323	77.7%
6100	SUPPLIES AND MATERIALS	153,016	182,178	188,270	280,675	\$92,405	49.1%
6200	COMMUNICATIONS	49,164	48,429	49,164	49,916	\$752	1.5%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	381,107	343,369	261,075	467,801	\$206,726	79.2%
6400	WAIVERS AND TRANSFERS	-	-	47,900	65,000	\$17,100	0.0%
6600	FIXED CHARGES	36,710	61,158	64,510	66,333	1,823	2.8%
7000	FURNITURE AND EQUIPMENT	51,487	28,810	34	-	-34	0.0%
		\$ 5,564,721	\$ 5,873,152	\$ 6,459,382	\$ 7,049,118	\$589,736	9.1%

This function includes expenditures for enrollment policy and planning, enrollment services (recruitment, outreach, registration, records, financial aid, and student testing), and student development (personal counseling, 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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY20 to FY21</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>\$ change</u>	<u>% change</u>
5000	SALARY AND BENEFITS	\$ 6,555,359	\$ 7,017,516	\$ 7,964,301	\$ 8,204,196	\$239,895	3.0%
6000	CONTRACTED SERVICES	2,760,704	2,225,102	2,442,947	2,244,575	(\$198,372)	-8.1%
6100	SUPPLIES AND MATERIALS	278,959	239,332	229,109	191,932	(\$37,177)	-16.2%
6200	COMMUNICATIONS	115,403	114,913	202,451	174,099	(\$28,352)	-14.0%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	330,763	320,101	356,051	358,111	\$2,060	0.6%
6400	WAIVERS AND TRANSFERS	1,600	4,000	24,223	72,123	\$47,900	197.7%
6600	FIXED CHARGES	731,360	782,113	763,360	1,042,466	\$279,106	36.6%
7000	FURNITURE AND EQUIPMENT	1,764	2,665	1,765	(1,010)	(\$2,775)	0.0%
		\$ 10,775,912	\$ 10,705,742	\$ 11,984,207	\$ 12,286,492	\$302,285	2.5%

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**

OBJECT	DESCRIPTION	FY2018	FY2019	FY2020	FY2021	FY20 to FY21	
		ACTUAL	ACTUAL	BUDGET	BUDGET	\$ change	% change
5000	SALARY AND BENEFITS	\$ 1,178,438	\$ 1,202,889	\$ 1,151,133	\$ 1,224,117	\$ 72,984	6.3%
6000	CONTRACTED SERVICES	1,815,674	1,717,892	1,804,110	1,714,462	(\$89,648)	-5.0%
6100	SUPPLIES AND MATERIALS	385,799	381,940	385,658	320,011	(\$65,647)	-17.0%
6200	COMMUNICATIONS	6,644	5,719	6,644	5,579	(\$1,065)	-16.0%
6300	PROFESSIONAL DEVELOPMENT AND TRAINING	5,038	5,847	5,038	5,705	\$667	13.2%
6400	WAIVERS AND TRANSFERS	-	-	-	20,534	\$20,534	0.0%
6500	UTILITIES	1,224,271	1,379,717	1,224,271	1,378,461	\$154,190	12.6%
6600	FIXED CHARGES	27,569	22,628	27,568	35,154	\$7,586	27.5%
7200	FURNITURE AND EQUIPMENT	3,299	151	3,299	149	(3,150)	0.0%
		4,646,732	4,716,783	4,607,721	4,704,172	\$96,451	2.1%

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

**FUNCTION 80
WAIVERS/WORK STUDY**

OBJECT	DESCRIPTION	FY2018	FY2019	FY2020	FY2021	FY20 to FY21	
		ACTUAL	ACTUAL	BUDGET	BUDGET	\$ change	% change
5000	SALARY AND BENEFITS	\$ 250,230	\$ 211,020	\$ 229,218	\$ 205,871	(\$23,347)	-10.2%
6400	WAIVERS AND TRANSFERS	930,324	941,495	930,324	1,063,331	\$133,007	14.3%
		\$ 1,180,554	\$ 1,152,515	\$ 1,159,542	\$ 1,269,202	\$109,660	9.5%

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<i>FY20 to FY21</i>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<i>\$ change</i>	<i>% change</i>
6400	WAIVERS AND TRANSFERS	1,911,774	3,378,433	1,406,550	1,033,775	(\$372,775)	-26.5%
		\$ 1,911,774	\$ 3,378,433	\$ 1,406,550	# \$ 1,033,775	(\$372,775)	-26.5%

This function includes expenditures for the College's support of student scholarships (\$591,065), Supplemental Educational Opportunity Grant (SEOG) support (\$40,710), Deferred Maintenance (Capital project) funding (\$355,000), Support for Radio Transmitter Building (\$17,000), Support for Student Clubs (\$30,000)