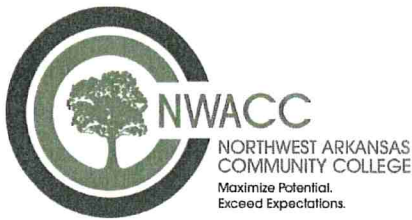




# **2020 – 2021 OPERATING BUDGET**

**June 2020**



## **NORTHWEST ARKANSAS COMMUNITY COLLEGE**

### **MISSION**

Empower Lives, Inspire Learning and Strengthen Community, through Accessible, Affordable, Quality Education.

### **VISION**

Positively changing the lives of those we serve.

### **QUALITY INSTRUCTION & PROGRAMS**

NorthWest Arkansas Community College (NWACC) provides quality and affordable higher education to empower lives and strengthen communities within northwest Arkansas and the surrounding areas. We offer a full range of certificates and associate degrees that can lead to careers in business, computer science, art, communications, culinary, nursing, paramedic, engineering, criminal justice and more.

With over 55 degrees and certificates, as an NWACC student you can choose your own path. Your journey may include earning a certificate in only a few months, pursuing a two-year degree in a high-demand trade, or taking core courses that transfer to a four-year university.

Whether it's pursuing your dream to be a chef at our new, cutting edge culinary training center or becoming a nurse through our Health Professions division, NWACC offers you the quality instruction and academic support you need to begin your journey toward success.

No matter the path you follow, your journey begins at NWACC. There's a place for you here.

### **STATEMENT OF NON-DISCRIMINATION**

Recognition of and respect for the dignity of each human being are central to NWACC's mission. Discrimination, harassment, or any other conduct that diminishes the worth of a person is incompatible with our fundamental goals of serving and strengthening the community.

NorthWest Arkansas Community College (NWACC) adheres to all federal and state civil rights laws banning discrimination in publicly-funded institutions. NWACC does not discriminate on the basis of gender, age, race, color, creed, religion, ancestry, national or ethnic origin, sexual orientation, gender identity, disability, genetic information, military status, veteran status, familial status, or any other protected category under applicable local, state, or federal law, ordinance or regulation, including protections for those opposing discrimination or participating in any complaint process. Sexual harassment, which includes acts of sexual violence, is a type of sex discrimination prohibited under Title IX of the Education Amendments of 1972.



Dear Friends,

The FY 2021 Budget was one of the most difficult budgets for our team to prepare—ever! The worldwide COVID-19 pandemic brought face-to-face classes as well as much of the U.S. economy, to a halt in mid-March, 2020. It continues to be difficult to predict the duration of the pandemic, as well as the seriousness and longevity of the economic downturn. We have found it difficult to predict state appropriations, millage revenue based on property taxes, as well as tuition and fee revenue.

We have continued to put an emphasis on fiscal stability, the annual Strategic Plan, the critical needs for the health and safety of everyone at the College, as well as the achievement of our students. We want to encourage all students, particularly those who have opted to stay in the area rather than attend their previously planned university, to consider NWACC. Some national predictions are that community colleges may benefit in this way; other predictions indicate that community colleges as well as universities, should anticipate enrollment declines.

As a result of the uncertainty, we prepared a conservative budget based on a 3% decline in enrollment. As always, we will monitor all activities and expenses and will assure the public of the quality and affordability of NorthWest Arkansas Community College. Also, we will remain nimble and will plan strategically to better serve the students of Benton and Washington counties, the northwest Arkansas region and the great state of Arkansas.

Sincerely,

Dr. Evelyn E. Jorgenson  
President



## NORTHWEST ARKANSAS COMMUNITY COLLEGE FY 2021 - 2021 OPERATING BUDGET

### Executive Summary

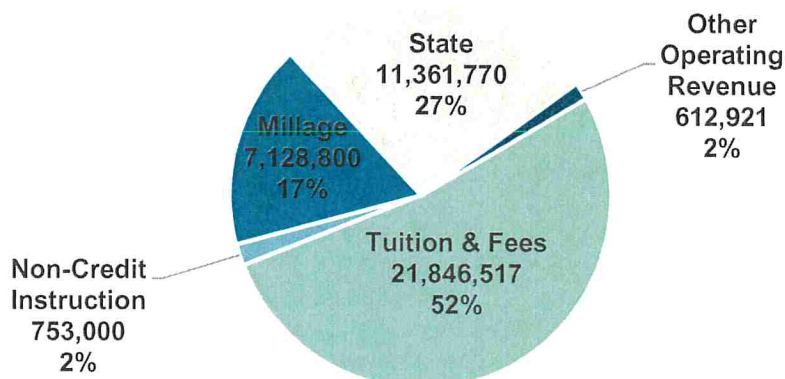
The Education and General (E&G) Budget is the operating budget which supports the primary functions of the College including instruction, academic, and student services, and the various support areas. The student tuition and fees, state appropriations, local property taxes, auxiliary and other miscellaneous sources provide the income for the annual operating budget. Due to the Global Coronavirus Pandemic and its profound impacts, many of which are still emerging, accurate forecasting of budget needs has proven to be a significant challenge. The FY 2021 budget leverages our revenue sources through our commitment to financial discipline, the accumulating benefits of cost containment, continuing to demand efficiency, and strategic development and use of revenue streams. NWACC is planning on an FY 2021 state appropriation of \$11.3 million, a 4.9% decrease over FY 2020 funding, and a reduction of \$375,200 or 5.0% less is projected for the millage revenue. NWACC models expected tuition revenue based on projected enrollment and residency, and proposes no increases in tuition rates to ensure college is affordable and accessible. Total E&G revenues for FY 2021 are projected at \$41,703,008, which is approximately 4.5% less than the FY 2020 budget of \$43,647,322.

### General Budget Development Objectives

The objective for the FY 2021 budget was to develop a balanced budget that provides fiscal sustainability by:

- Identifying needs consistent with strategic plan priorities
- Using data analysis to make informed choices
- Identifying and approving budget targets
- Coordinating operational and financial planning efforts with all divisions
- Guiding the financial plans of the institution for the coming fiscal year

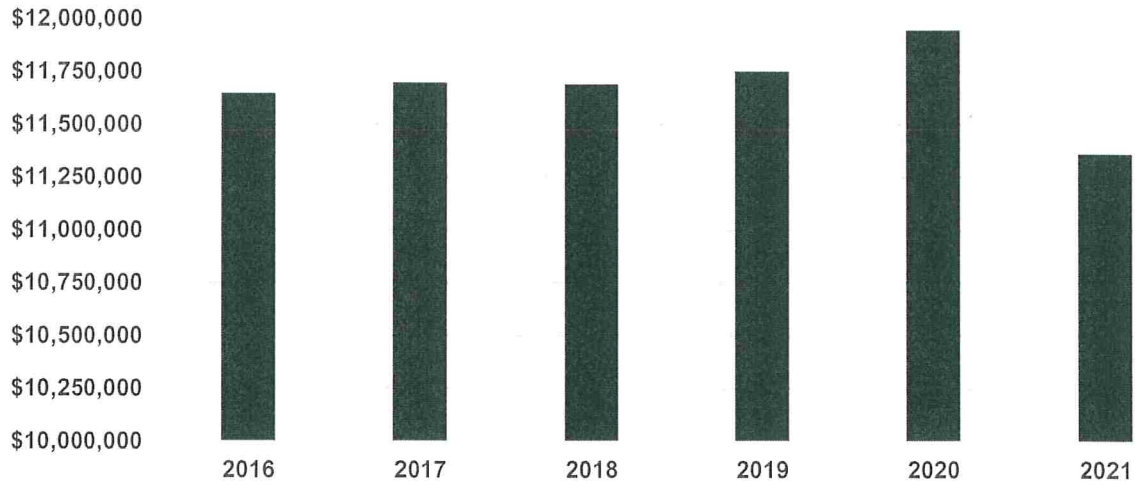
### FY 2021 Budget Revenue Sources E&G, Designated & Auxiliary Funds



## State Support

The base general revenue appropriation for NWACC from the State of Arkansas and approved by the General Assembly has a 4.9% decrease from FY 2020. Total funds appropriated from general revenue and the Educational Excellence Trust Fund (EETF) for FY 2021 are \$11,361,771.

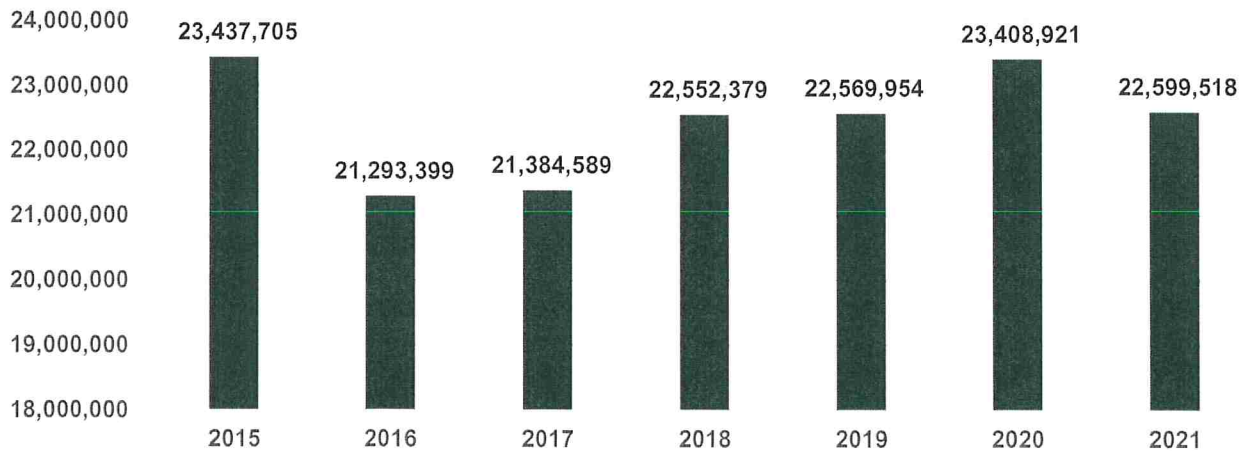
### State General and EETF Revenue



## Tuition and Fees

The FY2021 enrollment is projected to be lower for budget purposes at approximately 4,900 fulltime equivalent students or 146,999 SSCH. Spring 2021 enrollment is projected at the historical average of 90 percent of the fall semester total. The 2020-2021 total tuition and required fee revenue is projected at \$21,846,518 credit programs and \$753,000 for non-credit programs. The tuition rates will remain same as FY2020. Students within the Bentonville and Rogers school districts will continue to pay \$75 per credit hour. Out-of-district tuition rate is \$135 per credit hour and Out-of-state tuition \$150 per credit hour and international tuition \$195 per credit hour.

### Tuition and Fees Includes Designated Fee Revenue Net of Institutional Scholarship Allowance

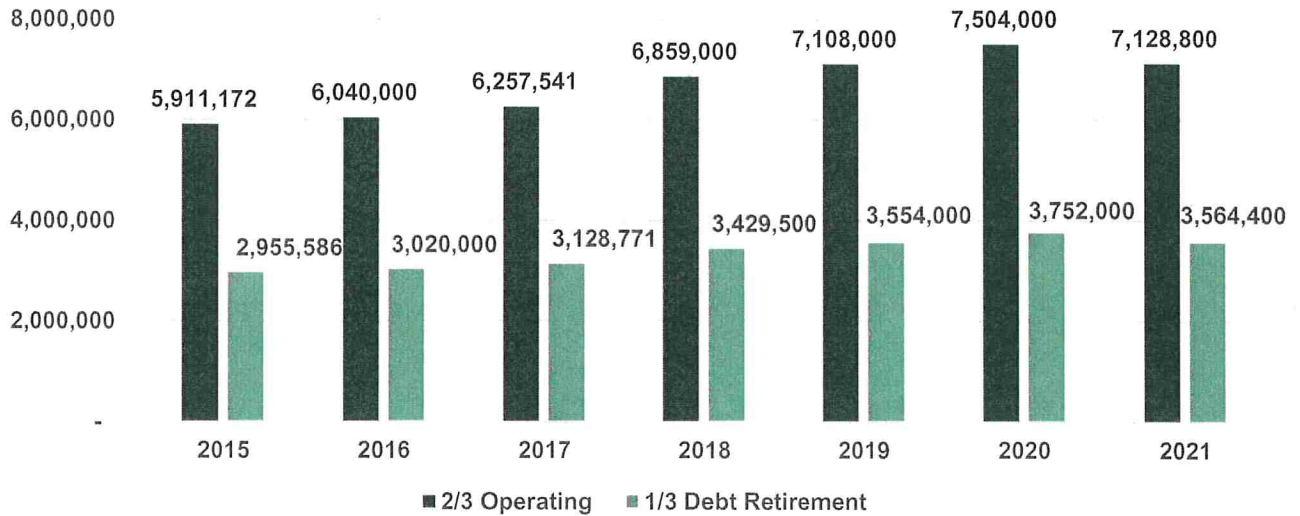


### Local Support Property Taxes (Millage)

Total local property tax millage (2.6 mills) revenue is projected to decrease by \$375,200 or 5.0%. With this decrease, the total millage revenue will be budgeted at \$10,693,200. Two-thirds of this revenue is budgeted for non-capital operating expenditures while one-third is restricted for capital improvements and capital debt payments.

The Millage Rate for NWACC is 0.26% of Benton County's 2019 Property Value, \$4,564,220,060.

### Local Property Taxes Budget



### Operating Expenditures

The FY2021 Budget puts emphasis on the college's Annual Strategic Plan, financial stability, students, personnel, critical needs, and linking strategic objectives to resources. The Education and General budget allocates 20% of funds for maintenance and operations, which includes funds for maintenance and operation expenses for the two new buildings: Integrated Design Lab and NWACC Washington County.

### FY 2021 Budget Expenditures E&G, Designated & Auxiliary Funds



Compensation for faculty and staff is a key element of NWACC's success. Continued investment to make progress toward competitive salaries is critical for the college to fulfill its mission of access to an affordable and quality education. This budget plan calls for \$33,350,040 million for salary and payroll deduction costs for faculty and staff salaries, student employment, and fringe benefits such as retirement, medical insurance, and social security. However, due to the negative impact of the Coronavirus pandemic and subsequent budget cuts; the FY2021 Budget provides no funding for across the board salary increases.

The table below outlines the last 5-years' expenditure budget by Wages, Health Insurance and Payroll Deductions, and Maintenance and Operations categories.

<b>BUDGET LINE ITEM</b>	<b><u>FY2017</u></b>	<b><u>FY2018</u></b>	<b><u>FY2019</u></b>	<b><u>FY2020</u></b>	<b><u>FY2021</u></b>
<b>Total Wages</b>	<b>\$22,992,946</b>	<b>\$24,185,310</b>	<b>\$24,434,723</b>	<b>\$25,598,114</b>	<b>\$25,215,964</b>
<b>Benefits and Payroll Deductions</b>	<b>\$8,303,915</b>	<b>\$8,090,502</b>	<b>\$8,111,673</b>	<b>\$8,309,626</b>	<b>\$8,134,076</b>
<b>Maintenance &amp; Operations</b>	<b>\$9,359,843</b>	<b>\$9,603,467</b>	<b>\$9,663,022</b>	<b>\$9,739,582</b>	<b>\$8,352,968</b>
<b>Total Budget</b>	<b>\$40,656,704</b>	<b>\$41,879,279</b>	<b>\$42,209,418</b>	<b>\$43,647,322</b>	<b>\$41,703,008</b>

**FY 2021 Budgeted Full-time Positions and Salaries (E&G and Non-Credit Funds Only)**

<b>POSITION TYPE</b>	<b><u>FY2021 Budgeted Salaries</u></b>	<b><u>FY2021 Budgeted Positions</u></b>	<b><u>Average Salary</u></b>
<b>Instructor Positions</b>	<b>\$8,774,764</b>	<b>150</b>	<b>\$58,498</b>
<b>Non-Instructor Positions</b>	<b>\$10,712,962</b>	<b>252</b>	<b>\$45,212</b>
<b>Total</b>	<b>\$19,487,726</b>	<b>402</b>	

**President / Development / Marketing/PR:** This area includes administrative functions such as the Board of Trustees, President's Office, Community Relations, Development/Alumni Relations, and Public Relations. The combined operations budget total for this category is \$955,588.

**Learning Division:** Operations funds have been allocated to meet needs in instruction, academic support, accreditation and faculty development. A total of \$18,787,972 in operations is budgeted in core areas including the academic departments.

**Student Services:** The offices and functions in this category include Enrollment Support, Financial Aid, International Students, Disability Services, Admissions, Advising, Counseling, and Off-Campus Operations. FY 2021 strategic objectives for Student Services focuses on developing, expanding and enhancing collaborative partnerships with local high school and university partners; therefore, this division's operating budget totals \$3,439,070 to help facilitate community partnerships and growth in recruitment and retention of students.

**Finance and Administrative Services:** This category consists of many administrative functions such as the Finance Units, Human Resources, Physical Plant, Construction, Risk Management, Compliance, Purchasing, Payroll, Security and Information Technology departments. This division's operating budget for E&G, designated, and auxiliary fund group totals \$7,909,339. The designated funds include student health and safety fee, and maintenance fee.

**College-wide:** The FY 2021 operating budget includes significant allocations for college-wide initiatives and expenditures. A total of \$10,611,039 is budgeted for college-wide needs, which include health insurance,

retirement plans and payroll taxes, leases, memberships, insurances, professional services, counsel, bad debt payments, bank fees, and the President’s Advisory Council for Art.

**EXPENDITURES BY FUNCTIONAL CATEGORY**

NWACC has developed a budget reporting structure that follows the NACUBO model and federal financial reporting standards for higher education. The broad budget categories and totals for FY 2021 are as follows:

**Instruction: \$20,478,490** includes all expenditures such as faculty salaries, benefits, and payroll deductions, operating funds and equipment that support instructional activities. \$973,418 of the total is non-credit and \$370,995 is for secondary programs’ instruction.

**Academic Support: \$4,378,168** Academic administration, Library and Academic Support Technology including lab assistants are in this category.

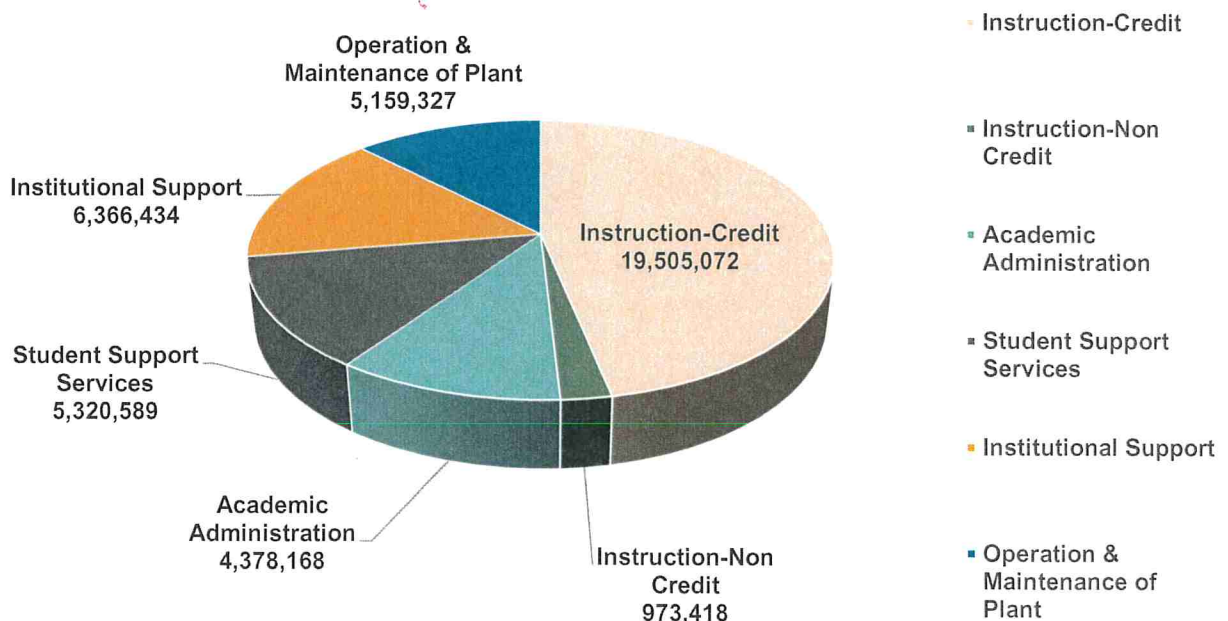
**Student Services: \$5,320,589** includes areas such as student services administration, Financial Aid, Enrollment Support, Student Records, Advising, Testing Services, student health and counseling services, and extracurricular activities.

**Institutional Support: \$6,366,434** encompasses fiscal operations, human resources, risk management, alumni and public relations, and general administration are in this category.

**Operation & Maintenance of Physical Plant: \$5,159,327** General physical plant operations, including utilities, maintenance, grounds and custodial, construction, and public safety are in this category. This category includes \$975,000 for utilities and custodial, \$658,737 for public safety, and \$279,500 for auxiliary services.

For Credit Instruction, Academic Support Technology (Information Technology) is distributed by: 40% to Programs 100 Instruction-Credit and 102 Instruction-Secondary, 20% Academic Administration and Library, 20% Student Support Services, and 20% to Institutional Support.

**FY 2021 Budget Expenditures by Functional Classification**







## NORTHWEST ARKANSAS COMMUNITY COLLEGE

**FY 2020 - 2021**

### **BOARD OF TRUSTEES**

	<b>District</b>	<b>TERM EXPIRATION</b>
Mr. Lucas Pointer	1	12-31-20
Dr. DeAnne Witherspoon	2	12-31-22
Mrs. Rachel Harris	3	12-31-24
Mr. Todd Schwartz (Chair)	4	12-31-18
Mr. Ron Branscum (Vice Chair)	5	12-31-22
Mr. Mark Scott (Secretary)	6	12-31-20
Mr. Jerry West	7	12-31-24
Mr. Mauricio Herrera	8	12-31-20
Mr. Joe Spivey	9	12-31-22

### **CABINET MEMBERS**

Dr. Evelyn E. Jorgenson	President
Dr. Ricky Tompkins	Vice President of Learning, Chief Academic Officer
Anas Massri	Vice President of Finance & Administration
Tim Cornelius	Vice President of Career and Workforce Education
Dr. Todd Kitchen	Vice President of Student Services

### **Estimated Student Semester Credit Hours (SSCH)**

In District	54,665	37.19%
In District Early College Experience	9,359	6.37%
Out of District	61,979	42.16%
Out of District Early College Experience	7,570	5.15%
Out of State/Contiguous County/International	13,426	9.13%
<b>Total Budgeted SSCH</b>	<b>146,999</b>	<b>100.00%</b>

### **Number of Budgeted Positions** *(excluding provisional and part-time positions):*

128	Full-Time Faculty, Nine Month (03)
24	Full-Time Faculty, Twelve Month (13)
15	Academic Administration (11)
103	Administrative/Professional (01)
<u>132</u>	Classified (02, 04, 05, 14)
<b>402</b>	



## **NORTHWEST ARKANSAS COMMUNITY COLLEGE**

**FY 2020 – 2021**

### **CAMPUS LOCATIONS**

**Bentonville Campus**

One College Drive  
Bentonville, AR 72712  
479-636-9222  
479-986-4000

**NWACC Washington County**

6101 Watkins Avenue  
Springdale, AR 72762  
479-927-3330

**Brightwater: A Center for the  
Study of Food**

801 SE 8<sup>th</sup> Street  
Bentonville, AR 72712  
479-631-8600

**The Melba Shewmaker  
National Child Protection Training Center**

1202 SE Eagle Way  
Bentonville, AR 72712  
479-986-4055

**Dental Assisting Program**

Fayetteville Public Schools  
2350 Old Farmington Road Bld. A  
Fayetteville, AR 72701  
479-301-2130



## NORTHWEST ARKANSAS COMMUNITY COLLEGE

FY 2020 – 2021

### CAMPUS BUILDINGS

<b>College-Owned Buildings</b>	<b>Square Feet</b>
Burns Hall	181,000
Becky Paneitz Student Center	81,799
Center for Health Professions	79,926
Shewmaker Center for Workforce Technologies	42,000
Physical Plant Building	12,217
Integrated Design Lab	18,852
Central Energy Plant	<u>3,200</u>
<b>Total College-Owned Buildings</b>	<b>418,994</b>

<b>Leased Buildings</b>	<b>Square Feet</b>
Shewmaker Center for Global Business Development	42,763
Brightwater: A Center for the Study of Food	27,500
Melba Shewmaker National Child Protection Training Center	17,285
NWACC Washington County-Effective January 2020	37,291
Fayetteville Public Schools-Dental Assisting Program	<u>2,765</u>
<b>Total Leased Buildings</b>	<b>127,604</b>

<b>Total Building Space</b>	<b><u>546,598</u></b>
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<b>Other Leased Building - Parking Garage</b>	<b>277,104</b>
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**NORTHWEST ARKANSAS COMMUNITY COLLEGE  
FY 2021 BUDGET STATEMENT of REVENUES and EXPENDITURES**

ACCOUNT	ACCOUNT TITLE	Educational & General				TOTAL	%
		Credit	Non Credit	DESIGNATED	AUXILIARY		
51000	Tuition-Credit	15,337,633				\$ 15,337,633	36.78
51010	Other Tuition-Credit	197,000				\$ 197,000	0.47
51020	NWACC Tuition Scholarship/Waiver	-325,000		-213,674		\$ (538,674)	-1.29
51050	Tuition-Non-Credit		489,700			\$ 489,700	1.17
51063	Tuition Non Credit Other		10,000			\$ 10,000	0.02
51070	Tuition ScholarWaiver NonCred Budgt		-700			\$ (700)	0.00
51100	Student Fees-Credit	3,214,077		3,636,481		\$ 6,850,558	16.43
51160	Student Fees-Non-Credit		254,000			\$ 254,000	0.61
51200	Other Operating Revenues	8,000	1,000	52,750	279,500	\$ 341,250	0.82
52000	Gifts & Grants Reimbursement	35,000		100,421		\$ 135,421	0.32
52101	General Revenue	10,346,862				\$ 10,346,862	24.81
52102	Educational Excellence Trust Fund	1,014,908				\$ 1,014,908	2.43
52200	Other Non Operating Revenue	125,000		11,250		\$ 136,250	0.33
56000	Millage	7,128,800				\$ 7,128,800	17.09
<b>Total Revenue</b>		<b>\$ 37,082,280</b>	<b>\$ 754,000</b>	<b>\$ 3,587,228</b>	<b>\$ 279,500</b>	<b>\$ 41,703,008</b>	<b>100</b>

61000	Instructional Administration Salaries	2,961,029	50,647	15,000		\$ 3,026,676	7.26
61010	Full-Time Instructors Salaries	7,478,526				\$ 7,478,526	17.93
61020	Part-Time Instructors Salaries	3,379,748	118,000	44,360		\$ 3,542,108	8.49
61030	Full-Time Instructors Overload Salaries	376,934		10,750		\$ 387,684	0.93
61200	Administrative/Professional Salaries	5,658,300	195,216	341,071	40,380	\$ 6,234,967	14.95
61300	Classified Salaries	3,648,151	49,671	310,206	12,000	\$ 4,020,028	9.64
61400	Part Time/Temporary	305,372		142,102	4,500	\$ 451,974	1.08
61500	Work Study Salaries	54,000				\$ 54,000	0.13
61600	Compensated Absences Labor	20,000				\$ 20,000	0.05
62000	Health Insurance	3,612,432	55,728	133,677	24,892	\$ 3,826,729	9.18
62020	Other Payroll Deductions	4,100,896	60,903	143,103	2,445	\$ 4,307,347	10.33
71000	Operating Expenses	3,685,272	50,400	2,074,183	120,750	\$ 5,930,605	14.22
72000	Travel-Professional Development	192,968		27,057		\$ 220,025	0.53
73000	Professional/Contract Fees & Services	689,733	162,000	42,100	17,500	\$ 911,333	2.19
76000	Capital Outlay	49,000		203,722		\$ 252,722	0.61
79000	Other Expenses	869,918	11,435	45,500		\$ 926,853	2.22
79990	Operation Contingency			54,397	57,033	\$ 111,430	0.27
<b>Total Expenditures</b>		<b>\$ 37,082,280</b>	<b>\$ 754,000</b>	<b>\$ 3,587,228</b>	<b>\$ 279,500</b>	<b>\$ 41,703,008</b>	<b>100</b>

NWACC Board of Trustee Reserve\*    \$    2,875,557

\*The BOT Reserve is funded from the prior Educational and General Fund year-end balance.



**NORTHWEST ARKANSAS COMMUNITY COLLEGE  
FY 2021 BUDGET by NACUBO FUNCTIONAL PROGRAM CODES**

		EDUCATION & GENERAL					
PROGRAM	PROGRAM TITLE	CREDIT	NON_CREDIT	DESIGNATED	AUXILIARY	TOTAL	%
000	Tuition & Fees	\$ 18,748,710	\$ 754,700	\$ 3,636,480		\$ 23,139,890	55.49
700	Scholarships	\$ (325,000)	\$ (700)	\$ (213,674)		\$ (539,374)	-1.29
001	Appropriations	\$ 18,490,570				\$ 18,490,570	44.34
002	Gifts, Grants & Contracts	\$ 35,000		\$ 100,421		\$ 135,421	0.32
004	Auxiliary Revenue				\$ 279,500	\$ 279,500	0.67
005	Other Misc Revenues	\$ 133,000		\$ 64,000		\$ 197,000	0.47
<b>Total Revenue</b>		<b>\$ 37,082,280</b>	<b>\$ 754,000</b>	<b>\$ 3,587,227</b>	<b>\$ 279,500</b>	<b>\$ 41,703,007</b>	<b>100</b>
100	Instruction-Credit	\$ 17,126,333		\$ 898,222		\$ 18,024,555	43.22
101	Instruction-Non-Credit	\$ 208,918	\$ 754,000	\$ 10,500		\$ 973,418	2.33
102	Instruction-Secondary	\$ 370,995				\$ 370,995	0.89
300	Academic Administration	\$ 700,554		\$ 281,477		\$ 982,031	2.35
301	Library/Educational Media Services	\$ 2,231,281		\$ 604,095	6,000	\$ 2,841,376	6.81
302	Academic Support Technology	\$ 2,724,527		\$ 49,278		\$ 2,773,805	6.65
400	Student Support Services	\$ 4,329,371		\$ 410,957	\$ 25,500	\$ 4,765,828	11.43
500	Institutional Support	\$ 5,512,069		\$ 150,637	\$ 148,967	\$ 5,811,673	13.94
600	Operation & Maintenance of Plant	\$ 3,878,232		\$ 1,182,062	\$ 99,033	\$ 5,159,327	12.37
<b>Total Expenditures</b>		<b>\$ 37,082,280</b>	<b>\$ 754,000</b>	<b>\$ 3,587,228</b>	<b>\$ 279,500</b>	<b>\$ 41,703,008</b>	<b>100</b>

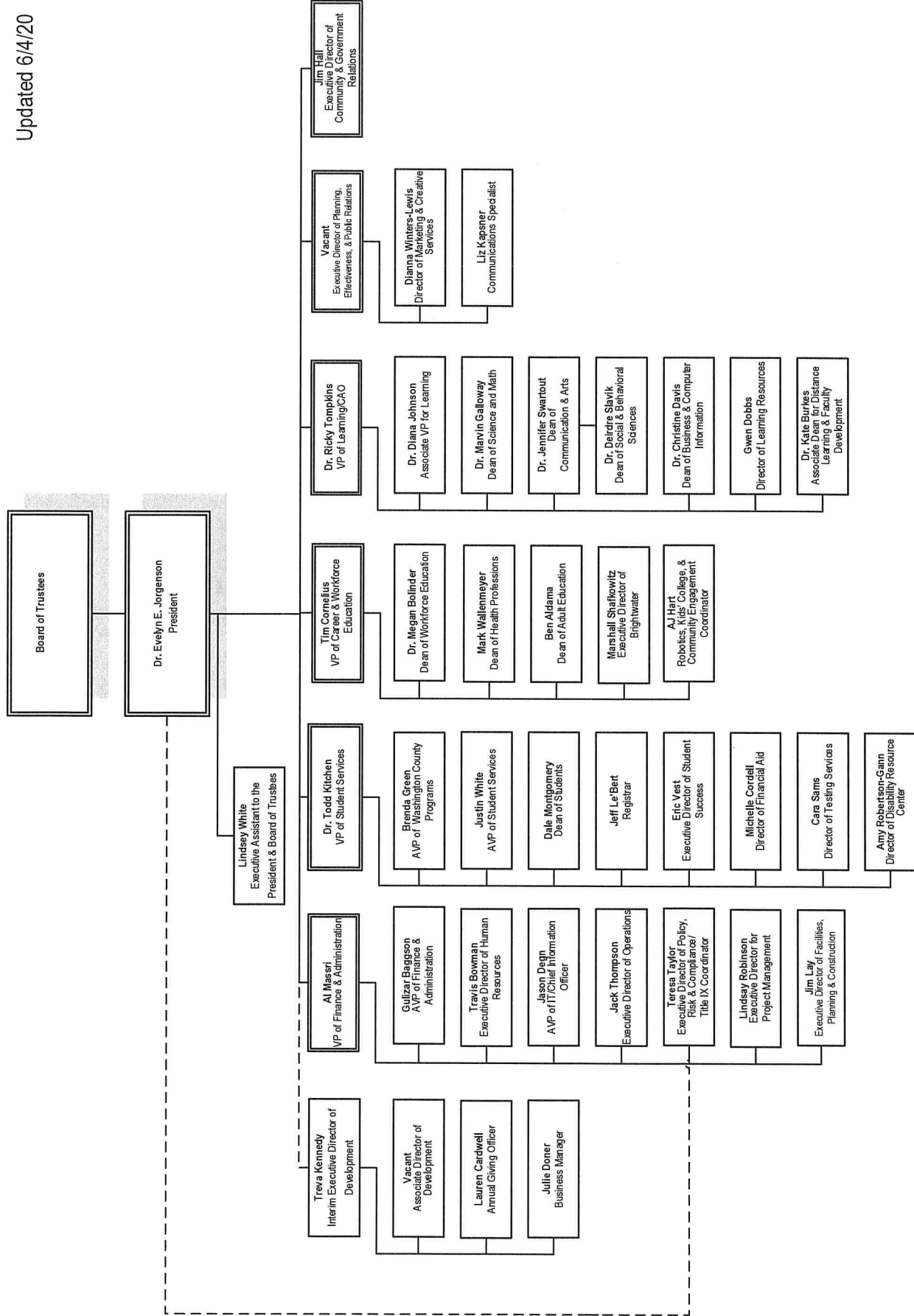
**EDUCATION & GENERAL - CREDIT INSTRUCTION ONLY**

PROGRAM	PROGRAM TITLE	CREDIT	DESIGNATED	TOTAL	%
100	Instruction-Credit	\$ 18,815,768	\$ 898,222	\$ 19,713,990	48.49
300	Academic Administration / Support	3,486,596	885,572	4,372,168	10.75
400	Student Support Services	4,884,132	410,957	5,295,089	13.02
500	Institutional Support	6,066,830	150,637	6,217,467	15.29
600	Operation & Maintenance of Plant	3,878,232	1,182,062	5,060,294	12.45
<b>Total Credit Expenditures</b>		<b>\$ 37,131,558</b>	<b>\$ 3,527,450</b>	<b>\$ 40,659,008</b>	<b>100</b>
101	Instruction-Non-Credit	\$ 754,000	\$ 10,500	\$ 764,500	



**NORTHWEST ARKANSAS COMMUNITY COLLEGE  
FY 2020 AND FY 2021 BUDGET COMPARISON BY ACCOUNT**

<b>ACCOUNT</b>	<b>ACCOUNT TITLE</b>	<b>FY 2020 TOTAL</b>	<b>FY 2021 TOTAL</b>	<b>CHANGE</b>	<b>% CHANGE</b>
51000	Tuition-Credit	\$ 15,903,815	15,337,633	\$ (566,182)	-3.6
51010	Other Tuition-Credit	\$ 220,000	197,000	\$ (23,000)	-10.5
51020	NWACC Tuition Scholarship/Waiver	\$ (455,594)	-538,674	\$ (83,080)	18.2
51050	Tuition-Non-Credit	\$ 432,700	489,700	\$ 57,000	13.2
51063	Tuition Non Credit Other	\$ 20,000	10,000	\$ (10,000)	0.0
51070	Tuition ScholarWaiver NonCred	\$ (700)	-700	\$ -	0.0
51100	Student Fees-Credit	\$ 7,009,700	6,850,558	\$ (159,142)	-2.3
51160	Student Fees-Non-Credit	\$ 279,000	254,000	\$ (25,000)	-9.0
51200	Other Operating Revenues	\$ 530,430	341,250	\$ (189,180)	-35.7
52000	Gifts & Grants Reimbursement	\$ 122,400	135,421	\$ 13,021	10.6
52101	General Revenue	\$ 10,778,490	10,346,862	\$ (431,628)	-4.0
52102	Educational Excellence Trust Fund	\$ 1,168,181	1,014,908	\$ (153,273)	-13.1
52200	Other Non Operating Revenue	\$ 134,900	136,250	\$ 1,350	1.0
56000	Property Taxes	\$ 7,504,000	7,128,800	\$ (375,200)	-5.0
	<b>Total Revenue</b>	<b>\$ 43,647,322</b>	<b>\$ 41,703,008</b>	<b>\$ (1,944,314)</b>	<b>-4.5</b>
61000	Instructional Administration	\$ 3,128,867	\$ 3,026,676	\$ (102,191)	-3.3
61010	Full-Time Instructors	\$ 7,542,511	7,478,526	\$ (63,985)	-0.8
61020	Part-Time Instructors	\$ 3,522,109	3,542,108	\$ 19,999	0.6
61030	FT Instructors Overload	\$ 388,434	387,684	\$ (750)	-0.2
61200	Administrative/Professional	\$ 6,029,029	6,234,967	\$ 205,938	3.4
61300	Classified	\$ 4,448,453	4,020,028	\$ (428,425)	-9.6
61400	Extra Help	\$ 456,706	451,974	\$ (4,732)	-1.0
61500	Work Study	\$ 54,000	54,000	\$ -	0.0
61600	Compensated Absences Labor	\$ 20,000	20,000	\$ -	0.0
62000	Health Insurance	\$ 3,904,417	3,826,729	\$ (77,688)	-2.0
62020	Other Payroll Deductions	\$ 4,405,209	4,307,347	\$ (97,862)	-2.2
71000	Operating Expenses	\$ 7,083,689	5,930,605	\$ (1,153,084)	-16.3
72000	Travel-Prof Dev	\$ 262,982	220,025	\$ (42,957)	-16.3
73000	Professional/Contract Fees & Services	\$ 1,027,579	911,333	\$ (116,246)	-11.3
76000	Capital Outlay	\$ 255,722	252,722	\$ (3,000)	-1.2
79000	Other Expenses	\$ 848,935	926,853	\$ 77,918	9.2
79990	Operation Contingency Budget	\$ 268,680	111,430	\$ (157,250)	-58.5
	<b>Total Expenditures</b>	<b>\$ 43,647,322</b>	<b>\$ 41,703,008</b>	<b>\$ (1,944,314)</b>	<b>-4.5</b>



\*Double line box indicates Cabinet member