

HOWARD COLLEGE

Big Spring, Texas

ANNUAL OPERATING BUDGET

2021 - 2022



Prepared under the direction of

**Dr. Cheryl T. Sparks
President of the College District**

Adopted by the Board of Trustees

August 30, 2021

HOWARD COLLEGE

Big Spring, Texas

ANNUAL OPERATING BUDGET

2021 - 2022

Table of Contents

Board of Trustees and Administrative Staff

Letter from Chairman of the Board of Trustees

Resolution Adopting Budget for 2021-2022

Certification of Resolutions

Resolution Adopting Ad Valorem Tax

Method of Finance

Summary of Estimated Revenues

Summary of Expenditures by Functional Category

Instructional Expenditure Summary

Revenue Detail

Expenditure Detail

Appendix I: 2021 Tax Rate Calculation Worksheet

HOWARD COLLEGE

Big Spring, Texas

BOARD OF TRUSTEES

Dr. John FreemanChairman
Mr. Maxwell BarrVice-Chairman
Mr. Adrian CalvioSecretary
Mrs. Patricia Bennett
Mr. Michael L. Flores
Mr. Mark Morgan
Mr. Ben Zeichick

DISTRICT ADMINISTRATIVE OFFICERS

Dr. Cheryl T. SparksPresident
Dr. Amy BurchettExecutive Vice President
Ms. Brenda ClaxtonChief Fiscal Officer/Controller
Mr. Eric HansenChief Technology Systems/Data Security Officer
Ms. Rhonda KernickChief Human Resources Officer
Mr. Fabian SerranoChief Operations & Safety/Security Officer
Mr. Steve SmithChief Business Officer/Internal Auditor
Mr. Danny CampbellExecutive Dean, SWCD
Ms. Pam CallanExecutive Dean, San Angelo

HOWARD COLLEGE

Big Spring, Texas

August 30, 2021

To Whom It May Concern:

As chief budget officer of the Howard County Junior College District, I caused to be prepared an annual operating budget for Howard College for fiscal year 2021-2022.

Immediately following a public hearing on August 30, 2021, the budget was adopted by the Board of Trustees. It is published herein for your review.

In compliance with the Statutes of the State of Texas, copies of this budget were filed with the County Clerk of Howard County and the Texas Higher Education Coordinating Board.

Yours very truly,

A handwritten signature in cursive script, appearing to read "John Freeman".

Dr. John Freeman, Chairman
Board of Trustees
Howard College

EXCERPT FROM THE MINUTES OF A REGULAR
MEETING OF THE BOARD OF TRUSTEES
HOWARD COUNTY JUNIOR COLLEGE DISTRICT

August 30, 2021

RESOLUTION

WHEREAS all relevant statutes of the State of Texas and regulations of the Texas Higher Education Coordinating Board, have been observed in regard to the budget proposed for Howard College for the fiscal year 2021-2022, and

BE IT RESOLVED that the said proposed budget is hereby adopted as the operating budget for Howard College for the fiscal year 2021-2022, and

BE IT FURTHER RESOLVED that Dr. John Freeman, Chairman of the Board of Trustees of the Howard County Junior College District, is directed to file copies of budget with the County Clerk of Howard County and the Texas Higher Education Coordinating Board.

STATE OF TEXAS}

COUNTY OF HOWARD}

I, the undersigned, Secretary of the Board of Trustees of the Howard County Junior College District, do hereby certify that the attached are true, full and correct copies of the resolutions adopted by the Board of Trustees of the college district in a regular meeting on August 30, 2021, adopting the operating budget for the fiscal year 2021-2022. This resolution is of record in the minutes of the said meeting.

WITNESS MY HAND AND SEAL of the college district this the 30th day of August, 2021.



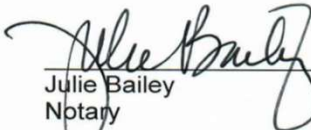
Adrian Calvio, Secretary
Board of Trustees

STATE OF TEXAS}

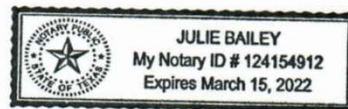
COUNTY OF HOWARD}

BEFORE ME, the undersigned authority, a notary public in and for said county and state, on this date personally appeared Adrian Calvio, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and consideration therein expressed, and in the capacity therein stated, and declared to me upon oath that the foregoing instrument is true and correct.

GIVEN UNDER MY HAND AND SEAL of this office this 30th day of August, 2021.



Julie Bailey
Notary



EXCERPT FROM THE MINUTES OF A REGULAR
MEETING OF THE BOARD OF TRUSTEES
HOWARD COUNTY JUNIOR COLLEGE DISTRICT

August 30, 2021

RESOLUTION

WHEREAS the Chairman of the Board of Trustees of the Howard County Junior College District has caused to be prepared and adopted an operating budget for the college for the fiscal year beginning September 1, 2021, and ending August 31, 2022, the tax year 2021; now therefore

BE IT RESOLVED THAT:

An Ad Valorem Tax of, and at the rate of \$ 0.020769 on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America, be levied to pay debt service for Howard College and

An Ad Valorem Tax of, and at the rate of \$ 0.216008 on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America, be levied to pay for the support and maintenance of Howard College for the fiscal year 2021-2022, the tax year 2021 and

BE IT ORDERED by the Board of Trustees of the Howard County Junior College District that there is hereby levied in the college district for the tax year 2021 on all real property located, and all personal property owned, within the limits of said college district on the first day of January, 2021, same being the current year, except so much thereof as may be exempt by the Constitution and statutes of the State of Texas or of the United States of America, a total of \$ 0.236777 on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America, for support and maintenance, payment of debt service of Howard College for the fiscal year 2021-2022, the tax year 2021, and

BE IT FURTHER RESOLVED that the Tax-Assessor Collector for Howard County be authorized to assess and collect said taxes at the charges usually made to political subdivisions of the State, and that said County Tax-Assessor Collector be authorized to do everything according to law to collect said taxes.



Dr. John Freeman
Chairman of the Board of Trustees

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS
THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.15 PERCENT AND WILL RAISE
TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY
APPROXIMATELY \$27.27.

Members voting for:

Dr. John Freeman
Mr. Maxwell Barr
Mr. Adrian Calvio
Ms. Patricia Bennett
Mr. Michael L. Flores
Mr. Mark Morgan
Mr. Ben Zeichick

Members voting against:

Members absent:

HOWARD COLLEGE
METHOD OF FINANCE

Goal: Howard College		<u>2020-21</u>	<u>2021-22</u>
V.1.1	Strategy: Core Operations	680,406	680,406
V.1.2	Strategy: Student Success	620,899	846,392
V.1.3	Strategy: Contact Hour Funding	5,543,174	4,150,660
V.2.2	Strategy: Need-Based Supplement		500,000
Total:		<u>6,844,479</u>	<u>6,177,458</u>

HOWARD COLLEGE
SUMMARY OF ESTIMATED REVENUES

2020-21

Source	Current Unrestricted	Current Restricted	Plant Fund	Total
Educational and General				
State Appropriations	6,846,412	1,715,984	-	8,562,396
Student Tuition & Fees	9,651,359	-	-	9,651,359
Ad Valorem Taxes	10,617,560	-	1,528,995	12,146,555
Federal Grants & Contracts	11,900	5,899,697	-	5,911,597
State Grants & Contracts	18,850	241,715	-	260,565
Private Gifts & Grants	240,776	-	-	240,776
Sales & Services of Educational Activities	340,559	-	-	340,559
Other Income	1,217,353	300	-	1,217,653
Earnings from Temp Investments	30,250	300	2,090	32,640
Auxiliary Enterprises	823,385	-	-	823,385
Transfers In	6,340,399	86,500	2,872,255	9,299,154
Budget Surplus/(Deficit)	1,943,000	-	2,773,236	4,716,236
Total	38,081,803	7,944,496	7,176,576	53,202,875

Note: Grants will be added to the 20/21 restricted budget as received.

2021-22

Source	Current Unrestricted	Current Restricted	Plant Fund	Total
Educational and General				
State Appropriations	6,177,458	1,660,091	-	7,837,549
Student Tuition & Fees	9,559,273	-	-	9,559,273
Ad Valorem Taxes	12,138,703	-	1,209,997	13,348,700
Federal Grants & Contracts	8,400	7,360,530	-	7,368,930
State Grants & Contracts	18,250	262,894	-	281,144
Private Gifts & Grants	223,276	-	-	223,276
Sales & Services of Educational Activities	364,241	-	-	364,241
Other Income	1,194,026	300	-	1,194,326
Earnings from Temp Investments	32,200	300	4,030	36,530
Auxiliary Enterprises	830,665	-	-	830,665
Transfers In	7,735,466	89,200	1,150,524	8,975,190
Budget Surplus/(Deficit)	341,597	-	173,886	515,483
Total	38,623,555	9,373,315	2,538,437	50,535,307

Note: Grants will be added to the 21/22 restricted budget as received.

HOWARD COLLEGE
SUMMARY OF EXPENDITURES BY FUNCTIONAL CATEGORY

2020-21

Function	Current Unrestricted	Current Restricted	Plant Fund	Total
Instruction	9,839,464	747,590	-	10,587,054
Academic Support	1,624,310	84,585	-	1,708,895
Student Services	1,816,709	290,262	-	2,106,971
Institutional Support	6,606,431	752,049	-	7,358,480
Public Service	-	673,420	-	673,420
Operation & Maint	3,401,933	-	-	3,401,933
Major Repairs/Rehab	525,754	-	2,802,000	3,327,754
Scholarships	2,368,488	5,396,590	-	7,765,078
Auxiliary	2,599,560	-	-	2,599,560
Debt Retirement	-	-	2,539,176	2,539,176
Transfers Out	9,299,154	-	1,835,400	11,134,554
Total	38,081,803	7,944,496	7,176,576	53,202,875

Note: Grants will be added to the 20/21 restricted budget as received.

2021/22

Function	Current Unrestricted	Current Restricted	Plant Fund	Total
Instruction	9,410,161	695,665	-	10,105,826
Academic Support	1,639,261	686,750	-	2,326,011
Student Services	2,241,857	309,077	-	2,550,934
Institutional Support	7,445,389	732,601	-	8,177,990
Public Service	-	758,082	-	758,082
Operation & Maint	3,982,537	-	-	3,982,537
Major Repairs/Rehab	1,080,611	-	-	1,080,611
Scholarships	2,284,662	5,024,118	-	7,308,780
Auxiliary	2,730,909	-	-	2,730,909
Debt Retirement	-	-	2,538,437	2,538,437
Transfers Out	7,808,168	1,167,022	-	8,975,190
Total	38,623,555	9,373,315	2,538,437	50,535,307

Note: Grants will be added to the 21/22 restricted budget as received.

HOWARD COLLEGE
INSTRUCTIONAL EXPENDITURE SUMMARY

	Budget 2020-21	Budget 2021-22
General Studies	1,372,203	1,421,731
Mathematics	154,089	161,998
Biology	321,239	321,404
Chemistry	-	-
Physics/Astronomy	-	-
Agriculture/Horticulture	263,542	271,956
Health & Physical Education	13,021	13,160
Business	145,588	149,199
English	297,500	307,172
Foreign Languages	-	-
Psychology	128,826	98,086
Social Sciences	292,526	306,713
Theatre/Art/Drama/Music	261,833	241,240
Developmental Studies	382,211	399,440
Workforce Education & Development	948,141	794,335
Computer Information Systems	96,325	99,083
Health/Medical Occupations	2,297,902	2,333,485
Law Enforcement	97,812	105,997
Child and Family Development	344,736	-
Cosmetology	300,416	267,591
Manufacturing/Production/Construction Trades	601,665	629,117
Benefits	1,519,889	1,488,454
Current-Restricted	747,590	695,665
Total	<u>10,587,054</u>	<u>10,105,826</u>

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
State Appropriations-BS	1-10-10-01-1005-40001	State Basic Aid/Appropriation	-6,846,412	-5,677,458	1,168,954	-17.1%
State Appropriations-BS	1-10-10-01-1005-40006	Special State Appropriation	0	-500,000	-500,000	----
Total State Appropriations-BS			-6,846,412	-6,177,458	668,954	-9.8%
Total State Appropriates/Funding			-6,846,412	-6,177,458	668,954	-9.8%
Tuition & Fees-BS	1-10-12-01-1010-40030	Tuition	-780,000	-745,000	35,000	-4.5%
Tuition & Fees-BS	1-10-12-01-1010-40031	Tuition-Out of District	-1,040,000	-1,200,000	-160,000	15.4%
Tuition & Fees-BS	1-10-12-01-1010-40032	Non Resident Tuition	-45,000	-70,000	-25,000	55.6%
Tuition & Fees-BS	1-10-12-01-1010-40035	Continuing Education	-60,000	-85,000	-25,000	41.7%
Tuition & Fees-BS	1-10-12-01-1010-40036	Non-State Funded Continuing Ed	-500	-500	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40041	Competitive Schol Waiver(Athletics)	-85,000	-90,000	-5,000	5.9%
Tuition & Fees-BS	1-10-12-01-1010-40047	Hazlewood Exemption	-5,000	-5,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40049	NR Tuition-Competitive Waiver(Athl)	-220,000	-230,000	-10,000	4.5%
Tuition & Fees-BS	1-10-12-01-1010-40051	Teacher Aide Exemption-Tuition	-5,500	-5,500	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40054	Valedictorian Exemption	0	-1,000	-1,000	----
Tuition & Fees-BS	1-10-12-01-1010-40055	Adopt Exemption	-9,000	-9,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40056	Exemption/Waiver-Lab/Other Fees	-22,000	-32,000	-10,000	45.5%
Tuition & Fees-BS	1-10-12-01-1010-40057	High School Exemption	-90,000	-90,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40061	Employee Tuition Waiver	-2,500	-3,600	-1,100	44.0%
Tuition & Fees-BS	1-10-12-01-1010-40062	Peace Officer Exemption	-2,000	-1,000	1,000	-50.0%
Tuition & Fees-BS	1-10-12-01-1010-40064	Hazlewood Legacy Exemption	-15,000	-15,000	0	0.0%
Tuition & Fees-BS	1-10-12-01-1010-40080	Lab/Course Fees-Arts & Sciences	-38,800	-40,000	-1,200	3.1%
Tuition & Fees-BS	1-10-12-01-1010-40089	Late Registration & Add/Drop Fees	-1,800	-2,000	-200	11.1%
Tuition & Fees-BS	1-10-12-01-1010-40090	Seminar/Workshop Fees	-2,000	-6,000	-4,000	200.0%
Tuition & Fees-BS	1-10-12-01-1010-40091	Malpractice Insurance	-800	-1,200	-400	50.0%
Tuition & Fees-BS	1-10-12-01-1010-40092	Non-State Funded Course Fee	-8,500	-16,000	-7,500	88.2%
Tuition & Fees-BS	1-10-12-01-1010-40094	Distance Learning Fee	-425,000	-500,000	-75,000	17.6%
Tuition & Fees-BS	1-10-12-01-1010-40096	Health Professions Lab/Course	-70,000	-72,000	-2,000	2.9%
Total Tuition & Fees-BS			-2,928,400	-3,219,800	-291,400	10.0%
Tuition & Fees-SA	1-10-12-02-1010-40030	Tuition	-6,120	-2,918	3,202	-52.3%
Tuition & Fees-SA	1-10-12-02-1010-40031	Tuition-Out of District	-3,852,229	-3,724,719	127,510	-3.3%
Tuition & Fees-SA	1-10-12-02-1010-40032	Non Resident Tuition	-65,000	-71,811	-6,811	10.5%
Tuition & Fees-SA	1-10-12-02-1010-40035	Continuing Education	-120,000	-112,435	7,565	-6.3%
Tuition & Fees-SA	1-10-12-02-1010-40036	Non-State Funded Continuing Ed	-12,500	-12,750	-250	2.0%
Tuition & Fees-SA	1-10-12-02-1010-40042	Deaf and Blind Exemption	-14,500	-7,800	6,700	-46.2%
Tuition & Fees-SA	1-10-12-02-1010-40045	Fireman Exemption	-53,000	-84,067	-31,067	58.6%
Tuition & Fees-SA	1-10-12-02-1010-40046	Foster Care Exemption	-20,500	-21,000	-500	2.4%
Tuition & Fees-SA	1-10-12-02-1010-40047	Hazlewood Exemption	-122,000	-63,000	59,000	-48.4%
Tuition & Fees-SA	1-10-12-02-1010-40048	Military Waiver	0	-537	-537	----
Tuition & Fees-SA	1-10-12-02-1010-40054	Valedictorian Exemption	0	-3,373	-3,373	----
Tuition & Fees-SA	1-10-12-02-1010-40055	Adopt Exemption	-24,000	-18,500	5,500	-22.9%
Tuition & Fees-SA	1-10-12-02-1010-40056	Exemption/Waiver-Lab/Other Fees	-20,000	-15,000	5,000	-25.0%
Tuition & Fees-SA	1-10-12-02-1010-40057	High School Exemption	-473,000	-377,505	95,495	-20.2%
Tuition & Fees-SA	1-10-12-02-1010-40061	Employee Tuition Waiver	-1,000	-516	484	-48.4%
Tuition & Fees-SA	1-10-12-02-1010-40062	Peace Officer Exemption	-2,332	-516	1,816	-77.9%
Tuition & Fees-SA	1-10-12-02-1010-40064	Hazlewood Legacy Exemption	-81,650	-75,000	6,650	-8.1%
Tuition & Fees-SA	1-10-12-02-1010-40080	Lab/Course Fees-Arts & Sciences	-65,000	-56,000	9,000	-13.8%
Tuition & Fees-SA	1-10-12-02-1010-40084	Special Course Fees	-850	-672	178	-20.9%
Tuition & Fees-SA	1-10-12-02-1010-40085	Student Background Check Fee	-500	0	500	-100.0%
Tuition & Fees-SA	1-10-12-02-1010-40089	Late Registration & Add/Drop Fees	-5,500	-5,710	-210	3.8%
Tuition & Fees-SA	1-10-12-02-1010-40090	Seminar/Workshop Fees	-3,161	-3,608	-447	14.1%
Tuition & Fees-SA	1-10-12-02-1010-40091	Malpractice Insurance	-640	-720	-80	12.5%
Tuition & Fees-SA	1-10-12-02-1010-40092	Non-State Funded Course Fee	-20,200	-29,000	-8,800	43.6%
Tuition & Fees-SA	1-10-12-02-1010-40094	Distance Learning Fee	-40,000	-40,000	0	0.0%
Tuition & Fees-SA	1-10-12-02-1010-40096	Health Professions Lab/Course	-203,212	-160,000	43,212	-21.3%
Total Tuition & Fees-SA			-5,206,894	-4,887,157	319,737	-6.1%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Tuition & Fees-LA	1-10-12-03-1010-40031	Tuition-Out of District	-170,000	-190,000	-20,000	11.8%
Tuition & Fees-LA	1-10-12-03-1010-40035	Continuing Education	-2,000	-5,000	-3,000	150.0%
Tuition & Fees-LA	1-10-12-03-1010-40046	Foster Care Exemption	0	0	0	----
Tuition & Fees-LA	1-10-12-03-1010-40047	Hazlewood Exemption	-1,000	-1,000	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40051	Teacher Aide Exemption-Tuition	-600	-2,000	-1,400	233.3%
Tuition & Fees-LA	1-10-12-03-1010-40055	Adopt Exemption	-2,400	-2,400	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40056	Exemption/Waiver-Lab/Other Fees	-20	-20	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40057	High School Exemption	-30,000	-10,000	20,000	-66.7%
Tuition & Fees-LA	1-10-12-03-1010-40064	Hazlewood Legacy Exemption	-1,500	-1,500	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40080	Lab/Course Fees-Arts & Sciences	-1,600	-1,600	0	0.0%
Tuition & Fees-LA	1-10-12-03-1010-40089	Late Registration & Add/Drop Fees	-130	-180	-50	38.5%
Tuition & Fees-LA	1-10-12-03-1010-40092	Non-State Funded Course Fee	-1,000	-300	700	-70.0%
Tuition & Fees-LA	1-10-12-03-1010-40096	Health Professions Lab/Course	-500	-1,200	-700	140.0%
Total Tuition & Fees-LA			-210,750	-215,200	-4,450	2.1%
Total Tuition & Fees			-8,346,044	-8,322,157	23,887	-0.3%
Ad Valorem Taxes-BS	1-10-14-01-1020-40020	Current Property Taxes	-10,362,560	-11,888,703	-1,526,143	14.7%
Ad Valorem Taxes-BS	1-10-14-01-1020-40021	Delinquent Property Taxes	-200,000	-250,000	-50,000	25.0%
Ad Valorem Taxes-BS	1-10-14-01-1020-40022	Property Tax Penalties & Inter	-85,000	-95,000	-10,000	11.8%
Ad Valorem Taxes-BS	1-10-14-01-1020-40023	Property Tax Refunds	30,000	95,000	65,000	216.7%
Total Ad Valorem Taxes-BS			-10,617,560	-12,138,703	-1,521,143	14.3%
Total Ad Valorem Taxes			-10,617,560	-12,138,703	-1,521,143	14.3%
Federal Funds-BS	1-10-16-01-1030-40121	PELL/SEOG/FWS Admin Cost Allow	-7,500	-4,000	3,500	-46.7%
Total Federal Funds-BS			-7,500	-4,000	3,500	-46.7%
Federal Funds-SA	1-10-16-02-1030-40121	PELL/SEOG/FWS Admin Cost Allow	-4,400	-4,400	0	0.0%
Total Federal Funds-SA			-4,400	-4,400	0	0.0%
Total Federal Grants & Contracts			-11,900	-8,400	3,500	-29.4%
State Funds-BS	1-10-18-01-1035-40132	State Military/Veteran Support Allo	-2,600	-2,000	600	-23.1%
Total State Funds-BS			-2,600	-2,000	600	-23.1%
State Funds-LA	1-10-18-02-1035-40132	State Military/Veteran Support Allo	-16,250	-16,250	0	0.0%
Total State Funds-LA			-16,250	-16,250	0	0.0%
Total State Grants & Contracts			-18,850	-18,250	600	-3.2%
Other Income/Private Grants, Gifts, Contr	1-10-22-01-1070-40136	Private Grants/Gifts/Contracts	-175,776	-158,276	17,500	-10.0%
Total Other Income/Private Grants, Gifts, Contracts, Donations			-175,776	-158,276	17,500	-10.0%
Other Income/Private Grants, Gifts, Contr	1-10-22-02-1070-40136	Private Grants/Gifts/Contracts	-65,000	-65,000	0	0.0%
Total Other Income/Private Grants, Gifts, Contracts, Donations			-65,000	-65,000	0	0.0%
Total Private Grants/Contracts & Gifts			-240,776	-223,276	17,500	-7.3%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Investment Income/Earnings-BS	1-10-24-01-1070-40160	Interest Income	-30,000	-32,000	-2,000	6.7%
Total Investment Income/Earnings-BS			-30,000	-32,000	-2,000	6.7%
Total Investment Income/Earnings			-30,000	-32,000	-2,000	6.7%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40204	Child Care Income	-140,000	-180,000	-40,000	28.6%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40206	Cosmetology Income-Exempt	-6,000	-10,500	-4,500	75.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40209	Dental Hygiene Lab Kits-Taxabl	-46,834	-46,835	-1	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40212	Dental Hygiene Income	-2,200	-3,500	-1,300	59.1%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40215	Library Income-NonTaxable	-1,400	-2,000	-600	42.9%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40216	Library Income - Taxable	0	-30	-30	----
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40223	Sales Tax Discounts	-15	-25	-10	66.7%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40227	Fitness Center Income	-16,410	-12,308	4,102	-25.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40230	Testing/Guidance Center Income	-8,000	-6,000	2,000	-25.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40234	ADN Lab Kits - Taxable	-2,200	-2,200	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40241	Distance Learning Programs Reimb	-1,000	-1,000	0	0.0%
Sales & Services of Ed Depts-BS	1-10-26-01-1050-40242	DigiTex Fee	-3,500	-3,500	0	0.0%
Total Sales & Services of Ed Depts-BS			-227,559	-267,898	-40,339	17.7%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40206	Cosmetology Income-Exempt	-10,500	-3,988	6,512	-62.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40215	Library Income-NonTaxable	-1,500	0	1,500	-100.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40226	Cosmetology Kits - Exempt	-12,500	-10,010	2,490	-19.9%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40228	Respiratory Kits - Taxable	-1,000	-560	440	-44.0%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40229	Cosmetology Kits - Taxable	-11,000	-11,500	-500	4.5%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40230	Testing/Guidance Center Income	-70,000	-63,785	6,215	-8.9%
Sales & Services of Ed Depts-SA	1-10-26-02-1050-40234	ADN Lab Kits - Taxable	-5,500	-5,500	0	0.0%
Total Sales & Services of Ed Depts-SA			-112,000	-95,343	16,657	-14.9%
Sales & Services of Ed Depts-LA	1-10-26-03-1050-40230	Testing/Guidance Center Income	-1,000	-1,000	0	0.0%
Total Sales & Services of Ed Depts-LA			-1,000	-1,000	0	0.0%
Total Sales & Services of Educational Dep			-340,559	-364,241	-23,682	7.0%
Other Misc Income-BS	1-10-30-01-1070-40140	Administrative Fee	-180	-200	-20	11.1%
Other Misc Income-BS	1-10-30-01-1070-40142	Bad Debt Recoveries	-500	-500	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40143	Coliseum Concessions	-2,000	-1,000	1,000	-50.0%
Other Misc Income-BS	1-10-30-01-1070-40144	Coliseum Rental	-4,000	-3,000	1,000	-25.0%
Other Misc Income-BS	1-10-30-01-1070-40147	Facilities Rentals	-48,000	-45,000	3,000	-6.3%
Other Misc Income-BS	1-10-30-01-1070-40150	Obsolete Equipment/Materials Sales	-200	-200	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40152	Other Income	-8,000	-8,500	-500	6.3%
Other Misc Income-BS	1-10-30-01-1070-40153	Partnerships	-806,108	-768,478	37,630	-4.7%
Other Misc Income-BS	1-10-30-01-1070-40161	Misc Fees/Fines(Parking,ID,Damages)	-200	-250	-50	25.0%
Other Misc Income-BS	1-10-30-01-1070-40162	Livestock Sales	-2,000	-2,000	0	0.0%
Other Misc Income-BS	1-10-30-01-1070-40164	Commissions/Rebates	-18,000	-8,000	10,000	-55.6%
Other Misc Income-BS	1-10-30-01-1070-40165	Payment In Lieu of Taxes	-100,200	-100,200	0	0.0%
Total Other Misc Income-BS			-989,388	-937,328	52,060	-5.3%
Other Misc Income-SA	1-10-30-02-1070-40140	Administrative Fee	-100	0	100	-100.0%
Other Misc Income-SA	1-10-30-02-1070-40142	Bad Debt Recoveries	-240	-2,000	-1,760	733.3%
Other Misc Income-SA	1-10-30-02-1070-40147	Facilities Rentals	-217,000	-249,173	-32,173	14.8%
Other Misc Income-SA	1-10-30-02-1070-40152	Other Income	-4,000	-1,487	2,513	-62.8%
Other Misc Income-SA	1-10-30-02-1070-40153	Partnerships	-1,500	-364	1,136	-75.7%
Other Misc Income-SA	1-10-30-02-1070-40164	Commissions/Rebates	-1,500	-1,074	426	-28.4%
Total Other Misc Income-SA			-224,340	-254,098	-29,758	13.3%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Other Misc Income-LA	1-10-30-03-1070-40351	Vending Income/Commissions (Auxil)	-25	0	25	-100.0%
Total Other Misc Income-LA			-25	0	25	-100.0%
Total Miscellaneous Income			-1,213,753	-1,191,426	22,327	-1.8%
Transfers From Other Funds-BS	1-10-38-01-1080-40900	Transfer From Other Funds	0	-1,167,022	-1,167,022	---
Total Transfers From Other Funds-BS			0	-1,167,022	-1,167,022	---
Transfers From Other Funds-SA	1-10-38-02-1080-40900	Transfer From Other Funds	-444,229	-379,687	64,542	-14.5%
Total Transfers From Other Funds-SA			-444,229	-379,687	64,542	-14.5%
Transfers From Other Funds-LA	1-10-38-03-1080-40900	Transfer From Other Funds	-13,101	-11,550	1,551	-11.8%
Total Transfers From Other Funds-LA			-13,101	-11,550	1,551	-11.8%
Total Transfers From (In)			-457,330	-1,558,259	-1,100,929	240.7%
Budget (Surplus)/Deficit-BS	1-10-99-01-1099-40999	Budget (Surplus)/Deficit	-1,750,000	0	1,750,000	-100.0%
Total Budget (Surplus)/Deficit-BS			-1,750,000	0	1,750,000	-100.0%
Budget (Surplus)/Deficit-SA	1-10-99-02-1099-40999	Budget (Surplus)/Deficit	-43,000	-141,597	-98,597	229.3%
Total Budget (Surplus)/Deficit-SA			-43,000	-141,597	-98,597	229.3%
Total (Surplus)/Deficit			-1,793,000	-141,597	1,651,403	-92.1%
Fund Total - HC Education & General			-29,916,184	-30,175,767	-259,583	0.9%
Investment Income/Earnings-Gen Schl	1-12-24-01-3510-40160	Interest Income	-250	-200	50	-20.0%
Total Investment Income/Earnings-Gen Schl			-250	-200	50	-20.0%
Total Investment Income/Earnings			-250	-200	50	-20.0%
Transfers From Other Funds-BS	1-12-38-01-3580-40900	Transfer From Other Funds	-1,189,336	-1,265,096	-75,760	6.4%
Total Transfers From Other Funds-BS			-1,189,336	-1,265,096	-75,760	6.4%
Transfers From Other Funds-SA	1-12-38-02-3580-40900	Transfer From Other Funds	-38,000	-38,000	0	0.0%
Total Transfers From Other Funds-SA			-38,000	-38,000	0	0.0%
Transfers From Other Funds-LA	1-12-38-03-3580-40900	Transfer From Other Funds	-4,000	-4,000	0	0.0%
Total Transfers From Other Funds-LA			-4,000	-4,000	0	0.0%
Total Transfers From (In)			-1,231,336	-1,307,096	-75,760	6.2%
Fund Total - HC General Scholarship			-1,231,586	-1,307,296	-75,710	6.1%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Student Activities-BS	1-20-12-01-3615-40300	Student Services Fee	-65,000	-72,400	-7,400	11.4%
Student Activities-BS	1-20-12-01-3615-40301	Exemption-Student Services Fee	-600	-600	0	0.0%
Total Student Activities-BS			-65,600	-73,000	-7,400	11.3%
Student Activities-SA	1-20-12-02-3615-40300	Student Services Fee	-92,415	-133,183	-40,768	44.1%
Student Activities-SA	1-20-12-02-3615-40301	Exemption-Student Services Fee	-1,400	-1,453	-53	3.8%
Total Student Activities-SA			-93,815	-134,636	-40,821	43.5%
Student Activities-LA	1-20-12-03-3615-40300	Student Services Fee	-5,400	-5,500	-100	1.9%
Student Activities-LA	1-20-12-03-3615-40301	Exemption-Student Services Fee	-100	-100	0	0.0%
Total Student Activities-LA			-5,500	-5,600	-100	1.8%
Total Tuition & Fees			-164,915	-213,236	-48,321	29.3%
Men's Basketball-BS	1-20-28-01-3622-40320	Gate Receipts/Ticket Sales	-400	-400	0	0.0%
Total Men's Basketball-BS			-400	-400	0	0.0%
Women's Basketball-BS	1-20-28-01-3623-40320	Gate Receipts/Ticket Sales	-400	-400	0	0.0%
Total Women's Basketball-BS			-400	-400	0	0.0%
Rodeo-BS	1-20-28-01-3625-40321	Livestock Sales (Auxil)	-2,400	-4,000	-1,600	66.7%
Total Rodeo-BS			-2,400	-4,000	-1,600	66.7%
Area II FFA Camp-BS	1-20-28-01-3640-40324	Camp Income	-25,000	-25,000	0	0.0%
Total Area II FFA Camp-BS			-25,000	-25,000	0	0.0%
Cheerleader Camp (HC Hosts)	1-20-28-01-3641-40324	Camp Income	-1,200	-1,500	-300	25.0%
Total Cheerleader Camp (HC Hosts)			-1,200	-1,500	-300	25.0%
HC Goat Camp-BS	1-20-28-01-3642-40324	Camp Income	-10,000	-10,000	0	0.0%
Total HC Goat Camp-BS			-10,000	-10,000	0	0.0%
HC Lamb Camp-BS	1-20-28-01-3643-40324	Camp Income	-6,000	-8,000	-2,000	33.3%
Total HC Lamb Camp-BS			-6,000	-8,000	-2,000	33.3%
Girls & Boys Basketball Camps-BS	1-20-28-01-3645-40324	Camp Income	-1,500	-1,000	500	-33.3%
Total Girls & Boys Basketball Camps-BS			-1,500	-1,000	500	-33.3%
Total Sales & Services of Auxiliary			-46,900	-50,300	-3,400	7.2%
Other Income-Auxiliary Fund-BS	1-20-30-01-3610-40351	Vending Income/Commissions (Auxil)	-3,600	-2,600	1,000	-27.8%
Total Other Income-Auxiliary Fund-BS			-3,600	-2,600	1,000	-27.8%
Total Miscellaneous Income			-3,600	-2,600	1,000	-27.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Transfers From Other Funds-BS	1-20-38-01-3680-40900	Transfer From Other Funds	-1,597,612	-1,631,950	-34,338	2.1%
Total Transfers From Other Funds-BS			-1,597,612	-1,631,950	-34,338	2.1%
Total Transfers From (In)			-1,597,612	-1,631,950	-34,338	2.1%
Fund Total - HC Auxiliary			-1,813,027	-1,898,086	-85,059	4.7%
Miscellaneous-BS	1-22-12-01-3730-40430	Building Use Fees	-100,000	-115,000	-15,000	15.0%
Miscellaneous-BS	1-22-12-01-3730-40431	Exemption-Building Use Fees	-3,000	-3,000	0	0.0%
Total Miscellaneous-BS			-103,000	-118,000	-15,000	14.6%
Miscellaneous-SA	1-22-12-02-3730-40430	Building Use Fees	-969,500	-850,000	119,500	-12.3%
Miscellaneous-SA	1-22-12-02-3730-40431	Exemption-Building Use Fees	-55,000	-44,380	10,620	-19.3%
Total Miscellaneous-SA			-1,024,500	-894,380	130,120	-12.7%
Miscellaneous-LA	1-22-12-03-3730-40430	Building Use Fees	-12,500	-11,000	1,500	-12.0%
Miscellaneous-LA	1-22-12-03-3730-40431	Exemption-Building Use Fees	-400	-500	-100	25.0%
Total Miscellaneous-LA			-12,900	-11,500	1,400	-10.9%
Total Tuition & Fees			-1,140,400	-1,023,880	116,520	-10.2%
Bookstore-BS	1-22-28-01-3705-40420	Book Sales-Exempt	-53,000	-59,100	-6,100	11.5%
Bookstore-BS	1-22-28-01-3705-40421	Bookstore Commission	-16,000	-4,000	12,000	-75.0%
Total Bookstore-BS			-69,000	-63,100	5,900	-8.6%
Bookstore-SA	1-22-28-02-3705-40421	Bookstore Commission	-26,000	-3,000	23,000	-88.5%
Total Bookstore-SA			-26,000	-3,000	23,000	-88.5%
Dormitories-BS	1-22-28-01-3710-40400	Dormitory Rentals	-185,000	-195,000	-10,000	5.4%
Dormitories-BS	1-22-28-01-3710-40401	Dorm Admin & Cleaning Income	-5,000	-4,000	1,000	-20.0%
Dormitories-BS	1-22-28-01-3710-40402	Dorm Fines	-2,000	-2,500	-500	25.0%
Dormitories-BS	1-22-28-01-3710-40403	Dorm/Phone Deposit Forfeit Income	-2,000	-2,500	-500	25.0%
Dormitories-BS	1-22-28-01-3710-40404	Laundry Fee	-14,500	-15,500	-1,000	6.9%
Total Dormitories-BS			-208,500	-219,500	-11,000	5.3%
Food Service-BS	1-22-28-01-3720-40223	Sales Tax Discounts	-85	-65	20	-23.5%
Food Service-BS	1-22-28-01-3720-40410	Board-Exempt	-285,000	-305,000	-20,000	7.0%
Food Service-BS	1-22-28-01-3720-40411	Board-Taxable	-185,000	-188,000	-3,000	1.6%
Food Service-BS	1-22-28-01-3720-40412	Foodservice Commission	-2,500	-1,500	1,000	-40.0%
Total Food Service-BS			-472,585	-494,565	-21,980	4.7%
Total Sales & Services of Auxiliary			-776,085	-780,165	-4,080	0.5%
Miscellaneous-BS	1-22-30-01-3730-40350	Other Income (Auxiliary)	-400	-200	200	-50.0%
Total Miscellaneous-BS			-400	-200	200	-50.0%
Total Miscellaneous Income			-400	-200	200	-50.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Transfers From Other Funds-BS	1-22-38-01-3780-40900	Transfer From Other Funds	-3,054,121	-3,238,161	-184,040	6.0%
Total Transfers From Other Funds-BS			-3,054,121	-3,238,161	-184,040	6.0%
Total Transfers From (In)			-3,054,121	-3,238,161	-184,040	6.0%
Budget (Surplus)/Deficit-SA	1-22-99-02-3799-40999	Budget (Surplus)/Deficit	-150,000	-200,000	-50,000	33.3%
Total Budget (Surplus)/Deficit-SA			-150,000	-200,000	-50,000	33.3%
Total (Surplus)/Deficit			-150,000	-200,000	-50,000	33.3%
Fund Total - Student Housing (HC Auxiliary)			-5,121,006	-5,242,406	-121,400	2.4%
Total Unrestricted-Current			-38,081,803	-38,623,555	-541,752	1.4%
Returned Check-BS	1-30-30-01-3810-40155	Service Charges-Return Checks	-200	-200	0	0.0%
Total Returned Check-BS			-200	-200	0	0.0%
Returned Check-SA	1-30-30-02-3810-40155	Service Charges-Return Checks	-100	-100	0	0.0%
Total Returned Check-SA			-100	-100	0	0.0%
Total Miscellaneous Income			-300	-300	0	0.0%
Fund Total - HC Returned Check			-300	-300	0	0.0%
Staff Benefits-State Appropriation	1-32-10-01-3855-40002	State Insurance Appropriation	-1,295,984	-1,280,091	15,893	-1.2%
Staff Benefits-State Appropriation	1-32-10-01-3855-40003	State ORP Matching	-160,000	-140,000	20,000	-12.5%
Staff Benefits-State Appropriation	1-32-10-01-3855-40004	State TRS Matching	-260,000	-240,000	20,000	-7.7%
Total Staff Benefits-State Appropriation			-1,715,984	-1,660,091	55,893	-3.3%
Total State Appropriations/Funding			-1,715,984	-1,660,091	55,893	-3.3%
Fund Total - HC Restricted Staff Benefits			-1,715,984	-1,660,091	55,893	-3.3%
Federal Work Study 20/21	1-34-16-01-4035-40120	Federal Grants & Contracts	-66,638	0	66,638	-100.0%
Total Federal Work Study 20/21			-66,638	0	66,638	-100.0%
Federal Work Study (100%) 20/21	1-34-16-01-4036-40120	Federal Grants & Contracts	-11,760	0	11,760	-100.0%
Total Federal Work Study (100%) 20/21			-11,760	0	11,760	-100.0%
Federal Work Study 21/22	1-34-16-01-4037-40120	Federal Grants & Contracts	0	-68,402	-68,402	----
Total Federal Work Study 21/22			0	-68,402	-68,402	----

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Federal Work Study (100%) 21/22	1-34-16-01-4038-40120	Federal Grants & Contracts	0	-12,071	-12,071	----
Total Federal Work Study (100%) 21/22			0	-12,071	-12,071	----
PELL 20/21	1-34-16-01-4052-40120	Federal Grants & Contracts	-4,908,500	0	4,908,500	-100.0%
Total PELL 20/21			-4,908,500	0	4,908,500	-100.0%
PELL 21/22	1-34-16-01-4053-40120	Federal Grants & Contracts	0	-4,508,500	-4,508,500	----
Total PELL 21/22			0	-4,508,500	-4,508,500	----
SEOG 20/21	1-34-16-01-4079-40120	Federal Grants & Contracts	-81,177	0	81,177	-100.0%
Total SEOG 20/21			-81,177	0	81,177	-100.0%
SEOG 21/22	1-34-16-01-4080-40120	Federal Grants & Contracts	0	-82,751	-82,751	----
Total SEOG 21/22			0	-82,751	-82,751	----
Total Federal Grants & Contracts			-5,068,075	-4,671,724	396,351	-7.8%
Fund Total - HC Restricted Title IV			-5,068,075	-4,671,724	396,351	-7.8%
TEOG-Initial 20/21	1-36-18-01-4428-40130	State Grants & Contracts	-184,169	0	184,169	-100.0%
Total TEOG-Initial 20/21			-184,169	0	184,169	-100.0%
TEOG-Returning 20/21	1-36-18-01-4429-40130	State Grants & Contracts	-46,042	0	46,042	-100.0%
Total TEOG-Returning 20/21			-46,042	0	46,042	-100.0%
TEOG-Initial 21/22	1-36-18-01-4480-40130	State Grants & Contracts	0	-200,962	-200,962	----
Total TEOG-Initial 21/22			0	-200,962	-200,962	----
TEOG-Returning 21/22	1-36-18-01-4481-40130	State Grants & Contracts	0	-50,241	-50,241	----
Total TEOG-Returning 21/22			0	-50,241	-50,241	----
Texas Work Study 20/21	1-36-18-01-4527-40130	State Grants & Contracts	-11,504	0	11,504	-100.0%
Total Texas Work Study 20/21			-11,504	0	11,504	-100.0%
Texas Work Study 21/22	1-36-18-01-4539-40130	State Grants & Contracts	0	-11,691	-11,691	----
Total Texas Work Study 21/22			0	-11,691	-11,691	----
Total State Grants & Contracts			-241,715	-262,894	-21,179	8.8%
TPEG Resident - HC 20/21	1-36-24-01-4592-40160	Interest Income	-300	0	300	-100.0%
Total TPEG Resident - HC 20/21			-300	0	300	-100.0%
TPEG Resident - HC 21/22	1-36-24-01-4596-40160	Interest Income	0	-300	-300	----
Total TPEG Resident - HC 21/22			0	-300	-300	----
Total Investment Income/Earnings			-300	-300	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
TPEG Resident - HC 20/21	1-36-38-01-4592-40900	Transfer From Other Funds	-81,000	0	81,000	-100.0%
Total TPEG Resident - HC 20/21			-81,000	0	81,000	-100.0%
TPEG NonResident - HC 20/21	1-36-38-01-4593-40900	Transfer From Other Funds	-3,500	0	3,500	-100.0%
Total TPEG NonResident - HC 20/21			-3,500	0	3,500	-100.0%
TPEG Resident - HC 21/22	1-36-38-01-4596-40900	Transfer From Other Funds	0	-83,200	-83,200	----
Total TPEG Resident - HC 21/22			0	-83,200	-83,200	----
TPEG NonResident - HC 21/22	1-36-38-01-4597-40900	Transfer From Other Funds	0	-3,500	-3,500	----
Total TPEG NonResident - HC 21/22			0	-3,500	-3,500	----
President's Special Scholarship	1-36-38-01-4730-40900	Transfer From Other Funds	-2,000	-2,500	-500	25.0%
Total President's Special Scholarship			-2,000	-2,500	-500	25.0%
Total Transfers From (In)			-86,500	-89,200	-2,700	3.1%
Fund Total - Restricted Scholarship/Fin Aid			-328,515	-352,394	-23,879	7.3%
Total Restricted Scholarship/Fin Aid			-5,396,590	-5,024,118	372,472	-6.9%
CRRSAA Inst Emrg Solutions Project (HEERI 1-38-16-01-5113-40120		Federal Grants & Contracts	0	-800,000	-800,000	----
Total CRRSAA Inst Emrg Solutions Project (HEERF II)			0	-800,000	-800,000	----
ARPA Inst Emrg Solutions Project (HEERFI 1-38-16-01-5115-40120		Federal Grants & Contracts	0	-367,022	-367,022	----
Total ARPA Inst Emrg Solutions Project (HEERFI III)			0	-367,022	-367,022	----
Title V - PASS BS 21/22 (Yr2)	1-38-16-01-5116-40120	Federal Grants & Contracts	0	-600,000	-600,000	----
Total Title V - PASS BS 21/22 (Yr2)			0	-600,000	-600,000	----
Annual Perkins - BS 20/21	1-38-16-01-6173-40120	Federal Grants & Contracts	-158,217	0	158,217	-100.0%
Total Annual Perkins - BS 20/21			-158,217	0	158,217	-100.0%
Annual Perkins - BS 21/22	1-38-16-01-6178-40120	Federal Grants & Contracts	0	-163,702	-163,702	----
Total Annual Perkins - BS 21/22			0	-163,702	-163,702	----
AEL Federal (231) - BS 20/21	1-38-16-01-6425-40120	Federal Grants & Contracts	-144,288	0	144,288	-100.0%
Total AEL Federal (231) - BS 20/21			-144,288	0	144,288	-100.0%
AEL Federal (231) Admin - BS 20/21	1-38-16-01-6426-40120	Federal Grants & Contracts	-11,739	0	11,739	-100.0%
Total AEL Federal (231) Admin - BS 20/21			-11,739	0	11,739	-100.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
AEL Federal (225) - BS 20/21	1-38-16-01-6427-40120	Federal Grants & Contracts	-200	0	200	-100.0%
Total AEL Federal (225) - BS 20/21			-200	0	200	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-16-01-6428-40120	Federal Grants & Contracts	-200	0	200	-100.0%
Total AEL Federal Workforce Training - BS 20/21			-200	0	200	-100.0%
AEL Federal (223) - BS 20/21	1-38-16-01-6429-40120	Federal Grants & Contracts	-3,340	0	3,340	-100.0%
Total AEL Federal (223) - BS 20/21			-3,340	0	3,340	-100.0%
AEL Federal EI Civics Workforce Training BS 20/21	1-38-16-01-6430-40120	Federal Grants & Contracts	-200	0	200	-100.0%
Total AEL Federal EI Civics Workforce Training BS 20/21			-200	0	200	-100.0%
AEL Federal EI Civics BS 20/21	1-38-16-01-6431-40120	Federal Grants & Contracts	-5,173	0	5,173	-100.0%
Total AEL Federal EI Civics BS 20/21			-5,173	0	5,173	-100.0%
AEL Federal Performance-Based Funding BS 20/21	1-38-16-01-6432-40120	Federal Grants & Contracts	-3,616	0	3,616	-100.0%
Total AEL Federal Performance-Based Funding BS 20/21			-3,616	0	3,616	-100.0%
AEL Federal (231) - BS 21/22	1-38-16-01-6435-40120	Federal Grants & Contracts	0	-191,184	-191,184	----
Total AEL Federal (231) - BS 21/22			0	-191,184	-191,184	----
AEL Federal (231) Admin - BS 21/22	1-38-16-01-6436-40120	Federal Grants & Contracts	0	-14,678	-14,678	----
Total AEL Federal (231) Admin - BS 21/22			0	-14,678	-14,678	----
AEL Federal (225) - BS 21/22	1-38-16-01-6437-40120	Federal Grants & Contracts	0	-200	-200	----
Total AEL Federal (225) - BS 21/22			0	-200	-200	----
AEL Federal Workforce Training - BS 21/22	1-38-16-01-6438-40120	Federal Grants & Contracts	0	-500	-500	----
Total AEL Federal Workforce Training - BS 21/22			0	-500	-500	----
AEL Federal (223) - BS 21/22	1-38-16-01-6439-40120	Federal Grants & Contracts	0	-3,894	-3,894	----
Total AEL Federal (223) - BS 21/22			0	-3,894	-3,894	----
AEL Federal EI Civics Workforce Training BS 21/22	1-38-16-01-6440-40120	Federal Grants & Contracts	0	-500	-500	----
Total AEL Federal EI Civics Workforce Training BS 21/22			0	-500	-500	----
AEL Federal Performance Based Funding BS 21/22	1-38-16-01-6441-40120	Federal Grants & Contracts	0	-4,305	-4,305	----
Total AEL Federal Performance Based Funding BS 21/22			0	-4,305	-4,305	----
AEL Federal (231) - SA 20/21	1-38-16-02-6419-40120	Federal Grants & Contracts	-354,736	0	354,736	-100.0%
Total AEL Federal (231) - SA 20/21			-354,736	0	354,736	-100.0%
AEL Federal (225) - SA 20/21	1-38-16-02-6420-40120	Federal Grants & Contracts	-22,955	0	22,955	-100.0%
Total AEL Federal (225) - SA 20/21			-22,955	0	22,955	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-16-02-6421-40120	Federal Grants & Contracts	-27,392	0	27,392	-100.0%
Total AEL Federal Workforce Training - SA 20/21			-27,392	0	27,392	-100.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
AEL Federal EI Civics SA 20/21	1-38-16-02-6422-40120	Federal Grants & Contracts	-80,794	0	80,794	-100.0%
Total AEL Federal EI Civics SA 20/21			-80,794	0	80,794	-100.0%
AEL Federal (223) - SA 20/21	1-38-16-02-6423-40120	Federal Grants & Contracts	-8,679	0	8,679	-100.0%
Total AEL Federal (223) - SA 20/21			-8,679	0	8,679	-100.0%
AEL Federal Performance-Based Funding S	1-38-16-02-6424-40120	Federal Grants & Contracts	-10,093	0	10,093	-100.0%
Total AEL Federal Performance-Based Funding SA 20/21			-10,093	0	10,093	-100.0%
AEL Federal (231) - SA 21/22	1-38-16-02-6442-40120	Federal Grants & Contracts	0	-485,134	-485,134	----
Total AEL Federal (231) - SA 21/22			0	-485,134	-485,134	----
AEL Federal (231) Admin- SA 21/22	1-38-16-02-6443-40120	Federal Grants & Contracts	0	-37,013	-37,013	----
Total AEL Federal (231) Admin- SA 21/22			0	-37,013	-37,013	----
AEL Federal (223) - SA 21/22	1-38-16-02-6444-40120	Federal Grants & Contracts	0	-9,819	-9,819	----
Total AEL Federal (223) - SA 21/22			0	-9,819	-9,819	----
AEL Federal Performance-Based Funding S	1-38-16-02-6445-40120	Federal Grants & Contracts	0	-10,855	-10,855	----
Total AEL Federal Performance-Based Funding SA 21/22			0	-10,855	-10,855	----
Total Federal Grants & Contracts			-831,622	-2,688,806	-1,857,184	223.3%
Fund Total-HC Restricted Special Purposes			-831,622	-2,688,806	-1,857,184	223.3%
Total Restricted			-7,944,496	-9,373,315	-1,428,819	18.0%
HC Construction Fund Income	1-70-38-01-7201-40900	Transfer From Other Funds	-1,750,000	0	1,750,000	-100.0%
Total HC Construction Fund Income			-1,750,000	0	1,750,000	-100.0%
Total Transfers From (In)			-1,750,000	0	1,750,000	-100.0%
HC Construction Fund Income	1-70-99-01-7201-40999	Budget (Surplus)/Deficit	-2,887,400	0	2,887,400	-100.0%
Total HC Construction Fund Income			-2,887,400	0	2,887,400	-100.0%
Total (Surplus)/Deficit			-2,887,400	0	2,887,400	-100.0%
Total HC Construction Fund			-4,637,400	0	4,637,400	-100.0%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40024	Current I&S Taxes	-1,533,995	-1,154,997	378,998	-24.7%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40025	Delinquent I&S Taxes	-75,000	-60,000	15,000	-20.0%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40026	I&S Penalties and Interest	-10,000	-15,000	-5,000	50.0%
HC Go Refunding Bond-Series 2016	1-72-14-01-7306-40027	I&S Refunds	90,000	20,000	-70,000	-77.8%
Total HC Go Refunding Bond-Series 2016			-1,528,995	-1,209,997	318,998	-20.9%
Total Ad Valorem Taxes			-1,528,995	-1,209,997	318,998	-20.9%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Revenues

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
HC Cons Fund Revenue-Bond Ser 2009	1-72-24-01-7304-40160	Interest Income	-15	-50	-35	233.3%
Total HC Cons Fund Revenue-Bond Ser 2009			-15	-50	-35	233.3%
HC Go Refunding Bond-Series 2016	1-72-24-01-7306-40160	Interest Income	-2,000	-3,000	-1,000	50.0%
Total HC Go Refunding Bond-Series 2016			-2,000	-3,000	-1,000	50.0%
HC Cons Fund Revenue Refunding Bond Se 1-72-24-01-7307-40160		Interest Income	0	-280	-280	----
Total HC Cons Fund Revenue Refunding Bond Ser 2021			0	-280	-280	----
HC Cons Fund Revenue Bond-Ser 2013	1-72-24-02-7305-40160	Interest Income	-75	-700	-625	833.3%
Total HC Cons Fund Revenue Bond-Ser 2013			-75	-700	-625	833.3%
Total Investment Income/Earnings			-2,090	-4,030	-1,940	92.8%
Retirement of Indebtedness	1-72-38-01-7301-40900	Transfer From Other Funds	-76,060	-73,724	2,336	-3.1%
Total Retirement of Indebtedness			-76,060	-73,724	2,336	-3.1%
HC Cons Fund Revenue-Bond Ser 2009	1-72-38-01-7304-40900	Transfer From Other Funds	-285,575	-45,600	239,975	-84.0%
Total HC Cons Fund Revenue-Bond Ser 2009			-285,575	-45,600	239,975	-84.0%
HC Cons Fund Revenue Refunding Bond Se 1-72-38-01-7307-40900		Transfer From Other Funds	0	-268,200	-268,200	----
Total HC Cons Fund Revenue Refunding Bond Ser 2021			0	-268,200	-268,200	----
HC cons Fund Revenue Bond-Ser 2013	1-72-38-02-7305-40900	Transfer From Other Funds	-760,620	-763,000	-2,380	0.3%
Total HC cons Fund Revenue Bond-Ser 2013			-760,620	-763,000	-2,380	0.3%
Total Transfers From (In)			-1,122,255	-1,150,524	-28,269	2.5%
HC Cons Fund Revenue-Bond Ser 2009	1-72-99-01-7304-40999	Budget (Surplus)/Deficit	5,770	-222,300	-228,070	-3952.7%
Total HC Cons Fund Revenue-Bond Ser 2009			5,770	-222,300	-228,070	-3952.7%
HC cons Fund Revenue Bond-Ser 2013	1-72-99-02-7305-40999	Budget (Surplus)/Deficit	6,539	11,887	5,348	81.8%
Total HC cons Fund Revenue Bond-Ser 2013			6,539	11,887	5,348	81.8%
HC Go Refunding Bond-Series 2016	1-72-99-01-7306-40999	Budget (Surplus)/Deficit	101,855	-218,593	-320,448	-314.6%
Total HC Go Refunding Bond-Series 2016			101,855	-218,593	-320,448	-314.6%
HC Cons Fund Revenue Refunding Bond Se 1-72-99-01-7307-40999		Budget (Surplus)/Deficit	0	255,120	255,120	----
Total HC Cons Fund Revenue Refunding Bond Ser 2021			0	255,120	255,120	----
Total (Surplus)/Deficit			114,164	-173,886	-288,050	-252.3%
Fund Total-HC Retirement of Indebtedness			-2,539,176	-2,538,437	739	0.0%
Total Revenues			-53,202,875	-50,535,307	2,667,568	-5.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Instruction/Academic-BS	1-10-40-01-1600-56002	Faculty Overload Salaries	205,000	205,000	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56003	Part Time Faculty Salaries	190,370	190,370	0	0.0%
Instruction/Academic-BS	1-10-40-01-1600-56205	Furniture and Equipment	0	400	400	----
Instruction/Academic-BS	1-10-40-01-1600-56218	Supplies	0	750	750	----
Instruction/Academic-BS	1-10-40-01-1600-56268	Training-Subcontracted	5,000	0	-5,000	-100.0%
Instruction/Academic-BS	1-10-40-01-1600-56327	Telephone	0	192	192	----
Instruction/Academic-BS	1-10-40-01-1600-56351	Employee Travel	0	3,000	3,000	----
Instruction/Academic-BS	1-10-40-01-1600-56611	Copying	0	200	200	----
Instruction/Academic-BS	1-10-40-01-1600-56626	Other Cost	0	500	500	----
Instruction/Academic-BS	1-10-40-01-1600-56632	Program Improvements	0	2,500	2,500	----
Total Instruction/Academic-BS			400,370	402,912	2,542	0.6%
Agriculture-BS	1-10-40-01-1601-56001	Full Time Faculty Salaries	44,738	47,989	3,251	7.3%
Agriculture-BS	1-10-40-01-1601-56010	Administrative Salaries	57,929	58,307	378	0.7%
Agriculture-BS	1-10-40-01-1601-56206	Feed	1,500	1,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56208	Classroom Materials/Instr Supplies	1,200	1,200	0	0.0%
Agriculture-BS	1-10-40-01-1601-56212	Periodicals	300	200	-100	-33.3%
Agriculture-BS	1-10-40-01-1601-56213	Postage	150	150	0	0.0%
Agriculture-BS	1-10-40-01-1601-56218	Supplies	400	400	0	0.0%
Agriculture-BS	1-10-40-01-1601-56327	Telephone	300	400	100	33.3%
Agriculture-BS	1-10-40-01-1601-56351	Employee Travel	3,500	3,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56355	Student Travel	24,000	25,000	1,000	4.2%
Agriculture-BS	1-10-40-01-1601-56410	Repairs and Maintenance	1,200	1,200	0	0.0%
Agriculture-BS	1-10-40-01-1601-56518	Equipment Lease/Rental	0	550	550	----
Agriculture-BS	1-10-40-01-1601-56605	Awards	750	750	0	0.0%
Agriculture-BS	1-10-40-01-1601-56611	Copying	25	25	0	0.0%
Agriculture-BS	1-10-40-01-1601-56620	Livestock	9,500	9,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56624	Official Functions	450	450	0	0.0%
Agriculture-BS	1-10-40-01-1601-56641	Student Organizations	1,500	1,500	0	0.0%
Agriculture-BS	1-10-40-01-1601-56645	Recruiting/Outreach	4,000	6,000	2,000	50.0%
Total Agriculture-BS			151,442	158,621	7,179	4.7%
Biology-BS	1-10-40-01-1603-56001	Full Time Faculty Salaries	140,500	141,830	1,330	0.9%
Biology-BS	1-10-40-01-1603-56208	Classroom Materials/Instr Supplies	11,166	8,401	-2,765	-24.8%
Biology-BS	1-10-40-01-1603-56213	Postage	10	11	1	10.0%
Biology-BS	1-10-40-01-1603-56218	Supplies	650	685	35	5.4%
Biology-BS	1-10-40-01-1603-56327	Telephone	534	768	234	43.8%
Biology-BS	1-10-40-01-1603-56410	Repairs and Maintenance	250	250	0	0.0%
Biology-BS	1-10-40-01-1603-56611	Copying	1,000	800	-200	-20.0%
Biology-BS	1-10-40-01-1603-56631	Professional Organizations	260	0	-260	-100.0%
Total Biology-BS			154,370	152,745	-1,625	-1.1%
Business/Academic-BS	1-10-40-01-1604-56001	Full Time Faculty Salaries	35,469	79,385	43,916	123.8%
Business/Academic-BS	1-10-40-01-1604-56208	Classroom Materials/Instr Supplies	540	1,000	460	85.2%
Business/Academic-BS	1-10-40-01-1604-56327	Telephone	384	384	0	0.0%
Business/Academic-BS	1-10-40-01-1604-56351	Employee Travel	94	1,000	906	963.8%
Business/Academic-BS	1-10-40-01-1604-56611	Copying	120	120	0	0.0%
Total Business/Academic-BS			36,607	81,889	45,282	123.7%
General Studies-BS	1-10-40-01-1607-56001	Full Time Faculty Salaries	6,000	4,000	-2,000	-33.3%
General Studies-BS	1-10-40-01-1607-56010	Administrative Salaries	70,342	51,960	-18,382	-26.1%
General Studies-BS	1-10-40-01-1607-56020	Classified Salaries	36,238	38,262	2,024	5.6%
General Studies-BS	1-10-40-01-1607-56040	Other Part Time Salaries	2,200	2,200	0	0.0%
General Studies-BS	1-10-40-01-1607-56205	Furniture and Equipment	1,000	1,000	0	0.0%
General Studies-BS	1-10-40-01-1607-56208	Classroom Materials/Instr Supplies	250	0	-250	-100.0%
General Studies-BS	1-10-40-01-1607-56213	Postage	30	30	0	0.0%
General Studies-BS	1-10-40-01-1607-56218	Supplies	900	1,150	250	27.8%
General Studies-BS	1-10-40-01-1607-56327	Telephone	516	384	-132	-25.6%
General Studies-BS	1-10-40-01-1607-56351	Employee Travel	900	900	0	0.0%
General Studies-BS	1-10-40-01-1607-56611	Copying	200	200	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
General Studies-BS	1-10-40-01-1607-56632	Program Improvements	1,000	1,000	0	0.0%
Total General Studies-BS			119,576	101,086	-18,490	-15.5%
Mathematics-BS	1-10-40-01-1609-56001	Full Time Faculty Salaries	86,510	70,367	-16,143	-18.7%
Mathematics-BS	1-10-40-01-1609-56208	Classroom Materials/Instr Supplies	195	200	5	2.6%
Mathematics-BS	1-10-40-01-1609-56218	Supplies	200	200	0	0.0%
Mathematics-BS	1-10-40-01-1609-56327	Telephone	356	384	28	7.9%
Mathematics-BS	1-10-40-01-1609-56611	Copying	300	300	0	0.0%
Total Mathematics-BS			87,561	71,451	-16,110	-18.4%
Developmental Studies/English-BS	1-10-40-01-1616-56001	Full Time Faculty Salaries	36,455	36,918	463	1.3%
Developmental Studies/English-BS	1-10-40-01-1616-56204	Electronic Equip/Software	170	0	-170	-100.0%
Developmental Studies/English-BS	1-10-40-01-1616-56218	Supplies	100	100	0	0.0%
Developmental Studies/English-BS	1-10-40-01-1616-56327	Telephone	0	192	192	---
Developmental Studies/English-BS	1-10-40-01-1616-56351	Employee Travel	750	0	-750	-100.0%
Developmental Studies/English-BS	1-10-40-01-1616-56611	Copying	50	50	0	0.0%
Total Developmental Studies/English-BS			37,525	37,260	-265	-0.7%
Developmental Studies/Math-BS	1-10-40-01-1617-56001	Full Time Faculty Salaries	45,576	46,121	545	1.2%
Developmental Studies/Math-BS	1-10-40-01-1617-56218	Supplies	125	125	0	0.0%
Developmental Studies/Math-BS	1-10-40-01-1617-56327	Telephone	178	192	14	7.9%
Developmental Studies/Math-BS	1-10-40-01-1617-56532	On-Line Subscriptions/Services	180	0	-180	-100.0%
Developmental Studies/Math-BS	1-10-40-01-1617-56611	Copying	700	250	-450	-64.3%
Total Developmental Studies/Math-BS			46,759	46,688	-71	-0.2%
Art-BS	1-10-40-01-1700-56001	Full Time Faculty Salaries	40,000	40,000	0	0.0%
Art-BS	1-10-40-01-1700-56208	Classroom Materials/Instr Supplies	3,000	3,000	0	0.0%
Art-BS	1-10-40-01-1700-56213	Postage	300	100	-200	-66.7%
Art-BS	1-10-40-01-1700-56327	Telephone	192	192	0	0.0%
Art-BS	1-10-40-01-1700-56410	Repairs and Maintenance	300	300	0	0.0%
Art-BS	1-10-40-01-1700-56611	Copying	20	20	0	0.0%
Total Art-BS			43,812	43,612	-200	-0.5%
English-BS	1-10-40-01-1702-56001	Full Time Faculty Salaries	125,733	126,424	691	0.5%
English-BS	1-10-40-01-1702-56204	Electronic Equip/Software	340	0	-340	-100.0%
English-BS	1-10-40-01-1702-56208	Classroom Materials/Instr Supplies	250	375	125	50.0%
English-BS	1-10-40-01-1702-56213	Postage	25	25	0	0.0%
English-BS	1-10-40-01-1702-56327	Telephone	768	768	0	0.0%
English-BS	1-10-40-01-1702-56351	Employee Travel	750	1,200	450	60.0%
English-BS	1-10-40-01-1702-56532	On-Line Subscriptions/Services	360	0	-360	-100.0%
English-BS	1-10-40-01-1702-56611	Copying	600	613	13	2.2%
English-BS	1-10-40-01-1702-56631	Professional Organizations	80	0	-80	-100.0%
Total English-BS			128,906	129,405	499	0.4%
Letters/Speech-BS	1-10-40-01-1704-56001	Full Time Faculty Salaries	50,230	50,744	514	1.0%
Letters/Speech-BS	1-10-40-01-1704-56218	Supplies	250	200	-50	-20.0%
Letters/Speech-BS	1-10-40-01-1704-56327	Telephone	192	192	0	0.0%
Letters/Speech-BS	1-10-40-01-1704-56611	Copying	250	200	-50	-20.0%
Total Letters/Speech-BS			50,922	51,336	414	0.8%
Psychology-BS	1-10-40-01-1706-56001	Full Time Faculty Salaries	46,183	47,573	1,390	3.0%
Psychology-BS	1-10-40-01-1706-56218	Supplies	50	50	0	0.0%
Psychology-BS	1-10-40-01-1706-56327	Telephone	192	192	0	0.0%
Psychology-BS	1-10-40-01-1706-56611	Copying	50	50	0	0.0%
Total Psychology-BS			46,475	47,865	1,390	3.0%
Social Sciences-BS	1-10-40-01-1707-56001	Full Time Faculty Salaries	206,430	210,137	3,707	1.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Social Sciences-BS	1-10-40-01-1707-56205	Furniture and Equipment	0	125	125	----
Social Sciences-BS	1-10-40-01-1707-56208	Classroom Materials/Instr Supplies	0	900	900	----
Social Sciences-BS	1-10-40-01-1707-56218	Supplies	250	250	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56327	Telephone	960	960	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56351	Employee Travel	1,500	1,500	0	0.0%
Social Sciences-BS	1-10-40-01-1707-56611	Copying	400	400	0	0.0%
Total Social Sciences-BS			209,540	214,272	4,732	2.3%
Theater-BS	1-10-40-01-1708-56001	Full Time Faculty Salaries	48,007	49,550	1,543	3.2%
Theater-BS	1-10-40-01-1708-56204	Electronic Equip/Software	0	500	500	----
Theater-BS	1-10-40-01-1708-56208	Classroom Materials/Instr Supplies	8,000	8,500	500	6.3%
Theater-BS	1-10-40-01-1708-56327	Telephone	192	192	0	0.0%
Theater-BS	1-10-40-01-1708-56351	Employee Travel	1,500	2,000	500	33.3%
Theater-BS	1-10-40-01-1708-56354	Recruiting Travel	900	1,200	300	33.3%
Theater-BS	1-10-40-01-1708-56355	Student Travel	7,500	9,000	1,500	20.0%
Theater-BS	1-10-40-01-1708-56515	Contract Labor/Services	5,000	5,000	0	0.0%
Theater-BS	1-10-40-01-1708-56611	Copying	250	250	0	0.0%
Theater-BS	1-10-40-01-1708-56631	Professional Organizations	600	1,000	400	66.7%
Total Theater-BS			71,949	77,192	5,243	7.3%
Choral Music-BS	1-10-40-01-1710-56001	Full Time Faculty Salaries	41,038	46,134	5,096	12.4%
Choral Music-BS	1-10-40-01-1710-56204	Electronic Equip/Software	500	250	-250	-50.0%
Choral Music-BS	1-10-40-01-1710-56208	Classroom Materials/Instr Supplies	800	800	0	0.0%
Choral Music-BS	1-10-40-01-1710-56213	Postage	25	25	0	0.0%
Choral Music-BS	1-10-40-01-1710-56219	Uniforms	325	350	25	7.7%
Choral Music-BS	1-10-40-01-1710-56327	Telephone	384	384	0	0.0%
Choral Music-BS	1-10-40-01-1710-56351	Employee Travel	1,400	1,500	100	7.1%
Choral Music-BS	1-10-40-01-1710-56354	Recruiting Travel	400	400	0	0.0%
Choral Music-BS	1-10-40-01-1710-56355	Student Travel	2,750	2,800	50	1.8%
Choral Music-BS	1-10-40-01-1710-56515	Contract Labor/Services	1,000	1,000	0	0.0%
Choral Music-BS	1-10-40-01-1710-56532	On-Line Subscriptions/Services	250	350	100	40.0%
Choral Music-BS	1-10-40-01-1710-56611	Copying	200	150	-50	-25.0%
Choral Music-BS	1-10-40-01-1710-56618	Institutional Memberships	350	350	0	0.0%
Choral Music-BS	1-10-40-01-1710-56626	Other Cost	1,000	1,000	0	0.0%
Total Choral Music-BS			50,422	55,493	5,071	10.1%
Hall Center Operating Account	1-10-40-01-1712-56205	Furniture and Equipment	4,000	4,000	0	0.0%
Hall Center Operating Account	1-10-40-01-1712-56218	Supplies	100	100	0	0.0%
Hall Center Operating Account	1-10-40-01-1712-56515	Contract Labor/Services	200	200	0	0.0%
Total Hall Center Operating Account			4,300	4,300	0	0.0%
Band-BS	1-10-40-01-1713-56001	Full Time Faculty Salaries	37,845	0	-37,845	-100.0%
Band-BS	1-10-40-01-1713-56204	Electronic Equip/Software	500	400	-100	-20.0%
Band-BS	1-10-40-01-1713-56205	Furniture and Equipment	500	2,000	1,500	300.0%
Band-BS	1-10-40-01-1713-56208	Classroom Materials/Instr Supplies	500	500	0	0.0%
Band-BS	1-10-40-01-1713-56213	Postage	0	25	25	----
Band-BS	1-10-40-01-1713-56218	Supplies	500	400	-100	-20.0%
Band-BS	1-10-40-01-1713-56327	Telephone	192	192	0	0.0%
Band-BS	1-10-40-01-1713-56351	Employee Travel	1,500	1,500	0	0.0%
Band-BS	1-10-40-01-1713-56354	Recruiting Travel	1,000	250	-750	-75.0%
Band-BS	1-10-40-01-1713-56355	Student Travel	1,500	2,000	500	33.3%
Band-BS	1-10-40-01-1713-56410	Repairs and Maintenance	500	500	0	0.0%
Band-BS	1-10-40-01-1713-56412	Repairs/Maintenance-Equipment	500	350	-150	-30.0%
Band-BS	1-10-40-01-1713-56515	Contract Labor/Services	200	500	300	150.0%
Band-BS	1-10-40-01-1713-56611	Copying	500	100	-400	-80.0%
Band-BS	1-10-40-01-1713-56618	Institutional Memberships	500	400	-100	-20.0%
Band-BS	1-10-40-01-1713-56637	Stipends	100	0	-100	-100.0%
Band-BS	1-10-40-01-1713-56638	Student Activities	300	300	0	0.0%
Total Band-BS			46,637	9,417	-37,220	-79.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Tutoring Center-BS	1-10-40-01-1804-56010	Administrative Salaries	23,388	21,827	-1,561	-6.7%
Tutoring Center-BS	1-10-40-01-1804-56040	Other Part Time Salaries	27,000	27,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56205	Furniture and Equipment	100	100	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56213	Postage	10	10	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56218	Supplies	1,000	1,000	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56327	Telephone	192	192	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56351	Employee Travel	1,170	1,170	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56611	Copying	50	50	0	0.0%
Tutoring Center-BS	1-10-40-01-1804-56630	Professional Development/Training	450	450	0	0.0%
Total Tutoring Center-BS			53,360	51,799	-1,561	-2.9%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56050	Group Health & Life Insurance	174,200	170,625	-3,575	-2.1%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56051	ORP Matching	20,930	25,420	4,490	21.5%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56052	TRS Matching	50,475	49,150	-1,325	-2.6%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56053	Unemployment Taxes	7,170	7,060	-110	-1.5%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56054	Workman's Compensation	11,955	11,615	-340	-2.8%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56055	Employer FICA Expense	133,410	128,420	-4,990	-3.7%
Staff Benefits (INSTR-ACAD)-BS	1-10-40-01-1890-56060	ERS 1% Payroll Contribution	15,865	16,125	260	1.6%
Total Staff Benefits (INSTR-ACAD)-BS			414,005	408,415	-5,590	-1.4%
Instruction/Academic-SA	1-10-40-02-1600-56001	Full Time Faculty Salaries	18,311	17,301	-1,010	-5.5%
Instruction/Academic-SA	1-10-40-02-1600-56002	Faculty Overload Salaries	144,430	175,036	30,606	21.2%
Instruction/Academic-SA	1-10-40-02-1600-56003	Part Time Faculty Salaries	471,411	517,247	45,836	9.7%
Instruction/Academic-SA	1-10-40-02-1600-56268	Training-Subcontracted	9,800	0	-9,800	-100.0%
Total Instruction/Academic-SA			643,952	709,584	65,632	10.2%
Biology-SA	1-10-40-02-1603-56001	Full Time Faculty Salaries	153,930	155,720	1,790	1.2%
Biology-SA	1-10-40-02-1603-56208	Classroom Materials/Instr Supplies	9,357	9,357	0	0.0%
Biology-SA	1-10-40-02-1603-56327	Telephone	1,100	1,100	0	0.0%
Biology-SA	1-10-40-02-1603-56351	Employee Travel	182	182	0	0.0%
Biology-SA	1-10-40-02-1603-56412	Repairs/Maintenance-Equipment	1,100	1,100	0	0.0%
Biology-SA	1-10-40-02-1603-56611	Copying	1,200	1,200	0	0.0%
Total Biology-SA			166,869	168,659	1,790	1.1%
Health & Physical Education-SA	1-10-40-02-1608-56001	Full Time Faculty Salaries	13,021	13,160	139	1.1%
Total Health & Physical Education-SA			13,021	13,160	139	1.1%
Mathematics-SA	1-10-40-02-1609-56001	Full Time Faculty Salaries	64,178	88,197	24,019	37.4%
Mathematics-SA	1-10-40-02-1609-56208	Classroom Materials/Instr Supplies	375	375	0	0.0%
Mathematics-SA	1-10-40-02-1609-56327	Telephone	275	275	0	0.0%
Mathematics-SA	1-10-40-02-1609-56351	Employee Travel	300	300	0	0.0%
Mathematics-SA	1-10-40-02-1609-56611	Copying	1,400	1,400	0	0.0%
Total Mathematics-SA			66,528	90,547	24,019	36.1%
Developmental Studies/English-SA	1-10-40-02-1616-56001	Full Time Faculty Salaries	47,573	48,036	463	1.0%
Developmental Studies/English-SA	1-10-40-02-1616-56208	Classroom Materials/Instr Supplies	275	275	0	0.0%
Developmental Studies/English-SA	1-10-40-02-1616-56327	Telephone	275	275	0	0.0%
Developmental Studies/English-SA	1-10-40-02-1616-56351	Employee Travel	280	280	0	0.0%
Developmental Studies/English-SA	1-10-40-02-1616-56611	Copying	400	400	0	0.0%
Total Developmental Studies/English-SA			48,803	49,266	463	0.9%
Developmental Studies/Math-SA	1-10-40-02-1617-56001	Full Time Faculty Salaries	66,512	68,361	1,849	2.8%
Developmental Studies/Math-SA	1-10-40-02-1617-56208	Classroom Materials/Instr Supplies	365	365	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56213	Postage	5	5	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56327	Telephone	550	550	0	0.0%
Developmental Studies/Math-SA	1-10-40-02-1617-56351	Employee Travel	150	150	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Developmental Studies/Math-SA	1-10-40-02-1617-56611	Copying	900	900	0	0.0%
Total Developmental Studies/Math-SA			68,482	70,331	1,849	2.7%
Education-SA	1-10-40-02-1618-56001	Full Time Faculty Salaries	2,431	0	-2,431	-100.0%
Education-SA	1-10-40-02-1618-56208	Classroom Materials/Instr Supplies	50	50	0	0.0%
Education-SA	1-10-40-02-1618-56218	Supplies	0	200	200	----
Education-SA	1-10-40-02-1618-56351	Employee Travel	0	500	500	----
Education-SA	1-10-40-02-1618-56611	Copying	50	50	0	0.0%
Total Education-SA			2,531	800	-1,731	-68.4%
English-SA	1-10-40-02-1702-56001	Full Time Faculty Salaries	115,057	123,816	8,759	7.6%
English-SA	1-10-40-02-1702-56208	Classroom Materials/Instr Supplies	290	290	0	0.0%
English-SA	1-10-40-02-1702-56327	Telephone	825	825	0	0.0%
English-SA	1-10-40-02-1702-56351	Employee Travel	275	275	0	0.0%
English-SA	1-10-40-02-1702-56611	Copying	800	800	0	0.0%
Total English-SA			117,247	126,006	8,759	7.5%
Letters/Speech-SA	1-10-40-02-1704-56208	Classroom Materials/Instr Supplies	25	25	0	0.0%
Letters/Speech-SA	1-10-40-02-1704-56611	Copying	400	400	0	0.0%
Total Letters/Speech-SA			425	425	0	0.0%
Music-SA	1-10-40-02-1705-56001	Full Time Faculty Salaries	44,008	50,521	6,513	14.8%
Music-SA	1-10-40-02-1705-56208	Classroom Materials/Instr Supplies	50	50	0	0.0%
Music-SA	1-10-40-02-1705-56327	Telephone	275	275	0	0.0%
Music-SA	1-10-40-02-1705-56351	Employee Travel	40	40	0	0.0%
Music-SA	1-10-40-02-1705-56611	Copying	290	290	0	0.0%
Music-SA	1-10-40-02-1705-56631	Professional Organizations	50	50	0	0.0%
Total Music-SA			44,713	51,226	6,513	14.6%
Psychology-SA	1-10-40-02-1706-56001	Full Time Faculty Salaries	81,556	49,426	-32,130	-39.4%
Psychology-SA	1-10-40-02-1706-56208	Classroom Materials/Instr Supplies	180	180	0	0.0%
Psychology-SA	1-10-40-02-1706-56327	Telephone	275	275	0	0.0%
Psychology-SA	1-10-40-02-1706-56351	Employee Travel	140	140	0	0.0%
Psychology-SA	1-10-40-02-1706-56611	Copying	200	200	0	0.0%
Total Psychology-SA			82,351	50,221	-32,130	-39.0%
Social Sciences-SA	1-10-40-02-1707-56001	Full Time Faculty Salaries	80,686	90,141	9,455	11.7%
Social Sciences-SA	1-10-40-02-1707-56208	Classroom Materials/Instr Supplies	375	375	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56327	Telephone	550	550	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56351	Employee Travel	300	300	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56611	Copying	1,000	1,000	0	0.0%
Social Sciences-SA	1-10-40-02-1707-56637	Stipends	75	75	0	0.0%
Total Social Sciences-SA			82,986	92,441	9,455	11.4%
Tutoring Center-SA	1-10-40-02-1804-56020	Classified Salaries	8,012	20,320	12,308	153.6%
Tutoring Center-SA	1-10-40-02-1804-56040	Other Part Time Salaries	13,416	14,244	828	6.2%
Tutoring Center-SA	1-10-40-02-1804-56058	TRS 90-Day (New Hires)	73	44	-29	-39.7%
Tutoring Center-SA	1-10-40-02-1804-56218	Supplies	600	600	0	0.0%
Tutoring Center-SA	1-10-40-02-1804-56351	Employee Travel	95	95	0	0.0%
Tutoring Center-SA	1-10-40-02-1804-56611	Copying	75	75	0	0.0%
Total Tutoring Center-SA			22,271	35,378	13,107	58.9%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56050	Group Health & Life Insurance	72,078	75,193	3,115	4.3%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56051	ORP Matching	11,401	11,207	-194	-1.7%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56052	TRS Matching	21,049	22,145	1,096	5.2%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56053	Unemployment Taxes	3,037	2,892	-145	-4.8%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56054	Workman's Compensation	4,671	4,414	-257	-5.5%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56055	Employer FICA Expense	75,621	75,025	-596	-0.8%
Staff Benefits (INSTR-ACAD)-SA	1-10-40-02-1890-56060	ERS 1% Payroll Contribution	6,823	7,004	181	2.7%
Total Staff Benefits (INSTR-ACAD)-SA			194,680	197,880	3,200	1.6%
Lamesa Center	1-10-40-03-1602-56003	Part Time Faculty Salaries	15,000	15,000	0	0.0%
Lamesa Center	1-10-40-03-1602-56010	Administrative Salaries	27,481	32,311	4,830	17.6%
Lamesa Center	1-10-40-03-1602-56218	Supplies	1,252	1,524	272	21.7%
Lamesa Center	1-10-40-03-1602-56268	Training-Subcontracted	6,000	0	-6,000	-100.0%
Lamesa Center	1-10-40-03-1602-56351	Employee Travel	3,884	3,884	0	0.0%
Lamesa Center	1-10-40-03-1602-56355	Student Travel	300	300	0	0.0%
Lamesa Center	1-10-40-03-1602-56410	Repairs and Maintenance	100	100	0	0.0%
Total Lamesa Center			54,017	53,119	-898	-1.7%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56050	Group Health & Life Insurance	2,915	3,240	325	11.1%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56052	TRS Matching	2,340	2,000	-340	-14.5%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56053	Unemployment Taxes	265	310	45	17.0%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56054	Workman's Compensation	420	500	80	19.0%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56055	Employer FICA Expense	3,740	3,710	-30	-0.8%
Staff Benefits (INSTR-ACAD)-LA	1-10-40-03-1890-56060	ERS 1% Payroll Contribution	200	165	-35	-17.5%
Total Staff Benefits (INSTR-ACAD)-LA			9,880	9,925	45	0.5%
ESL (English Second Lang)-GEO	1-10-40-07-1619-56001	Full Time Faculty Salaries	53,512	54,131	619	1.2%
Total ESL (English Second Lang)-GEO			53,512	54,131	619	1.2%
GED Program-GEO (CHU)	1-10-40-07-1803-56001	Full Time Faculty Salaries	50,880	51,499	619	1.2%
Total GED Program-GEO (CHU)			50,880	51,499	619	1.2%
ESL (English Second Lang)-GEO	1-10-40-17-1619-56001	Full Time Faculty Salaries	51,499	54,587	3,088	6.0%
Total ESL (English Second Lang)-GEO			51,499	54,587	3,088	6.0%
GED Program-GEO (FLU)	1-10-40-17-1803-56001	Full Time Faculty Salaries	44,085	43,468	-617	-1.4%
Total GED Program-GEO (FLU)			44,085	43,468	-617	-1.4%
GED Program-GEO (Airpark)	1-10-40-27-1803-56001	Full Time Faculty Salaries	49,645	52,116	2,471	5.0%
Total GED Program-GEO (Airpark)			49,645	52,116	2,471	5.0%
Total Instruction - Academic			4,022,915	4,120,527	97,612	2.4%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56001	Full Time Faculty Salaries	43,707	47,757	4,050	9.3%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56010	Administrative Salaries	40,000	40,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56208	Classroom Materials/Instr Supplies	7,000	7,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56213	Postage	300	300	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56218	Supplies	2,600	2,600	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56263	Off Campus Programs	30,000	30,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56268	Training-Subcontracted	750	750	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56327	Telephone	900	900	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56351	Employee Travel	1,000	1,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56404	Copier/Printer-Mnt/Paper/Supplies	2,062	2,062	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56530	Vehicle Insurance	0	50	50	----
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56601	Advertising-Miscellaneous	1,000	1,500	500	50.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56611	Copying	500	518	18	3.6%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56630	Professional Development/Training	1,000	1,000	0	0.0%
Workforce Training/Comm Ed-BS	1-10-45-01-2004-56633	Public Relations	0	1,000	1,000	----
Total Workforce Training/Comm Ed-BS			130,819	136,437	5,618	4.3%
Youth Programs-BS	1-10-45-01-2007-56003	Part Time Faculty Salaries	2,000	2,000	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Youth Programs-BS	1-10-45-01-2007-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Youth Programs-BS	1-10-45-01-2007-56207	Food Cost	1,000	1,000	0	0.0%
Youth Programs-BS	1-10-45-01-2007-56208	Classroom Materials/Instr Supplies	2,000	2,000	0	0.0%
Total Youth Programs-BS			6,500	6,500	0	0.0%
ADN-BS	1-10-45-01-2010-56001	Full Time Faculty Salaries	214,453	227,699	13,246	6.2%
ADN-BS	1-10-45-01-2010-56010	Administrative Salaries	39,192	39,381	189	0.5%
ADN-BS	1-10-45-01-2010-56020	Classified Salaries	16,295	16,835	540	3.3%
ADN-BS	1-10-45-01-2010-56204	Electronic Equip/Software	300	300	0	0.0%
ADN-BS	1-10-45-01-2010-56205	Furniture and Equipment	200	200	0	0.0%
ADN-BS	1-10-45-01-2010-56208	Classroom Materials/Instr Supplies	2,600	2,600	0	0.0%
ADN-BS	1-10-45-01-2010-56213	Postage	200	200	0	0.0%
ADN-BS	1-10-45-01-2010-56218	Supplies	600	600	0	0.0%
ADN-BS	1-10-45-01-2010-56261	Instrument Kits	2,750	2,750	0	0.0%
ADN-BS	1-10-45-01-2010-56262	NLN Testing	43,000	43,000	0	0.0%
ADN-BS	1-10-45-01-2010-56327	Telephone	1,600	1,600	0	0.0%
ADN-BS	1-10-45-01-2010-56351	Employee Travel	1,400	1,400	0	0.0%
ADN-BS	1-10-45-01-2010-56611	Copying	500	500	0	0.0%
ADN-BS	1-10-45-01-2010-56631	Professional Organizations	5,000	5,500	500	10.0%
ADN-BS	1-10-45-01-2010-56633	Public Relations	350	400	50	14.3%
Total ADN-BS			328,440	342,965	14,525	4.4%
Child & Family Dev. Studies-BS	1-10-45-01-2016-56010	Administrative Salaries	44,046	0	-44,046	-100.0%
Total Child & Family Dev. Studies-BS			44,046	0	-44,046	-100.0%
Child Care-BS	1-10-45-01-2017-56020	Classified Salaries	234,278	0	-234,278	-100.0%
Child Care-BS	1-10-45-01-2017-56040	Other Part Time Salaries	14,000	0	-14,000	-100.0%
Child Care-BS	1-10-45-01-2017-56204	Electronic Equip/Software	400	0	-400	-100.0%
Child Care-BS	1-10-45-01-2017-56205	Furniture and Equipment	2,500	0	-2,500	-100.0%
Child Care-BS	1-10-45-01-2017-56207	Food Cost	20,000	0	-20,000	-100.0%
Child Care-BS	1-10-45-01-2017-56208	Classroom Materials/Instr Supplies	1,500	0	-1,500	-100.0%
Child Care-BS	1-10-45-01-2017-56213	Postage	70	0	-70	-100.0%
Child Care-BS	1-10-45-01-2017-56218	Supplies	2,000	0	-2,000	-100.0%
Child Care-BS	1-10-45-01-2017-56327	Telephone	550	0	-550	-100.0%
Child Care-BS	1-10-45-01-2017-56351	Employee Travel	2,200	0	-2,200	-100.0%
Child Care-BS	1-10-45-01-2017-56404	Copier/Printer-Mnt/Paper/Supplies	1,075	0	-1,075	-100.0%
Child Care-BS	1-10-45-01-2017-56407	Hauling/Moving/Storage	1,800	0	-1,800	-100.0%
Child Care-BS	1-10-45-01-2017-56412	Repairs/Maintenance-Equipment	500	0	-500	-100.0%
Child Care-BS	1-10-45-01-2017-56500	Accreditation/Licensing Cost	450	0	-450	-100.0%
Child Care-BS	1-10-45-01-2017-56518	Equipment Lease/Rental	2,900	0	-2,900	-100.0%
Child Care-BS	1-10-45-01-2017-56529	Training-Direct	3,885	0	-3,885	-100.0%
Child Care-BS	1-10-45-01-2017-56612	Drug/Pre-Employment Testing	575	0	-575	-100.0%
Child Care-BS	1-10-45-01-2017-56631	Professional Organizations	125	0	-125	-100.0%
Total Child Care-BS			288,808	0	-288,808	-100.0%
Computer Information Systems-BS	1-10-45-01-2018-56001	Full Time Faculty Salaries	44,392	44,392	0	0.0%
Computer Information Systems-BS	1-10-45-01-2018-56204	Electronic Equip/Software	2,000	2,000	0	0.0%
Computer Information Systems-BS	1-10-45-01-2018-56208	Classroom Materials/Instr Supplies	250	250	0	0.0%
Computer Information Systems-BS	1-10-45-01-2018-56327	Telephone	192	192	0	0.0%
Computer Information Systems-BS	1-10-45-01-2018-56611	Copying	25	25	0	0.0%
Total Computer Information Systems-BS			46,859	46,859	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56001	Full Time Faculty Salaries	88,684	95,185	6,501	7.3%
Cosmetology-BS	1-10-45-01-2021-56204	Electronic Equip/Software	500	500	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56205	Furniture and Equipment	2,100	2,100	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56208	Classroom Materials/Instr Supplies	35,000	35,000	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56327	Telephone	768	768	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56351	Employee Travel	682	1,182	500	73.3%
Cosmetology-BS	1-10-45-01-2021-56500	Accreditation/Licensing Cost	200	200	0	0.0%
Cosmetology-BS	1-10-45-01-2021-56532	On-Line Subscriptions/Services	0	1,788	1,788	----

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Cosmetology-BS	1-10-45-01-2021-56611	Copying	500	500	0	0.0%
Total Cosmetology-BS			128,434	137,223	8,789	6.8%
Dental Hygiene-BS	1-10-45-01-2023-56001	Full Time Faculty Salaries	158,750	170,140	11,390	7.2%
Dental Hygiene-BS	1-10-45-01-2023-56003	Part Time Faculty Salaries	101,781	89,572	-12,209	-12.0%
Dental Hygiene-BS	1-10-45-01-2023-56020	Classified Salaries	28,678	29,488	810	2.8%
Dental Hygiene-BS	1-10-45-01-2023-56204	Electronic Equip/Software	1,500	1,500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56208	Classroom Materials/Instr Supplies	11,000	24,850	13,850	125.9%
Dental Hygiene-BS	1-10-45-01-2023-56213	Postage	50	300	250	500.0%
Dental Hygiene-BS	1-10-45-01-2023-56218	Supplies	2,000	2,500	500	25.0%
Dental Hygiene-BS	1-10-45-01-2023-56261	Instrument Kits	64,000	68,500	4,500	7.0%
Dental Hygiene-BS	1-10-45-01-2023-56267	Testing	7,200	7,200	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56327	Telephone	1,300	1,390	90	6.9%
Dental Hygiene-BS	1-10-45-01-2023-56351	Employee Travel	14,000	14,000	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56355	Student Travel	1,600	1,600	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56410	Repairs and Maintenance	13,500	15,000	1,500	11.1%
Dental Hygiene-BS	1-10-45-01-2023-56412	Repairs/Maintenance-Equipment	3,000	4,500	1,500	50.0%
Dental Hygiene-BS	1-10-45-01-2023-56500	Accreditation/Licensing Cost	2,300	5,000	2,700	117.4%
Dental Hygiene-BS	1-10-45-01-2023-56529	Training-Direct	980	980	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56532	On-Line Subscriptions/Services	995	1,100	105	10.6%
Dental Hygiene-BS	1-10-45-01-2023-56608	Commencement Expenses	400	400	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56611	Copying	500	500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56622	Medical/Lab Cost	2,500	2,450	-50	-2.0%
Dental Hygiene-BS	1-10-45-01-2023-56624	Official Functions	250	300	50	20.0%
Dental Hygiene-BS	1-10-45-01-2023-56629	Printing	500	500	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56630	Professional Development/Training	11,850	11,850	0	0.0%
Dental Hygiene-BS	1-10-45-01-2023-56631	Professional Organizations	0	2,000	2,000	----
Total Dental Hygiene-BS			428,634	455,620	26,986	6.3%
EMS-BS	1-10-45-01-2028-56001	Full Time Faculty Salaries	5,000	5,000	0	0.0%
EMS-BS	1-10-45-01-2028-56208	Classroom Materials/Instr Supplies	6,700	6,700	0	0.0%
Total EMS-BS			11,700	11,700	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56001	Full Time Faculty Salaries	44,392	52,286	7,894	17.8%
Law Enforcement-BS	1-10-45-01-2035-56204	Electronic Equip/Software	0	500	500	----
Law Enforcement-BS	1-10-45-01-2035-56208	Classroom Materials/Instr Supplies	840	200	-640	-76.2%
Law Enforcement-BS	1-10-45-01-2035-56327	Telephone	192	192	0	0.0%
Law Enforcement-BS	1-10-45-01-2035-56351	Employee Travel	384	300	-84	-21.9%
Law Enforcement-BS	1-10-45-01-2035-56611	Copying	30	30	0	0.0%
Total Law Enforcement-BS			45,838	53,508	7,670	16.7%
LVN-BS	1-10-45-01-2036-56001	Full Time Faculty Salaries	158,529	158,815	286	0.2%
LVN-BS	1-10-45-01-2036-56020	Classified Salaries	16,294	16,835	541	3.3%
LVN-BS	1-10-45-01-2036-56204	Electronic Equip/Software	500	500	0	0.0%
LVN-BS	1-10-45-01-2036-56205	Furniture and Equipment	0	6,000	6,000	----
LVN-BS	1-10-45-01-2036-56208	Classroom Materials/Instr Supplies	970	2,000	1,030	106.2%
LVN-BS	1-10-45-01-2036-56213	Postage	50	50	0	0.0%
LVN-BS	1-10-45-01-2036-56214	Review Tapes	0	250	250	----
LVN-BS	1-10-45-01-2036-56267	Testing	14,600	14,600	0	0.0%
LVN-BS	1-10-45-01-2036-56327	Telephone	710	710	0	0.0%
LVN-BS	1-10-45-01-2036-56351	Employee Travel	10,000	6,000	-4,000	-40.0%
LVN-BS	1-10-45-01-2036-56410	Repairs and Maintenance	100	100	0	0.0%
LVN-BS	1-10-45-01-2036-56611	Copying	400	400	0	0.0%
LVN-BS	1-10-45-01-2036-56629	Printing	300	300	0	0.0%
LVN-BS	1-10-45-01-2036-56631	Professional Organizations	1,300	1,300	0	0.0%
LVN-BS	1-10-45-01-2036-56633	Public Relations	500	500	0	0.0%
Total LVN-BS			204,253	208,360	4,107	2.0%
Production Technology-BS	1-10-45-01-2043-56001	Full Time Faculty Salaries	78,211	51,716	-26,495	-33.9%
Production Technology-BS	1-10-45-01-2043-56204	Electronic Equip/Software	3,945	2,100	-1,845	-46.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Production Technology-BS	1-10-45-01-2043-56208	Classroom Materials/Instr Supplies	26,617	20,000	-6,617	-24.9%
Production Technology-BS	1-10-45-01-2043-56209	New Book Purchases	225	115	-110	-48.9%
Production Technology-BS	1-10-45-01-2043-56218	Supplies	200	110	-90	-45.0%
Production Technology-BS	1-10-45-01-2043-56327	Telephone	384	192	-192	-50.0%
Production Technology-BS	1-10-45-01-2043-56351	Employee Travel	1,885	1,000	-885	-46.9%
Production Technology-BS	1-10-45-01-2043-56500	Accreditation/Licensing Cost	1,950	1,000	-950	-48.7%
Production Technology-BS	1-10-45-01-2043-56611	Copying	180	90	-90	-50.0%
Total Production Technology-BS			113,597	76,323	-37,274	-32.8%
Welding Technology-BS	1-10-45-01-2046-56001	Full Time Faculty Salaries	0	42,812	42,812	----
Welding Technology-BS	1-10-45-01-2046-56204	Electronic Equip/Software	0	2,100	2,100	----
Welding Technology-BS	1-10-45-01-2046-56208	Classroom Materials/Instr Supplies	0	16,000	16,000	----
Welding Technology-BS	1-10-45-01-2046-56209	New Book Purchases	0	1,000	1,000	----
Welding Technology-BS	1-10-45-01-2046-56215	Small Tools/Equipment	0	16,850	16,850	----
Welding Technology-BS	1-10-45-01-2046-56218	Supplies	0	200	200	----
Welding Technology-BS	1-10-45-01-2046-56327	Telephone	0	200	200	----
Welding Technology-BS	1-10-45-01-2046-56351	Employee Travel	0	3,100	3,100	----
Welding Technology-BS	1-10-45-01-2046-56410	Repairs and Maintenance	0	3,000	3,000	----
Welding Technology-BS	1-10-45-01-2046-56500	Accreditation/Licensing Cost	0	1,000	1,000	----
Welding Technology-BS	1-10-45-01-2046-56611	Copying	0	100	100	----
Welding Technology-BS	1-10-45-01-2046-56630	Professional Development/Training	0	5,955	5,955	----
Welding Technology-BS	1-10-45-01-2046-56631	Professional Organizations	0	300	300	----
Welding Technology-BS	1-10-45-01-2046-56645	Recruiting/Outreach	0	2,000	2,000	----
Total Welding Technology-BS			0	94,617	94,617	----
CNA-BS	1-10-45-01-2056-56001	Full Time Faculty Salaries	96,827	104,925	8,098	8.4%
CNA-BS	1-10-45-01-2056-56204	Electronic Equip/Software	500	500	0	0.0%
CNA-BS	1-10-45-01-2056-56208	Classroom Materials/Instr Supplies	16,000	16,000	0	0.0%
CNA-BS	1-10-45-01-2056-56213	Postage	300	0	-300	-100.0%
CNA-BS	1-10-45-01-2056-56267	Testing	20,500	20,500	0	0.0%
CNA-BS	1-10-45-01-2056-56327	Telephone	600	700	100	16.7%
CNA-BS	1-10-45-01-2056-56351	Employee Travel	2,500	2,500	0	0.0%
CNA-BS	1-10-45-01-2056-56611	Copying	2,000	1,000	-1,000	-50.0%
Total CNA-BS			139,227	146,125	6,898	5.0%
Health Professions-BS	1-10-45-01-2058-56204	Electronic Equip/Software	0	350	350	----
Health Professions-BS	1-10-45-01-2058-56208	Classroom Materials/Instr Supplies	15,700	15,700	0	0.0%
Health Professions-BS	1-10-45-01-2058-56213	Postage	0	25	25	----
Health Professions-BS	1-10-45-01-2058-56218	Supplies	0	300	300	----
Health Professions-BS	1-10-45-01-2058-56267	Testing	2,640	2,800	160	6.1%
Total Health Professions-BS			18,340	19,175	835	4.6%
Economics - BS	1-10-45-01-2059-56208	Classroom Materials/Instr Supplies	50	50	0	0.0%
Economics - BS	1-10-45-01-2059-56327	Telephone	192	192	0	0.0%
Economics - BS	1-10-45-01-2059-56351	Employee Travel	375	375	0	0.0%
Economics - BS	1-10-45-01-2059-56611	Copying	30	30	0	0.0%
Total Economics - BS			647	647	0	0.0%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56050	Group Health & Life Insurance	268,800	239,885	-28,915	-10.8%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56051	ORP Matching	48,370	53,970	5,600	11.6%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56052	TRS Matching	47,050	47,350	300	0.6%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56053	Unemployment Taxes	9,840	9,850	10	0.1%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56054	Workman's Compensation	16,565	16,335	-230	-1.4%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56055	Employer FICA Expense	176,990	175,030	-1,960	-1.1%
Staff Benefits (INSTR-WFTR)-BS	1-10-45-01-2090-56060	ERS 1% Payroll Contribution	25,030	25,650	620	2.5%
Total Staff Benefits (INSTR-WFTR)-BS			592,645	568,070	-24,575	-4.1%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56010	Administrative Salaries	79,900	24,527	-55,373	-69.3%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56020	Classified Salaries	74,112	70,170	-3,942	-5.3%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56058	TRS 90-Day (New Hires)	697	418	-279	-40.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56204	Electronic Equip/Software	1,191	1,191	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56208	Classroom Materials/Instr Supplies	16,800	16,800	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56213	Postage	400	400	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56215	Small Tools/Equipment	820	820	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56218	Supplies	2,900	2,900	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56268	Training-Subcontracted	107,500	107,500	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56327	Telephone	1,719	1,719	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56351	Employee Travel	1,500	1,500	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56510	Building & Facilities Rental	2,521	2,521	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56516	Course Delivery Fee Reimburse	500	500	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56611	Copying	500	500	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56626	Other Cost	800	800	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56629	Printing	300	300	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56630	Professional Development/Training	540	540	0	0.0%
Continuing Ed (Workforce Trning)-SA	1-10-45-02-2000-56631	Professional Organizations	225	225	0	0.0%
Total Continuing Ed (Workforce Trning)-SA			292,925	233,331	-59,594	-20.3%
Workforce Ed/CTE-SA	1-10-45-02-2003-56268	Training-Subcontracted	8,600	0	-8,600	-100.0%
Total Workforce Ed/CTE-SA			8,600	0	-8,600	-100.0%
ADN-SA	1-10-45-02-2010-56001	Full Time Faculty Salaries	215,901	240,238	24,337	11.3%
ADN-SA	1-10-45-02-2010-56208	Classroom Materials/Instr Supplies	6,490	6,490	0	0.0%
ADN-SA	1-10-45-02-2010-56213	Postage	15	15	0	0.0%
ADN-SA	1-10-45-02-2010-56218	Supplies	560	560	0	0.0%
ADN-SA	1-10-45-02-2010-56267	Testing	109,970	109,970	0	0.0%
ADN-SA	1-10-45-02-2010-56327	Telephone	1,375	1,375	0	0.0%
ADN-SA	1-10-45-02-2010-56351	Employee Travel	973	973	0	0.0%
ADN-SA	1-10-45-02-2010-56611	Copying	395	395	0	0.0%
ADN-SA	1-10-45-02-2010-56626	Other Cost	400	400	0	0.0%
ADN-SA	1-10-45-02-2010-56630	Professional Development/Training	1,922	1,922	0	0.0%
ADN-SA	1-10-45-02-2010-56631	Professional Organizations	0	200	200	----
Total ADN-SA			338,001	362,538	24,537	7.3%
Building Trades-SA	1-10-45-02-2013-56001	Full Time Faculty Salaries	49,667	0	-49,667	-100.0%
Building Trades-SA	1-10-45-02-2013-56208	Classroom Materials/Instr Supplies	4,525	4,525	0	0.0%
Building Trades-SA	1-10-45-02-2013-56213	Postage	5	5	0	0.0%
Building Trades-SA	1-10-45-02-2013-56215	Small Tools/Equipment	1,000	1,000	0	0.0%
Building Trades-SA	1-10-45-02-2013-56327	Telephone	550	550	0	0.0%
Building Trades-SA	1-10-45-02-2013-56351	Employee Travel	500	500	0	0.0%
Building Trades-SA	1-10-45-02-2013-56611	Copying	150	150	0	0.0%
Building Trades-SA	1-10-45-02-2013-56626	Other Cost	100	100	0	0.0%
Building Trades-SA	1-10-45-02-2013-56631	Professional Organizations	0	550	550	----
Total Building Trades-SA			56,497	7,380	-49,117	-86.9%
Business-SA	1-10-45-02-2014-56001	Full Time Faculty Salaries	106,366	64,695	-41,671	-39.2%
Business-SA	1-10-45-02-2014-56208	Classroom Materials/Instr Supplies	1,000	1,000	0	0.0%
Business-SA	1-10-45-02-2014-56213	Postage	10	10	0	0.0%
Business-SA	1-10-45-02-2014-56327	Telephone	550	550	0	0.0%
Business-SA	1-10-45-02-2014-56351	Employee Travel	500	500	0	0.0%
Business-SA	1-10-45-02-2014-56611	Copying	400	400	0	0.0%
Business-SA	1-10-45-02-2014-56626	Other Cost	155	155	0	0.0%
Total Business-SA			108,981	67,310	-41,671	-38.2%
Computer Information Systems-SA	1-10-45-02-2018-56001	Full Time Faculty Salaries	44,625	47,383	2,758	6.2%
Computer Information Systems-SA	1-10-45-02-2018-56204	Electronic Equip/Software	3,500	3,500	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56208	Classroom Materials/Instr Supplies	450	450	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56213	Postage	5	5	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56327	Telephone	275	275	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56351	Employee Travel	91	91	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Computer Information Systems-SA	1-10-45-02-2018-56500	Accreditation/Licensing Cost	320	320	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56611	Copying	50	50	0	0.0%
Computer Information Systems-SA	1-10-45-02-2018-56626	Other Cost	150	150	0	0.0%
Total Computer Information Systems-SA			49,466	52,224	2,758	5.6%
Cosmetology-SA	1-10-45-02-2021-56001	Full Time Faculty Salaries	123,590	91,643	-31,947	-25.8%
Cosmetology-SA	1-10-45-02-2021-56204	Electronic Equip/Software	842	1,450	608	72.2%
Cosmetology-SA	1-10-45-02-2021-56208	Classroom Materials/Instr Supplies	20,000	10,000	-10,000	-50.0%
Cosmetology-SA	1-10-45-02-2021-56261	Instrument Kits	25,000	25,000	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56327	Telephone	1,100	825	-275	-25.0%
Cosmetology-SA	1-10-45-02-2021-56351	Employee Travel	300	300	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56410	Repairs and Maintenance	250	250	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56500	Accreditation/Licensing Cost	200	200	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56611	Copying	500	500	0	0.0%
Cosmetology-SA	1-10-45-02-2021-56626	Other Cost	200	200	0	0.0%
Total Cosmetology-SA			171,982	130,368	-41,614	-24.2%
EMS-SA	1-10-45-02-2028-56001	Full Time Faculty Salaries	62,850	71,956	9,106	14.5%
EMS-SA	1-10-45-02-2028-56208	Classroom Materials/Instr Supplies	5,000	5,000	0	0.0%
EMS-SA	1-10-45-02-2028-56213	Postage	25	25	0	0.0%
EMS-SA	1-10-45-02-2028-56263	Off Campus Programs	850	725	-125	-14.7%
EMS-SA	1-10-45-02-2028-56267	Testing	7,700	6,500	-1,200	-15.6%
EMS-SA	1-10-45-02-2028-56268	Training-Subcontracted	4,000	4,000	0	0.0%
EMS-SA	1-10-45-02-2028-56327	Telephone	275	275	0	0.0%
EMS-SA	1-10-45-02-2028-56351	Employee Travel	2,500	1,250	-1,250	-50.0%
EMS-SA	1-10-45-02-2028-56500	Accreditation/Licensing Cost	2,000	2,000	0	0.0%
EMS-SA	1-10-45-02-2028-56611	Copying	500	500	0	0.0%
EMS-SA	1-10-45-02-2028-56612	Drug/Pre-Employment Testing	200	200	0	0.0%
EMS-SA	1-10-45-02-2028-56626	Other Cost	380	380	0	0.0%
EMS-SA	1-10-45-02-2028-56630	Professional Development/Training	610	761	151	24.8%
EMS-SA	1-10-45-02-2028-56642	Application Fee	190	190	0	0.0%
Total EMS-SA			87,080	93,762	6,682	7.7%
Intergenerational Studies-SA	1-10-45-02-2033-56001	Full Time Faculty Salaries	11,882	0	-11,882	-100.0%
Total Intergenerational Studies-SA			11,882	0	-11,882	-100.0%
Law Enforcement-SA	1-10-45-02-2035-56001	Full Time Faculty Salaries	44,564	45,079	515	1.2%
Law Enforcement-SA	1-10-45-02-2035-56208	Classroom Materials/Instr Supplies	600	600	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56213	Postage	10	10	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56327	Telephone	275	275	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56351	Employee Travel	500	500	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56529	Training-Direct	5,000	5,000	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56611	Copying	375	375	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56626	Other Cost	150	150	0	0.0%
Law Enforcement-SA	1-10-45-02-2035-56630	Professional Development/Training	500	500	0	0.0%
Total Law Enforcement-SA			51,974	52,489	515	1.0%
LVN-SA	1-10-45-02-2036-56001	Full Time Faculty Salaries	182,777	160,635	-22,142	-12.1%
LVN-SA	1-10-45-02-2036-56208	Classroom Materials/Instr Supplies	3,350	3,665	315	9.4%
LVN-SA	1-10-45-02-2036-56213	Postage	40	30	-10	-25.0%
LVN-SA	1-10-45-02-2036-56214	Review Tapes	200	0	-200	-100.0%
LVN-SA	1-10-45-02-2036-56262	NLN Testing	34,000	23,945	-10,055	-29.6%
LVN-SA	1-10-45-02-2036-56327	Telephone	1,100	825	-275	-25.0%
LVN-SA	1-10-45-02-2036-56351	Employee Travel	3,066	1,022	-2,044	-66.7%
LVN-SA	1-10-45-02-2036-56611	Copying	550	600	50	9.1%
LVN-SA	1-10-45-02-2036-56626	Other Cost	400	400	0	0.0%
LVN-SA	1-10-45-02-2036-56629	Printing	190	190	0	0.0%
LVN-SA	1-10-45-02-2036-56630	Professional Development/Training	1,900	1,425	-475	-25.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
LVN-SA	1-10-45-02-2036-56631	Professional Organizations	272	204	-68	-25.0%
Total LVN-SA			227,845	192,941	-34,904	-15.3%
Certified Medical Assistant-SA	1-10-45-02-2037-56001	Full Time Faculty Salaries	62,500	54,699	-7,801	-12.5%
Certified Medical Assistant-SA	1-10-45-02-2037-56208	Classroom Materials/Instr Supplies	1,260	1,260	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56267	Testing	6,400	9,400	3,000	46.9%
Certified Medical Assistant-SA	1-10-45-02-2037-56327	Telephone	550	275	-275	-50.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56351	Employee Travel	832	832	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56500	Accreditation/Licensing Cost	166	122	-44	-26.5%
Certified Medical Assistant-SA	1-10-45-02-2037-56611	Copying	500	500	0	0.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56612	Drug/Pre-Employment Testing	640	192	-448	-70.0%
Certified Medical Assistant-SA	1-10-45-02-2037-56626	Other Cost	405	380	-25	-6.2%
Certified Medical Assistant-SA	1-10-45-02-2037-56630	Professional Development/Training	670	317	-353	-52.7%
Total Certified Medical Assistant-SA			73,923	67,977	-5,946	-8.0%
Production Technology-SA	1-10-45-02-2043-56001	Full Time Faculty Salaries	40,353	48,033	7,680	19.0%
Production Technology-SA	1-10-45-02-2043-56058	TRS 90-Day (New Hires)	533	320	-213	-40.0%
Production Technology-SA	1-10-45-02-2043-56204	Electronic Equip/Software	600	600	0	0.0%
Production Technology-SA	1-10-45-02-2043-56208	Classroom Materials/Instr Supplies	10,000	8,000	-2,000	-20.0%
Production Technology-SA	1-10-45-02-2043-56215	Small Tools/Equipment	3,000	3,000	0	0.0%
Production Technology-SA	1-10-45-02-2043-56327	Telephone	275	275	0	0.0%
Production Technology-SA	1-10-45-02-2043-56351	Employee Travel	272	272	0	0.0%
Production Technology-SA	1-10-45-02-2043-56611	Copying	150	150	0	0.0%
Production Technology-SA	1-10-45-02-2043-56626	Other Cost	130	130	0	0.0%
Production Technology-SA	1-10-45-02-2043-56630	Professional Development/Training	0	200	200	----
Production Technology-SA	1-10-45-02-2043-56631	Professional Organizations	0	200	200	----
Total Production Technology-SA			55,313	61,180	5,867	10.6%
Respiratory Tech-SA	1-10-45-02-2044-56001	Full Time Faculty Salaries	98,481	102,738	4,257	4.3%
Respiratory Tech-SA	1-10-45-02-2044-56208	Classroom Materials/Instr Supplies	275	250	-25	-9.1%
Respiratory Tech-SA	1-10-45-02-2044-56213	Postage	5	5	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56261	Instrument Kits	900	0	-900	-100.0%
Respiratory Tech-SA	1-10-45-02-2044-56267	Testing	7,900	6,320	-1,580	-20.0%
Respiratory Tech-SA	1-10-45-02-2044-56268	Training-Subcontracted	6,000	6,000	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56327	Telephone	550	550	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56351	Employee Travel	3,000	1,901	-1,099	-36.6%
Respiratory Tech-SA	1-10-45-02-2044-56355	Student Travel	1,000	1,000	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56500	Accreditation/Licensing Cost	2,400	2,600	200	8.3%
Respiratory Tech-SA	1-10-45-02-2044-56518	Equipment Lease/Rental	85	85	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56537	Warranty/Service Agreements	5,500	5,500	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56611	Copying	400	400	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56612	Drug/Pre-Employment Testing	85	85	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56626	Other Cost	200	200	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56630	Professional Development/Training	600	600	0	0.0%
Respiratory Tech-SA	1-10-45-02-2044-56631	Professional Organizations	278	278	0	0.0%
Total Respiratory Tech-SA			127,659	128,512	853	0.7%
Surgical Technology-SA	1-10-45-02-2045-56001	Full Time Faculty Salaries	83,059	50,917	-32,142	-38.7%
Surgical Technology-SA	1-10-45-02-2045-56208	Classroom Materials/Instr Supplies	4,000	4,000	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56213	Postage	15	15	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56267	Testing	2,970	3,290	320	10.8%
Surgical Technology-SA	1-10-45-02-2045-56327	Telephone	550	275	-275	-50.0%
Surgical Technology-SA	1-10-45-02-2045-56351	Employee Travel	3,638	1,720	-1,918	-52.7%
Surgical Technology-SA	1-10-45-02-2045-56355	Student Travel	2,470	2,470	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56500	Accreditation/Licensing Cost	2,275	2,300	25	1.1%
Surgical Technology-SA	1-10-45-02-2045-56611	Copying	400	400	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56626	Other Cost	250	250	0	0.0%
Surgical Technology-SA	1-10-45-02-2045-56630	Professional Development/Training	460	380	-80	-17.4%
Surgical Technology-SA	1-10-45-02-2045-56631	Professional Organizations	80	80	0	0.0%
Total Surgical Technology-SA			100,167	66,097	-34,070	-34.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Radiological Technology-SA	1-10-45-02-2050-56001	Full Time Faculty Salaries	108,266	115,789	7,523	6.9%
Radiological Technology-SA	1-10-45-02-2050-56208	Classroom Materials/Instr Supplies	3,764	3,823	59	1.6%
Radiological Technology-SA	1-10-45-02-2050-56213	Postage	110	110	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56267	Testing	2,520	2,040	-480	-19.0%
Radiological Technology-SA	1-10-45-02-2050-56327	Telephone	550	550	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56351	Employee Travel	1,000	3,028	2,028	202.8%
Radiological Technology-SA	1-10-45-02-2050-56500	Accreditation/Licensing Cost	2,270	2,270	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56611	Copying	400	400	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56626	Other Cost	440	440	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56630	Professional Development/Training	800	800	0	0.0%
Radiological Technology-SA	1-10-45-02-2050-56631	Professional Organizations	1,472	1,286	-186	-12.6%
Total Radiological Technology-SA			121,592	130,536	8,944	7.4%
CNA-SA	1-10-45-02-2056-56001	Full Time Faculty Salaries	48,527	57,183	8,656	17.8%
CNA-SA	1-10-45-02-2056-56208	Classroom Materials/Instr Supplies	2,900	2,900	0	0.0%
CNA-SA	1-10-45-02-2056-56327	Telephone	550	550	0	0.0%
CNA-SA	1-10-45-02-2056-56611	Copying	500	500	0	0.0%
Total CNA-SA			52,477	61,133	8,656	16.5%
CNA (Credit)-SA	1-10-45-02-2057-56001	Full Time Faculty Salaries	36,423	43,800	7,377	20.3%
CNA (Credit)-SA	1-10-45-02-2057-56058	TRS 90-Day (New Hires)	681	409	-272	-39.9%
CNA (Credit)-SA	1-10-45-02-2057-56208	Classroom Materials/Instr Supplies	400	300	-100	-25.0%
CNA (Credit)-SA	1-10-45-02-2057-56218	Supplies	225	225	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56327	Telephone	275	275	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56351	Employee Travel	250	800	550	220.0%
CNA (Credit)-SA	1-10-45-02-2057-56500	Accreditation/Licensing Cost	110	110	0	0.0%
CNA (Credit)-SA	1-10-45-02-2057-56611	Copying	200	125	-75	-37.5%
Total CNA (Credit)-SA			38,564	46,044	7,480	19.4%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56050	Group Health & Life Insurance	112,213	109,091	-3,122	-2.8%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56051	ORP Matching	27,012	28,076	1,064	3.9%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56052	TRS Matching	27,304	24,734	-2,570	-9.4%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56053	Unemployment Taxes	4,405	4,404	-1	0.0%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56054	Workman's Compensation	6,508	6,565	57	0.9%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56055	Employer FICA Expense	118,516	117,866	-650	-0.5%
Staff Benefits (INSTR-WFTR)-SA	1-10-45-02-2090-56060	ERS 1% Payroll Contribution	12,656	13,048	392	3.1%
Total Staff Benefits (INSTR-WFTR)-SA			308,614	303,784	-4,830	-1.6%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56003	Part Time Faculty Salaries	3,000	3,000	0	0.0%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56218	Supplies	400	400	0	0.0%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56267	Testing	2,100	2,250	150	7.1%
Continuing Ed (Workforce Trning)-LA	1-10-45-03-2000-56351	Employee Travel	1,751	1,750	-1	-0.1%
Total Continuing Ed (Workforce Trning)-LA			7,251	7,400	149	2.1%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56050	Group Health & Life Insurance	0	100	100	----
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56052	TRS Matching	0	45	45	----
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56053	Unemployment Taxes	10	25	15	150.0%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56054	Workman's Compensation	15	40	25	166.7%
Staff Benefits (INSTR-WFTR)-LA	1-10-45-03-2090-56055	Employer FICA Expense	40	170	130	325.0%
Total Staff Benefits (INSTR-WFTR)-LA			65	380	315	484.6%
FCI Office/Programs-FCI	1-10-45-06-2002-56208	Classroom Materials/Instr Supplies	2,500	6,000	3,500	140.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56218	Supplies	2,500	2,500	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56219	Uniforms	2,500	2,500	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56404	Copier/Printer-Mnt/Paper/Supplies	2,000	2,000	0	0.0%
FCI Office/Programs-FCI	1-10-45-06-2002-56532	On-Line Subscriptions/Services	0	1,000	1,000	----
FCI Office/Programs-FCI	1-10-45-06-2002-56626	Other Cost	250	250	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
FCI Office/Programs-FCI	1-10-45-06-2002-56630	Professional Development/Training	4,000	4,000	0	0.0%
Total FCI Office/Programs-FCI			13,750	18,250	4,500	32.7%
Brick Masonry-FCI	1-10-45-06-2012-56001	Full Time Faculty Salaries	50,101	56,896	6,795	13.6%
Total Brick Masonry-FCI			50,101	56,896	6,795	13.6%
Building Trades-FCI	1-10-45-06-2013-56001	Full Time Faculty Salaries	62,616	63,235	619	1.0%
Total Building Trades-FCI			62,616	63,235	619	1.0%
Cable Fabrication-FCI	1-10-45-06-2015-56001	Full Time Faculty Salaries	48,151	47,534	-617	-1.3%
Total Cable Fabrication-FCI			48,151	47,534	-617	-1.3%
Computer Trades-Geo/Cornell (FCI)	1-10-45-06-2020-56001	Full Time Faculty Salaries	59,528	47,013	-12,515	-21.0%
Total Computer Trades-Geo/Cornell (FCI)			59,528	47,013	-12,515	-21.0%
Electrical-FCI	1-10-45-06-2027-56001	Full Time Faculty Salaries	53,189	59,984	6,795	12.8%
Total Electrical-FCI			53,189	59,984	6,795	12.8%
Executive Housekeeping-Geo/Cornell (FCI)	1-10-45-06-2029-56001	Full Time Faculty Salaries	59,513	0	-59,513	-100.0%
Total Executive Housekeeping-Geo/Cornell (FCI)			59,513	0	-59,513	-100.0%
HVAC-FCI	1-10-45-06-2032-56001	Full Time Faculty Salaries	58,911	49,700	-9,211	-15.6%
Total HVAC-FCI			58,911	49,700	-9,211	-15.6%
Ornamental Horticulture-FCI	1-10-45-06-2040-56001	Full Time Faculty Salaries	57,675	58,292	617	1.1%
Total Ornamental Horticulture-FCI			57,675	58,292	617	1.1%
Plumbing-FCI	1-10-45-06-2042-56001	Full Time Faculty Salaries	50,101	59,696	9,595	19.2%
Total Plumbing-FCI			50,101	59,696	9,595	19.2%
Workforce Readiness-FCI	1-10-45-06-2051-56001	Full Time Faculty Salaries	54,131	60,924	6,793	12.5%
Total Workforce Readiness-FCI			54,131	60,924	6,793	12.5%
Commercial Food Management-FCI	1-10-45-06-2053-56001	Full Time Faculty Salaries	48,867	51,337	2,470	5.1%
Total Commercial Food Management-FCI			48,867	51,337	2,470	5.1%
Wind Energy Technology-FCI	1-10-45-06-2055-56001	Full Time Faculty Salaries	53,189	52,572	-617	-1.2%
Total Wind Energy Technology-FCI			53,189	52,572	-617	-1.2%
Computer Trades-Geo/Cornell (CHU)	1-10-45-07-2020-56001	Full Time Faculty Salaries	56,279	56,896	617	1.1%
Total Computer Trades-Geo/Cornell (CHU)			56,279	56,896	617	1.1%
Executive Housekeeping-Geo/Cornell (CHU)	1-10-45-07-2029-56001	Full Time Faculty Salaries	61,984	60,603	-1,381	-2.2%
Total Executive Housekeeping-Geo/Cornell (CHU)			61,984	60,603	-1,381	-2.2%
Computer Trades-Geo/Cornell (FLU)	1-10-45-17-2020-56001	Full Time Faculty Salaries	50,880	57,675	6,795	13.4%
Total Computer Trades-Geo/Cornell (FLU)			50,880	57,675	6,795	13.4%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Executive Housekeeping-Geo/Cornell (FLU)	1-10-45-17-2029-56001	Full Time Faculty Salaries	45,939	0	-45,939	-100.0%
Total Executive Housekeeping-Geo/Cornell (FLU)			45,939	0	-45,939	-100.0%
Ornamental Horticulture-FLU	1-10-45-17-2040-56001	Full Time Faculty Salaries	54,425	55,043	618	1.1%
Total Ornamental Horticulture-FLU			54,425	55,043	618	1.1%
Commercial Food Management-FLU	1-10-45-27-2053-56001	Full Time Faculty Salaries	57,675	64,469	6,794	11.8%
Total Commercial Food Management-FLU			57,675	64,469	6,794	11.8%
Total Instruction-Career/Tech Ed			5,816,549	5,289,634	-526,915	-9.1%
Faculty Professional Activity-BS	1-10-55-01-1200-56207	Food Cost	5,215	4,925	-290	-5.6%
Faculty Professional Activity-BS	1-10-55-01-1200-56351	Employee Travel	3,000	3,000	0	0.0%
Faculty Professional Activity-BS	1-10-55-01-1200-56613	Faculty-Professional Activity	4,000	4,000	0	0.0%
Faculty Professional Activity-BS	1-10-55-01-1200-56630	Professional Development/Training	3,750	3,750	0	0.0%
Faculty Professional Activity-BS	1-10-55-01-1200-56631	Professional Organizations	1,000	800	-200	-20.0%
Total Faculty Professional Activity-BS			16,965	16,475	-490	-2.9%
Interactive Distance Learning-BS	1-10-55-01-1203-56040	Other Part Time Salaries	13,500	13,500	0	0.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56204	Electronic Equip/Software	250	1,430	1,180	472.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56218	Supplies	472	700	228	48.3%
Interactive Distance Learning-BS	1-10-55-01-1203-56325	Network Access/Internet Service	2,000	2,000	0	0.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56351	Employee Travel	250	250	0	0.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56410	Repairs and Maintenance	2,500	2,500	0	0.0%
Interactive Distance Learning-BS	1-10-55-01-1203-56512	Computer H-Ware/ElectrEqp MaintAg	24,099	21,003	-3,096	-12.8%
Interactive Distance Learning-BS	1-10-55-01-1203-56532	On-Line Subscriptions/Services	2,000	0	-2,000	-100.0%
Total Interactive Distance Learning-BS			45,071	41,383	-3,688	-8.2%
Health Professions Division-BS	1-10-55-01-1208-56001	Full Time Faculty Salaries	23,526	0	-23,526	-100.0%
Health Professions Division-BS	1-10-55-01-1208-56010	Administrative Salaries	39,192	39,381	189	0.5%
Total Health Professions Division-BS			62,718	39,381	-23,337	-37.2%
Library-BS	1-10-55-01-1210-56010	Administrative Salaries	108,563	111,189	2,626	2.4%
Library-BS	1-10-55-01-1210-56020	Classified Salaries	37,178	34,747	-2,431	-6.5%
Library-BS	1-10-55-01-1210-56040	Other Part Time Salaries	25,000	25,000	0	0.0%
Library-BS	1-10-55-01-1210-56204	Electronic Equip/Software	5,000	3,000	-2,000	-40.0%
Library-BS	1-10-55-01-1210-56208	Classroom Materials/Instr Supplies	2,000	3,000	1,000	50.0%
Library-BS	1-10-55-01-1210-56213	Postage	250	250	0	0.0%
Library-BS	1-10-55-01-1210-56218	Supplies	2,000	2,000	0	0.0%
Library-BS	1-10-55-01-1210-56327	Telephone	900	900	0	0.0%
Library-BS	1-10-55-01-1210-56351	Employee Travel	3,500	3,500	0	0.0%
Library-BS	1-10-55-01-1210-56410	Repairs and Maintenance	500	500	0	0.0%
Library-BS	1-10-55-01-1210-56601	Advertising-Miscellaneous	500	700	200	40.0%
Library-BS	1-10-55-01-1210-56611	Copying	300	300	0	0.0%
Library-BS	1-10-55-01-1210-56630	Professional Development/Training	950	1,000	50	5.3%
Library-BS	1-10-55-01-1210-56638	Student Activities	2,500	2,500	0	0.0%
Total Library-BS			189,141	188,586	-555	-0.3%
Library Books & Equipment-BS	1-10-55-01-1211-56201	AV Software	500	500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56205	Furniture and Equipment	1,000	1,000	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56209	New Book Purchases	11,500	12,500	1,000	8.7%
Library Books & Equipment-BS	1-10-55-01-1211-56212	Periodicals	7,500	7,500	0	0.0%
Library Books & Equipment-BS	1-10-55-01-1211-56225	eBooks	11,500	12,500	1,000	8.7%
Library Books & Equipment-BS	1-10-55-01-1211-56532	On-Line Subscriptions/Services	40,000	40,000	0	0.0%
Total Library Books & Equipment-BS			72,000	74,000	2,000	2.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Center for Teaching Excellence-BS	1-10-55-01-1240-56213	Postage	20	0	-20	-100.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56218	Supplies	150	100	-50	-33.3%
Center for Teaching Excellence-BS	1-10-55-01-1240-56327	Telephone	192	192	0	0.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56611	Copying	100	0	-100	-100.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56626	Other Cost	730	730	0	0.0%
Center for Teaching Excellence-BS	1-10-55-01-1240-56630	Professional Development/Training	0	500	500	----
Total Center for Teaching Excellence-BS			1,192	1,522	330	27.7%
Dean of Workforce Dev-BS	1-10-55-01-1242-56001	Full Time Faculty Salaries	44,000	0	-44,000	-100.0%
Dean of Workforce Dev-BS	1-10-55-01-1242-56010	Administrative Salaries	0	2,000	2,000	----
Dean of Workforce Dev-BS	1-10-55-01-1242-56040	Other Part Time Salaries	7,948	7,948	0	0.0%
Total Dean of Workforce Dev-BS			51,948	9,948	-42,000	-80.9%
eLearning-BS	1-10-55-01-1245-56010	Administrative Salaries	59,850	61,184	1,334	2.2%
eLearning-BS	1-10-55-01-1245-56020	Classified Salaries	32,049	32,319	270	0.8%
eLearning-BS	1-10-55-01-1245-56218	Supplies	845	1,090	245	29.0%
eLearning-BS	1-10-55-01-1245-56327	Telephone	560	456	-104	-18.6%
eLearning-BS	1-10-55-01-1245-56351	Employee Travel	2,900	1,200	-1,700	-58.6%
eLearning-BS	1-10-55-01-1245-56502	Application Software/Maintenance	72,674	70,461	-2,213	-3.0%
eLearning-BS	1-10-55-01-1245-56516	Course Delivery Fee Reimbursem	33,000	55,000	22,000	66.7%
eLearning-BS	1-10-55-01-1245-56532	On-Line Subscriptions/Services	583	180	-403	-69.1%
eLearning-BS	1-10-55-01-1245-56618	Institutional Memberships	2,525	2,525	0	0.0%
Total eLearning-BS			204,986	224,415	19,429	9.5%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56010	Administrative Salaries	59,090	59,846	756	1.3%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56040	Other Part Time Salaries	5,000	5,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56204	Electronic Equip/Software	29,000	28,420	-580	-2.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56208	Classroom Materials/Instr Supplies	200	200	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56213	Postage	200	200	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56218	Supplies	3,700	3,500	-200	-5.4%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56263	Off Campus Programs	1,000	1,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56267	Testing	4,000	4,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56327	Telephone	276	276	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56351	Employee Travel	15,000	15,000	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56611	Copying	100	100	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56629	Printing	50	50	0	0.0%
Distance Learning(Dual Credit)-BS	1-10-55-01-1246-56630	Professional Development/Training	1,000	1,000	0	0.0%
Total Distance Learning(Dual Credit)-BS			118,616	118,592	-24	0.0%
eLearning Instruction-BS	1-10-55-01-1247-56001	Full Time Faculty Salaries	7,500	7,000	-500	-6.7%
eLearning Instruction-BS	1-10-55-01-1247-56630	Professional Development/Training	6,900	6,900	0	0.0%
Total eLearning Instruction-BS			14,400	13,900	-500	-3.5%
Distr College Readiness Init-BS	1-10-55-01-1251-56208	Classroom Materials/Instr Supplies	250	250	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56218	Supplies	50	50	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56351	Employee Travel	10,000	10,000	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56611	Copying	25	25	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56630	Professional Development/Training	2,400	2,400	0	0.0%
Distr College Readiness Init-BS	1-10-55-01-1251-56631	Professional Organizations	30	30	0	0.0%
Total Distr College Readiness Init-BS			12,755	12,755	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56010	Administrative Salaries	66,834	67,212	378	0.6%
Campus Dean CTE-BS	1-10-55-01-1252-56020	Classified Salaries	30,295	71,654	41,359	136.5%
Campus Dean CTE-BS	1-10-55-01-1252-56040	Other Part Time Salaries	0	5,000	5,000	----
Campus Dean CTE-BS	1-10-55-01-1252-56213	Postage	200	200	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56218	Supplies	500	500	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56327	Telephone	384	384	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56351	Employee Travel	3,200	3,200	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56611	Copying	150	150	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Campus Dean CTE-BS	1-10-55-01-1252-56624	Official Functions	550	500	-50	-9.1%
Campus Dean CTE-BS	1-10-55-01-1252-56629	Printing	100	100	0	0.0%
Campus Dean CTE-BS	1-10-55-01-1252-56631	Professional Organizations	50	500	450	900.0%
Campus Dean CTE-BS	1-10-55-01-1252-56632	Program Improvements	2,500	2,500	0	0.0%
Total Campus Dean CTE-BS			104,763	151,900	47,137	45.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56010	Administrative Salaries	70,342	70,990	648	0.9%
Teacher Education Coordinator-BS	1-10-55-01-1253-56207	Food Cost	200	400	200	100.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56213	Postage	50	50	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56218	Supplies	1,000	2,000	1,000	100.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56327	Telephone	180	180	0	0.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56351	Employee Travel	5,000	3,000	-2,000	-40.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56611	Copying	500	400	-100	-20.0%
Teacher Education Coordinator-BS	1-10-55-01-1253-56630	Professional Development/Training	1,000	500	-500	-50.0%
Total Teacher Education Coordinator-BS			78,272	77,520	-752	-1.0%
Staff Benefits (AS)-BS	1-10-55-01-1290-56050	Group Health & Life Insurance	47,900	46,925	-975	-2.0%
Staff Benefits (AS)-BS	1-10-55-01-1290-56051	ORP Matching	7,660	8,115	455	5.9%
Staff Benefits (AS)-BS	1-10-55-01-1290-56052	TRS Matching	13,680	15,915	2,235	16.3%
Staff Benefits (AS)-BS	1-10-55-01-1290-56053	Unemployment Taxes	2,220	2,450	230	10.4%
Staff Benefits (AS)-BS	1-10-55-01-1290-56054	Workman's Compensation	3,760	4,030	270	7.2%
Staff Benefits (AS)-BS	1-10-55-01-1290-56055	Employer FICA Expense	40,230	43,915	3,685	9.2%
Staff Benefits (AS)-BS	1-10-55-01-1290-56060	ERS 1% Payroll Contribution	5,935	6,610	675	11.4%
Total Staff Benefits (AS)-BS			121,385	127,960	6,575	5.4%
Interactive Distance Learning-SA	1-10-55-02-1203-56020	Classified Salaries	0	5,682	5,682	----
Interactive Distance Learning-SA	1-10-55-02-1203-56040	Other Part Time Salaries	6,835	0	-6,835	-100.0%
Interactive Distance Learning-SA	1-10-55-02-1203-56204	Electronic Equip/Software	0	400	400	----
Interactive Distance Learning-SA	1-10-55-02-1203-56218	Supplies	150	50	-100	-66.7%
Interactive Distance Learning-SA	1-10-55-02-1203-56327	Telephone	275	275	0	0.0%
Interactive Distance Learning-SA	1-10-55-02-1203-56502	Application Software/Maintenance	34,400	48,215	13,815	40.2%
Interactive Distance Learning-SA	1-10-55-02-1203-56512	Computer H-Ware/ElectrEqp MaintAg	9,197	8,060	-1,137	-12.4%
Interactive Distance Learning-SA	1-10-55-02-1203-56611	Copying	25	0	-25	-100.0%
Total Interactive Distance Learning-SA			50,882	62,682	11,800	23.2%
Health Professions Division-SA	1-10-55-02-1208-56001	Full Time Faculty Salaries	4,000	4,000	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56010	Administrative Salaries	70,720	71,475	755	1.1%
Health Professions Division-SA	1-10-55-02-1208-56020	Classified Salaries	36,101	37,992	1,891	5.2%
Health Professions Division-SA	1-10-55-02-1208-56213	Postage	15	15	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56218	Supplies	860	860	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56327	Telephone	1,100	1,100	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56351	Employee Travel	1,680	2,000	320	19.0%
Health Professions Division-SA	1-10-55-02-1208-56611	Copying	300	300	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56626	Other Cost	200	200	0	0.0%
Health Professions Division-SA	1-10-55-02-1208-56630	Professional Development/Training	500	500	0	0.0%
Total Health Professions Division-SA			115,476	118,442	2,966	2.6%
Library-SA	1-10-55-02-1210-56010	Administrative Salaries	53,450	53,828	378	0.7%
Library-SA	1-10-55-02-1210-56020	Classified Salaries	38,392	38,662	270	0.7%
Library-SA	1-10-55-02-1210-56040	Other Part Time Salaries	15,000	15,000	0	0.0%
Library-SA	1-10-55-02-1210-56213	Postage	20	20	0	0.0%
Library-SA	1-10-55-02-1210-56218	Supplies	3,000	2,500	-500	-16.7%
Library-SA	1-10-55-02-1210-56327	Telephone	550	550	0	0.0%
Library-SA	1-10-55-02-1210-56351	Employee Travel	1,500	1,500	0	0.0%
Library-SA	1-10-55-02-1210-56404	Copier/Printer-Mnt/Paper/Supplies	12,000	12,000	0	0.0%
Library-SA	1-10-55-02-1210-56630	Professional Development/Training	350	850	500	142.9%
Total Library-SA			124,262	124,910	648	0.5%
Library Books & Equipment-SA	1-10-55-02-1211-56209	New Book Purchases	5,000	5,000	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Library Books & Equipment-SA	1-10-55-02-1211-56212	Periodicals	5,800	5,800	0	0.0%
Total Library Books & Equipment-SA			10,800	10,800	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56001	Full Time Faculty Salaries	11,031	0	-11,031	-100.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56010	Administrative Salaries	0	50,990	50,990	----
Campus Dean of General Studies-SA	1-10-55-02-1248-56020	Classified Salaries	17,712	17,847	135	0.8%
Campus Dean of General Studies-SA	1-10-55-02-1248-56208	Classroom Materials/Instr Supplies	2,000	2,000	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56218	Supplies	1,000	1,000	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56327	Telephone	550	550	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56351	Employee Travel	200	200	0	0.0%
Campus Dean of General Studies-SA	1-10-55-02-1248-56611	Copying	150	150	0	0.0%
Total Campus Dean of General Studies-SA			32,643	72,737	40,094	122.8%
Workforce Education/CTE-SA	1-10-55-02-1254-56001	Full Time Faculty Salaries	0	33,715	33,715	----
Workforce Education/CTE-SA	1-10-55-02-1254-56010	Administrative Salaries	74,228	32,662	-41,566	-56.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56020	Classified Salaries	17,712	17,847	135	0.8%
Workforce Education/CTE-SA	1-10-55-02-1254-56058	TRS 90-Day (New Hires)	625	375	-250	-40.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56204	Electronic Equip/Software	217	0	-217	-100.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56213	Postage	5	5	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56218	Supplies	350	350	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56327	Telephone	275	275	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56351	Employee Travel	600	600	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56611	Copying	20	20	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56630	Professional Development/Training	500	500	0	0.0%
Workforce Education/CTE-SA	1-10-55-02-1254-56631	Professional Organizations	500	500	0	0.0%
Total Workforce Education/CTE-SA			95,032	86,849	-8,183	-8.6%
Dean of Adult & Continuing Ed-SA	1-10-55-02-1255-56351	Employee Travel	1,440	1,440	0	0.0%
Dean of Adult & Continuing Ed-SA	1-10-55-02-1255-56630	Professional Development/Training	750	750	0	0.0%
Total Dean of Adult & Continuing Ed-SA			2,190	2,190	0	0.0%
Staff Benefits (AS)-SA	1-10-55-02-1290-56050	Group Health & Life Insurance	16,735	17,865	1,130	6.8%
Staff Benefits (AS)-SA	1-10-55-02-1290-56051	ORP Matching	3,086	4,408	1,322	42.8%
Staff Benefits (AS)-SA	1-10-55-02-1290-56052	TRS Matching	5,325	4,840	-485	-9.1%
Staff Benefits (AS)-SA	1-10-55-02-1290-56053	Unemployment Taxes	646	725	79	12.2%
Staff Benefits (AS)-SA	1-10-55-02-1290-56054	Workman's Compensation	1,001	1,102	101	10.1%
Staff Benefits (AS)-SA	1-10-55-02-1290-56055	Employer FICA Expense	18,657	20,736	2,079	11.1%
Staff Benefits (AS)-SA	1-10-55-02-1290-56060	ERS 1% Payroll Contribution	2,023	2,367	344	17.0%
Total Staff Benefits (AS)-SA			47,473	52,043	4,570	9.6%
Interactive Distance Learning-LA	1-10-55-03-1203-56204	Electronic Equip/Software	100	715	615	615.0%
Interactive Distance Learning-LA	1-10-55-03-1203-56410	Repairs and Maintenance	2,000	2,000	0	0.0%
Interactive Distance Learning-LA	1-10-55-03-1203-56512	Computer H-Ware/ElectrEqp MaintAg	4,503	7,556	3,053	67.8%
Total Interactive Distance Learning-LA			6,603	10,271	3,668	55.6%
Correctional Studies-FCI	1-10-55-06-1241-56020	Classified Salaries	44,737	0	-44,737	-100.0%
Total Correctional Studies-FCI			44,737	0	-44,737	-100.0%
Total Academic Support			1,624,310	1,639,261	14,951	0.9%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56010	Administrative Salaries	70,720	71,098	378	0.5%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56020	Classified Salaries	31,509	63,155	31,646	100.4%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56040	Other Part Time Salaries	8,700	8,700	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56204	Electronic Equip/Software	12,000	0	-12,000	-100.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56205	Furniture and Equipment	2,500	5,000	2,500	100.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56213	Postage	250	500	250	100.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56218	Supplies	1,000	1,500	500	50.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56219	Uniforms	500	500	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Student Affairs/Life Administr-BS	1-10-60-01-1300-56327	Telephone	550	550	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56351	Employee Travel	2,000	2,000	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56404	Copier/Printer-Mnt/Paper/Supplies	2,100	2,100	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56410	Repairs and Maintenance	0	600	600	----
Student Affairs/Life Administr-BS	1-10-60-01-1300-56532	On-Line Subscriptions/Services	0	6,310	6,310	----
Student Affairs/Life Administr-BS	1-10-60-01-1300-56611	Copying	300	300	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56622	Medical/Lab Cost	0	300	300	----
Student Affairs/Life Administr-BS	1-10-60-01-1300-56630	Professional Development/Training	2,500	2,500	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56631	Professional Organizations	300	300	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56634	Publications/Subscriptions	250	250	0	0.0%
Student Affairs/Life Administr-BS	1-10-60-01-1300-56638	Student Activities	5,000	5,000	0	0.0%
Total Student Affairs/Life Administr-BS			140,179	170,663	30,484	21.7%
Admissions & Registrar-BS	1-10-60-01-1301-56010	Administrative Salaries	55,408	56,087	679	1.2%
Admissions & Registrar-BS	1-10-60-01-1301-56020	Classified Salaries	64,102	70,174	6,072	9.5%
Admissions & Registrar-BS	1-10-60-01-1301-56040	Other Part Time Salaries	750	750	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56213	Postage	2,100	2,100	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56218	Supplies	1,100	1,100	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56327	Telephone	696	696	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56351	Employee Travel	1,028	1,028	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56404	Copier/Printer-Mnt/Paper/Supplies	0	1,830	1,830	----
Admissions & Registrar-BS	1-10-60-01-1301-56611	Copying	20	0	-20	-100.0%
Admissions & Registrar-BS	1-10-60-01-1301-56629	Printing	1,300	1,300	0	0.0%
Admissions & Registrar-BS	1-10-60-01-1301-56630	Professional Development/Training	30	30	0	0.0%
Total Admissions & Registrar-BS			126,534	135,095	8,561	6.8%
Coliseum Concessions-BS	1-10-60-01-1302-56040	Other Part Time Salaries	10,000	10,000	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56204	Electronic Equip/Software	1,200	1,200	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56215	Small Tools/Equipment	3,000	3,000	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56218	Supplies	400	400	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56219	Uniforms	200	200	0	0.0%
Coliseum Concessions-BS	1-10-60-01-1302-56264	Purchases for Resale	9,000	900	-8,100	-90.0%
Total Coliseum Concessions-BS			23,800	15,700	-8,100	-34.0%
Counseling-BS	1-10-60-01-1303-56040	Other Part Time Salaries	2,500	2,500	0	0.0%
Counseling-BS	1-10-60-01-1303-56515	Contract Labor/Services	2,000	2,000	0	0.0%
Total Counseling-BS			4,500	4,500	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56010	Administrative Salaries	133,809	137,753	3,944	2.9%
Financial Aid-BS	1-10-60-01-1305-56020	Classified Salaries	91,292	95,340	4,048	4.4%
Financial Aid-BS	1-10-60-01-1305-56040	Other Part Time Salaries	750	750	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56213	Postage	1,000	900	-100	-10.0%
Financial Aid-BS	1-10-60-01-1305-56218	Supplies	1,155	1,155	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56327	Telephone	1,600	1,300	-300	-18.8%
Financial Aid-BS	1-10-60-01-1305-56351	Employee Travel	5,150	5,000	-150	-2.9%
Financial Aid-BS	1-10-60-01-1305-56404	Copier/Printer-Mnt/Paper/Supplies	0	3,530	3,530	----
Financial Aid-BS	1-10-60-01-1305-56515	Contract Labor/Services	18,650	16,650	-2,000	-10.7%
Financial Aid-BS	1-10-60-01-1305-56611	Copying	20	20	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56614	Financial Aid Adjustments	1,700	1,700	0	0.0%
Financial Aid-BS	1-10-60-01-1305-56629	Printing	2,770	170	-2,600	-93.9%
Financial Aid-BS	1-10-60-01-1305-56631	Professional Organizations	1,300	1,300	0	0.0%
Total Financial Aid-BS			259,196	265,568	6,372	2.5%
Fitness Center-BS	1-10-60-01-1306-56020	Classified Salaries	33,872	34,250	378	1.1%
Fitness Center-BS	1-10-60-01-1306-56040	Other Part Time Salaries	20,300	20,300	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56204	Electronic Equip/Software	3,000	3,000	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56205	Furniture and Equipment	2,000	6,500	4,500	225.0%
Fitness Center-BS	1-10-60-01-1306-56213	Postage	50	50	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56218	Supplies	1,750	2,000	250	14.3%
Fitness Center-BS	1-10-60-01-1306-56219	Uniforms	1,000	1,000	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Fitness Center-BS	1-10-60-01-1306-56320	Cable Television	2,500	2,500	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56327	Telephone	400	400	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56402	Carpet & Resurface Floor	2,500	3,000	500	20.0%
Fitness Center-BS	1-10-60-01-1306-56409	Renovation & Remodeling	2,000	4,500	2,500	125.0%
Fitness Center-BS	1-10-60-01-1306-56410	Repairs and Maintenance	1,000	1,000	0	0.0%
Fitness Center-BS	1-10-60-01-1306-56515	Contract Labor/Services	250	1,000	750	300.0%
Fitness Center-BS	1-10-60-01-1306-56630	Professional Development/Training	500	500	0	0.0%
Total Fitness Center-BS			71,122	80,000	8,878	12.5%
Recruiting-BS	1-10-60-01-1308-56010	Administrative Salaries	43,640	44,018	378	0.9%
Recruiting-BS	1-10-60-01-1308-56204	Electronic Equip/Software	4,400	1,500	-2,900	-65.9%
Recruiting-BS	1-10-60-01-1308-56213	Postage	4,000	4,000	0	0.0%
Recruiting-BS	1-10-60-01-1308-56218	Supplies	750	500	-250	-33.3%
Recruiting-BS	1-10-60-01-1308-56267	Testing	600	600	0	0.0%
Recruiting-BS	1-10-60-01-1308-56327	Telephone	430	430	0	0.0%
Recruiting-BS	1-10-60-01-1308-56351	Employee Travel	1,500	1,500	0	0.0%
Recruiting-BS	1-10-60-01-1308-56354	Recruiting Travel	4,500	4,000	-500	-11.1%
Recruiting-BS	1-10-60-01-1308-56355	Student Travel	100	100	0	0.0%
Recruiting-BS	1-10-60-01-1308-56611	Copying	200	200	0	0.0%
Recruiting-BS	1-10-60-01-1308-56629	Printing	8,000	8,000	0	0.0%
Recruiting-BS	1-10-60-01-1308-56645	Recruiting/Outreach	24,060	23,260	-800	-3.3%
Total Recruiting-BS			92,180	88,108	-4,072	-4.4%
Testing-BS	1-10-60-01-1310-56010	Administrative Salaries	17,542	21,827	4,285	24.4%
Testing-BS	1-10-60-01-1310-56020	Classified Salaries	38,429	38,699	270	0.7%
Testing-BS	1-10-60-01-1310-56213	Postage	10	10	0	0.0%
Testing-BS	1-10-60-01-1310-56218	Supplies	300	300	0	0.0%
Testing-BS	1-10-60-01-1310-56267	Testing	6,000	6,000	0	0.0%
Testing-BS	1-10-60-01-1310-56327	Telephone	312	312	0	0.0%
Testing-BS	1-10-60-01-1310-56351	Employee Travel	500	500	0	0.0%
Total Testing-BS			63,093	67,648	4,555	7.2%
Advising/Career Center-BS	1-10-60-01-1317-56010	Administrative Salaries	159,038	162,754	3,716	2.3%
Advising/Career Center-BS	1-10-60-01-1317-56213	Postage	60	60	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56218	Supplies	1,115	1,115	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56327	Telephone	1,080	1,152	72	6.7%
Advising/Career Center-BS	1-10-60-01-1317-56351	Employee Travel	3,200	3,200	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56355	Student Travel	2,000	2,000	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56611	Copying	250	250	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56630	Professional Development/Training	450	450	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56631	Professional Organizations	500	500	0	0.0%
Advising/Career Center-BS	1-10-60-01-1317-56643	Phi Theta Kappa	500	500	0	0.0%
Total Advising/Career Center-BS			168,193	171,981	3,788	2.3%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56010	Administrative Salaries	12,299	12,372	73	0.6%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56218	Supplies	50	50	0	0.0%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56351	Employee Travel	1,050	1,100	50	4.8%
Veterans Benefits Coordinator-BS	1-10-60-01-1319-56630	Professional Development/Training	500	500	0	0.0%
Total Veterans Benefits Coordinator-BS			13,899	14,022	123	0.9%
Child Care Center-BS	1-10-60-01-1322-56010	Administrative Salaries	0	45,557	45,557	----
Child Care Center-BS	1-10-60-01-1322-56020	Classified Salaries	0	231,647	231,647	----
Child Care Center-BS	1-10-60-01-1322-56040	Other Part Time Salaries	0	21,000	21,000	----
Child Care Center-BS	1-10-60-01-1322-56204	Electronic Equip/Software	0	400	400	----
Child Care Center-BS	1-10-60-01-1322-56205	Furniture and Equipment	0	1,900	1,900	----
Child Care Center-BS	1-10-60-01-1322-56207	Food Cost	0	20,000	20,000	----
Child Care Center-BS	1-10-60-01-1322-56208	Classroom Materials/Instr Supplies	0	1,750	1,750	----
Child Care Center-BS	1-10-60-01-1322-56213	Postage	0	80	80	----
Child Care Center-BS	1-10-60-01-1322-56218	Supplies	0	2,500	2,500	----
Child Care Center-BS	1-10-60-01-1322-56327	Telephone	0	550	550	----

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Child Care Center-BS	1-10-60-01-1322-56351	Employee Travel	0	150	150	----
Child Care Center-BS	1-10-60-01-1322-56404	Copier/Printer-Mnt/Paper/Supplies	0	1,075	1,075	----
Child Care Center-BS	1-10-60-01-1322-56410	Repairs and Maintenance	0	4,800	4,800	----
Child Care Center-BS	1-10-60-01-1322-56412	Repairs/Maintenance-Equipment	0	500	500	----
Child Care Center-BS	1-10-60-01-1322-56500	Accreditation/Licensing Cost	0	490	490	----
Child Care Center-BS	1-10-60-01-1322-56518	Equipment Lease/Rental	0	2,900	2,900	----
Child Care Center-BS	1-10-60-01-1322-56529	Training-Direct	0	1,300	1,300	----
Child Care Center-BS	1-10-60-01-1322-56612	Drug/Pre-Employment Testing	0	200	200	----
Child Care Center-BS	1-10-60-01-1322-56631	Professional Organizations	0	125	125	----
Total Child Care Center-BS			0	336,924	336,924	----
Staff Benefits (SS)-BS	1-10-60-01-1390-56050	Group Health & Life Insurance	64,250	66,715	2,465	3.8%
Staff Benefits (SS)-BS	1-10-60-01-1390-56051	ORP Matching	85	190	105	123.5%
Staff Benefits (SS)-BS	1-10-60-01-1390-56052	TRS Matching	25,035	26,710	1,675	6.7%
Staff Benefits (SS)-BS	1-10-60-01-1390-56053	Unemployment Taxes	2,540	2,765	225	8.9%
Staff Benefits (SS)-BS	1-10-60-01-1390-56054	Workman's Compensation	4,250	4,535	285	6.7%
Staff Benefits (SS)-BS	1-10-60-01-1390-56055	Employer FICA Expense	47,355	50,745	3,390	7.2%
Staff Benefits (SS)-BS	1-10-60-01-1390-56060	ERS 1% Payroll Contribution	6,785	7,590	805	11.9%
Total Staff Benefits (SS)-BS			150,300	159,250	8,950	6.0%
Admissions & Registrar-SA	1-10-60-02-1301-56010	Administrative Salaries	49,686	50,063	377	0.8%
Admissions & Registrar-SA	1-10-60-02-1301-56020	Classified Salaries	61,401	59,377	-2,024	-3.3%
Admissions & Registrar-SA	1-10-60-02-1301-56040	Other Part Time Salaries	8,750	10,430	1,680	19.2%
Admissions & Registrar-SA	1-10-60-02-1301-56058	TRS 90-Day (New Hires)	866	520	-346	-40.0%
Admissions & Registrar-SA	1-10-60-02-1301-56213	Postage	2,900	2,900	0	0.0%
Admissions & Registrar-SA	1-10-60-02-1301-56218	Supplies	1,000	700	-300	-30.0%
Admissions & Registrar-SA	1-10-60-02-1301-56327	Telephone	1,100	1,375	275	25.0%
Admissions & Registrar-SA	1-10-60-02-1301-56351	Employee Travel	1,100	900	-200	-18.2%
Admissions & Registrar-SA	1-10-60-02-1301-56611	Copying	0	50	50	----
Admissions & Registrar-SA	1-10-60-02-1301-56404	Copier/Printer-Mnt/Paper/Supplies	2,800	1,800	-1,000	-35.7%
Admissions & Registrar-SA	1-10-60-02-1301-56629	Printing	1,000	850	-150	-15.0%
Admissions & Registrar-SA	1-10-60-02-1301-56630	Professional Development/Training	100	310	210	210.0%
Total Admissions & Registrar-SA			130,703	129,275	-1,428	-1.1%
Counseling-SA	1-10-60-02-1303-56001	Full Time Faculty Salaries	10,060	0	-10,060	-100.0%
Counseling-SA	1-10-60-02-1303-56010	Administrative Salaries	0	6,165	6,165	----
Counseling-SA	1-10-60-02-1303-56218	Supplies	313	245	-68	-21.7%
Counseling-SA	1-10-60-02-1303-56515	Contract Labor/Services	500	500	0	0.0%
Counseling-SA	1-10-60-02-1303-56630	Professional Development/Training	0	50	50	----
Counseling-SA	1-10-60-02-1303-56631	Professional Organizations	135	140	5	3.7%
Total Counseling-SA			11,008	7,100	-3,908	-35.5%
Enrollment Management/Services-SA	1-10-60-02-1304-56010	Administrative Salaries	190,917	195,471	4,554	2.4%
Enrollment Management/Services-SA	1-10-60-02-1304-56058	TRS 90-Day (New Hires)	979	587	-392	-40.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56213	Postage	240	240	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56218	Supplies	500	500	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56327	Telephone	1,375	1,375	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56351	Employee Travel	500	500	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56611	Copying	300	300	0	0.0%
Enrollment Management/Services-SA	1-10-60-02-1304-56630	Professional Development/Training	300	300	0	0.0%
Total Enrollment Management/Services-SA			195,111	199,273	4,162	2.1%
Financial Aid-SA	1-10-60-02-1305-56020	Classified Salaries	67,202	67,742	540	0.8%
Financial Aid-SA	1-10-60-02-1305-56213	Postage	700	700	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56218	Supplies	1,300	900	-400	-30.8%
Financial Aid-SA	1-10-60-02-1305-56327	Telephone	825	825	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56351	Employee Travel	1,585	1,585	0	0.0%
Financial Aid-SA	1-10-60-02-1305-56404	Copier/Printer-Mnt/Paper/Supplies	1,073	1,273	200	18.6%
Financial Aid-SA	1-10-60-02-1305-56515	Contract Labor/Services	9,000	9,000	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Financial Aid-SA	1-10-60-02-1305-56614	Financial Aid Adjustments	3,200	3,400	200	6.3%
Total Financial Aid-SA			84,885	85,425	540	0.6%
Student Services-SA	1-10-60-02-1309-56010	Administrative Salaries	48,165	48,638	473	1.0%
Student Services-SA	1-10-60-02-1309-56058	TRS 90-Day (New Hires)	328	196	-132	-40.2%
Student Services-SA	1-10-60-02-1309-56213	Postage	575	575	0	0.0%
Student Services-SA	1-10-60-02-1309-56218	Supplies	1,150	1,000	-150	-13.0%
Student Services-SA	1-10-60-02-1309-56327	Telephone	550	550	0	0.0%
Student Services-SA	1-10-60-02-1309-56351	Employee Travel	600	0	-600	-100.0%
Student Services-SA	1-10-60-02-1309-56601	Advertising-Miscellaneous	3,000	2,000	-1,000	-33.3%
Student Services-SA	1-10-60-02-1309-56608	Commencement Expenses	7,008	9,250	2,242	32.0%
Student Services-SA	1-10-60-02-1309-56611	Copying	20	20	0	0.0%
Total Student Services-SA			61,396	62,229	833	1.4%
Testing-SA	1-10-60-02-1310-56020	Classified Salaries	24,037	38,233	14,196	59.1%
Testing-SA	1-10-60-02-1310-56040	Other Part Time Salaries	13,554	13,554	0	0.0%
Testing-SA	1-10-60-02-1310-56058	TRS 90-Day (New Hires)	218	131	-87	-39.9%
Testing-SA	1-10-60-02-1310-56213	Postage	10	0	-10	-100.0%
Testing-SA	1-10-60-02-1310-56218	Supplies	1,800	1,800	0	0.0%
Testing-SA	1-10-60-02-1310-56267	Testing	2,000	4,125	2,125	106.3%
Testing-SA	1-10-60-02-1310-56327	Telephone	550	550	0	0.0%
Testing-SA	1-10-60-02-1310-56351	Employee Travel	190	190	0	0.0%
Testing-SA	1-10-60-02-1310-56404	Copier/Printer-Mnt/Paper/Supplies	533	475	-58	-10.9%
Testing-SA	1-10-60-02-1310-56611	Copying	0	60	60	----
Total Testing-SA			42,892	59,118	16,226	37.8%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56010	Administrative Salaries	4,531	4,557	26	0.6%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56218	Supplies	150	150	0	0.0%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56351	Employee Travel	180	95	-85	-47.2%
Veterans Benefits Coordinator-SA	1-10-60-02-1319-56404	Copier/Printer-Mnt/Paper/Supplies	375	0	-375	-100.0%
Total Veterans Benefits Coordinator-SA			5,236	4,802	-434	-8.3%
Staff Benefits (SS)-SA	1-10-60-02-1390-56050	Group Health & Life Insurance	46,627	43,169	-3,458	-7.4%
Staff Benefits (SS)-SA	1-10-60-02-1390-56051	ORP Matching	1,967	1,139	-828	-42.1%
Staff Benefits (SS)-SA	1-10-60-02-1390-56052	TRS Matching	11,991	13,204	1,213	10.1%
Staff Benefits (SS)-SA	1-10-60-02-1390-56053	Unemployment Taxes	1,006	1,060	54	5.4%
Staff Benefits (SS)-SA	1-10-60-02-1390-56054	Workman's Compensation	1,559	1,640	81	5.2%
Staff Benefits (SS)-SA	1-10-60-02-1390-56055	Employer FICA Expense	29,760	30,334	574	1.9%
Staff Benefits (SS)-SA	1-10-60-02-1390-56060	ERS 1% Payroll Contribution	3,688	3,756	68	1.8%
Total Staff Benefits (SS)-SA			96,598	94,302	-2,296	-2.4%
Admissions & Registrar-LA	1-10-60-03-1301-56020	Classified Salaries	58,229	58,769	540	0.9%
Total Admissions & Registrar-LA			58,229	58,769	540	0.9%
Staff Benefits (SS)-LA	1-10-60-03-1390-56050	Group Health & Life Insurance	5,290	7,460	2,170	41.0%
Staff Benefits (SS)-LA	1-10-60-03-1390-56052	TRS Matching	1,295	1,715	420	32.4%
Staff Benefits (SS)-LA	1-10-60-03-1390-56053	Unemployment Taxes	110	190	80	72.7%
Staff Benefits (SS)-LA	1-10-60-03-1390-56054	Workman's Compensation	200	355	155	77.5%
Staff Benefits (SS)-LA	1-10-60-03-1390-56055	Employer FICA Expense	2,660	3,585	925	34.8%
Staff Benefits (SS)-LA	1-10-60-03-1390-56060	ERS 1% Payroll Contribution	0	200	200	----
Total Staff Benefits (SS)-LA			9,555	13,505	3,950	41.3%
Testing-BS	1-10-60-07-1310-56040	Other Part Time Salaries	1,200	1,200	0	0.0%
Testing-BS	1-10-60-07-1310-56267	Testing	1,500	5,000	3,500	233.3%
Testing-BS	1-10-60-17-1310-56040	Other Part Time Salaries	1,200	1,200	0	0.0%
Testing-BS	1-10-60-17-1310-56267	Testing	1,500	5,000	3,500	233.3%
Testing-BS	1-10-60-27-1310-56040	Other Part Time Salaries	1,200	1,200	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Testing-BS	1-10-60-27-1310-56267	Testing	1,500	5,000	3,500	233.3%
Total Testing-BS			8,100	18,600	10,500	129.6%
Total Student Services			1,816,709	2,241,857	425,148	23.4%
Property Tax-BS	1-10-65-01-1021-56606	Bad Debts	40,000	40,000	0	0.0%
Total Property Tax-BS			40,000	40,000	0	0.0%
Board of Trustees-BS	1-10-65-01-1100-56218	Supplies	500	500	0	0.0%
Board of Trustees-BS	1-10-65-01-1100-56350	Board Travel	10,540	23,500	12,960	123.0%
Board of Trustees-BS	1-10-65-01-1100-56532	On-Line Subscriptions/Services	1,262	1,258	-4	-0.3%
Board of Trustees-BS	1-10-65-01-1100-56624	Official Functions	4,800	4,800	0	0.0%
Board of Trustees-BS	1-10-65-01-1100-56630	Professional Development/Training	1,000	2,000	1,000	100.0%
Total Board of Trustees-BS			18,102	32,058	13,956	77.1%
Executive Management-BS	1-10-65-01-1101-56010	Administrative Salaries	174,771	176,441	1,670	1.0%
Executive Management-BS	1-10-65-01-1101-56020	Classified Salaries	40,552	41,093	541	1.3%
Executive Management-BS	1-10-65-01-1101-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56213	Postage	500	500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56218	Supplies	1,200	1,200	0	0.0%
Executive Management-BS	1-10-65-01-1101-56327	Telephone	850	850	0	0.0%
Executive Management-BS	1-10-65-01-1101-56351	Employee Travel	18,640	19,005	365	2.0%
Executive Management-BS	1-10-65-01-1101-56605	Awards	2,200	3,500	1,300	59.1%
Executive Management-BS	1-10-65-01-1101-56610	Contingency	0	500,000	500,000	----
Executive Management-BS	1-10-65-01-1101-56611	Copying	600	600	0	0.0%
Executive Management-BS	1-10-65-01-1101-56631	Professional Organizations	575	575	0	0.0%
Executive Management-BS	1-10-65-01-1101-56633	Public Relations	1,500	1,500	0	0.0%
Executive Management-BS	1-10-65-01-1101-56634	Publications/Subscriptions	6,000	6,000	0	0.0%
Total Executive Management-BS			248,888	752,764	503,876	202.5%
Fiscal Operations-BS	1-10-65-01-1102-56010	Administrative Salaries	81,873	89,812	7,939	9.7%
Fiscal Operations-BS	1-10-65-01-1102-56020	Classified Salaries	39,742	42,713	2,971	7.5%
Fiscal Operations-BS	1-10-65-01-1102-56040	Other Part Time Salaries	1,500	1,500	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56204	Electronic Equip/Software	400	400	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56205	Furniture and Equipment	0	250	250	----
Fiscal Operations-BS	1-10-65-01-1102-56213	Postage	200	200	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56218	Supplies	3,250	3,740	490	15.1%
Fiscal Operations-BS	1-10-65-01-1102-56327	Telephone	900	900	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56351	Employee Travel	2,200	2,300	100	4.5%
Fiscal Operations-BS	1-10-65-01-1102-56503	Appraiser Service	137,500	128,500	-9,000	-6.5%
Fiscal Operations-BS	1-10-65-01-1102-56505	Attorney or Professional Fees	600	750	150	25.0%
Fiscal Operations-BS	1-10-65-01-1102-56528	Tax Commissions	42,000	57,500	15,500	36.9%
Fiscal Operations-BS	1-10-65-01-1102-56602	Advertising-Newspaper	1,600	1,600	0	0.0%
Fiscal Operations-BS	1-10-65-01-1102-56611	Copying	100	70	-30	-30.0%
Fiscal Operations-BS	1-10-65-01-1102-56630	Professional Development/Training	450	600	150	33.3%
Total Fiscal Operations-BS			312,315	330,835	18,520	5.9%
Administrative Management-BS	1-10-65-01-1103-56020	Classified Salaries	25,640	26,787	1,147	4.5%
Administrative Management-BS	1-10-65-01-1103-56213	Postage	50	50	0	0.0%
Administrative Management-BS	1-10-65-01-1103-56218	Supplies	800	400	-400	-50.0%
Administrative Management-BS	1-10-65-01-1103-56327	Telephone	708	480	-228	-32.2%
Administrative Management-BS	1-10-65-01-1103-56351	Employee Travel	1,200	0	-1,200	-100.0%
Administrative Management-BS	1-10-65-01-1103-56608	Commencement Expenses	4,375	9,513	5,138	117.4%
Administrative Management-BS	1-10-65-01-1103-56611	Copying	400	120	-280	-70.0%
Administrative Management-BS	1-10-65-01-1103-56624	Official Functions	1,200	1,200	0	0.0%
Administrative Management-BS	1-10-65-01-1103-56626	Other Cost	600	0	-600	-100.0%
Administrative Management-BS	1-10-65-01-1103-56630	Professional Development/Training	800	0	-800	-100.0%
Total Administrative Management-BS			35,773	38,550	2,777	7.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Academic & Student Affairs-BS	1-10-65-01-1106-56010	Administrative Salaries	90,296	98,235	7,939	8.8%
Academic & Student Affairs-BS	1-10-65-01-1106-56020	Classified Salaries	40,819	25,706	-15,113	-37.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56213	Postage	15	15	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56218	Supplies	1,000	1,000	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56327	Telephone	375	372	-3	-0.8%
Academic & Student Affairs-BS	1-10-65-01-1106-56351	Employee Travel	8,900	8,900	0	0.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56500	Accreditation/Licensing Cost	2,250	2,215	-35	-1.6%
Academic & Student Affairs-BS	1-10-65-01-1106-56611	Copying	50	60	10	20.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56618	Institutional Memberships	3,980	480	-3,500	-87.9%
Academic & Student Affairs-BS	1-10-65-01-1106-56629	Printing	50	0	-50	-100.0%
Academic & Student Affairs-BS	1-10-65-01-1106-56630	Professional Development/Training	700	700	0	0.0%
Total Academic & Student Affairs-BS			148,435	137,683	-10,752	-7.2%
Financial & Student Accounting-BS	1-10-65-01-1107-56010	Administrative Salaries	195,962	164,934	-31,028	-15.8%
Financial & Student Accounting-BS	1-10-65-01-1107-56020	Classified Salaries	209,638	216,141	6,503	3.1%
Financial & Student Accounting-BS	1-10-65-01-1107-56040	Other Part Time Salaries	53,900	54,000	100	0.2%
Financial & Student Accounting-BS	1-10-65-01-1107-56204	Electronic Equip/Software	800	800	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56205	Furniture and Equipment	250	300	50	20.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56213	Postage	2,400	2,800	400	16.7%
Financial & Student Accounting-BS	1-10-65-01-1107-56216	Student ID System Supplies	1,600	2,600	1,000	62.5%
Financial & Student Accounting-BS	1-10-65-01-1107-56218	Supplies	1,870	3,734	1,864	99.7%
Financial & Student Accounting-BS	1-10-65-01-1107-56327	Telephone	2,600	2,600	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56351	Employee Travel	1,700	2,420	720	42.4%
Financial & Student Accounting-BS	1-10-65-01-1107-56404	Copier/Printer-Mnt/Paper/Supplies	2,700	2,700	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56515	Contract Labor/Services	5,000	6,000	1,000	20.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56606	Bad Debts	10,000	10,000	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56611	Copying	450	450	0	0.0%
Financial & Student Accounting-BS	1-10-65-01-1107-56629	Printing	1,900	2,000	100	5.3%
Financial & Student Accounting-BS	1-10-65-01-1107-56630	Professional Development/Training	400	400	0	0.0%
Total Financial & Student Accounting-BS			491,170	471,879	-19,291	-3.9%
Accessibility Services-BS	1-10-65-01-1110-56010	Administrative Salaries	8,524	8,581	57	0.7%
Accessibility Services-BS	1-10-65-01-1110-56218	Supplies	200	200	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56351	Employee Travel	3,000	3,000	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56502	Application Software/Maintenance	16,000	16,000	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56611	Copying	75	75	0	0.0%
Accessibility Services-BS	1-10-65-01-1110-56630	Professional Development/Training	5,220	5,200	-20	-0.4%
Accessibility Services-BS	1-10-65-01-1110-56631	Professional Organizations	1,000	1,000	0	0.0%
Total Accessibility Services-BS			34,019	34,056	37	0.1%
Campus Security-BS	1-10-65-01-1111-56010	Administrative Salaries	55,312	55,689	377	0.7%
Campus Security-BS	1-10-65-01-1111-56204	Electronic Equip/Software	2,160	2,201	41	1.9%
Campus Security-BS	1-10-65-01-1111-56218	Supplies	2,600	753	-1,847	-71.0%
Campus Security-BS	1-10-65-01-1111-56219	Uniforms	200	200	0	0.0%
Campus Security-BS	1-10-65-01-1111-56290	Capital Outlay	0	24,000	24,000	----
Campus Security-BS	1-10-65-01-1111-56327	Telephone	900	660	-240	-26.7%
Campus Security-BS	1-10-65-01-1111-56351	Employee Travel	550	4,527	3,977	723.1%
Campus Security-BS	1-10-65-01-1111-56404	Copier/Printer-Mnt/Paper/Supplies	0	820	820	----
Campus Security-BS	1-10-65-01-1111-56412	Repairs/Maintenance-Equipment	1,780	1,900	120	6.7%
Campus Security-BS	1-10-65-01-1111-56500	Accreditation/Licensing Cost	70	100	30	42.9%
Campus Security-BS	1-10-65-01-1111-56511	Campus Security	188,000	188,000	0	0.0%
Campus Security-BS	1-10-65-01-1111-56630	Professional Development/Training	0	700	700	----
Total Campus Security-BS			251,572	279,550	27,978	11.1%
Community Relations-BS	1-10-65-01-1112-56010	Administrative Salaries	110,132	77,505	-32,627	-29.6%
Community Relations-BS	1-10-65-01-1112-56204	Electronic Equip/Software	3,010	3,000	-10	-0.3%
Community Relations-BS	1-10-65-01-1112-56213	Postage	50	50	0	0.0%
Community Relations-BS	1-10-65-01-1112-56218	Supplies	710	610	-100	-14.1%
Community Relations-BS	1-10-65-01-1112-56327	Telephone	420	420	0	0.0%
Community Relations-BS	1-10-65-01-1112-56351	Employee Travel	4,000	3,250	-750	-18.8%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Community Relations-BS	1-10-65-01-1112-56502	Application Software/Maintenance	3,690	4,690	1,000	27.1%
Community Relations-BS	1-10-65-01-1112-56515	Contract Labor/Services	0	500	500	----
Community Relations-BS	1-10-65-01-1112-56601	Advertising-Miscellaneous	21,000	23,500	2,500	11.9%
Community Relations-BS	1-10-65-01-1112-56602	Advertising-Newspaper	1,000	1,000	0	0.0%
Community Relations-BS	1-10-65-01-1112-56603	Advertising-Radio	5,400	5,400	0	0.0%
Community Relations-BS	1-10-65-01-1112-56611	Copying	100	100	0	0.0%
Community Relations-BS	1-10-65-01-1112-56629	Printing	5,000	4,350	-650	-13.0%
Community Relations-BS	1-10-65-01-1112-56630	Professional Development/Training	0	750	750	----
Community Relations-BS	1-10-65-01-1112-56631	Professional Organizations	350	350	0	0.0%
Community Relations-BS	1-10-65-01-1112-56633	Public Relations	25,000	25,000	0	0.0%
Total Community Relations-BS			179,862	150,475	-29,387	-16.3%
Development-BS	1-10-65-01-1113-56010	Administrative Salaries	56,305	59,608	3,303	5.9%
Development-BS	1-10-65-01-1113-56040	Other Part Time Salaries	300	300	0	0.0%
Development-BS	1-10-65-01-1113-56204	Electronic Equip/Software	450	0	-450	-100.0%
Development-BS	1-10-65-01-1113-56213	Postage	750	750	0	0.0%
Development-BS	1-10-65-01-1113-56218	Supplies	950	950	0	0.0%
Development-BS	1-10-65-01-1113-56327	Telephone	200	200	0	0.0%
Development-BS	1-10-65-01-1113-56351	Employee Travel	1,000	1,000	0	0.0%
Development-BS	1-10-65-01-1113-56532	On-Line Subscriptions/Services	0	1,389	1,389	----
Development-BS	1-10-65-01-1113-56611	Copying	25	25	0	0.0%
Development-BS	1-10-65-01-1113-56624	Official Functions	3,500	3,500	0	0.0%
Development-BS	1-10-65-01-1113-56629	Printing	1,000	1,000	0	0.0%
Development-BS	1-10-65-01-1113-56631	Professional Organizations	250	250	0	0.0%
Development-BS	1-10-65-01-1113-56633	Public Relations	9,500	9,500	0	0.0%
Total Development-BS			74,230	78,472	4,242	5.7%
Institutional Memberships-BS	1-10-65-01-1115-56618	Institutional Memberships	12,400	12,400	0	0.0%
Total Institutional Memberships-BS			12,400	12,400	0	0.0%
Institutional Research-BS	1-10-65-01-1116-56010	Administrative Salaries	52,360	52,680	320	0.6%
Institutional Research-BS	1-10-65-01-1116-56218	Supplies	250	250	0	0.0%
Institutional Research-BS	1-10-65-01-1116-56327	Telephone	200	200	0	0.0%
Institutional Research-BS	1-10-65-01-1116-56351	Employee Travel	2,450	2,450	0	0.0%
Total Institutional Research-BS			55,260	55,580	320	0.6%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56010	Administrative Salaries	6,000	7,424	1,424	23.7%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56213	Postage	25	25	0	0.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56218	Supplies	100	100	0	0.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56351	Employee Travel	12,000	9,000	-3,000	-25.0%
SACSCOC Steering Committee-BS	1-10-65-01-1117-56630	Professional Development/Training	7,750	7,750	0	0.0%
Total SACSCOC Steering Committee-BS			25,875	24,299	-1,576	-6.1%
Student Wages & Work Study-BS	1-10-65-01-1119-56042	Student Wages	10,000	10,000	0	0.0%
Total Student Wages & Work Study-BS			10,000	10,000	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56010	Administrative Salaries	3,500	3,500	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56020	Classified Salaries	29,000	29,000	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56204	Electronic Equip/Software	2,000	2,000	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56213	Postage	50	220	170	340.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56218	Supplies	3,400	3,400	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56327	Telephone	186	186	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56351	Employee Travel	6,700	6,700	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56601	Advertising-Miscellaneous	4,500	4,500	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56611	Copying	200	200	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56624	Official Functions	7,000	7,000	0	0.0%
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56629	Printing	500	500	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
QEP (Quality Enhancement Plan)-BS	1-10-65-01-1120-56630	Professional Development/Training	5,200	5,200	0	0.0%
Total QEP (Quality Enhancement Plan)-BS			62,236	62,406	170	0.3%
District Registrar-BS	1-10-65-01-1121-56010	Administrative Salaries	56,075	56,397	322	0.6%
District Registrar-BS	1-10-65-01-1121-56213	Postage	750	750	0	0.0%
District Registrar-BS	1-10-65-01-1121-56218	Supplies	800	250	-550	-68.8%
District Registrar-BS	1-10-65-01-1121-56327	Telephone	238	336	98	41.2%
District Registrar-BS	1-10-65-01-1121-56404	Copier/Printer-Mnt/Paper/Supplies	265	912	647	244.2%
District Registrar-BS	1-10-65-01-1121-56351	Employee Travel	0	1,900	1,900	----
District Registrar-BS	1-10-65-01-1121-56532	On-Line Subscriptions/Services	3,220	3,000	-220	-6.8%
District Registrar-BS	1-10-65-01-1121-56630	Professional Development/Training	500	500	0	0.0%
District Registrar-BS	1-10-65-01-1121-56631	Professional Organizations	150	150	0	0.0%
Total District Registrar-BS			61,998	64,195	2,197	3.5%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56010	Administrative Salaries	57,774	54,193	-3,581	-6.2%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56207	Food Cost	500	500	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56218	Supplies	1,500	1,500	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56327	Telephone	200	200	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56351	Employee Travel	4,000	4,000	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56611	Copying	50	50	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56618	Institutional Memberships	500	500	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56630	Professional Development/Training	2,500	2,500	0	0.0%
Instl Effectiviness/Assessment-BS	1-10-65-01-1122-56646	Institutional Surveys & Studies	7,000	11,160	4,160	59.4%
Total Instl Effectiviness/Assessment-BS			74,024	74,603	579	0.8%
Marketing-BS	1-10-65-01-1123-56218	Supplies	250	200	-50	-20.0%
Marketing-BS	1-10-65-01-1123-56601	Advertising-Miscellaneous	9,000	8,000	-1,000	-11.1%
Marketing-BS	1-10-65-01-1123-56602	Advertising-Newspaper	4,000	4,000	0	0.0%
Marketing-BS	1-10-65-01-1123-56603	Advertising-Radio	1,500	1,500	0	0.0%
Marketing-BS	1-10-65-01-1123-56604	Advertising-Television	1,500	3,000	1,500	100.0%
Marketing-BS	1-10-65-01-1123-56629	Printing	2,000	1,500	-500	-25.0%
Total Marketing-BS			18,250	18,200	-50	-0.3%
District Grant Administration-BS	1-10-65-01-1124-56010	Administrative Salaries	5,000	5,000	0	0.0%
Total District Grant Administration-BS			5,000	5,000	0	0.0%
Print Shop-BS	1-10-65-01-1125-56204	Electronic Equip/Software	620	600	-20	-3.2%
Print Shop-BS	1-10-65-01-1125-56218	Supplies	2,500	2,500	0	0.0%
Print Shop-BS	1-10-65-01-1125-56512	Computer H-Ware/ElectrEqp MaintAg	200	2,400	2,200	1100.0%
Print Shop-BS	1-10-65-01-1125-56611	Copying	400	400	0	0.0%
Print Shop-BS	1-10-65-01-1125-56629	Printing	700	700	0	0.0%
Total Print Shop-BS			4,420	6,600	2,180	49.3%
District Safety & Security-BS	1-10-65-01-1127-56218	Supplies	7,150	5,050	-2,100	-29.4%
District Safety & Security-BS	1-10-65-01-1127-56351	Employee Travel	1,340	1,240	-100	-7.5%
District Safety & Security-BS	1-10-65-01-1127-56605	Awards	3,000	2,500	-500	-16.7%
District Safety & Security-BS	1-10-65-01-1127-56532	On-Line Subscriptions/Services	0	2,200	2,200	----
District Safety & Security-BS	1-10-65-01-1127-56618	Institutional Memberships	3,500	3,500	0	0.0%
District Safety & Security-BS	1-10-65-01-1127-56630	Professional Development/Training	250	250	0	0.0%
Total District Safety & Security-BS			15,240	14,740	-500	-3.3%
Bonds & Other Voting Cost-BS	1-10-65-01-1140-56509	Bond/Election Cost	0	20,000	20,000	----
Bonds & Other Voting Cost-BS	1-10-65-01-1140-56602	Advertising-Newspaper	0	600	600	----
Total Bonds & Other Voting Cost-BS			0	20,600	20,600	----
Coliseum-BS	1-10-65-01-1141-56010	Administrative Salaries	13,549	13,625	76	0.6%
Coliseum-BS	1-10-65-01-1141-56020	Classified Salaries	31,616	31,751	135	0.4%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Coliseum-BS	1-10-65-01-1141-56040	Other Part Time Salaries	8,700	8,700	0	0.0%
Coliseum-BS	1-10-65-01-1141-56204	Electronic Equip/Software	20,000	20,000	0	0.0%
Coliseum-BS	1-10-65-01-1141-56205	Furniture and Equipment	0	3,000	3,000	----
Coliseum-BS	1-10-65-01-1141-56207	Food Cost	500	400	-100	-20.0%
Coliseum-BS	1-10-65-01-1141-56213	Postage	50	50	0	0.0%
Coliseum-BS	1-10-65-01-1141-56215	Small Tools/Equipment	200	200	0	0.0%
Coliseum-BS	1-10-65-01-1141-56218	Supplies	1,500	1,800	300	20.0%
Coliseum-BS	1-10-65-01-1141-56219	Uniforms	400	400	0	0.0%
Coliseum-BS	1-10-65-01-1141-56320	Cable Television	180	180	0	0.0%
Coliseum-BS	1-10-65-01-1141-56327	Telephone	300	300	0	0.0%
Coliseum-BS	1-10-65-01-1141-56410	Repairs and Maintenance	6,700	6,700	0	0.0%
Coliseum-BS	1-10-65-01-1141-56515	Contract Labor/Services	2,500	3,000	500	20.0%
Coliseum-BS	1-10-65-01-1141-56532	On-Line Subscriptions/Services	0	2,500	2,500	----
Coliseum-BS	1-10-65-01-1141-56611	Copying	150	150	0	0.0%
Total Coliseum-BS			86,345	92,756	6,411	7.4%
Information Technology-BS	1-10-65-01-1142-56010	Administrative Salaries	214,654	259,323	44,669	20.8%
Information Technology-BS	1-10-65-01-1142-56020	Classified Salaries	88,883	89,567	684	0.8%
Information Technology-BS	1-10-65-01-1142-56040	Other Part Time Salaries	6,000	6,000	0	0.0%
Information Technology-BS	1-10-65-01-1142-56204	Electronic Equip/Software	7,000	7,200	200	2.9%
Information Technology-BS	1-10-65-01-1142-56205	Furniture and Equipment	500	1,000	500	100.0%
Information Technology-BS	1-10-65-01-1142-56213	Postage	10	50	40	400.0%
Information Technology-BS	1-10-65-01-1142-56218	Supplies	2,000	1,000	-1,000	-50.0%
Information Technology-BS	1-10-65-01-1142-56220	Audio/Visual Equipment	5,000	4,000	-1,000	-20.0%
Information Technology-BS	1-10-65-01-1142-56325	Network Access/Internet Service	49,250	47,500	-1,750	-3.6%
Information Technology-BS	1-10-65-01-1142-56327	Telephone	1,500	1,500	0	0.0%
Information Technology-BS	1-10-65-01-1142-56329	ERP/SIS Server Hosting & Mngmt	200,000	151,000	-49,000	-24.5%
Information Technology-BS	1-10-65-01-1142-56351	Employee Travel	6,500	4,000	-2,500	-38.5%
Information Technology-BS	1-10-65-01-1142-56410	Repairs and Maintenance	2,500	0	-2,500	-100.0%
Information Technology-BS	1-10-65-01-1142-56502	Application Software/Maintenance	135,608	239,900	104,292	76.9%
Information Technology-BS	1-10-65-01-1142-56512	Computer H-Ware/ElectrEqp MaintAg	11,400	6,500	-4,900	-43.0%
Information Technology-BS	1-10-65-01-1142-56515	Contract Labor/Services	5,000	6,000	1,000	20.0%
Information Technology-BS	1-10-65-01-1142-56534	Mainframe Maintenance	227,500	267,000	39,500	17.4%
Information Technology-BS	1-10-65-01-1142-56536	ERP/SIS Maintenance/Services	155,000	113,700	-41,300	-26.6%
Information Technology-BS	1-10-65-01-1142-56600	Administrative Software	38,910	44,500	5,590	14.4%
Information Technology-BS	1-10-65-01-1142-56609	Computer System Software	5,870	5,870	0	0.0%
Information Technology-BS	1-10-65-01-1142-56630	Professional Development/Training	2,500	2,000	-500	-20.0%
Information Technology-BS	1-10-65-01-1142-56631	Professional Organizations	300	800	500	166.7%
Total Information Technology-BS			1,165,885	1,258,410	92,525	7.9%
External Audit-BS	1-10-65-01-1143-56506	Audit Cost	33,000	33,000	0	0.0%
External Audit-BS	1-10-65-01-1143-56507	Audit Cost-Federal Programs	15,000	15,000	0	0.0%
Total External Audit-BS			48,000	48,000	0	0.0%
General Services-BS	1-10-65-01-1144-56020	Classified Salaries	16,668	16,804	136	0.8%
General Services-BS	1-10-65-01-1144-56040	Other Part Time Salaries	11,000	0	-11,000	-100.0%
General Services-BS	1-10-65-01-1144-56213	Postage	14,750	14,750	0	0.0%
General Services-BS	1-10-65-01-1144-56218	Supplies	15,400	14,400	-1,000	-6.5%
General Services-BS	1-10-65-01-1144-56266	Student Liability Insurance	1,600	1,600	0	0.0%
General Services-BS	1-10-65-01-1144-56300	Copy Departmental Chargebacks	-6,500	-6,500	0	0.0%
General Services-BS	1-10-65-01-1144-56302	Paper Chargeback	-3,000	-3,000	0	0.0%
General Services-BS	1-10-65-01-1144-56303	Postage Department Chargebacks	-14,000	-14,000	0	0.0%
General Services-BS	1-10-65-01-1144-56327	Telephone	2,400	2,400	0	0.0%
General Services-BS	1-10-65-01-1144-56404	Copier/Printer-Mnt/Paper/Supplies	12,900	14,750	1,850	14.3%
General Services-BS	1-10-65-01-1144-56412	Repairs/Maintenance-Equipment	2,400	2,908	508	21.2%
General Services-BS	1-10-65-01-1144-56501	Administrative Cost	35	35	0	0.0%
General Services-BS	1-10-65-01-1144-56508	Bank Service Charges	77,500	77,500	0	0.0%
General Services-BS	1-10-65-01-1144-56521	Mail Service	684	792	108	15.8%
General Services-BS	1-10-65-01-1144-56523	Other Liability Insurance	28,200	36,000	7,800	27.7%
General Services-BS	1-10-65-01-1144-56626	Other Cost	3,100	3,100	0	0.0%
Total General Services-BS			163,137	161,539	-1,598	-1.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Legal Counsel-BS	1-10-65-01-1145-56505	Attorney or Professional Fees	30,000	30,000	0	0.0%
Total Legal Counsel-BS			30,000	30,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56020	Classified Salaries	18,724	20,006	1,282	6.8%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56010	Administrative Salaries	68,127	68,611	484	0.7%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56218	Supplies	750	1,000	250	33.3%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56327	Telephone	180	240	60	33.3%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56351	Employee Travel	4,000	4,000	0	0.0%
Facilities & Maintenance Admin-BS	1-10-65-01-1146-56630	Professional Development/Training	625	625	0	0.0%
Total Facilities & Maintenance Admin-BS			92,406	94,482	2,076	2.2%
Personnel Department-BS	1-10-65-01-1147-56010	Administrative Salaries	61,947	129,978	68,031	109.8%
Personnel Department-BS	1-10-65-01-1147-56020	Classified Salaries	122,718	86,399	-36,319	-29.6%
Personnel Department-BS	1-10-65-01-1147-56040	Other Part Time Salaries	1,600	1,600	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56213	Postage	500	500	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56218	Supplies	1,992	2,205	213	10.7%
Personnel Department-BS	1-10-65-01-1147-56327	Telephone	900	900	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56351	Employee Travel	1,692	1,617	-75	-4.4%
Personnel Department-BS	1-10-65-01-1147-56404	Copier/Printer-Mnt/Paper/Supplies	1,713	650	-1,063	-62.1%
Personnel Department-BS	1-10-65-01-1147-56536	ERP/SIS Maintenance/Services	800	811	11	1.4%
Personnel Department-BS	1-10-65-01-1147-56601	Advertising-Miscellaneous	1,000	1,000	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56611	Copying	75	75	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56612	Drug/Pre-Employment Testing	3,084	2,584	-500	-16.2%
Personnel Department-BS	1-10-65-01-1147-56613	Faculty-Professional Activity	80	100	20	25.0%
Personnel Department-BS	1-10-65-01-1147-56626	Other Cost	90	90	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56630	Professional Development/Training	175	175	0	0.0%
Personnel Department-BS	1-10-65-01-1147-56631	Professional Organizations	1,800	1,800	0	0.0%
Total Personnel Department-BS			200,166	230,484	30,318	15.1%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56010	Administrative Salaries	80,566	81,050	484	0.6%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56020	Classified Salaries	39,879	38,392	-1,487	-3.7%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56204	Electronic Equip/Software	300	0	-300	-100.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56205	Furniture and Equipment	250	250	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56213	Postage	125	100	-25	-20.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56218	Supplies	1,000	1,000	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56327	Telephone	900	840	-60	-6.7%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56351	Employee Travel	1,500	1,200	-300	-20.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56602	Advertising-Newspaper	2,000	2,000	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56611	Copying	50	50	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56618	Institutional Memberships	275	275	0	0.0%
Business Services/Purch/Inv-BS	1-10-65-01-1148-56630	Professional Development/Training	400	400	0	0.0%
Total Business Services/Purch/Inv-BS			127,245	125,557	-1,688	-1.3%
Safety Department-BS	1-10-65-01-1149-56010	Administrative Salaries	5,120	5,686	566	11.1%
Safety Department-BS	1-10-65-01-1149-56215	Small Tools/Equipment	22,700	26,170	3,470	15.3%
Safety Department-BS	1-10-65-01-1149-56218	Supplies	10,000	10,000	0	0.0%
Total Safety Department-BS			37,820	41,856	4,036	10.7%
Staff Benefits (IS)-BS	1-10-65-01-1150-56050	Group Health & Life Insurance	657,160	644,995	-12,165	-1.9%
Staff Benefits (IS)-BS	1-10-65-01-1150-56051	ORP Matching	34,380	41,730	7,350	21.4%
Staff Benefits (IS)-BS	1-10-65-01-1150-56052	TRS Matching	40,330	40,200	-130	-0.3%
Staff Benefits (IS)-BS	1-10-65-01-1150-56053	Unemployment Taxes	8,300	8,430	130	1.6%
Staff Benefits (IS)-BS	1-10-65-01-1150-56054	Workman's Compensation	14,390	14,460	70	0.5%
Staff Benefits (IS)-BS	1-10-65-01-1150-56055	Employer FICA Expense	153,970	154,685	715	0.5%
Staff Benefits (IS)-BS	1-10-65-01-1150-56056	Accrued Vacation	20,000	20,000	0	0.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56057	ORP Diffeerntial (College Paid)	10,000	5,000	-5,000	-50.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56058	TRS 90-Day (New Hires)	10,000	5,000	-5,000	-50.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56059	TRS Retiress Surcharge (College Paid)	8,000	8,000	0	0.0%
Staff Benefits (IS)-BS	1-10-65-01-1150-56060	ERS 1% Payroll Contribution	28,135	25,445	-2,690	-9.6%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Staff Benefits (IS)-BS	1-10-65-01-1150-56062	Accrued Sick Leave Expense	0	20,000	20,000	----
Total Staff Benefits (IS)-BS			984,665	987,945	3,280	0.3%
Technology Upgrades-BS	1-10-65-01-1151-56204	Electronic Equip/Software	87,265	93,000	5,735	6.6%
Technology Upgrades-BS	1-10-65-01-1151-56290	Capital Outlay	7,168	35,000	27,832	388.3%
Technology Upgrades-BS	1-10-65-01-1151-56625	On-Site Training	25,000	0	-25,000	-100.0%
Technology Upgrades-BS	1-10-65-01-1151-56600	Administrative Software	0	107,109	107,109	----
Total Technology Upgrades-BS			119,433	235,109	115,676	96.9%
Transportation-BS	1-10-65-01-1152-56040	Other Part Time Salaries	35,000	35,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56204	Electronic Equip/Software	2,500	5,200	2,700	108.0%
Transportation-BS	1-10-65-01-1152-56215	Small Tools/Equipment	500	500	0	0.0%
Transportation-BS	1-10-65-01-1152-56218	Supplies	750	1,000	250	33.3%
Transportation-BS	1-10-65-01-1152-56219	Uniforms	450	450	0	0.0%
Transportation-BS	1-10-65-01-1152-56301	Gas and Oil Dept Chargebacks	-40,000	-40,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56323	Gas and Oil	40,000	40,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56325	Network Access/Internet Service	2,200	0	-2,200	-100.0%
Transportation-BS	1-10-65-01-1152-56351	Employee Travel	2,000	2,000	0	0.0%
Transportation-BS	1-10-65-01-1152-56410	Repairs and Maintenance	49,000	55,000	6,000	12.2%
Transportation-BS	1-10-65-01-1152-56518	Equipment Lease/Rental	2,400	2,364	-36	-1.5%
Transportation-BS	1-10-65-01-1152-56530	Vehicle Insurance	29,400	35,600	6,200	21.1%
Transportation-BS	1-10-65-01-1152-56612	Drug/Pre-Employment Testing	420	500	80	19.0%
Transportation-BS	1-10-65-01-1152-56626	Other Cost	200	300	100	50.0%
Total Transportation-BS			124,820	137,914	13,094	10.5%
Environmental Protection-BS	1-10-65-01-1153-56010	Administrative Salaries	8,635	9,258	623	7.2%
Environmental Protection-BS	1-10-65-01-1153-56205	Furniture and Equipment	0	1,200	1,200	----
Environmental Protection-BS	1-10-65-01-1153-56218	Supplies	3,500	3,500	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56351	Employee Travel	2,750	2,750	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56513	Consultant Fees	1,000	1,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56515	Contract Labor/Services	10,000	10,000	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56626	Other Cost	100	100	0	0.0%
Environmental Protection-BS	1-10-65-01-1153-56630	Professional Development/Training	2,000	2,000	0	0.0%
Total Environmental Protection-BS			27,985	29,808	1,823	6.5%
Student Acct Adjs College Adjs-BS	1-10-65-01-1155-56647	Departmental Student Account Adjs	4,000	4,000	0	0.0%
Total Student Acct Adjs College Adjs-BS			4,000	4,000	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56010	Administrative Salaries	95,922	100,877	4,955	5.2%
Administrative Management-SA	1-10-65-02-1103-56020	Classified Salaries	66,755	70,352	3,597	5.4%
Administrative Management-SA	1-10-65-02-1103-56040	Other Part Time Salaries	4,000	4,000	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56213	Postage	150	150	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56218	Supplies	1,000	1,050	50	5.0%
Administrative Management-SA	1-10-65-02-1103-56327	Telephone	825	1,100	275	33.3%
Administrative Management-SA	1-10-65-02-1103-56351	Employee Travel	4,200	4,200	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56611	Copying	300	325	25	8.3%
Administrative Management-SA	1-10-65-02-1103-56618	Institutional Memberships	40	40	0	0.0%
Administrative Management-SA	1-10-65-02-1103-56626	Other Cost	5,000	6,900	1,900	38.0%
Administrative Management-SA	1-10-65-02-1103-56630	Professional Development/Training	500	500	0	0.0%
Total Administrative Management-SA			178,692	189,494	10,802	6.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56010	Administrative Salaries	7,394	0	-7,394	-100.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56020	Classified Salaries	31,589	32,372	783	2.5%
Financial & Student Accounting-SA	1-10-65-02-1107-56040	Other Part Time Salaries	1,000	1,000	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56204	Electronic Equip/Software	250	250	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56213	Postage	300	264	-36	-12.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56216	Student ID System Supplies	1,300	1,300	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56218	Supplies	600	575	-25	-4.2%
Financial & Student Accounting-SA	1-10-65-02-1107-56327	Telephone	550	550	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Financial & Student Accounting-SA	1-10-65-02-1107-56351	Employee Travel	1,550	1,550	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56404	Copier/Printer-Mnt/Paper/Supplies	1,034	709	-325	-31.4%
Financial & Student Accounting-SA	1-10-65-02-1107-56515	Contract Labor/Services	12,000	12,000	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56518	Equipment Lease/Rental	2,100	2,100	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56606	Bad Debts	10,000	10,000	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56611	Copying	0	240	240	----
Financial & Student Accounting-SA	1-10-65-02-1107-56626	Other Cost	35	35	0	0.0%
Financial & Student Accounting-SA	1-10-65-02-1107-56629	Printing	100	100	0	0.0%
Total Financial & Student Accounting-SA			69,802	63,045	-6,757	-9.7%
Accessibility Services-SA	1-10-65-02-1110-56218	Supplies	237	237	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56351	Employee Travel	500	500	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56515	Contract Labor/Services	2,500	2,500	0	0.0%
Accessibility Services-SA	1-10-65-02-1110-56631	Professional Organizations	500	500	0	0.0%
Total Accessibility Services-SA			3,737	3,737	0	0.0%
Campus Security-SA	1-10-65-02-1111-56010	Administrative Salaries	51,169	49,294	-1,875	-3.7%
Campus Security-SA	1-10-65-02-1111-56204	Electronic Equip/Software	0	900	900	----
Campus Security-SA	1-10-65-02-1111-56213	Postage	10	10	0	0.0%
Campus Security-SA	1-10-65-02-1111-56215	Small Tools/Equipment	0	325	325	----
Campus Security-SA	1-10-65-02-1111-56218	Supplies	2,700	800	-1,900	-70.4%
Campus Security-SA	1-10-65-02-1111-56219	Uniforms	200	200	0	0.0%
Campus Security-SA	1-10-65-02-1111-56327	Telephone	279	279	0	0.0%
Campus Security-SA	1-10-65-02-1111-56351	Employee Travel	1,000	455	-545	-54.5%
Campus Security-SA	1-10-65-02-1111-56412	Repairs/Maintenance-Equipment	2,000	2,200	200	10.0%
Campus Security-SA	1-10-65-02-1111-56511	Campus Security	68,850	65,010	-3,840	-5.6%
Campus Security-SA	1-10-65-02-1111-56515	Contract Labor/Services	2,148	2,148	0	0.0%
Campus Security-SA	1-10-65-02-1111-56626	Other Cost	10	10	0	0.0%
Campus Security-SA	1-10-65-02-1111-56630	Professional Development/Training	399	399	0	0.0%
Total Campus Security-SA			128,765	122,030	-6,735	-5.2%
Marketing-SA	1-10-65-02-1123-56010	Administrative Salaries	24,081	24,270	189	0.8%
Marketing-SA	1-10-65-02-1123-56213	Postage	25	25	0	0.0%
Marketing-SA	1-10-65-02-1123-56218	Supplies	3,000	3,000	0	0.0%
Marketing-SA	1-10-65-02-1123-56327	Telephone	275	275	0	0.0%
Marketing-SA	1-10-65-02-1123-56351	Employee Travel	1,082	1,082	0	0.0%
Marketing-SA	1-10-65-02-1123-56502	Application Software/Maintenance	250	360	110	44.0%
Marketing-SA	1-10-65-02-1123-56515	Contract Labor/Services	0	1,450	1,450	----
Marketing-SA	1-10-65-02-1123-56601	Advertising-Miscellaneous	16,616	18,001	1,385	8.3%
Marketing-SA	1-10-65-02-1123-56602	Advertising-Newspaper	4,200	4,200	0	0.0%
Marketing-SA	1-10-65-02-1123-56603	Advertising-Radio	3,400	3,400	0	0.0%
Marketing-SA	1-10-65-02-1123-56604	Advertising-Television	24,240	24,000	-240	-1.0%
Marketing-SA	1-10-65-02-1123-56629	Printing	1,700	700	-1,000	-58.8%
Marketing-SA	1-10-65-02-1123-56630	Professional Development/Training	0	600	600	----
Total Marketing-SA			78,869	81,363	2,494	3.2%
Workforce & Community Dev-SA	1-10-65-02-1126-56010	Administrative Salaries	78,611	67,482	-11,129	-14.2%
Workforce & Community Dev-SA	1-10-65-02-1126-56213	Postage	50	0	-50	-100.0%
Workforce & Community Dev-SA	1-10-65-02-1126-56218	Supplies	300	0	-300	-100.0%
Workforce & Community Dev-SA	1-10-65-02-1126-56327	Telephone	550	0	-550	-100.0%
Workforce & Community Dev-SA	1-10-65-02-1126-56611	Copying	130	0	-130	-100.0%
Workforce & Community Dev-SA	1-10-65-02-1126-56626	Other Cost	5,035	0	-5,035	-100.0%
Workforce & Community Dev-SA	1-10-65-02-1126-56630	Professional Development/Training	600	0	-600	-100.0%
Total Workforce & Community Dev-SA			85,276	67,482	-17,794	-20.9%
Information Technology-SA	1-10-65-02-1142-56010	Administrative Salaries	47,382	28,947	-18,435	-38.9%
Information Technology-SA	1-10-65-02-1142-56020	Classified Salaries	52,174	52,563	389	0.7%
Information Technology-SA	1-10-65-02-1142-56204	Electronic Equip/Software	4,500	4,500	0	0.0%
Information Technology-SA	1-10-65-02-1142-56211	PC Software (Computer Services)	1,500	1,500	0	0.0%
Information Technology-SA	1-10-65-02-1142-56218	Supplies	2,000	1,500	-500	-25.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Information Technology-SA	1-10-65-02-1142-56325	Network Access/Internet Service	42,800	42,800	0	0.0%
Information Technology-SA	1-10-65-02-1142-56327	Telephone	1,100	1,100	0	0.0%
Information Technology-SA	1-10-65-02-1142-56502	Application Software/Maintenance	0	1,500	1,500	----
Information Technology-SA	1-10-65-02-1142-56512	Computer H-Ware/ElectrEqp MaintAg	15,000	11,350	-3,650	-24.3%
Information Technology-SA	1-10-65-02-1142-56515	Contract Labor/Services	2,500	2,500	0	0.0%
Information Technology-SA	1-10-65-02-1142-56600	Administrative Software	29,000	39,500	10,500	36.2%
Total Information Technology-SA			197,956	187,760	-10,196	-5.2%
General Services-SA	1-10-65-02-1144-56213	Postage	6,400	6,400	0	0.0%
General Services-SA	1-10-65-02-1144-56218	Supplies	900	900	0	0.0%
General Services-SA	1-10-65-02-1144-56266	Student Liability Insurance	5,385	5,385	0	0.0%
General Services-SA	1-10-65-02-1144-56300	Copy Departmental Chargebacks	-14,500	-14,500	0	0.0%
General Services-SA	1-10-65-02-1144-56303	Postage Department Chargebacks	-6,400	-6,400	0	0.0%
General Services-SA	1-10-65-02-1144-56327	Telephone	550	550	0	0.0%
General Services-SA	1-10-65-02-1144-56404	Copier/Printer-Mnt/Paper/Supplies	19,000	19,100	100	0.5%
General Services-SA	1-10-65-02-1144-56412	Repairs/Maintenance-Equipment	396	780	384	97.0%
General Services-SA	1-10-65-02-1144-56508	Bank Service Charges	36,500	38,000	1,500	4.1%
General Services-SA	1-10-65-02-1144-56521	Mail Service	684	564	-120	-17.5%
General Services-SA	1-10-65-02-1144-56523	Other Liability Insurance	15,200	19,200	4,000	26.3%
General Services-SA	1-10-65-02-1144-56630	Professional Development/Training	5,000	5,000	0	0.0%
Total General Services-SA			69,115	74,979	5,864	8.5%
Legal Counsel-SA	1-10-65-02-1145-56505	Attorney or Professional Fees	2,700	2,700	0	0.0%
Total Legal Counsel-SA			2,700	2,700	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56020	Classified Salaries	41,631	42,440	809	1.9%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56040	Other Part Time Salaries	8,555	8,555	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56204	Electronic Equip/Software	11,745	2,145	-9,600	-81.7%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56218	Supplies	1,100	1,100	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56351	Employee Travel	320	320	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56601	Advertising-Miscellaneous	300	300	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56624	Official Functions	400	400	0	0.0%
Facilities & Maintenance Admin-SA	1-10-65-02-1146-56631	Professional Organizations	275	275	0	0.0%
Total Facilities & Maintenance Admin-SA			64,326	55,535	-8,791	-13.7%
Personnel Department-SA	1-10-65-02-1147-56612	Drug/Pre-Employment Testing	1,975	1,975	0	0.0%
Total Personnel Department-SA			1,975	1,975	0	0.0%
Safety Department-SA	1-10-65-02-1149-56215	Small Tools/Equipment	4,500	2,000	-2,500	-55.6%
Safety Department-SA	1-10-65-02-1149-56218	Supplies	10,000	1,000	-9,000	-90.0%
Total Safety Department-SA			14,500	3,000	-11,500	-79.3%
Staff Benefits (IS)-SA	1-10-65-02-1150-56050	Group Health & Life Insurance	152,964	144,722	-8,242	-5.4%
Staff Benefits (IS)-SA	1-10-65-02-1150-56051	ORP Matching	4,102	2,798	-1,304	-31.8%
Staff Benefits (IS)-SA	1-10-65-02-1150-56052	TRS Matching	14,874	14,693	-181	-1.2%
Staff Benefits (IS)-SA	1-10-65-02-1150-56053	Unemployment Taxes	1,156	1,253	97	8.4%
Staff Benefits (IS)-SA	1-10-65-02-1150-56054	Workman's Compensation	1,790	1,975	185	10.3%
Staff Benefits (IS)-SA	1-10-65-02-1150-56055	Employer FICA Expense	37,586	37,988	402	1.1%
Staff Benefits (IS)-SA	1-10-65-02-1150-56056	Accrued Vacation	3,574	9,299	5,725	160.2%
Staff Benefits (IS)-SA	1-10-65-02-1150-56060	ERS 1% Payroll Contribution	6,132	5,189	-943	-15.4%
Staff Benefits (IS)-SA	1-10-65-02-1150-56062	Accrued Sick Leave Expense	0	10,000	10,000	----
Total Staff Benefits (IS)-SA			222,178	227,917	5,739	2.6%
Technology Upgrades-SA	1-10-65-02-1151-56204	Electronic Equip/Software	7,900	70,000	62,100	786.1%
Technology Upgrades-SA	1-10-65-02-1151-56226	Security Cameras/AccessControl	0	10,000	10,000	----
Technology Upgrades-SA	1-10-65-02-1151-56290	Capital Outlay	3,416	0	-3,416	-100.0%
Total Technology Upgrades-SA			11,316	80,000	68,684	607.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Transportation-SA	1-10-65-02-1152-56301	Gas and Oil Dept Chargebacks	-7,900	-200	7,700	-97.5%
Transportation-SA	1-10-65-02-1152-56323	Gas and Oil	7,900	6,000	-1,900	-24.1%
Transportation-SA	1-10-65-02-1152-56410	Repairs and Maintenance	5,110	5,412	302	5.9%
Transportation-SA	1-10-65-02-1152-56530	Vehicle Insurance	3,000	3,550	550	18.3%
Total Transportation-SA			8,110	14,762	6,652	82.0%
Environmental Protection-SA	1-10-65-02-1153-56218	Supplies	100	100	0	0.0%
Environmental Protection-SA	1-10-65-02-1153-56351	Employee Travel	700	200	-500	-71.4%
Environmental Protection-SA	1-10-65-02-1153-56515	Contract Labor/Services	2,139	2,139	0	0.0%
Environmental Protection-SA	1-10-65-02-1153-56630	Professional Development/Training	500	0	-500	-100.0%
Total Environmental Protection-SA			3,439	2,439	-1,000	-29.1%
Student Acct Adjs College Adjs-SA	1-10-65-02-1155-56647	Departmental Student Account Adjs	2,790	2,790	0	0.0%
Total Student Acct Adjs College Adjs-SA			2,790	2,790	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56010	Administrative Salaries	27,480	32,311	4,831	17.6%
Lamesa Center Operations	1-10-65-03-1104-56205	Furniture and Equipment	1,200	2,400	1,200	100.0%
Lamesa Center Operations	1-10-65-03-1104-56213	Postage	325	310	-15	-4.6%
Lamesa Center Operations	1-10-65-03-1104-56218	Supplies	2,354	2,274	-80	-3.4%
Lamesa Center Operations	1-10-65-03-1104-56267	Testing	700	525	-175	-25.0%
Lamesa Center Operations	1-10-65-03-1104-56327	Telephone	900	1,080	180	20.0%
Lamesa Center Operations	1-10-65-03-1104-56351	Employee Travel	3,533	2,084	-1,449	-41.0%
Lamesa Center Operations	1-10-65-03-1104-56404	Copier/Printer-Mnt/Paper/Supplies	1,964	3,060	1,096	55.8%
Lamesa Center Operations	1-10-65-03-1104-56518	Equipment Lease/Rental	0	84	84	----
Lamesa Center Operations	1-10-65-03-1104-56601	Advertising-Miscellaneous	450	450	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56602	Advertising-Newspaper	512	512	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56618	Institutional Memberships	1,051	1,123	72	6.9%
Lamesa Center Operations	1-10-65-03-1104-56626	Other Cost	250	250	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56630	Professional Development/Training	500	500	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56633	Public Relations	150	150	0	0.0%
Lamesa Center Operations	1-10-65-03-1104-56634	Publications/Subscriptions	0	53	53	----
Lamesa Center Operations	1-10-65-03-1104-56645	Recruiting/Outreach	150	150	0	0.0%
Total Lamesa Center Operations			41,519	47,316	5,797	14.0%
Information Technology-LA	1-10-65-03-1142-56204	Electronic Equip/Software	3,500	2,000	-1,500	-42.9%
Information Technology-LA	1-10-65-03-1142-56325	Network Access/Internet Service	4,000	4,050	50	1.3%
Information Technology-LA	1-10-65-03-1142-56512	Computer H-Ware/ElectrEqp MaintAg	3,300	3,300	0	0.0%
Total Information Technology-LA			10,800	9,350	-1,450	-13.4%
Safety Department-LA	1-10-65-03-1149-56215	Small Tools/Equipment	0	500	500	----
Safety Department-LA	1-10-65-03-1149-56218	Supplies	0	500	500	----
Total Safety Department-LA			0	1,000	1,000	----
Staff Benefits (IS)-LA	1-10-65-03-1150-56050	Group Health & Life Insurance	7,730	4,600	-3,130	-40.5%
Staff Benefits (IS)-LA	1-10-65-03-1150-56052	TRS Matching	1,530	1,390	-140	-9.2%
Staff Benefits (IS)-LA	1-10-65-03-1150-56053	Unemployment Taxes	125	160	35	28.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56054	Workman's Compensation	205	280	75	36.6%
Staff Benefits (IS)-LA	1-10-65-03-1150-56055	Employer FICA Expense	2,900	3,045	145	5.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56056	Accrued Vacation	500	500	0	0.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56058	TRS 90-Day (New Hires)	600	600	0	0.0%
Staff Benefits (IS)-LA	1-10-65-03-1150-56060	ERS 1% Payroll Contribution	1,000	835	-165	-16.5%
Staff Benefits (IS)-LA	1-10-65-03-1150-56062	Accrued Sick Leave Expense	0	500	500	----
Total Staff Benefits (IS)-LA			14,590	11,910	-2,680	-18.4%
Technology Upgrades-LA	1-10-65-03-1151-56204	Electronic Equip/Software	5,000	2,000	-3,000	-60.0%
Total Technology Upgrades-LA			5,000	2,000	-3,000	-60.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Total Institutional Support			6,606,431	7,445,389	838,958	12.7%
Building Maintenance-BS	1-10-75-01-1400-56030	Full Time Maintenance Salaries	103,036	102,497	-539	-0.5%
Building Maintenance-BS	1-10-75-01-1400-56031	Part Time Maintenance Salaries	46,000	46,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56205	Furniture and Equipment	0	3,000	3,000	----
Building Maintenance-BS	1-10-75-01-1400-56215	Small Tools/Equipment	3,000	3,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56218	Supplies	77,500	77,500	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56290	Capital Outlay	0	13,000	13,000	----
Building Maintenance-BS	1-10-75-01-1400-56407	Hauling/Moving/Storage	0	1,000	1,000	----
Building Maintenance-BS	1-10-75-01-1400-56410	Repairs and Maintenance	27,500	46,000	18,500	67.3%
Building Maintenance-BS	1-10-75-01-1400-56412	Repairs/Maintenance-Equipment	27,400	33,100	5,700	20.8%
Building Maintenance-BS	1-10-75-01-1400-56416	HVAC Chemicals for Central Plant	19,000	19,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56417	Repairs/Maintenance-Contract	270,100	342,250	72,150	26.7%
Building Maintenance-BS	1-10-75-01-1400-56502	Application Software/Maintenance	0	16,252	16,252	----
Building Maintenance-BS	1-10-75-01-1400-56517	Energy Mgt Syst-Maint Contract	26,700	29,646	2,946	11.0%
Building Maintenance-BS	1-10-75-01-1400-56518	Equipment Lease/Rental	7,000	7,000	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56615	Freight	300	300	0	0.0%
Building Maintenance-BS	1-10-75-01-1400-56626	Other Cost	1,000	1,000	0	0.0%
Total Building Maintenance-BS			608,536	740,545	132,009	21.7%
Custodial Services-BS	1-10-75-01-1401-56030	Full Time Maintenance Salaries	233,488	234,366	878	0.4%
Custodial Services-BS	1-10-75-01-1401-56031	Part Time Maintenance Salaries	13,000	13,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56202	Custodial Supplies	35,000	15,000	-20,000	-57.1%
Custodial Services-BS	1-10-75-01-1401-56215	Small Tools/Equipment	5,000	5,000	0	0.0%
Custodial Services-BS	1-10-75-01-1401-56218	Supplies	0	20,000	20,000	----
Total Custodial Services-BS			286,488	287,366	878	0.3%
Grounds Maintenance-BS	1-10-75-01-1402-56010	Administrative Salaries	44,410	46,299	1,889	4.3%
Grounds Maintenance-BS	1-10-75-01-1402-56030	Full Time Maintenance Salaries	119,570	120,110	540	0.5%
Grounds Maintenance-BS	1-10-75-01-1402-56031	Part Time Maintenance Salaries	2,500	2,500	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56204	Electronic Equip/Software	1,700	1,700	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56215	Small Tools/Equipment	3,650	5,000	1,350	37.0%
Grounds Maintenance-BS	1-10-75-01-1402-56218	Supplies	20,000	24,048	4,048	20.2%
Grounds Maintenance-BS	1-10-75-01-1402-56290	Capital Outlay	0	8,500	8,500	----
Grounds Maintenance-BS	1-10-75-01-1402-56351	Employee Travel	500	500	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56406	Grounds Improvements	9,300	9,300	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56410	Repairs and Maintenance	13,350	14,000	650	4.9%
Grounds Maintenance-BS	1-10-75-01-1402-56412	Repairs/Maintenance-Equipment	0	8,550	8,550	----
Grounds Maintenance-BS	1-10-75-01-1402-56417	Repairs/Maintenance-Contract	22,400	16,000	-6,400	-28.6%
Grounds Maintenance-BS	1-10-75-01-1402-56500	Accreditation/Licensing Cost	400	0	-400	-100.0%
Grounds Maintenance-BS	1-10-75-01-1402-56515	Contract Labor/Services	2,000	6,000	4,000	200.0%
Grounds Maintenance-BS	1-10-75-01-1402-56615	Freight	400	400	0	0.0%
Grounds Maintenance-BS	1-10-75-01-1402-56630	Professional Development/Training	900	900	0	0.0%
Total Grounds Maintenance-BS			241,080	263,807	22,727	9.4%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56010	Administrative Salaries	51,808	61,343	9,535	18.4%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56020	Classified Salaries	18,724	20,006	1,282	6.8%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56040	Other Part Time Salaries	8,000	8,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56204	Electronic Equip/Software	2,500	17,940	15,440	617.6%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56213	Postage	50	30	-20	-40.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56218	Supplies	1,200	1,200	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56219	Uniforms	2,600	2,000	-600	-23.1%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56322	Garbage Disposal	42,000	42,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56327	Telephone	1,240	1,080	-160	-12.9%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56351	Employee Travel	150	150	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56404	Copier/Printer-Mnt/Paper/Supplies	2,000	2,000	0	0.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56525	Plant Insurance	194,000	575,176	381,176	196.5%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56529	Training-Direct	1,000	400	-600	-60.0%
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56615	Freight	80	80	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Physical Plant Oper & Maint-BS	1-10-75-01-1403-56630	Professional Development/Training	0	998	998	----
Total Physical Plant Oper & Maint-BS			325,352	732,403	407,051	125.1%
Utilities-BS	1-10-75-01-1404-56304	Telephone Dept Chargebacks	0	-50,000	-50,000	----
Utilities-BS	1-10-75-01-1404-56321	Electricity	400,000	285,000	-115,000	-28.8%
Utilities-BS	1-10-75-01-1404-56324	Natural Gas	0	60,000	60,000	----
Utilities-BS	1-10-75-01-1404-56327	Telephone	41,000	50,000	9,000	22.0%
Utilities-BS	1-10-75-01-1404-56328	Water	105,000	100,000	-5,000	-4.8%
Total Utilities-BS			546,000	445,000	-101,000	-18.5%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56050	Group Health & Life Insurance	163,737	160,855	-2,882	-1.8%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56051	ORP Matching	2,775	3,775	1,000	36.0%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56052	TRS Matching	44,230	41,475	-2,755	-6.2%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56053	Unemployment Taxes	2,430	2,445	15	0.6%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56054	Workman's Compensation	4,080	4,025	-55	-1.3%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56055	Employer FICA Expense	44,045	43,205	-840	-1.9%
Staff Benefits (O&M)-BS	1-10-75-01-1450-56060	ERS 1% Payroll Contribution	6,250	6,580	330	5.3%
Total Staff Benefits (O&M)-BS			267,547	262,360	-5,187	-1.9%
Grounds Maintenance-SA	1-10-75-02-1402-56030	Full Time Maintenance Salaries	29,488	29,758	270	0.9%
Total Grounds Maintenance-SA			29,488	29,758	270	0.9%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56010	Administrative Salaries	59,482	59,859	377	0.6%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56030	Full Time Maintenance Salaries	208,297	213,701	5,404	2.6%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56031	Part Time Maintenance Salaries	9,447	27,046	17,599	186.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56202	Custodial supplies	30,000	31,500	1,500	5.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56205	Furniture and Equipment	500	500	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56213	Postage	10	10	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56215	Small Tools/Equipment	2,500	2,500	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56218	Supplies	300	300	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56219	Uniforms	0	1,800	1,800	----
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56322	Garbage Disposal	10,197	10,490	293	2.9%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56327	Telephone	3,025	3,025	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56351	Employee Travel	276	276	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56410	Repairs and Maintenance	37,000	38,850	1,850	5.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56417	Repairs/Maintenance-Contract	54,201	56,151	1,950	3.6%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56510	Building & Facilities Rental	222,000	222,875	875	0.4%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56515	Contract Labor/Services	28,695	30,513	1,818	6.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56525	Plant Insurance	64,700	164,542	99,842	154.3%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56533	Land Lease/Rent	20	20	0	0.0%
Physical Plant Oper & Maint-SA	1-10-75-02-1403-56611	Copying	40	40	0	0.0%
Total Physical Plant Oper & Maint-SA			730,690	863,998	133,308	18.2%
Utilities-SA	1-10-75-02-1404-56304	Telephone Dept Chargebacks	-29,665	-29,665	0	0.0%
Utilities-SA	1-10-75-02-1404-56321	Electricity	162,500	157,000	-5,500	-3.4%
Utilities-SA	1-10-75-02-1404-56324	Natural Gas	23,444	24,600	1,156	4.9%
Utilities-SA	1-10-75-02-1404-56327	Telephone	29,665	29,655	-10	0.0%
Utilities-SA	1-10-75-02-1404-56328	Water	42,333	42,750	417	1.0%
Total Utilities-SA			228,277	224,340	-3,937	-1.7%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56050	Group Health & Life Insurance	78,419	71,911	-6,508	-8.3%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56052	TRS Matching	20,360	21,583	1,223	6.0%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56053	Unemployment Taxes	843	838	-5	-0.6%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56054	Workman's Compensation	1,267	1,243	-24	-1.9%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56055	Employer FICA Expense	25,116	24,095	-1,021	-4.1%
Staff Benefits (O&M)-SA	1-10-75-02-1450-56060	ERS 1% Payroll Contribution	2,766	2,826	60	2.2%
Total Staff Benefits (O&M)-SA			128,771	122,496	-6,275	-4.9%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Building Maintenance-LA	1-10-75-03-1400-56202	Custodial Supplies	900	884	-16	-1.8%
Building Maintenance-LA	1-10-75-03-1400-56215	Small Tools/Equipment	0	300	300	----
Building Maintenance-LA	1-10-75-03-1400-56406	Grounds Improvements	200	200	0	0.0%
Building Maintenance-LA	1-10-75-03-1400-56410	Repairs and Maintenance	5,134	2,400	-2,734	-53.3%
Building Maintenance-LA	1-10-75-03-1400-56515	Contract Labor/Services	760	760	0	0.0%
Total Building Maintenance-LA			6,994	4,544	-2,450	-35.0%
Custodial Services-LA	1-10-75-03-1401-56031	Part Time Maintenance Salaries	2,500	5,640	3,140	125.6%
Total Custodial Services-LA			2,500	5,640	3,140	125.6%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56050	Group Health & Life Insurance	65	100	35	53.8%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56052	TRS Matching	35	50	15	42.9%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56053	Unemployment Taxes	10	15	5	50.0%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56054	Workman's Compensation	20	25	5	25.0%
Staff Benefits (O&M)-LA	1-10-75-03-1450-56055	Employer FICA Expense	80	90	10	12.5%
Total Staff Benefits (O&M)-LA			210	280	70	33.3%
Total Operation & Maintenance			3,401,933	3,982,537	580,604	17.1%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56290	Capital Outlay	101,150	282,000	180,850	178.8%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56410	Repairs and Maintenance	328,187	25,000	-303,187	-92.4%
Major Repairs & Rehabilitation-BS	1-10-80-01-1480-56610	Contingency	0	600,542	600,542	----
Total Major Repairs & Rehabilitation-BS			429,337	993,542	564,205	131.4%
Major Repairs & Rehabilitation-SA	1-10-80-02-1480-56410	Repairs and Maintenance	20,000	20,000	0	0.0%
Major Repairs & Rehabilitation-SA	1-10-80-02-1480-56480	Building Construction	43,000	0	-43,000	-100.0%
Total Major Repairs & Rehabilitation-SA			63,000	20,000	-43,000	-68.3%
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56410	Repairs and Maintenance	33,417	0	-33,417	-100.0%
Major Repairs & Rehabilitation-LA	1-10-80-03-1480-56610	Major Repairs & Rehab of Bldgs	0	67,069	67,069	----
Total Major Repairs & Rehabilitation-LA			33,417	67,069	33,652	100.7%
Total Major Repairs & Rehab of Bldgs			525,754	1,080,611	554,857	105.5%
Tuition Remission Scholarships-BS	1-10-85-01-3000-57103	Tuition Remission & Exemption	234,100	250,200	16,100	6.9%
Total Tuition Remission Scholarships-BS			234,100	250,200	16,100	6.9%
Tuition Remission Scholarships-SA	1-10-85-02-3000-57103	Tuition Remission & Exemption	868,382	712,646	-155,736	-17.9%
Total Tuition Remission Scholarships-SA			868,382	712,646	-155,736	-17.9%
Tuition Remission Scholarships-LA	1-10-85-03-3000-57103	Tuition Remission & Exemption	34,420	14,520	-19,900	-57.8%
Total Tuition Remission Scholarships-LA			34,420	14,520	-19,900	-57.8%
Total Scholarships & Fellowships			1,136,902	977,366	-159,536	-14.0%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61001	Transfer to Plant - Pitney Bowes Equip	7,932	7,600	-332	-4.2%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61010	Transfer to Plant - Baseball Field Impr	48,276	48,276	0	0.0%
Note/Bond Payments-Transfers Out-BS	1-10-95-01-3100-61011	Transfer to Plant - Fitness Center Equi	16,408	15,040	-1,368	-8.3%
Total Note/Bond Payments-Transfers Out-BS			72,616	70,916	-1,700	-2.3%
Mandatory Xfers to Other Funds-BS	1-10-95-01-3105-61003	Transfer to TPEG	67,000	72,000	5,000	7.5%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Mandatory Xfers to Other Funds-BS	1-10-95-01-3105-61004	Transfer to TPEG - Continuing Ed	4,000	1,000	-3,000	-75.0%
Total Mandatory Xfers to Other Funds-BS			71,000	73,000	2,000	2.8%
Transfers To Other Funds-BS	1-10-95-01-3185-61005	Transfers To Other Funds	4,804,121	3,238,161	-1,565,960	-32.6%
Total Transfers To Other Funds-BS			4,804,121	3,238,161	-1,565,960	-32.6%
Note/Bond Payments-Transfers Out-SA	1-10-95-02-3100-61001	Transfer to Plant - Pitney Bowes Equip	3,444	2,808	-636	-18.5%
Total Note/Bond Payments-Transfers Out-SA			3,444	2,808	-636	-18.5%
Mandatory Xfers to Other Funds-SA	1-10-95-02-3105-61003	Transfer to TPEG	1,300	1,300	0	0.0%
Mandatory Xfers to Other Funds-SA	1-10-95-02-3105-61004	Transfer to TPEG - Continuing Ed	10,000	10,000	0	0.0%
Total Mandatory Xfers to Other Funds-SA			11,300	11,300	0	0.0%
Mandatory Xfers to Other Funds-LA	1-10-95-03-3105-61003	Transfer to TPEG	2,000	1,900	-100	-5.0%
Mandatory Xfers to Other Funds-LA	1-10-95-03-3105-61004	Transfer to TPEG - Continuing Ed	200	500	300	150.0%
Total Mandatory Xfers to Other Funds-LA			2,200	2,400	200	9.1%
Total Transfers To (Out)			4,964,681	3,398,585	-1,566,096	-31.5%
Fund Total - HC Education & General			29,916,184	30,175,767	259,583	0.9%
General Scholarships-BS	1-12-85-01-3520-57000	Performance - Tuition Scholarship	109,500	112,500	3,000	2.7%
General Scholarships-BS	1-12-85-01-3520-57001	Performance - R&B Scholarship	14,000	15,000	1,000	7.1%
General Scholarships-BS	1-12-85-01-3520-57002	Performance - Book Scholarships	8,000	7,000	-1,000	-12.5%
General Scholarships-BS	1-12-85-01-3520-57003	Cheerleader - Tuition Scholars	30,840	20,752	-10,088	-32.7%
General Scholarships-BS	1-12-85-01-3520-57004	Cheerleader - Book Scholarship	7,000	3,500	-3,500	-50.0%
General Scholarships-BS	1-12-85-01-3520-57005	Cheerleader - R&B Scholarship	0	19,296	19,296	----
General Scholarships-BS	1-12-85-01-3520-57006	Baseball - Tuition Scholarship	98,688	99,610	922	0.9%
General Scholarships-BS	1-12-85-01-3520-57007	Baseball - Book Scholarship	9,600	9,600	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57008	Baseball - R&B Scholarship	92,621	92,621	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57009	Women's Softball - Tuition Sch	98,688	99,610	922	0.9%
General Scholarships-BS	1-12-85-01-3520-57010	Women's Softball - Book Schola	9,600	9,600	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57011	Women's Softball - R&B Scholar	92,621	92,621	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57012	Men's Basketball - Tuition Sch	61,680	62,256	576	0.9%
General Scholarships-BS	1-12-85-01-3520-57013	Men's Basketball - Book Schola	6,000	6,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57014	Men's Basketball - R&B Scholar	57,888	57,888	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57015	Women's Basketball - Tuition S	61,680	62,256	576	0.9%
General Scholarships-BS	1-12-85-01-3520-57016	Women's Basketball - Book Scho	6,000	6,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57017	Women's Basketball - R&B Schol	57,888	57,888	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57018	Rodeo - Tuition Scholarship	55,144	74,707	19,563	35.5%
General Scholarships-BS	1-12-85-01-3520-57019	Rodeo - Book Scholarship	5,347	7,186	1,839	34.4%
General Scholarships-BS	1-12-85-01-3520-57020	Rodeo - R&B Scholarship	51,726	69,466	17,740	34.3%
General Scholarships-BS	1-12-85-01-3520-57021	Women's Rodeo - Tuition Schola	36,743	49,805	13,062	35.5%
General Scholarships-BS	1-12-85-01-3520-57022	Women's Rodeo - Book Scholarsh	3,565	4,791	1,226	34.4%
General Scholarships-BS	1-12-85-01-3520-57023	Women's Rodeo - R&B Scholarshi	34,484	46,310	11,826	34.3%
General Scholarships-BS	1-12-85-01-3520-57024	Trainer - Tuition Scholarship	51,400	51,880	480	0.9%
General Scholarships-BS	1-12-85-01-3520-57025	Trainer - Book Scholarship	5,000	5,000	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57026	Trainer - R&B Scholarship	48,240	48,240	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57100	Scholarships	32,000	30,270	-1,730	-5.4%
General Scholarships-BS	1-12-85-01-3520-57102	Room & Board Scholarship	43,143	43,143	0	0.0%
General Scholarships-BS	1-12-85-01-3520-57104	Book Scholarships	500	500	0	0.0%
Total General Scholarships-BS			1,189,586	1,265,296	75,710	6.4%
General Scholarships-SA	1-12-85-02-3520-57100	Scholarships	38,000	38,000	0	0.0%
Total General Scholarships-SA			38,000	38,000	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
General Scholarships-LA	1-12-85-03-3520-57100	Scholarships	4,000	4,000	0	0.0%
Total General Scholarships-LA			4,000	4,000	0	0.0%
Total Scholarships & Fellowships			1,231,586	1,307,296	75,710	6.1%
Fund Total - General Scholarships			1,231,586	1,307,296	75,710	6.1%
Student Activities-BS	1-20-90-01-3615-56010	Administrative Salaries	39,501	43,571	4,070	10.3%
Student Activities-BS	1-20-90-01-3615-56204	Electronic Equip/Software	400	400	0	0.0%
Student Activities-BS	1-20-90-01-3615-56205	Furniture and Equipment	2,500	2,500	0	0.0%
Student Activities-BS	1-20-90-01-3615-56218	Supplies	1,000	1,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56320	Cable Television	4,000	4,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56327	Telephone	200	200	0	0.0%
Student Activities-BS	1-20-90-01-3615-56351	Employee Travel	1,500	1,500	0	0.0%
Student Activities-BS	1-20-90-01-3615-56355	Student Travel	3,000	3,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56532	On-Line Subscriptions/Services	700	700	0	0.0%
Student Activities-BS	1-20-90-01-3615-56611	Copying	250	250	0	0.0%
Student Activities-BS	1-20-90-01-3615-56619	Intramurals-HC	3,000	3,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56629	Printing	1,000	1,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56631	Professional Organizations	300	300	0	0.0%
Student Activities-BS	1-20-90-01-3615-56638	Student Activities	15,000	15,000	0	0.0%
Student Activities-BS	1-20-90-01-3615-56641	Student Organizations	300	300	0	0.0%
Student Activities-BS	1-20-90-01-3615-56650	Student Casino Night	4,250	4,250	0	0.0%
Student Activities-BS	1-20-90-01-3615-56651	Student Welcome Weekend	10,000	10,000	0	0.0%
Total Student Activities-BS			86,901	90,971	4,070	4.7%
Athletic Director-BS	1-20-90-01-3620-56010	Administrative Salaries	43,408	43,669	261	0.6%
Athletic Director-BS	1-20-90-01-3620-56020	Classified Salaries	13,799	13,799	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56213	Postage	90	90	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56218	Supplies	485	485	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56327	Telephone	192	192	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56351	Employee Travel	1,900	1,900	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56404	Copier/Printer-Mnt/Paper/Supplies	1,900	2,200	300	15.8%
Athletic Director-BS	1-20-90-01-3620-56504	Athletic Insurance	60,000	64,000	4,000	6.7%
Athletic Director-BS	1-20-90-01-3620-56532	On-Line Subscriptions/Services	2,799	2,799	0	0.0%
Athletic Director-BS	1-20-90-01-3620-56611	Copying	120	50	-70	-58.3%
Athletic Director-BS	1-20-90-01-3620-56631	Professional Organizations	8,550	9,300	750	8.8%
Total Athletic Director-BS			133,243	138,484	5,241	3.9%
Baseball-BS	1-20-90-01-3621-56010	Administrative Salaries	89,926	89,183	-743	-0.8%
Baseball-BS	1-20-90-01-3621-56204	Electronic Equip/Software	1,300	1,300	0	0.0%
Baseball-BS	1-20-90-01-3621-56205	Furniture and Equipment	1,000	1,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56207	Food Cost	5,000	5,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56213	Postage	300	300	0	0.0%
Baseball-BS	1-20-90-01-3621-56215	Small Tools/Equipment	1,000	1,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56218	Supplies	1,200	1,200	0	0.0%
Baseball-BS	1-20-90-01-3621-56219	Uniforms	15,000	12,000	-3,000	-20.0%
Baseball-BS	1-20-90-01-3621-56223	Athletic Supplies and Equipmen	15,000	18,000	3,000	20.0%
Baseball-BS	1-20-90-01-3621-56224	Athletic Apparel & Gear	4,000	4,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56327	Telephone	700	700	0	0.0%
Baseball-BS	1-20-90-01-3621-56351	Employee Travel	1,000	1,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56353	Player Travel	700	700	0	0.0%
Baseball-BS	1-20-90-01-3621-56354	Recruiting Travel	12,000	12,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56406	Grounds Improvements	15,000	15,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56410	Repairs and Maintenance	7,000	7,000	0	0.0%
Baseball-BS	1-20-90-01-3621-56532	On-Line Subscriptions/Services	0	500	500	----
Baseball-BS	1-20-90-01-3621-56616	Game Cost	60,000	60,000	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Baseball-BS	1-20-90-01-3621-56631	Professional Organizations	100	100	0	0.0%
Total Baseball-BS			230,226	229,983	-243	-0.1%
Men's Basketball-BS	1-20-90-01-3622-56010	Administrative Salaries	97,941	97,562	-379	-0.4%
Men's Basketball-BS	1-20-90-01-3622-56040	Other Part Time Salaries	1,500	2,500	1,000	66.7%
Men's Basketball-BS	1-20-90-01-3622-56207	Food Cost	3,750	4,700	950	25.3%
Men's Basketball-BS	1-20-90-01-3622-56213	Postage	500	500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56218	Supplies	525	600	75	14.3%
Men's Basketball-BS	1-20-90-01-3622-56219	Uniforms	2,700	2,700	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56223	Athletic Supplies and Equipmen	1,800	1,800	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56224	Athletic Apparel & Gear	10,500	10,500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56327	Telephone	384	384	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56351	Employee Travel	250	250	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56353	Player Travel	7,500	7,500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56354	Recruiting Travel	9,500	9,500	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56532	On-Line Subscriptions/Services	1,750	1,500	-250	-14.3%
Men's Basketball-BS	1-20-90-01-3622-56605	Awards	350	350	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56616	Game Cost	28,000	28,000	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56622	Medical/Lab Cost	100	100	0	0.0%
Men's Basketball-BS	1-20-90-01-3622-56631	Professional Organizations	85	85	0	0.0%
Total Men's Basketball-BS			167,135	168,531	1,396	0.8%
Women's Basketball-BS	1-20-90-01-3623-56010	Administrative Salaries	90,681	97,846	7,165	7.9%
Women's Basketball-BS	1-20-90-01-3623-56040	Other Part Time Salaries	1,400	2,500	1,100	78.6%
Women's Basketball-BS	1-20-90-01-3623-56207	Food Cost	2,800	3,000	200	7.1%
Women's Basketball-BS	1-20-90-01-3623-56213	Postage	125	150	25	20.0%
Women's Basketball-BS	1-20-90-01-3623-56218	Supplies	500	500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56219	Uniforms	2,500	2,500	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56223	Athletic Supplies and Equipmen	1,250	1,500	250	20.0%
Women's Basketball-BS	1-20-90-01-3623-56224	Athletic Apparel & Gear	14,000	14,000	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56327	Telephone	384	384	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56351	Employee Travel	200	300	100	50.0%
Women's Basketball-BS	1-20-90-01-3623-56353	Player Travel	2,500	3,200	700	28.0%
Women's Basketball-BS	1-20-90-01-3623-56354	Recruiting Travel	10,000	10,250	250	2.5%
Women's Basketball-BS	1-20-90-01-3623-56532	On-Line Subscriptions/Services	1,250	1,250	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56605	Awards	200	350	150	75.0%
Women's Basketball-BS	1-20-90-01-3623-56616	Game Cost	30,000	30,000	0	0.0%
Women's Basketball-BS	1-20-90-01-3623-56626	Other Cost	0	140	140	----
Women's Basketball-BS	1-20-90-01-3623-56631	Professional Organizations	0	300	300	----
Women's Basketball-BS	1-20-90-01-3623-56639	Tournament Cost	1,000	1,000	0	0.0%
Total Women's Basketball-BS			158,790	169,170	10,380	6.5%
Cheerleaders-BS	1-20-90-01-3624-56010	Administrative Salaries	5,000	5,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56205	Furniture and Equipment	0	500	500	----
Cheerleaders-BS	1-20-90-01-3624-56218	Supplies	500	200	-300	-60.0%
Cheerleaders-BS	1-20-90-01-3624-56219	Uniforms	10,000	10,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56224	Athletic Apparel & Gear	5,000	5,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56351	Employee Travel	500	500	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56355	Student Travel	5,000	5,000	0	0.0%
Cheerleaders-BS	1-20-90-01-3624-56412	Repairs/Maintenance-Equipment	0	800	800	----
Cheerleaders-BS	1-20-90-01-3624-56510	Building & Facilities Rental	0	4,800	4,800	----
Cheerleaders-BS	1-20-90-01-3624-56515	Contract Labor/Services	500	0	-500	-100.0%
Total Cheerleaders-BS			26,500	31,800	5,300	20.0%
Rodeo-BS	1-20-90-01-3625-56010	Administrative Salaries	94,473	95,229	756	0.8%
Rodeo-BS	1-20-90-01-3625-56206	Feed	35,000	35,000	0	0.0%
Rodeo-BS	1-20-90-01-3625-56213	Postage	650	750	100	15.4%
Rodeo-BS	1-20-90-01-3625-56215	Small Tools/Equipment	3,000	2,000	-1,000	-33.3%
Rodeo-BS	1-20-90-01-3625-56218	Supplies	3,200	3,200	0	0.0%
Rodeo-BS	1-20-90-01-3625-56219	Uniforms	3,500	3,500	0	0.0%
Rodeo-BS	1-20-90-01-3625-56223	Athletic Supplies and Equipmen	2,500	2,000	-500	-20.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Rodeo-BS	1-20-90-01-3625-56224	Athletic Apparel & Gear	2,800	3,000	200	7.1%
Rodeo-BS	1-20-90-01-3625-56327	Telephone	192	192	0	0.0%
Rodeo-BS	1-20-90-01-3625-56351	Employee Travel	17,500	12,600	-4,900	-28.0%
Rodeo-BS	1-20-90-01-3625-56354	Recruiting Travel	8,000	8,000	0	0.0%
Rodeo-BS	1-20-90-01-3625-56409	Renovation & Remodeling	2,000	3,200	1,200	60.0%
Rodeo-BS	1-20-90-01-3625-56410	Repairs and Maintenance	5,000	8,000	3,000	60.0%
Rodeo-BS	1-20-90-01-3625-56412	Repairs/Maintenance-Equipment	5,000	5,000	0	0.0%
Rodeo-BS	1-20-90-01-3625-56515	Contract Labor/Services	2,500	2,500	0	0.0%
Rodeo-BS	1-20-90-01-3625-56616	Game Cost	25,500	25,500	0	0.0%
Rodeo-BS	1-20-90-01-3625-56620	Livestock	30,970	33,000	2,030	6.6%
Rodeo-BS	1-20-90-01-3625-56621	Local Rodeo Cost	43,750	43,750	0	0.0%
Rodeo-BS	1-20-90-01-3625-56626	Other Cost	500	500	0	0.0%
Rodeo-BS	1-20-90-01-3625-56645	Recruiting/Outreach	4,000	4,000	0	0.0%
Total Rodeo-BS			290,035	290,921	886	0.3%
Softball-BS	1-20-90-01-3626-56010	Administrative Salaries	93,704	94,459	755	0.8%
Softball-BS	1-20-90-01-3626-56040	Other Part Time Salaries	2,000	2,000	0	0.0%
Softball-BS	1-20-90-01-3626-56207	Food Cost	3,500	3,500	0	0.0%
Softball-BS	1-20-90-01-3626-56213	Postage	500	500	0	0.0%
Softball-BS	1-20-90-01-3626-56218	Supplies	1,100	1,100	0	0.0%
Softball-BS	1-20-90-01-3626-56219	Uniforms	5,000	5,000	0	0.0%
Softball-BS	1-20-90-01-3626-56223	Athletic Supplies and Equipmen	7,000	7,000	0	0.0%
Softball-BS	1-20-90-01-3626-56224	Athletic Apparel & Gear	10,000	10,000	0	0.0%
Softball-BS	1-20-90-01-3626-56327	Telephone	300	300	0	0.0%
Softball-BS	1-20-90-01-3626-56351	Employee Travel	250	250	0	0.0%
Softball-BS	1-20-90-01-3626-56353	Player Travel	900	900	0	0.0%
Softball-BS	1-20-90-01-3626-56354	Recruiting Travel	10,000	10,000	0	0.0%
Softball-BS	1-20-90-01-3626-56410	Repairs and Maintenance	8,500	8,500	0	0.0%
Softball-BS	1-20-90-01-3626-56605	Awards	300	300	0	0.0%
Softball-BS	1-20-90-01-3626-56616	Game Cost	40,000	40,000	0	0.0%
Softball-BS	1-20-90-01-3626-56631	Professional Organizations	205	200	-5	-2.4%
Total Softball-BS			183,259	184,009	750	0.4%
Trainer-BS	1-20-90-01-3627-56010	Administrative Salaries	96,549	97,733	1,184	1.2%
Trainer-BS	1-20-90-01-3627-56204	Electronic Equip/Software	1,500	1,500	0	0.0%
Trainer-BS	1-20-90-01-3627-56205	Furniture and Equipment	0	9,024	9,024	----
Trainer-BS	1-20-90-01-3627-56213	Postage	40	40	0	0.0%
Trainer-BS	1-20-90-01-3627-56218	Supplies	15,000	15,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56219	Uniforms	0	600	600	----
Trainer-BS	1-20-90-01-3627-56327	Telephone	384	384	0	0.0%
Trainer-BS	1-20-90-01-3627-56351	Employee Travel	4,000	4,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56354	Recruiting Travel	2,000	2,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56355	Student Travel	4,500	4,500	0	0.0%
Trainer-BS	1-20-90-01-3627-56357	Medical Related Travel	0	500	500	----
Trainer-BS	1-20-90-01-3627-56410	Repairs and Maintenance	2,000	2,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56500	Accreditation/Licensing Cost	600	600	0	0.0%
Trainer-BS	1-20-90-01-3627-56523	Other Liability Insurance	600	600	0	0.0%
Trainer-BS	1-20-90-01-3627-56532	On-Line Subscriptions/Services	0	700	700	----
Trainer-BS	1-20-90-01-3627-56622	Medical/Lab Cost	14,000	14,000	0	0.0%
Trainer-BS	1-20-90-01-3627-56631	Professional Organizations	500	500	0	0.0%
Total Trainer-BS			141,673	153,681	12,008	8.5%
Play Off Cost-BS	1-20-90-01-3628-56628	Play Off Costs	20,000	20,000	0	0.0%
Total Play Off Cost-BS			20,000	20,000	0	0.0%
Dance Troop/BS-BS	1-20-90-01-3629-56218	Supplies	300	300	0	0.0%
Dance Troop/BS-BS	1-20-90-01-3629-56219	Uniforms	2,500	2,500	0	0.0%
Total Dance Troop/BS-BS			2,800	2,800	0	0.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Area II FFA Camp-BS	1-20-90-01-3640-56627	Other Operating Cost	25,000	25,000	0	0.0%
Total Area II FFA Camp-BS			25,000	25,000	0	0.0%
Cheerleader Camp-BS	1-20-90-01-3641-56627	Other Operating Cost	1,200	1,500	300	25.0%
Total Cheerleader Camp-BS			1,200	1,500	300	25.0%
HC Goat Camp-BS	1-20-90-01-3642-56627	Other Operating Cost	10,000	10,000	0	0.0%
Total HC Goat Camp-BS			10,000	10,000	0	0.0%
HC Lamb Camp-BS	1-20-90-01-3643-56627	Other Operating Cost	6,000	8,000	2,000	33.3%
Total HC Lamb Camp-BS			6,000	8,000	2,000	33.3%
Girls & Boys Basketball Camps-BS	1-20-90-01-3645-56627	Other Operating Cost	1,500	1,000	-500	-33.3%
Total Girls & Boys Basketball Camps-BS			1,500	1,000	-500	-33.3%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56050	Group Health & Life Insurance	120,700	120,700	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56051	ORP Matching	17,400	18,500	1,100	6.3%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56052	TRS Matching	27,400	28,000	600	2.2%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56053	Unemployment Taxes	3,400	3,500	100	2.9%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56054	Workman's Compensation	5,700	5,700	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56055	Employer FICA Expense	47,200	48,000	800	1.7%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56058	TRS 90-Day (New Hires)	1,000	1,000	0	0.0%
Staff Benefits (AUX)-BS	1-20-90-01-3650-56060	ERS 1% Payroll Contribution	6,650	6,600	-50	-0.8%
Total Staff Benefits (AUX)-BS			229,450	232,000	2,550	1.1%
Student Activities-SA	1-20-90-02-3615-56010	Administrative Salaries	16,570	16,690	120	0.7%
Student Activities-SA	1-20-90-02-3615-56040	Other Part Time Salaries	7,661	8,930	1,269	16.6%
Student Activities-SA	1-20-90-02-3615-56218	Supplies	1,000	1,000	0	0.0%
Student Activities-SA	1-20-90-02-3615-56355	Student Travel	1,000	500	-500	-50.0%
Student Activities-SA	1-20-90-02-3615-56638	Student Activities	18,000	18,000	0	0.0%
Student Activities-SA	1-20-90-02-3615-56641	Student Organizations	0	100	100	----
Total Student Activities-SA			44,231	45,220	989	2.2%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56050	Group Health & Life Insurance	3,613	3,697	84	2.3%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56051	ORP Matching	299	239	-60	-20.1%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56052	TRS Matching	903	861	-42	-4.7%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56053	Unemployment Taxes	118	39	-79	-66.9%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56054	Workman's Compensation	206	64	-142	-68.9%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56055	Employer FICA Expense	1,854	1,068	-786	-42.4%
Staff Benefits (AUX)-SA	1-20-90-02-3650-56060	ERS 1% Payroll Contribution	242	141	-101	-41.7%
Total Staff Benefits (AUX)-SA			7,235	6,109	-1,126	-15.6%
Student Activities-LA	1-20-90-03-3615-56638	Student Activities	1,299	1,550	251	19.3%
Total Student Activities-LA			1,299	1,550	251	19.3%
Total Auxiliary Enterprises			1,766,477	1,810,729	44,252	2.5%
Transfers To Other Funds-SA	1-20-95-02-3685-61005	Transfers To Other Funds	42,349	83,307	40,958	96.7%
Total Transfers To Other Funds-SA			42,349	83,307	40,958	96.7%
Transfers To Other Funds-LA	1-20-95-03-3685-61005	Transfers To Other Funds	4,201	4,050	-151	-3.6%
Total Transfers To Other Funds-LA			4,201	4,050	-151	-3.6%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Total Transfers To (Out)			46,550	87,357	40,807	87.7%
Fund Total - HC Auxiliary			1,813,027	1,898,086	85,059	4.7%
Bookstore-BS	1-22-90-01-3705-56635	Purchases For Resale-New Books	79,500	79,500	0	0.0%
Bookstore-BS	1-22-90-01-3705-56636	Purchases For Resale-Used Book	23,500	23,500	0	0.0%
Total Bookstore-BS			103,000	103,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56010	Administrative Salaries	90,303	90,750	447	0.5%
Dormitories-BS	1-22-90-01-3710-56040	Other Part Time Salaries	5,000	5,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56204	Electronic Equip/Software	3,350	9,000	5,650	168.7%
Dormitories-BS	1-22-90-01-3710-56205	Furniture and Equipment	5,000	11,000	6,000	120.0%
Dormitories-BS	1-22-90-01-3710-56213	Postage	300	300	0	0.0%
Dormitories-BS	1-22-90-01-3710-56218	Supplies	5,500	5,500	0	0.0%
Dormitories-BS	1-22-90-01-3710-56219	Uniforms	1,000	1,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56320	Cable Television	4,000	4,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56327	Telephone	1,600	1,600	0	0.0%
Dormitories-BS	1-22-90-01-3710-56410	Repairs and Maintenance	0	44,000	44,000	----
Dormitories-BS	1-22-90-01-3710-56417	Repairs/Maintenance-Contract	0	5,000	5,000	----
Dormitories-BS	1-22-90-01-3710-56515	Contract Labor/Services	20,000	20,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56518	Equipment Lease/Rental	2,500	2,500	0	0.0%
Dormitories-BS	1-22-90-01-3710-56532	On-Line Subscriptions/Services	0	620	620	----
Dormitories-BS	1-22-90-01-3710-56611	Copying	300	300	0	0.0%
Dormitories-BS	1-22-90-01-3710-56622	Medical/Lab Cost	0	500	500	----
Dormitories-BS	1-22-90-01-3710-56630	Professional Development/Training	1,000	1,000	0	0.0%
Dormitories-BS	1-22-90-01-3710-56631	Professional Organizations	350	0	-350	-100.0%
Dormitories-BS	1-22-90-01-3710-56638	Student Activities	3,000	3,000	0	0.0%
Total Dormitories-BS			143,203	205,070	61,867	43.2%
Food Service-BS	1-22-90-01-3720-56204	Electronic Equip/Software	200	500	300	150.0%
Food Service-BS	1-22-90-01-3720-56205	Furniture and Equipment	2,500	2,500	0	0.0%
Food Service-BS	1-22-90-01-3720-56215	Small Tools/Equipment	250	250	0	0.0%
Food Service-BS	1-22-90-01-3720-56218	Supplies	150	150	0	0.0%
Food Service-BS	1-22-90-01-3720-56260	Food Service Contract	500,000	525,000	25,000	5.0%
Food Service-BS	1-22-90-01-3720-56327	Telephone	200	700	500	250.0%
Food Service-BS	1-22-90-01-3720-56410	Repairs and Maintenance	4,000	4,000	0	0.0%
Food Service-BS	1-22-90-01-3720-56417	Repairs/Maintenance-Contract	16,000	12,200	-3,800	-23.8%
Food Service-BS	1-22-90-01-3720-56502	Application Software/Maintenance	1,110	1,110	0	0.0%
Food Service-BS	1-22-90-01-3720-56518	Equipment Lease/Rental	1,900	1,900	0	0.0%
Total Food Service-BS			526,310	548,310	22,000	4.2%
Miscellaneous-BS	1-22-90-01-3730-56606	Bad Debts	6,000	6,000	0	0.0%
Miscellaneous-BS	1-22-90-01-3730-56618	Institutional Memberships	12,500	12,500	0	0.0%
Miscellaneous-BS	1-22-90-01-3730-56652	Indirect Legislative Advocacy	14,000	14,000	0	0.0%
Total Miscellaneous-BS			32,500	32,500	0	0.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56050	Group Health & Life Insurance	14,800	15,000	200	1.4%
Staff Benefits (SH)-BS	1-22-90-01-3750-56052	TRS Matching	6,800	7,000	200	2.9%
Staff Benefits (SH)-BS	1-22-90-01-3750-56053	Unemployment Taxes	500	400	-100	-20.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56054	Workman's Compensation	820	700	-120	-14.6%
Staff Benefits (SH)-BS	1-22-90-01-3750-56055	Employer FICA Expense	3,750	6,800	3,050	81.3%
Staff Benefits (SH)-BS	1-22-90-01-3750-56058	TRS 90-Day (New Hires)	500	500	0	0.0%
Staff Benefits (SH)-BS	1-22-90-01-3750-56060	ERS 1% Payroll Contribution	900	900	0	0.0%
Total Staff Benefits (SH)-BS			28,070	31,300	3,230	11.5%
Total Auxiliary Enterprises			833,083	920,180	87,097	10.5%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Transfers To Other Funds-BS	1-22-95-01-3785-61005	Transfers To Other Funds	2,788,948	2,899,546	110,598	4.0%
Transfers To Other Funds-BS	1-22-95-01-3785-61006	Transfer to Plant (Debt Ret)-Bond Pyn	285,575	313,800	28,225	9.9%
Total Transfers To Other Funds-BS			3,074,523	3,213,346	138,823	4.5%
Transfers To Other Funds-SA	1-22-95-02-3785-61005	Transfers To Other Funds	439,880	334,380	-105,500	-24.0%
Transfers To Other Funds-SA	1-22-95-02-3785-61006	Transfer to Plant (Debt Ret)-Bond Pyn	760,620	763,000	2,380	0.3%
Total Transfers To Other Funds-SA			1,200,500	1,097,380	-103,120	-8.6%
Transfers To Other Funds-LA	1-22-95-03-3785-61005	Transfers To Other Funds	12,900	11,500	-1,400	-10.9%
Total Transfers To Other Funds-LA			12,900	11,500	-1,400	-10.9%
Total Transfers To (Out)			4,287,923	4,322,226	34,303	0.8%
Fund Total-HC Student Housing (Auxiliary)			5,121,006	5,242,406	121,400	2.4%
Total Unrestricted-Current			38,081,803	38,623,555	541,752	1.4%
Returned Check-BS	1-30-65-01-3820-56606	Bad Debts	200	200	0	0.0%
Total Returned Check-BS			200	200	0	0.0%
Returned Check-SA	1-30-65-02-3820-56606	Bad Debts	100	100	0	0.0%
Total Returned Check-SA			100	100	0	0.0%
Total Institutional Support			300	300	0	0.0%
Fund Total-HC Returned Check			300	300	0	0.0%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56050	Group Health & Life Insurance	193,110	192,015	-1,095	-0.6%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56051	ORP Matching	33,250	27,340	-5,910	-17.8%
Restr Benefits - Instruction (Acad)	1-32-40-01-3860-56052	TRS Matching	72,620	63,030	-9,590	-13.2%
Total Restr Benefits - Instruction (Acad)			298,980	282,385	-16,595	-5.6%
Total Instruction - Academic			298,980	282,385	-16,595	-5.6%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56050	Group Health & Life Insurance	303,040	283,895	-19,145	-6.3%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56051	ORP Matching	76,055	66,145	-9,910	-13.0%
Restr Benefits - Instr (Career/TechEd)	1-32-45-01-3860-56052	TRS Matching	69,515	63,240	-6,275	-9.0%
Total Restr Benefits - Instr (Career/TechEd)			448,610	413,280	-35,330	-7.9%
Total Instruction-Career/Tech Ed			448,610	413,280	-35,330	-7.9%
Restr Benefits - Academic Support	1-32-55-01-3862-56050	Group Health & Life Insurance	54,445	56,585	2,140	3.9%
Restr Benefits - Academic Support	1-32-55-01-3862-56051	ORP Matching	11,350	10,960	-390	-3.4%
Restr Benefits - Academic Support	1-32-55-01-3862-56052	TRS Matching	18,790	19,205	415	2.2%
Total Restr Benefits - Academic Support			84,585	86,750	2,165	2.6%
Total Academic Support			84,585	86,750	2,165	2.6%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Restricted Benefits - Student Service	1-32-60-01-3863-56050	Group Health & Life Insurance	91,935	105,110	13,175	14.3%
Restricted Benefits - Student Service	1-32-60-01-3863-56051	ORP Matching	1,000	925	-75	-7.5%
Restricted Benefits - Student Service	1-32-60-01-3863-56052	TRS Matching	39,110	39,340	230	0.6%
Total Restricted Benefits - Student Service			132,045	145,375	13,330	10.1%
Total Student Services			132,045	145,375	13,330	10.1%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56050	Group Health & Life Insurance	653,454	642,486	-10,968	-1.7%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56051	ORP Matching	38,345	34,630	-3,715	-9.7%
Restricted Benefits - Inst'l Support	1-32-65-01-3864-56052	TRS Matching	59,950	55,185	-4,765	-7.9%
Total Restricted Benefits - Inst'l Support			751,749	732,301	-19,448	-2.6%
Total Institutional Support			751,749	732,301	-19,448	-2.6%
Restricted Benefits - Public Service	1-32-70-01-3866-56052	TRS Matching	15	0	-15	-100.0%
Total Restricted Benefits - Public Service			15	0	-15	-100.0%
Total Public Service			15	0	-15	-100.0%
Fund Total-HC Restricted Staff Benefits			1,715,984	1,660,091	-55,893	-3.3%
Federal Work Study 20/21	1-34-85-01-4035-56043	Work Study Wages	63,465	0	-63,465	-100.0%
Federal Work Study 20/21	1-34-85-01-4035-56617	Indirect Cost/Admin Cost Allow	3,173	0	-3,173	-100.0%
Total Federal Work Study 20/21			66,638	0	-66,638	-100.0%
Federal Work Study (100%) 20/21	1-34-85-01-4036-56043	Work Study Wages	11,200	0	-11,200	-100.0%
Federal Work Study (100%) 20/21	1-34-85-01-4036-56617	Indirect Cost/Admin Cost Allow	560	0	-560	-100.0%
Total Federal Work Study (100%) 20/21			11,760	0	-11,760	-100.0%
Federal Work Study 21/22	1-34-85-01-4037-56043	Work Study Wages	0	65,145	65,145	----
Federal Work Study 21/22	1-34-85-01-4037-56617	Indirect Cost/Admin Cost Allow	0	3,257	3,257	----
Total Federal Work Study 21/22			0	68,402	68,402	----
Federal Work Study (100%) 21/22	1-34-85-01-4038-56043	Work Study Wages	0	11,497	11,497	----
Federal Work Study (100%) 21/22	1-34-85-01-4038-56617	Indirect Cost/Admin Cost Allow	0	574	574	----
Total Federal Work Study (100%) 21/22			0	12,071	12,071	----
PELL 20/21	1-34-85-01-4052-56617	Indirect Cost/Admin Cost Allow	8,500	0	-8,500	-100.0%
PELL 20/21	1-34-85-01-4052-57105	Student Aid	4,900,000	0	-4,900,000	-100.0%
Total PELL 20/21			4,908,500	0	-4,908,500	-100.0%
PELL 21/22	1-34-85-01-4053-56617	Indirect Cost/Admin Cost Allow	0	8,500	8,500	----
PELL 21/22	1-34-85-01-4053-57105	Student Aid	0	4,500,000	4,500,000	----
Total PELL 21/22			0	4,508,500	4,508,500	----
SEOG 20/21	1-34-85-01-4079-56617	Indirect Cost/Admin Cost Allow	3,866	0	-3,866	-100.0%
SEOG 20/21	1-34-85-01-4079-57105	Student Aid	77,311	0	-77,311	-100.0%
Total SEOG 20/21			81,177	0	-81,177	-100.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
SEOG 21/22	1-34-85-01-4080-56617	Indirect Cost/Admin Cost Allow	0	3,941	3,941	----
SEOG 21/22	1-34-85-01-4080-57105	Student Aid	0	78,810	78,810	----
Total SEOG 21/22			0	82,751	82,751	----
Total Scholarships & Fellowships			5,068,075	4,671,724	-396,351	-7.8%
Fund Total-Restricted Title IV			5,068,075	4,671,724	-396,351	-7.8%
TEOG-Initial 20/21	1-36-85-01-4428-57105	Student Aid	184,169	0	-184,169	-100.0%
Total TEOG-Initial 20/21			184,169	0	-184,169	-100.0%
TEOG-Returning 20/21	1-36-85-01-4429-57105	Student Aid	46,042	0	-46,042	-100.0%
Total TEOG-Returning 20/21			46,042	0	-46,042	-100.0%
TEOG-Initial 21/22	1-36-85-01-4480-57105	Student Aid	0	200,962	200,962	----
Total TEOG-Initial 21/22			0	200,962	200,962	----
TEOG-Returning 21/22	1-36-85-01-4481-57105	Student Aid	0	50,241	50,241	----
Total TEOG-Returning 21/22			0	50,241	50,241	----
Texas Work Study 20/21	1-36-85-01-4527-56041	Texas College Work Study Wages	11,504	0	-11,504	-100.0%
Total Texas Work Study 20/21			11,504	0	-11,504	-100.0%
Texas Work Study 21/22	1-36-85-01-4539-56041	Texas College Work Study Wages	0	11,691	11,691	----
Total Texas Work Study 21/22			0	11,691	11,691	----
TPEG Resident - HC 20/21	1-36-85-01-4592-57105	Student Aid	71,800	0	-71,800	-100.0%
TPEG Resident - HC 20/21	1-36-85-01-4592-57120	Continuing Ed Student Aid-BS	1,000	0	-1,000	-100.0%
TPEG Resident - HC 20/21	1-36-85-01-4592-57121	Continuing Ed Student Aid-Lame	500	0	-500	-100.0%
TPEG Resident - HC 20/21	1-36-85-01-4592-57122	Continuing Ed Student Aid-SA	8,000	0	-8,000	-100.0%
Total TPEG Resident - HC 20/21			81,300	0	-81,300	-100.0%
TPEG Resident - HC 21/22	1-36-85-01-4596-57105	Student Aid	0	72,000	72,000	----
TPEG Resident - HC 21/22	1-36-85-01-4596-57120	Continuing Ed Student Aid-BS	0	1,000	1,000	----
TPEG Resident - HC 21/22	1-36-85-01-4596-57121	Continuing Ed Student Aid-Lame	0	500	500	----
TPEG Resident - HC 21/22	1-36-85-01-4596-57122	Continuing Ed Student Aid-SA	0	10,000	10,000	----
Total TPEG Resident - HC 21/22			0	83,500	83,500	----
TPEG NonResident - HC 20/21	1-36-85-01-4593-57105	Student Aid	3,500	0	-3,500	-100.0%
Total TPEG NonResident - HC 20/21			3,500	0	-3,500	-100.0%
TPEG NonResident - HC 21/22	1-36-85-01-4597-57105	Student Aid	0	3,500	3,500	----
Total TPEG NonResident - HC 21/22			0	3,500	3,500	----
President's Special Scholarship	1-36-85-01-4730-57100	Scholarships	2,000	2,500	500	25.0%
Total President's Special Scholarship			2,000	2,500	500	25.0%
Total Scholarships & Fellowships			328,515	352,394	23,879	7.3%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Fund Total-Restricted Scholarship/Fin Aid			328,515	352,394	23,879	7.3%
Total Restricted Scholarship/Fin Aid			5,396,590	5,024,118	-372,472	-6.9%
Title V - Making Dream Real BS 21/22 (Yr2)	1-38-55-01-5116-56626	Other Cost	0	600,000	600,000	----
Total Title V - Making Dream Real BS 21/22 (Yr2)			0	600,000	600,000	----
Total Academic Support			0	600,000	600,000	----
Annual Perkins 20-21/BS	1-38-60-01-6173-56626	Other Cost	158,217	0	-158,217	-100.0%
Total Annual Perkins 20-21/BS			158,217	0	-158,217	-100.0%
Annual Perkins 21-22/BS	1-38-60-01-6178-56626	Other Cost	0	163,702	163,702	----
Total Annual Perkins 21-22/BS			0	163,702	163,702	----
Total Student Services			158,217	163,702	5,485	3.5%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56003	Part Time Faculty Salaries	34,560	0	-34,560	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56010	Administrative Salaries	69,128	0	-69,128	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56050	Group Health & Life Insurance	5,600	0	-5,600	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56052	TRS Matching	6,000	0	-6,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56053	Unemployment Taxes	2,000	0	-2,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56054	Workman's Compensation	2,000	0	-2,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56055	Employer FICA Expense	4,000	0	-4,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56060	ERS 1% Payroll Contribution	1,000	0	-1,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56204	Electronic Equip/Software	2,000	0	-2,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56208	Classroom Materials/Instr Supplies	5,000	0	-5,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56218	Supplies	5,000	0	-5,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56327	Telephone	1,000	0	-1,000	-100.0%
AEL Federal (231) - BS 20/21	1-38-70-01-6425-56351	Employee Travel	7,000	0	-7,000	-100.0%
Total AEL Federal (231) - BS 20/21			144,288	0	-144,288	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56010	Administrative Salaries	8,379	0	-8,379	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56050	Group Health & Life Insurance	1,500	0	-1,500	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56052	TRS Matching	800	0	-800	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56053	Unemployment Taxes	80	0	-80	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56054	Workman's Compensation	80	0	-80	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56055	Employer FICA Expense	800	0	-800	-100.0%
AEL Federal (231) Admin- BS 20/21	1-38-70-01-6426-56060	ERS 1% Payroll Contribution	100	0	-100	-100.0%
Total AEL Federal (231) Admin- BS 20/21			11,739	0	-11,739	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56010	Administrative Salaries	150	0	-150	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56050	Group Health & Life Insurance	22	0	-22	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56052	TRS Matching	8	0	-8	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56053	Unemployment Taxes	5	0	-5	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56054	Workman's Compensation	5	0	-5	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56055	Employer FICA Expense	8	0	-8	-100.0%
AEL Federal (225) - BS 20/21	1-38-70-01-6427-56060	ERS 1% Payroll Contribution	2	0	-2	-100.0%
Total AEL Federal (225) - BS 20/21			200	0	-200	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56003	Part Time Faculty Salaries	50	0	-50	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56010	Administrative Salaries	100	0	-100	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56050	Group Health & Life Insurance	22	0	-22	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56052	TRS Matching	8	0	-8	-100.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56053	Unemployment Taxes	5	0	-5	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56054	Workman's Compensation	5	0	-5	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56055	Employer FICA Expense	8	0	-8	-100.0%
AEL Federal Workforce Training - BS 20/21	1-38-70-01-6428-56060	ERS 1% Payroll Contribution	2	0	-2	-100.0%
Total AEL Federal Workforce Training - BS 20/21			200	0	-200	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56010	Administrative Salaries	2,000	0	-2,000	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56050	Group Health & Life Insurance	390	0	-390	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56052	TRS Matching	400	0	-400	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56053	Unemployment Taxes	100	0	-100	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56054	Workman's Compensation	100	0	-100	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56055	Employer FICA Expense	300	0	-300	-100.0%
AEL Federal (223) - BS 20/21	1-38-70-01-6429-56060	ERS 1% Payroll Contribution	50	0	-50	-100.0%
Total AEL Federal (223) - BS 20/21			3,340	0	-3,340	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56003	Part Time Faculty Salaries	50	0	-50	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56010	Administrative Salaries	100	0	-100	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56050	Group Health & Life Insurance	22	0	-22	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56052	TRS Matching	8	0	-8	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56053	Unemployment Taxes	5	0	-5	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56054	Workman's Compensation	5	0	-5	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56055	Employer FICA Expense	8	0	-8	-100.0%
AEL Federal El Civics Workforce Training BS 20/21	1-38-70-01-6430-56060	ERS 1% Payroll Contribution	2	0	-2	-100.0%
Total AEL Federal El Civics Workforce Training BS 20/21			200	0	-200	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56003	Part Time Faculty Salaries	1,900	0	-1,900	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56010	Administrative Salaries	1,900	0	-1,900	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56050	Group Health & Life Insurance	373	0	-373	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56052	TRS Matching	600	0	-600	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56053	Unemployment Taxes	100	0	-100	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56054	Workman's Compensation	100	0	-100	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56055	Employer FICA Expense	100	0	-100	-100.0%
AEL Federal El Civics BS 20/21	1-38-70-01-6431-56060	ERS 1% Payroll Contribution	100	0	-100	-100.0%
Total AEL Federal El Civics BS 20/21			5,173	0	-5,173	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56010	Administrative Salaries	2,500	0	-2,500	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56050	Group Health & Life Insurance	300	0	-300	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56052	TRS Matching	300	0	-300	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56053	Unemployment Taxes	100	0	-100	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56054	Workman's Compensation	75	0	-75	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56055	Employer FICA Expense	300	0	-300	-100.0%
AEL Fed Performance-Based Funding - BS 20/21	1-38-70-01-6432-56060	ERS 1% Payroll Contribution	41	0	-41	-100.0%
Total AEL Fed Performance-Based Funding - BS 20/21			3,616	0	-3,616	-100.0%
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56001	Full Time Faculty Salaries	0	45,000	45,000	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56003	Part Time Faculty Salaries	0	30,000	30,000	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56010	Administrative Salaries	0	64,475	64,475	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56050	Group Health & Life Insurance	0	11,542	11,542	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56052	TRS Matching	0	9,938	9,938	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56053	Unemployment Taxes	0	948	948	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56054	Workman's Compensation	0	879	879	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56055	Employer FICA Expense	0	6,648	6,648	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56060	ERS 1% Payroll Contribution	0	654	654	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56204	Electronic Equip/Software	0	2,500	2,500	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56208	Classroom Materials/Instr Supplies	0	5,000	5,000	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56218	Supplies	0	5,000	5,000	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56327	Telephone	0	600	600	----
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56351	Employee Travel	0	7,000	7,000	----

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
AEL Federal (231) - BS 21/22	1-38-70-01-6435-56404	Copier/Printer-Mnt/Paper/Supplies	0	1,000	1,000	----
Total AEL Federal (231) - BS 21/22			0	191,184	191,184	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56010	Administrative Salaries	0	10,238	10,238	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56050	Group Health & Life Insurance	0	2,000	2,000	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56052	TRS Matching	0	1,000	1,000	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56053	Unemployment Taxes	0	150	150	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56054	Workman's Compensation	0	150	150	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56055	Employer FICA Expense	0	1,000	1,000	----
AEL Federal (231) Admin- BS 21/22	1-38-70-01-6436-56060	ERS 1% Payroll Contribution	0	140	140	----
Total AEL Federal (231) Admin- BS 21/22			0	14,678	14,678	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56010	Administrative Salaries	0	150	150	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56050	Group Health & Life Insurance	0	22	22	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56052	TRS Matching	0	6	6	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56053	Unemployment Taxes	0	5	5	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56054	Workman's Compensation	0	7	7	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56055	Employer FICA Expense	0	8	8	----
AEL Federal (225) - BS 21/22	1-38-70-01-6437-56060	ERS 1% Payroll Contribution	0	2	2	----
Total AEL Federal (225) - BS 21/22			0	200	200	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56010	Administrative Salaries	0	419	419	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56050	Group Health & Life Insurance	0	12	12	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56052	TRS Matching	0	32	32	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56053	Unemployment Taxes	0	3	3	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56054	Workman's Compensation	0	4	4	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56055	Employer FICA Expense	0	26	26	----
AEL Federal Workforce Training - BS 21/22	1-38-70-01-6438-56060	ERS 1% Payroll Contribution	0	4	4	----
Total AEL Federal Workforce Training - BS 21/22			0	500	500	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56010	Administrative Salaries	0	3,145	3,145	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56050	Group Health & Life Insurance	0	126	126	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56052	TRS Matching	0	248	248	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56053	Unemployment Taxes	0	16	16	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56054	Workman's Compensation	0	28	28	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56055	Employer FICA Expense	0	299	299	----
AEL Federal (223) - BS 21/22	1-38-70-01-6439-56060	ERS 1% Payroll Contribution	0	32	32	----
Total AEL Federal (223) - BS 21/22			0	3,894	3,894	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56010	Administrative Salaries	0	419	419	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56050	Group Health & Life Insurance	0	23	23	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56052	TRS Matching	0	22	22	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56053	Unemployment Taxes	0	4	4	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56054	Workman's Compensation	0	7	7	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56055	Employer FICA Expense	0	22	22	----
AEL Federal El Civics Workforce Training BS 21/22	1-38-70-01-6440-56060	ERS 1% Payroll Contribution	0	3	3	----
Total AEL Federal El Civics Workforce Training BS 21/22			0	500	500	----
AEL Fed Performance-Based Funding - BS 21/22	1-38-70-01-6441-56010	Administrative Salaries	0	4,305	4,305	----
Total AEL Fed Performance-Based Funding - BS 21/22			0	4,305	4,305	----
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56003	Part Time Faculty Salaries	51,000	0	-51,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56010	Administrative Salaries	114,718	0	-114,718	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56020	Classified Salaries	68,282	0	-68,282	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56040	Other Part Time Salaries	14,000	0	-14,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56050	Group Health & Life Insurance	52,000	0	-52,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56052	TRS Matching	13,000	0	-13,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56053	Unemployment Taxes	1,200	0	-1,200	-100.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56054	Workman's Compensation	2,100	0	-2,100	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56055	Employer FICA Expense	5,150	0	-5,150	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56060	ERS 1% Payroll Contribution	1,900	0	-1,900	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56204	Electronic Equip/Software	14,766	0	-14,766	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56213	Postage	200	0	-200	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56218	Supplies	4,000	0	-4,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56327	Telephone	1,920	0	-1,920	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56351	Employee Travel	7,000	0	-7,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56404	Copier/Printer-Mnt/Paper/Supplies	2,000	0	-2,000	-100.0%
AEL Federal (231) - SA 20/21	1-38-70-02-6419-56629	Printing	1,500	0	-1,500	-100.0%
Total AEL Federal (231) - SA 20/21			354,736	0	-354,736	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56003	Part Time Faculty Salaries	12,056	0	-12,056	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56020	Classified Salaries	6,277	0	-6,277	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56050	Group Health & Life Insurance	2,359	0	-2,359	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56052	TRS Matching	1,320	0	-1,320	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56053	Unemployment Taxes	86	0	-86	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56054	Workman's Compensation	150	0	-150	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56055	Employer FICA Expense	644	0	-644	-100.0%
AEL Federal (225) - SA 20/21	1-38-70-02-6420-56060	ERS 1% Payroll Contribution	63	0	-63	-100.0%
Total AEL Federal (225) - SA 20/21			22,955	0	-22,955	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56003	Part Time Faculty Salaries	8,800	0	-8,800	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56010	Administrative Salaries	7,000	0	-7,000	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56020	Classified Salaries	4,953	0	-4,953	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56050	Group Health & Life Insurance	3,500	0	-3,500	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56052	TRS Matching	1,700	0	-1,700	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56053	Unemployment Taxes	100	0	-100	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56054	Workman's Compensation	180	0	-180	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56055	Employer FICA Expense	1,039	0	-1,039	-100.0%
AEL Federal Workforce Training - SA 20/21	1-38-70-02-6421-56060	ERS 1% Payroll Contribution	120	0	-120	-100.0%
Total AEL Federal Workforce Training - SA 20/21			27,392	0	-27,392	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56003	Part Time Faculty Salaries	26,000	0	-26,000	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56010	Administrative Salaries	37,700	0	-37,700	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56020	Classified Salaries	6,000	0	-6,000	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56050	Group Health & Life Insurance	1,700	0	-1,700	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56052	TRS Matching	3,900	0	-3,900	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56053	Unemployment Taxes	400	0	-400	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56054	Workman's Compensation	580	0	-580	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56055	Employer FICA Expense	4,030	0	-4,030	-100.0%
AEL Federal El Civics SA 20/21	1-38-70-02-6422-56060	ERS 1% Payroll Contribution	484	0	-484	-100.0%
Total AEL Federal El Civics SA 20/21			80,794	0	-80,794	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56010	Administrative Salaries	6,300	0	-6,300	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56050	Group Health & Life Insurance	1,270	0	-1,270	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56052	TRS Matching	473	0	-473	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56053	Unemployment Taxes	32	0	-32	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56054	Workman's Compensation	55	0	-55	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56055	Employer FICA Expense	485	0	-485	-100.0%
AEL Federal (223) - SA 20/21	1-38-70-02-6423-56060	ERS 1% Payroll Contribution	64	0	-64	-100.0%
Total AEL Federal (223) - SA 20/21			8,679	0	-8,679	-100.0%
AEL Fed Performance-Based Funding - SA 20/21	1-38-70-02-6424-56626	Other Cost	10,093	0	-10,093	-100.0%
Total AEL Fed Performance-Based Funding - SA 20/21			10,093	0	-10,093	-100.0%
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56003	Part Time Faculty Salaries	0	145,899	145,899	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56010	Administrative Salaries	0	114,817	114,817	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56020	Classified Salaries	0	85,630	85,630	----

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56040	Other Part Time Salaries	0	30,659	30,659	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56050	Group Health & Life Insurance	0	33,625	33,625	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56052	TRS Matching	0	22,238	22,238	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56053	Unemployment Taxes	0	1,850	1,850	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56054	Workman's Compensation	0	3,468	3,468	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56055	Employer FICA Expense	0	24,000	24,000	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56060	ERS 1% Payroll Contribution	0	2,028	2,028	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56204	Electronic Equip/Software	0	10,000	10,000	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56213	Postage	0	1,000	1,000	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56327	Telephone	0	1,920	1,920	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56351	Employee Travel	0	6,500	6,500	----
AEL Federal (231) - SA 21/22	1-38-70-02-6442-56629	Printing	0	1,500	1,500	----
Total AEL Federal (231) - SA 21/22			0	485,134	485,134	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56010	Administrative Salaries	0	28,464	28,464	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56050	Group Health & Life Insurance	0	2,200	2,200	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56051	ORP Matching	0	1,286	1,286	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56052	TRS Matching	0	1,199	1,199	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56053	Unemployment Taxes	0	171	171	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56054	Workman's Compensation	0	300	300	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56055	Employer FICA Expense	0	2,673	2,673	----
AEL Federal (231) Admin - SA 21/22	1-38-70-02-6443-56060	ERS 1% Payroll Contribution	0	720	720	----
Total AEL Federal (231) Admin - SA 21/22			0	37,013	37,013	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56010	Administrative Salaries	0	7,546	7,546	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56050	Group Health & Life Insurance	0	750	750	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56052	TRS Matching	0	724	724	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56053	Unemployment Taxes	0	46	46	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56054	Workman's Compensation	0	80	80	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56055	Employer FICA Expense	0	579	579	----
AEL Federal (223) - SA 21/22	1-38-70-02-6444-56060	ERS 1% Payroll Contribution	0	94	94	----
Total AEL Federal (223) - SA 21/22			0	9,819	9,819	----
AEL Fed Performance-Based Funding - SA 21/22	1-38-70-02-6445-56626	Other Cost	0	10,855	10,855	----
Total AEL Fed Performance-Based Funding - SA 21/22			0	10,855	10,855	----
Total Public Service			673,405	758,082	84,677	12.6%
CRRSAA Inst Emrg Solutions Project (HEERF II)	1-38-95-01-5113-61005	Transfers To Other Funds	0	800,000	800,000	----
Total CRRSAA Inst Emrg Solutions Project (HEERF II)			0	800,000	800,000	----
ARPA Inst Emrg Solutions Project (HEERFIII)	1-38-95-01-5115-61005	Transfers To Other Funds	0	367,022	367,022	----
Total ARPA Inst Emrg Solutions Project (HEERFIII)			0	367,022	367,022	----
Total Transfers To (Out)			0	1,167,022	1,167,022	----
Fund Total-HC Restricted Special Purposes			831,622	2,688,806	1,857,184	223.3%
Total Restricted			7,944,496	9,373,315	1,428,819	18.0%
HC Construction Fund	1-70-80-01-7201-56400	Architect Fees	126,000	0	-126,000	-100.0%
HC Construction Fund	1-70-80-01-7201-56411	Repairs from Insurance Refunds	2,676,000	0	-2,676,000	-100.0%
Total HC Construction Fund			2,802,000	0	-2,802,000	-100.0%

Howard College
Budget For 2021-22
With Prior Year Comparative Budget
Expenditures

Department	Account Number	Object Code Description	2020-21	2021-22	\$ Variance	% Variance
Total Major Repairs & Rehabilitation			2,802,000	0	-2,802,000	-100.0%
HC Construction Fund	1-70-95-01-7201-61005	Transfers To Other Funds	1,835,400	0	-1,835,400	-100.0%
Total HC Construction Fund			1,835,400	0	-1,835,400	-100.0%
Total Transfers To (Out)			1,835,400	0	-1,835,400	-100.0%
Total HC Construction Fund			4,637,400	0	-4,637,400	-100.0%
Retirement of Indebtedness	1-72-65-01-7301-58004	Note Payments-Pitney Bowes	10,353	6,677	-3,676	-35.5%
Retirement of Indebtedness	1-72-65-01-7301-58005	Interest Payments-Pitney Bowes	1,023	3,731	2,708	264.7%
Retirement of Indebtedness	1-72-65-01-7301-58012	Note Payments - Baseball Field Impro	44,525	46,599	2,074	4.7%
Retirement of Indebtedness	1-72-65-01-7301-58013	Interest Payments - Baseball Field Impro	3,751	1,677	-2,074	-55.3%
Retirement of Indebtedness	1-72-65-01-7301-58014	Note/Lease Pymts-Fitness Center	14,960	14,518	-442	-3.0%
Retirement of Indebtedness	1-72-65-01-7301-58015	Interest Pymts-Fitness Center	1,448	522	-926	-64.0%
Total Retirement of Indebtedness			76,060	73,724	-2,336	-3.1%
HC Cons Fund Revenue-Bond Ser 2009	1-72-65-01-7304-58000	Bond Payments	180,000	190,000	10,000	5.6%
HC Cons Fund Revenue-Bond Ser 2009	1-72-65-01-7304-58001	Interest Payments	99,820	77,950	-21,870	-21.9%
Total HC Cons Fund Revenue-Bond Ser 2009			279,820	267,950	-11,870	-4.2%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-56501	Administrative Cost	4,040	4,040	0	0.0%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-58000	Bond Payments	1,050,000	1,090,000	40,000	3.8%
HC Go Refunding Bond-Series 2016	1-72-65-01-7306-58001	Interest Payments	375,100	337,550	-37,550	-10.0%
Total HC Go Refunding Bond-Series 2016			1,429,140	1,431,590	2,450	0.2%
HC Cons Fund Revenue Refunding Bond Ser 2021	1-72-65-01-7307-58001	Interest Payments	0	13,360	13,360	----
Total HC Cons Fund Revenue Refunding Bond Ser 2021			0	13,360	13,360	----
HC cons Fund Revenue Bond-Ser 2013	1-72-65-02-7305-58000	Bond Payments	455,000	470,000	15,000	3.3%
HC cons Fund Revenue Bond-Ser 2013	1-72-65-02-7305-58001	Interest Payments	299,156	281,813	-17,343	-5.8%
Total HC cons Fund Revenue Bond-Ser 2013			754,156	751,813	-2,343	-0.3%
Total Institutional Support			2,539,176	2,538,437	-739	0.0%
Fund Total-HC Retirement of Indebtedness			2,539,176	2,538,437	-739	0.0%
Total Expenditures			53,202,875	50,535,307	-2,667,568	-5.0%

Appendix I
2021 Tax Rate Calculation Worksheet

2021 Tax Rate Calculation Worksheet

Date: 08/10/2021 08:56 AM

Taxing Units Other Than School Districts or Water Districts

Howard County Junior College District

432-264-5030

Taxing Unit Name

Phone (area code and number)

1001 Birdwell Lane, Big Spring, TX 79720

howardcollege.edu

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$6,250,947,515
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$6,250,947,515
4. 2020 total adopted tax rate.	\$0.216675/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$6,250,947,515
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,060,682
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$9,438,545
C. Value loss. Add A and B. ⁵	\$10,499,227
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$4,962,022
B. 2021 productivity or special appraised value:	\$303,949
C. Value loss. Subtract B from A. ⁷	\$4,658,073
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$15,157,300
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$6,235,790,215
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$13,511,398
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$30,571

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$13,541,969
<p>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$5,548,287,276</p> <p>\$0</p> <p>\$2,154,660</p> <p>\$0</p> <p>\$5,546,132,616</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$187,021,475</p> <p>\$0</p> <p>\$187,021,475</p>
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$5,733,154,091

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$32,444,078
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$32,444,078
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$5,700,710,013
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.237548/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012, 26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.188736/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,250,947,515
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$11,797,788
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$25,676
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$25,676
E. Add Line 30 to 31D.	\$11,823,464
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,700,710,013
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.207403/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0.000000/\$100 \$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.207403/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. B. Divide Line 40A by Line 32 and multiply by \$100. C. Add Line 40B to Line 39.	\$0 \$0.000000/\$100 \$0.207403/\$100
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.223995/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,432,090</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,432,090</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$277,069
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$1,155,021
<p>45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector.²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>97.00%</p> <p>96.00%</p> <p>96.00%</p> <p>96.00%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$1,190,743
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,733,154,091
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.020769/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.244764/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,733,154,091
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.237548/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.237548/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.244764/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.244764/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,733,154,091
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.244764/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.244764/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.207403/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,733,154,091
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.008721
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.020769/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.000000/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.237548/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.244764/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here Tiffany A Sayles

Printed Name of Taxing Unit Representative

sign here

T. Sayles

Taxing Unit Representative

8-10-21

Date