



Fiscal Year 2023 Final Operating Budget



HOWARD COMMUNITY COLLEGE

Fiscal Year 2023 Budget

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HOWARD COMMUNITY COLLEGE

Fiscal Year 2023 Budget

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BUDGET CHANGES FROM JANUARY TO APRIL

HOWARD COMMUNITY COLLEGE
Budget Changes
Fiscal Year 2023

Source of Funds	Original Requested Change	Change	New Requested Change	
Tuition adjustment	\$ (2,670,493)	\$ 1,171,151	(\$1,499,342)	Enrollment projection adjustment, primarily due to spring enrollment
Tuition - no increase in-county*	184,987	(184,987)	-	Elimination of the \$2 in county tuition increase
Tuition - Mandated increase of \$12 for out-of-county and \$18 for out-of-state students*	567,177	(64,189)	502,988	Reduced out-of-county from \$14 to \$12 and out-of-state from \$20 to \$18
Operating - Instructional and student fees	(850,729)	122,813	(727,916)	Change associated with the consolidated fee adjustment
Operating - County 7.6%	3,751,060	(900,676)	2,850,384	County funding reduced from 10% to 7.6%
Operating - State 27%	5,539,238	311	5,539,549	State adjustment
Operating - Other income	4,300	-	4,300	
Operating - Unrestricted appropriation	(2,342,282)	77,966	(2,264,316)	Funding needed to offset reduction in county funding after increased tuition projection
Operating - Continuing education contribution	10,000	-	10,000	
Operating - SGA contribution	369,655	-	369,655	
Continuing education (net of contribution to operating)	271,768	(19,742)	252,026	Adjustments for enrollment projections updated in the English language center
Special funds - net of SGA contribution	(40,050)	38,636	(1,414)	Change associated with the consolidated fee adjustment
Auxiliary funds	(49,318)	-	(49,318)	
TOTAL SOURCE OF FUNDS	\$ 4,745,313	\$ 241,283	\$ 4,986,596	

Application of Funds	Original Requested Change	Change	New Requested Change	
PERSONNEL COSTS				
Performance increases and annualizing	\$3,444,103	\$99,576	3,543,679	Position adjustments since last budget book
New positions - including FICA and benefits**	216,563	-	216,563	
FICA and fringe benefits	-	-	-	
Adjunct faculty and hourly	192,267	-	192,267	
SUBTOTAL PERSONNEL	\$3,852,933	\$99,576	\$3,952,509	
NON-PERSONNEL COSTS				
Contracted services	1,206,754	122,813	1,329,567	Pass through increase associated with consolidated fee change
Supplies and materials	(453,229)	-	(453,229)	
Communications	-	-	-	
Professional development and special projects	(2,450)	-	(2,450)	
Utilities	50,000	-	50,000	
Fixed costs	(238,192)	-	(238,192)	
Scholarships/waivers/discounts	16,653	-	16,653	
Furniture/equipment/software/books	130,444	-	130,444	
SUBTOTAL NON-PERSONNEL COSTS	\$709,980	\$122,813	\$832,793	
TOTAL OPERATING BUDGET (FUND 10) INCREASE	\$4,562,913	\$222,389	\$4,785,302	
Continuing education fund	271,768	(19,742)	252,026	Adjustments for enrollment projections updated in the English language center
Special funds	(40,050)	38,636	(1,414)	Change associated with the consolidated fee adjustment
SUBTOTAL UNRESTRICTED FUND INCREASE	\$4,794,631	\$241,283	\$5,035,914	
Auxiliary funds	(49,318)	-	(49,318)	
TOTAL APPLICATION OF FUNDS	\$4,745,313	\$241,283	\$4,986,596	

HOWARD COMMUNITY COLLEGE
ALL FUNDS CHANGES FROM JANUARY TO APRIL PROPOSED BUDGET
FISCAL YEAR 2023

Description	Notes	FY23 Original Proposed Budget	Changes	FY23 Revised Proposed Budget
Unrestricted Budget	1	\$ 130,595,219	\$ 241,283	\$ 130,836,502
Restricted Budget		37,200,000	-	37,200,000
Plant Fund	2	8,497,774	91,456	8,589,230
County Debt and OPEB	3	10,777,880	737,322	11,515,202
Agency		124,259	-	124,259
Total		\$ 187,195,132	\$ 1,070,061	\$ 188,265,193

Notes to Changes

1. Changes are explained on the previous page.
2. Represents an adjustment associated with the consolidated fee change.
3. Represents the current college portion of the debt service and OPEB numbers given to HCC by the county after the original budget was submitted.

Tuition and Consolidated Fee Breakdown FY23

Current FY22	In-county	Out-of-county	Out-of-state
Tuition Rate	\$142	\$245	\$304
Consolidated Fee (19.96% per in-county credit hour rate)	\$28.34	\$28.34	\$28.34
Total Cost per credit hour	\$170.34	\$273.34	\$332.34
Original Proposed FY23			
Per credit hour tuition cost	\$144	\$259	\$324
Consolidated Fee (18.86% per in-county credit hour rate)	\$26.74	\$26.74	\$26.74
Total cost per credit hour	\$170.74	\$285.74	\$350.74
Original proposed increase over FY22	\$0.40	\$12.40	\$18.40
New Proposed FY23			
Per Credit Hour tuition cost	\$142	\$257	\$322
Consolidated Fee (19.96% per in-county credit hour rate)	\$28.34	\$28.34	\$28.34
Total cost per credit hour	\$170.34	\$285.34	\$350.34
New proposed increase over FY22	\$0.00	\$12.00	\$18.00

Increase Summary	In-county	Out-of-county	Out-of-state
12 credits for FY22 tuition and fees (one semester)	\$2,044.08	\$3,280.08	\$3,988.08
12 credits for FY23 tuition and fees	\$2,044.08	\$3,424.08	\$4,204.08
Annual increase for 12 credits	\$0.00	\$144.00	\$216.00
30 credits for FY22 tuition and fees (full load/one year)	\$5,110.20	\$8,200.20	\$9,970.20
30 credits FY23 tuition and fees	\$5,110.20	\$8,560.20	\$10,510.20
Annual Increase for 30 credits	\$0.00	\$360.00	\$540.00

Please note the majority of students take less than 12 credits.

The out-of-county and out-of-state mandated increase shown above generates \$179,083 of gross revenue and \$169,709 of net revenue. Each additional dollar generates \$141,830 gross revenue and \$134,406 net revenue.

Original letter sent with budget book on February 14, 2022



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February 14, 2022

The Honorable Calvin Ball, County Executive
The Honorable Opel Jones, Chairperson, Howard County Council
The Honorable Christiana Mercer Rigby, Vice Chairperson, Howard County Council
The Honorable Deb Jung, Howard County Council
The Honorable Elizabeth Walsh, Howard County Council
The Honorable David Yungmann, Howard County Council
3430 Courthouse Drive
Ellicott City, MD 21043

Dear County Executive Ball and Members of the County Council:

The history of our nation's community colleges can be traced back to President Harry Truman's 1946 Commission on Higher Education. From their inception, community colleges were designed to be agile and flexible and to respond when our country and our communities needed them the most. Today, with Dr. Daria J. Willis as president, Howard Community College continues this proud legacy by educating students for the workforce and preparing them to lead productive lives in a democratic society.

In times of crisis, community colleges are at the forefront in helping our nation move forward and recover. As Howard County's partner during the COVID-19 global pandemic, the college helped open the county's first mass vaccination clinic and is currently hosting the pediatric vaccination clinic. HCC assisted nursing and allied health students who completed their requirements to graduate early and enter the workforce in a time of dire need. Faculty and staff worked tirelessly to assist students who were experiencing homelessness, food insecurity, and mental health challenges. Throughout this time of uncertainty, Howard Community College never lost sight of its mission of providing pathways to success.

This mission-centric focus has ensured Howard Community College is there for residents and the business community during this critical moment in the economy. Innovative HCC faculty and staff developed alternative and diverse modes of learning and delivering services, connecting with residents in person and online at times that work best for their career and families. Responding to the call for skilled employees, HCC serves as the training partner for the Howard County Economic Development Authority's Maryland Innovation Center, providing much-needed professional development to the employees of new and growing businesses. The college also continues to expand its apprenticeship programs. The "earn-while-you-learn" model provides residents with good jobs in high-demand fields—a win-win for both students and businesses. Looking ahead, Howard County can continue to rely on HCC to be there to build the workforce of the future.

County Budget Request

Given the critical role HCC continues to play in the county's recovery from the pandemic, the college is requesting a 10% operating budget increase for fiscal year (FY) 2023, amounting to \$3,751,060. This includes much-needed salary increases for faculty and staff, reallocated funds to cover contracts with raising inflation costs, and new positions to address new modalities for teaching and learning.

Salary Increases

In recognition of the extraordinary work of faculty and staff during the most challenging time in recent history, the college proposes a 7% salary increase in the FY23 budget. Employees only receive merit increases; no step or cost of living adjustments are given.

Since the onset of the pandemic, faculty and staff have taken on additional responsibilities without any increased staffing or additional compensation. For a county that always strives to be a leader, Howard County is falling woefully behind when it comes to Howard Community College employee salary growth. Over the past seven years, HCC ranks eleventh in the state when it comes to employee increases. When looking just at last year, HCC came in ninth for its 2% salary increase and no cost-of-living increase. On behalf of the board of trustees, I implore you to help stop this trend by supporting HCC employees. The chart below outlines the challenges that the college and its employees have faced in FY22 and the past seven years.

MACC SALARY INCREASES (FY22)

College	COLA	% Salary Increase	Total Salary Increase	Notes
Baltimore County	6.00%	3.00%	9.00%	Survey indicated 3% COLA effective 7/1/21 and additional 3% effective 1/1/22 in addition to 3% salary increase.
Anne Arundel	0.00%	5.00%	5.00%	
Chesapeake College	5.00%	0.00%	5.00%	
Carroll	0.00%	4.00%	4.00%	4% of midpoint
Wor-Wic Community College	0.00%	3.50%	3.50%	
College of Southern Maryland	0.00%	3.50%	3.50%	3.5% Staff Salary Increase, 5% Faculty. Did not specify merit COLA.
Hagerstown Community College	0.00%	3.00%	3.00%	3% midpoint adjustment
Cecil College	0.00%	2.50%	2.50%	
Prince George's Community College	2.00%	0.00%	2.00%	
Harford Community College	0.00%	2.00%	2.00%	
Howard Community College	0.00%	2.00%*	2.00%	HCC is tied for 9th with PGCC, Harford, and Allegany
Allegany College	0.00%	2.00%	2.00%	
Garrett College	0.00%	0.00%	0.00%	Indicates increases coming in years 3 and 4 of FY20 comp study
Montgomery College	0.00%	0.00%	0.00%	
Frederick Community College	NA	NA	NA	
Baltimore City	NA	NA	NA	

Note: No response from Frederick or Baltimore City from FY22 survey

*One time bonuses were given in FY22. \$1500 to eligible full-time employees, \$800 to part-time employees. An additional \$500 was given to full-time employees with a level 4 rating in FY20 since no merit increase was given for FY21.

Seven-Year Average Salary Ranking

College	Average for 7 Years	Rank
Baltimore County	4.64%	1
Montgomery	3.04%	2
Prince George's	3.00%	3
Hagerstown	2.57%	4
Anne Arundel	2.39%	5
Cecil	2.36%	6
Frederick	2.33%	7
Wor-Wic	2.30%	8
Carroll	2.21%	9
Chesapeake	2.07%	10
Harford	2.07%	10
Howard	1.93%	11
Southern MD	1.84%	12
Allegany	1.43%	13
Baltimore City	1.00%	14
Garrett	0.46%	15

The college's proposed salary increase includes an increase for adjunct faculty. As you will see in the chart below, the college budgeted for a credit hour increase of \$85 (10%) for level one adjunct faculty, a \$54 increase (6%) for level two adjunct faculty, and a \$28 increase (3%) for level three adjunct faculty. Level one represents 73% of our adjunct faculty, and yet—even with these increases—HCC would still remain below Montgomery College for level one; HCC would be below Anne Arundel Community College for levels two and three. In all instances, the college is competing for adjunct faculty with these neighboring colleges. It should be noted that HCC currently has a partnership with Prince George's Community College at the Laurel College Center. Faculty from both colleges collaborate and work side-by-side with completely different pay. With your support, you can transform the lives of adjunct faculty and, in turn, the students, who are your constituents.

Adjunct Faculty Salary Increases

	Level I	Level II	Level III	Total
Current Rate	\$ 845	\$ 897	\$ 940	
Proposed Increase %	10%	6%	3%	
Proposed Amount	\$ 85	\$ 54	\$ 28	
New Rate	\$ 930	\$ 951	\$ 968	
Adjunct Totals	504	88	98	690
Percentage	73%	13%	14%	100%

ADJUNCT PAY RATES AT COMMUNITY COLLEGES IN ADJACENT COUNTIES TO HOWARD COUNTY (FY21)

Community College	LEVEL I	Community College	LEVEL II	Community College	LEVEL III	Community College	LEVEL IV
Montgomery	\$1,260	Montgomery	\$1,365	Montgomery	\$1,460	Montgomery	\$1,475
Prince Georges	\$905	Anne Arundel	\$978	Anne Arundel	\$1,007	Anne Arundel	---
CCBC	\$880	CCBC	\$935	CCBC	\$965	Baltimore City	---
Anne Arundel	\$877	Prince Georges	\$925	Prince Georges	\$945	Carroll	---
Howard	\$845	Carroll	\$918	Howard	\$940	CCBC	---
Carroll	\$817	Howard	\$897	Frederick	\$913	Frederick	---
Frederick	\$812	Frederick	\$854	Carroll	NA	Howard	---
Baltimore City	NA	Baltimore City	NA	Baltimore City	NA	Prince Georges	---
HCC Rank FY22	5th	HCC Rank FY22	6th	HCC Rank FY22	5th	HCC Rank FY22	NA
HCC Rank FY21	4th	HCC Rank FY21	5th	HCC Rank FY21	3rd	HCC Rank FY21	NA

Note: Baltimore City and Frederick Community College's did not respond to the survey in FY22

Note 2: Montgomery College is only institution surveyed with a Level IV classification

Note 3: Previous years rankings are given for reference, however not every institution may respond each year. As such, an accurate comparison is difficult to achieve.

New Personnel

This budget includes a total of 7.76 new positions. However, only 2.2 new positions require additional funds, which are as follows:

- Diversity, equity, and inclusion officer (1)
- Computer solutions manager (1)
- Associate director of Career Links (.20 to shift from part time to full time)

Positions that were previously funded by federal funds or are added without new resources include:

- Athletic and facility operations specialist (1)
- Clinical liaison (1)
- Computer solutions manager (0.23)
- E-learning instructional designer (1)
- Faculty development instructional designer (1)
- Human Resources specialist (1)
- Information technology service management coordinator (0.33)

JumpStart Dual Enrollment Program

The college developed a dual enrollment partnership with the Howard County Public School System (HCPSS) through the JumpStart program. From FY19 to FY22, the dually enrolled student population increased by 43%. In addition, the state has positioned the community colleges for growth in this area with the Blueprint for Maryland's Future highlighting dual enrollment as a way for Maryland's students to progress. The college continues to work with HCPSS to enhance the program. Students in JumpStart are provided a 50% tuition discount at HCC. As a result, the budget reflects the \$1,768,100 discount as a cost expense for these students.

Collective Bargaining

During the FY21 legislative session, the Maryland General Assembly passed community college collective bargaining legislation that allows employees to choose to unionize. This legislation, which will take effect in the fall, permits community colleges to budget for possible unionization. Since Howard Community College does not currently have unions, funds in this budget will cover the associated legal fees and training for human resources staff.

Budget Reallocations and Reductions

As part of its budget development process, HCC continues to look for cost containment. The administration identified savings totaling \$1,385,259. An exhaustive review of academic program efficiency and productivity led the college to make the difficult decision to close Medical Laboratory Technician program due to low enrollment and low graduation rates. The resulting savings will go toward the creation of additional positions required as result of new modalities of teaching and learning, which now include face to face, flexible online, hybrid, and scheduled remote course offerings.

Proposed Funding from Maryland's Governor

In accordance with state law, the governor's proposed FY23 budget will appropriate a minimum of 29% of the full-time equivalent (FTE) students granted to Maryland's four-year public colleges and universities. This allocates \$349,429,692 to the 15 Cade-funded community colleges, representing an overall average increase of 20 percent over the FY22 budget based on the mandated formula. Howard Community College is slated to receive \$5,793,669, or 24.3%, increase, in funding over the FY22 budget based on FTE growth.

Tuition and Consolidated Fees

A two-dollar tuition increase is proposed for students, which would take effect in the fall 2022. This increase will take HCC's current tuition rate of \$142 per credit hour for an in-county student to \$144 per credit hour. In accordance with state guidance for out-of-county and out-of-state tuition increases, out-of-county tuition will increase \$14 per credit hour; out-of-state tuition will increase \$20 per credit hour. This will take the out-of-county and out-of-state tuition rate to \$259 and \$324 per credit hour, respectively.

In addition, the college charges a consolidated fee based on in-county tuition rates. The proposed budget reduces this overall fee from 19.96% of the in-county rate tuition to 18.57% of in-county tuition. The reduction would save all students \$1.60 per credit hour.

Unmet Needs

While HCC continues to seek grant other funding sources to address unmet needs, the college still faces obstacles. These unmet needs are detailed on the attached pages and represent large expenditures not addressed in the FY23 budget request.

Summary – Charting a New Course for the Future

Howard Community College prides itself on providing a diverse community of faculty, staff, and students with pathways to success. A 2021 study by the Maryland Association of Community Colleges and EMSI found that:

- Associate degree graduates in Howard County earn \$363,800 more over a lifetime than someone with a high school diploma or GED.
- Students see a 14.5% return on their investment from their HCC education.

- HCC added \$343.2 million in income to the Howard County economy.
- HCC's impact supported 4,600 jobs.
- The average annual rate of return for taxpayers is 5.1% for every dollar allocated to HCC.

The research proves that HCC produces strong returns for Howard County and its taxpayers.

Therefore, as you make decisions about the budget, please remember that HCC was there for residents during the worst of the pandemic, and we will continue to be a source of light for our community. As Howard County charts a new course for the future, you can be assured that HCC will continue to live up to its mission of providing pathways to success as we redefine the role of higher education in the 21st century. Thank you for your past support, and I urge you to make a strong investment in Howard Community College and the future of its students and employees.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Marasco", written in a cursive style.

Christopher G. Marasco
Chair, Board of Trustees

MISSION, VISION, VALUES, STRATEGIC GOALS AND CORE COMPETENCIES

MISSION

Providing pathways to success.

VISION

A place to discover greatness in yourself and others.

VALUES

Innovation

Nurturing

Service and Sustainability

Partnerships

Integrity

Respect

Excellence

Diversity, Equity, and Inclusion

STRATEGIC GOALS

1. Student Success, Completion, and Lifelong Learning
2. Organizational Excellence
3. Building and Sustaining Partnerships

CORE COMPETENCIES

- Provide an exceptional educational experience
- Facilitate student success
- Partner with external stakeholders to achieve excellence

Howard Community College
Strategic Plan - Details
Fiscal Years 2021-2025

Strategic Goal #1. Student Success, Completion, and Lifelong Learning		
1.1	<i>Increase number of students graduating annually.</i>	
	Lead	Action Plans for FY23
1.1A	VPAA VPSS	Develop, evaluate, and revise program offerings (transfer and career) to meet the needs of students and the community, provide career opportunities [such as clinical placements, internships (refer also to strategic goal 3)] for students, and promote degree completion and transfer.
1.1B	VPAA VPSS	Increase student participation in high impact (e.g., service learning, undergraduate research program, internships) academic and specialized student engagement experiences that promote student success and completion.
1.1C	VPSS VPAA VPIT	Support a percentage increase in annual graduates by providing support services to include intrusive advising of students with 45 or more credits, promoting reverse transfer, and awarding scholarships. Evaluate the guided pathways program plan for new full-time students.
1.1D	VPAA	Increase by 1% the use of open educational resources (OER).
1.1E	VPAA VPSS	Connect pathways to expand articulations/crosswalks and apprenticeships across curriculum.
1.1F	VPAA VPSS VPIT	Increase the number of online program offerings, courses, and online wrap-around services.
1.2	<i>Increase percentage of developmental completers, 4 years after entry to HCC, from 39.8% (fall 2011 cohort) to 45% (fall 2021 cohort). (MHEC Indicator)</i>	
1.2A	VPAA	Implement and evaluate developmental education course redesign. Encourage eligible developmental students to concurrently enroll in same-subject, credit-bearing course (see 1.2B). Study the impact of the Math Academy.
1.2B	VPAA VPSS VPIT	Evaluate College and Career Readiness and College Completion Act (CCRCCA) requirement to include credit-bearing mathematics and English within the first 24 credit hours for first-time degree seeking students; encourage eligible developmental students to concurrently enroll in a same-subject, credit-bearing course; require students completing the developmental course sequence to immediately enroll in a same-subject, credit-bearing course the following semester.
1.2C	VPAA VPSS	Redesign the HCC Early Alert Program to expand and attain positive outcomes to support Guided Pathways and include JumpStart when feasible.

1.3	<i>Increase student successful-persistence rate after 4 years for all students from 75.9% (fall 2011 cohort) to 80% (fall 2021 cohort). (MHEC Indicator)</i> <i>Close performance gaps as needed for Black/African American, Asian, and Latino-Hispanic students.</i>	
1.3A	VPSS VPAA	Increase participation in Ambiciones from 113 to at least 120 students by 2023. Continue to increase retention, academic standing, and transfer and graduation rates with a goal of matching the rates of all students.
1.3B	VPSS VPAA	Maintain Howard P.R.I.D.E. participation at 210 students through 2023. Continue to increase retention, academic standing, and transfer and graduation rates with a goal of matching the rates of all students.
1.3C	VPAA VPSS VPIT	Continue investigation of using multiple assessment measures as a strategy for more accurate English and mathematics placements for fall registration.
1.4	<i>Increase student graduation and transfer rate after 4 years for all students from 52.3% (fall 2011 cohort) to 59% (fall 2021 cohort). (MHEC Indicator)</i> <i>Close performance gaps as needed for Black/African American, Asian, and Latino-Hispanic students.</i>	
1.4A	VPSS VPAA	Attract a critical mass of students to targeted programs (Howard P.R.I.D.E., Silas Craft Collegians, Ambiciones, Student Support Services, and Career Links) to provide supportive services to increase the graduation and transfer rates and close performance gaps of Black/African American, Asian, and Latino-Hispanic students.
1.4B	VPAA	Continue the systematic evaluation plan for all academic programs and general education goals.
1.4C	VPAA VPSS	Actively increase and promote diversity, equity, and inclusion in selective enrollment and honors programs.
Strategic Goal #2. Organizational Excellence		
2.1	<i>Increase percentage of minority employees to reflect county demographics from fall 2015 rates of 23.2% faculty and 27.7% staff (administrators and professional/technical) to 40% by fall 2025. (MHEC Indicator)</i>	
	Lead	Action Plans for FY23
2.1A	ALL	Improve faculty and staff recruitment efforts, outcomes, and retention.
2.2	<i>Increase stakeholder satisfaction for students from spring 2016 rates of: 86.0% for credit students; to spring 2024* rate of 87%, and for employees, from fall 2020 rate of 4.12 to fall 2025 rate of 4.25. Continuing education students will report 95% satisfaction. *HCC(MACC) only participates in national survey in even years.</i>	
2.2A	ALL	Use systems thinking approach to improve (Plan-Do-Check-Act) a process or processes selected by the president's team to create cost efficiencies while ensuring quality service to students and one another.
2.3	<i>Make progress toward achieving a 50/50 FT/PT faculty ratio and adequate staffing to meet organizational needs.</i>	
2.3A	VPAA	Create scheduling efficiencies to meet the established benchmarks.
2.3B	All	Analyze vacancies and determine recruitment action.

2.4	<i>Increase development/training expenditure per FTE employee to stay in top quartile. 100% of budgeted employees will complete the campus-wide online training required in each annual professional development term.</i>	
2.4A	VPAF	Continue to effectively and efficiently expend funds on professional development, including using an optimal mix of internal and external facilitators. Explore methods to capture the value of internal facilitators.
2.5	<i>Reduce HCC's carbon footprint 1% each year to achieve a 100% reduction in greenhouse gas emissions over 2009 levels by 2050.</i>	
2.5A	VPAF	Continue to investigate best practices; examine and refine existing metrics; assess gross emissions per square foot of built space (per 1,000 SF), and support the college's Facilities Master Plan. Align with the President's Climate Leadership-Commitment and institution reported gross emissions by Carnegie classification.
Strategic Goal #3. Building and Sustaining Partnerships		
3.1	<i>Increase resources to provide scholarships and facilities to students.</i>	
	Lead	Action Plans for FY23
3.1A	President	Raise \$1,600,000 for scholarships and endowments.
3.1B	President	Obtain \$2.3 million in competitive grants.
3.1C	VPAA VPAF VPSS	Continue the construction of the Mathematics and Athletics Complex.
3.1D	VPAF	Continue with the campus-wide systematic renovations.
3.2	<i>Increase opportunities to serve the regional needs.</i>	
3.2A	VPAA VPSS	Increase the draw rate of HCPSS recent high school graduates to 26 percent by continuing to promote the honors/scholars brand and by increasing JumpStart and dual enrollment.
3.2B	VPSS	Increase enrollment, transfer, and college completion of adult students.
3.2C	VPAA VPSS VPIT	Develop credit and noncredit courses that meet regional employment needs and expand internship/apprenticeship/stackable credential opportunities.
3.2D	President VPAA VPSS	Implement selected Commission on the Future recommendations. Conduct the next COF in fall 2022.

Document (including edit to the values) approved at the May 26, 2021 board of trustees meeting.

SUMMARY OF STRATEGIC PRIORITY BUDGET REQUESTS

**HOWARD COMMUNITY COLLEGE
STRATEGIC INITIATIVES**

STRATEGIC GOAL # 1 - Student Success, Completion, and Lifelong Learning		Original FTE	Original Amount
Strategic Initiative - 1.1,1.1A			
Business objects consulting work associated with working with stakeholder groups across campus to develop specialized monitoring and outcome reports.			\$ 60,000
sub-total			60,000
Strategic Initiative - 1.1,1.1C			
Funds to cover Advise annual maintenance			90,000
sub-total			90,000
Strategic Initiative - 1.1,1.1F			
Annual increase to costs of mediasite and cloud storage, essential for online learning. Last year's increase covered through HEERF funds.			11,000
Increase in costs associated with unique users in Canvas. This covers both a real increase in the college's number of users and a new pricing structure from Canvas. Last years increases were covered through HEERF.			117,000
Funds to support Drop out Detective, an initiative started last year to assist with early alert for online students at risk. Last years expenses were covered through HEERF.			45,000
sub-total			173,000
Strategic Initiative - 1.2, 1.2C			
Funding to support an increase in information technology strategic needs in the enrollment services area.			35,000
sub-total			35,000
Strategic Initiative 1.4, 1.4B			
Summer grants for faculty special projects			37,678
sub-total			37,678
Total Student Success, Completion, and Lifelong Learning			\$ 395,678
STRATEGIC GOAL # 2 - Organizational Excellence		FTE	Amount
Strategic Initiative 2.1, 2.1A			
Costs associated with the new HRIS system implementation and annual maintenance			\$ 35,919
Diversity, Equity and Inclusion Director		1	125,650
sub-total			161,569
Strategic Initiative 2.2, 2.2A			
Increase to move to Hyland SaaS Cloud; Ellucian no longer supports this system in it's cloud.			67,000
sub-total			67,000
Strategic Initiative 2.5, 2.5A			
Funds to refresh and install multi-function printers across campus			50,000
sub-total			50,000
Total Organizational Excellence			\$ 278,569
STRATEGIC GOAL #3 - Building and Sustaining Partnerships		FTE	Amount
Strategic Initiative 3.2, 3.2D			
Funds to support additional on-campus internships			\$ 53,825
sub-total			53,825
Total Organizational Excellence			\$ 53,825
Grand Total		0	\$ 728,072

CRITICAL UNMET NEEDS

Howard Community College CRITICAL UNMET NEEDS

Introduction

Howard Community College is faced with the demands of a dynamic community and the increased costs of technology-rich educational programs, which create enormous pressure on the operating budget. Although the college receives public funding from the county and state, the level of support is inadequate to meet total needs. Hence, the college has developed a list of unmet needs as part of the budget development process.

While there are innumerable unmet needs in programs throughout the college, this list delineates those exigencies that are directly tied to strategic initiatives and core work and require a major expenditure.

OPERATING NEEDS

Full-Time Faculty – \$170,563

The Maryland Higher Education Commission has a guideline of 50/50 for employment of full-time and part-time faculty. In fall 2021, HCC demonstrated a decrease in full-time enrollment growth. The current full-time/part-time faculty ratio is 49 percent full-time to 51 percent part-time.

Projecting no growth in full-time equivalent enrollment (FTE) for FY23, the college would need an additional two new faculty to move to the 50/50 benchmark. The college is not budgeting for any new faculty positions, resulting in the unmet need of \$170,563.

Adjunct Faculty – \$29,534

If the college expects to compete with other institutions for adjunct faculty, it will need to increase the pay rate. Currently, Howard Community College adjunct faculty teach at the Laurel College Center with Prince George's Community College (PGCC) adjunct faculty. However, in order to match the PGCC's adjunct rates, assuming PGCC employees receive a three percent increase, Howard Community College would need to increase adjunct faculty rates by \$88 for level one (or 10.4 percent), \$56 for level two (or 6.2 percent), and \$33 (or 3.5 percent) for level three. In the current proposed budget, the college is able to increase the rates by 10 percent for level one, six percent for level two, and three percent for level three, representing an increase of \$85 per credit in level one, a \$54 increase for level two, and a \$28 increase for level three. This means the HCC rates would still need to increase an additional \$3 for level one, \$2 for level two, and \$5 for level three to match its partner institution at the Laurel College Center. To cover this additional increase would require an additional \$29,534 for adjunct faculty rates.

Staff Positions – \$297,439

Between the period of FY00 through FY20, credit enrollment grew 98 percent in FTEs. During that same period, staff positions have only grown by 75 percent. This percentage does not include growth in faculty or positions that were hired to maintain new buildings. Since FY00, the college has added over 557,280 square feet of new space and three new parking garages, inclusive of the expansion to the west garage. Due to budget limitations and the addition of new buildings, the college has concentrated primarily on adding faculty positions to meet the 50/50 ratio but has not been able to add the adequate number of positions needed in other areas where the college has grown. A recommendation of the accreditation team from the Middle States Commission on Higher Education, was to develop a multi-year staffing plan to begin to plan for future staffing needs. The plan was developed in FY12 and is updated each year. The college has requested 7.76 staff position in this budget; however, there are four additional positions recommended by the multi-year staffing plan for the FY23 budget that are unable to be funded. This means these positions will need to be delayed until future years. The unmet need for these positions is \$297,439 and represents the unfunded position requests for FY23 only.

Technology – \$2,680,000

The college needs to maintain and advance its technology infrastructure to meet the operational and support requirements for student services, teaching, learning resources, business processes, and cybersecurity. The following technology needs have not been met in the FY23 budget request and will be delayed until resources can be made available.

To support the technology replacement cycle and ongoing technology advancements, the college requires the purchase of computers, servers, network infrastructure, audio visual (AV) equipment, and services. Computers and AV equipment on campus are replaced on a five-year cycle. This replacement cycle requires the purchase of approximately 600 computers across the college and AV equipment in the science, engineering, and technology building, totaling \$700,000. In addition, the college must upgrade network equipment to ensure security and continuity of operations totaling \$1,530,000. Lastly, in an effort to combat constant cyber threats, the college has implemented a security operations center, and a security incident management solution. The ongoing cost of the solution totals is \$450,000. The total unmet need for technology is \$2,680,000.

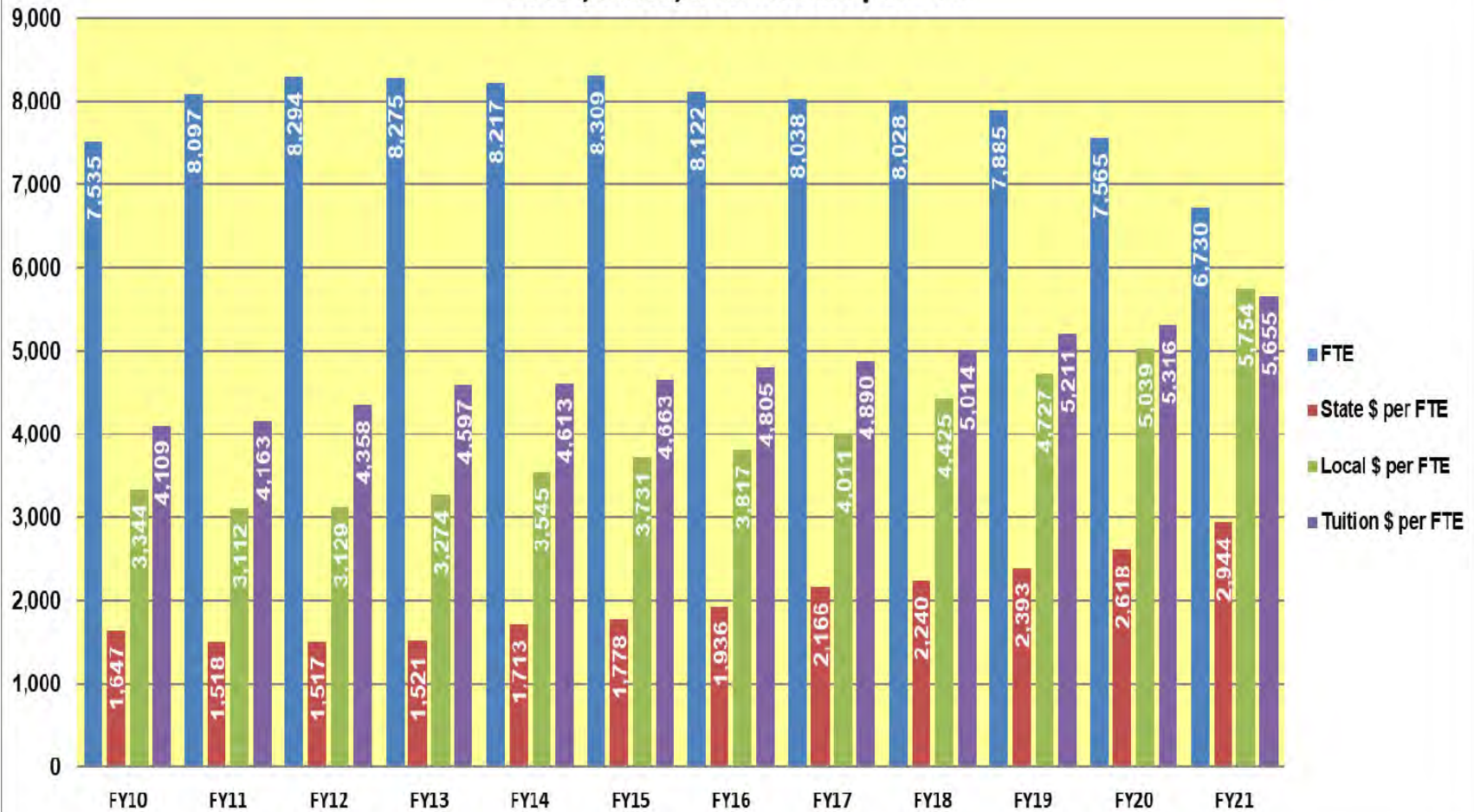
COUNTY BUDGET REQUEST

**HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023 COUNTY FUNDING REQUEST
OPERATING BUDGET**

DESCRIPTION	FY22 BUDGET	REQUESTED INCREASE	FY23 BUDGET	PERCENTAGE INCREASE
Operating budget funding	\$ 37,510,616	\$ 2,850,384	\$ 40,361,000	7.60%

**LOCAL, STATE, AND TUITION
PER FTE**

Local, State, and Tuition per FTE



BUDGET HIGHLIGHTS

**HOWARD COMMUNITY COLLEGE
BUDGET HIGHLIGHTS
REVENUES OF THE UNRESTRICTED AND AUXILIARY FUNDS**

Tuition and Fee Revenue

No tuition increase is being proposed for in-county students in this budget; however, out-of-county, and out-of-state student tuition will increase per state recommendations. This increases will go into effect for the fall term of 2022.

In accordance with state recommendations, out-of-county tuition will increase a total of \$12, and out-of-state tuition will increase a total of \$18. Out-of-county is currently \$245 and would increase to \$257. Out-of-state tuition is \$304 and would increase to \$322. This additional increase is projected to generate \$502,988 in additional tuition revenue.

Overall, enrollment is expected to decrease three percent in FY23 in addition to the decreases seen in FY22. Resetting the budget to these anticipated lower enrollment levels results in a decrease in revenue of \$1,499,342.

County

The college's FY2022 unrestricted operating budget contains a 7.6 percent, or \$2,850,384 requested increase from the county. Funding is required to move the college forward on its planned strategic and core work initiatives and to offset the reduced tuition revenue.

State

The college's FY2022 unrestricted operating budget contains an overall 24 percent or \$5,793,669 increase. A portion of the state budget is allocated to the special and continuing education funds based on their FTE's.

Other Income

Other income shows a slight net increase resulting from an estimated decrease in interest rates and increases in service revenue and indirect cost revenue.

Continuing Education/Workforce Development (CEWD)

This is a self-supporting area of the budget. Continuing education's annual contribution to the operating fund has an increase of one percent or \$10,000. The CEWD division's revenue is projected to increase three percent, or \$252,026. The CEWD division was greatly impacted by the effects of the COVID-19 pandemic. This increase is anticipated as the area continues to recover from those impacts. Expenses in this fund are increasing proportionately to the revenue increase.

Special Funds

This fund is primarily a self-supporting area of the budget and represents a pass-through of funds. It also serves as a contingency fund for unanticipated enrollment growth. Anticipated revenues and expenses in this area of the budget have decreased less than one percent, or \$1,414.

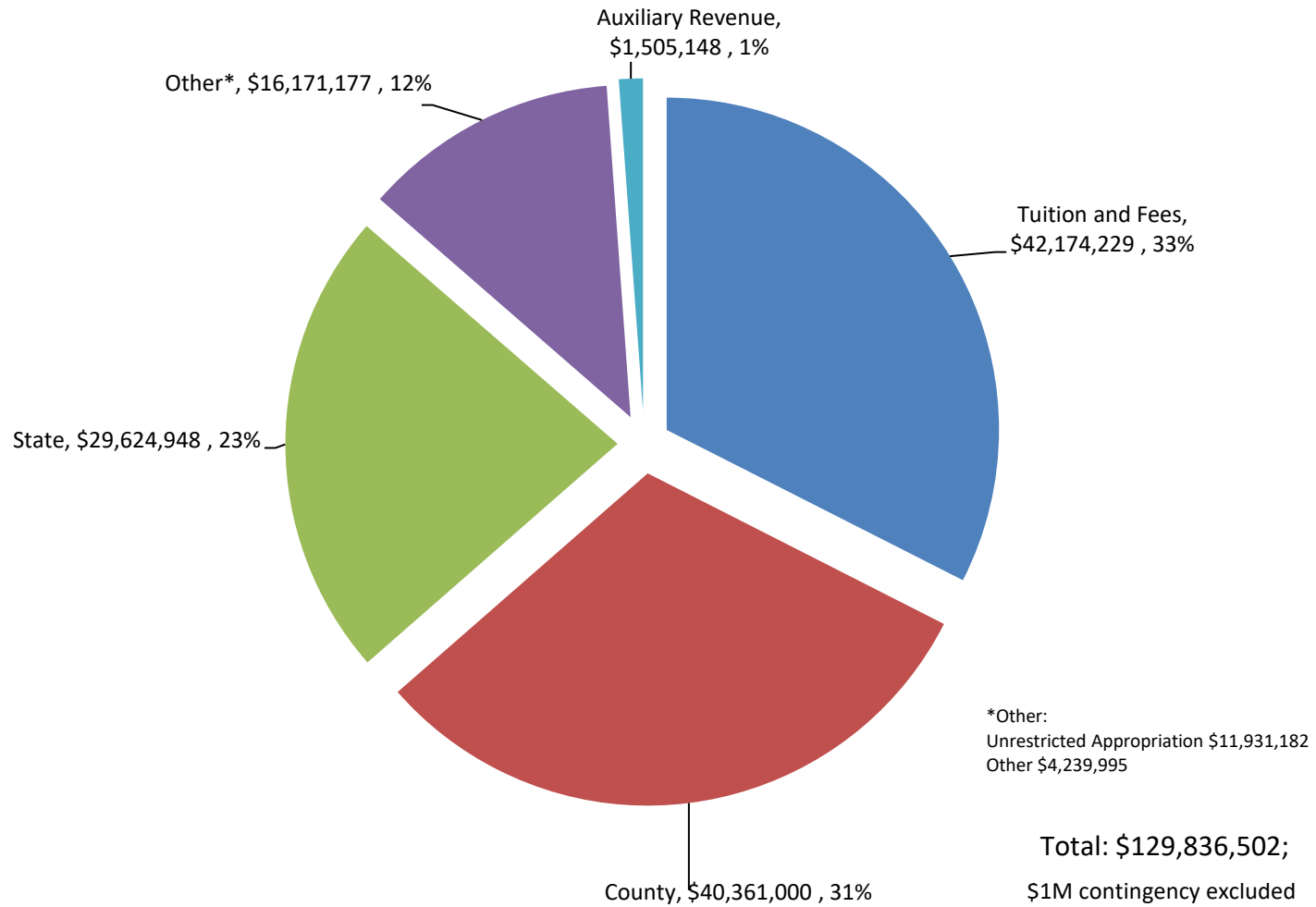
Auxiliary Funds

This fund consists primarily of the bookstore, food service and student athletic programs. The revenue and expenses in this area of the budget are anticipated to decrease three percent, or \$49,318.

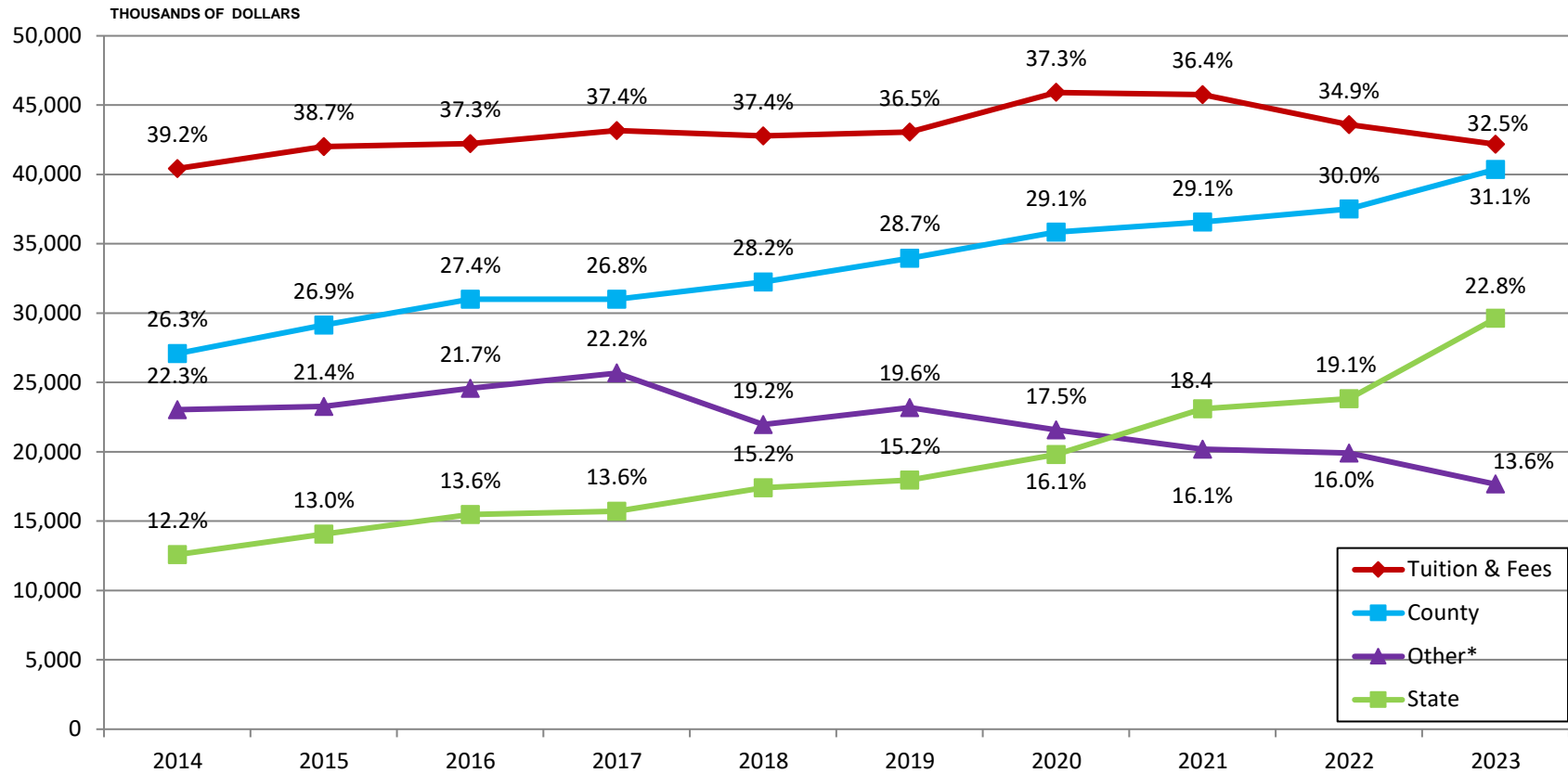
Unrestricted Surplus

The use of the unrestricted surplus is planned at \$77,966. This represents a \$2,264,316 decrease over the prior year.

**HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023
SOURCES OF REVENUE
UNRESTRICTED AND AUXILIARY BUDGET**



HOWARD COMMUNITY COLLEGE SOURCES OF REVENUE FISCAL YEARS 2014-2023 UNRESTRICTED AND AUXILIARY BUDGET



*Other:
Unrestricted Appropriation 9.2%, Auxiliary
1.1%, Other 3.3%

**HOWARD COMMUNITY COLLEGE
BUDGET HIGHLIGHTS
EXPENDITURES OF THE UNRESTRICTED AND AUXILIARY FUNDS**

New Faculty and Staff

The budget includes 7.76 new positions, it should be noted that the majority of the new positions, 5.56 FTE, are being funded through reallocation of existing funds.

Performance Increase

A seven percent merit pool is included in the budget.

Part-Time Faculty and Hourly

A tiered per teaching hour increase is included in this budget for adjunct faculty. The tiered increase represents a ten, six and three percent increase for adjunct faculty. This increase is being requested in order to attract highly qualified adjunct faculty. Competition for faculty from other area colleges has made it difficult to fill adjunct teaching needs in some divisions. In addition, an increase of seven percent merit is included to support eligible hourly employees along with additional funding for new hourly positions.

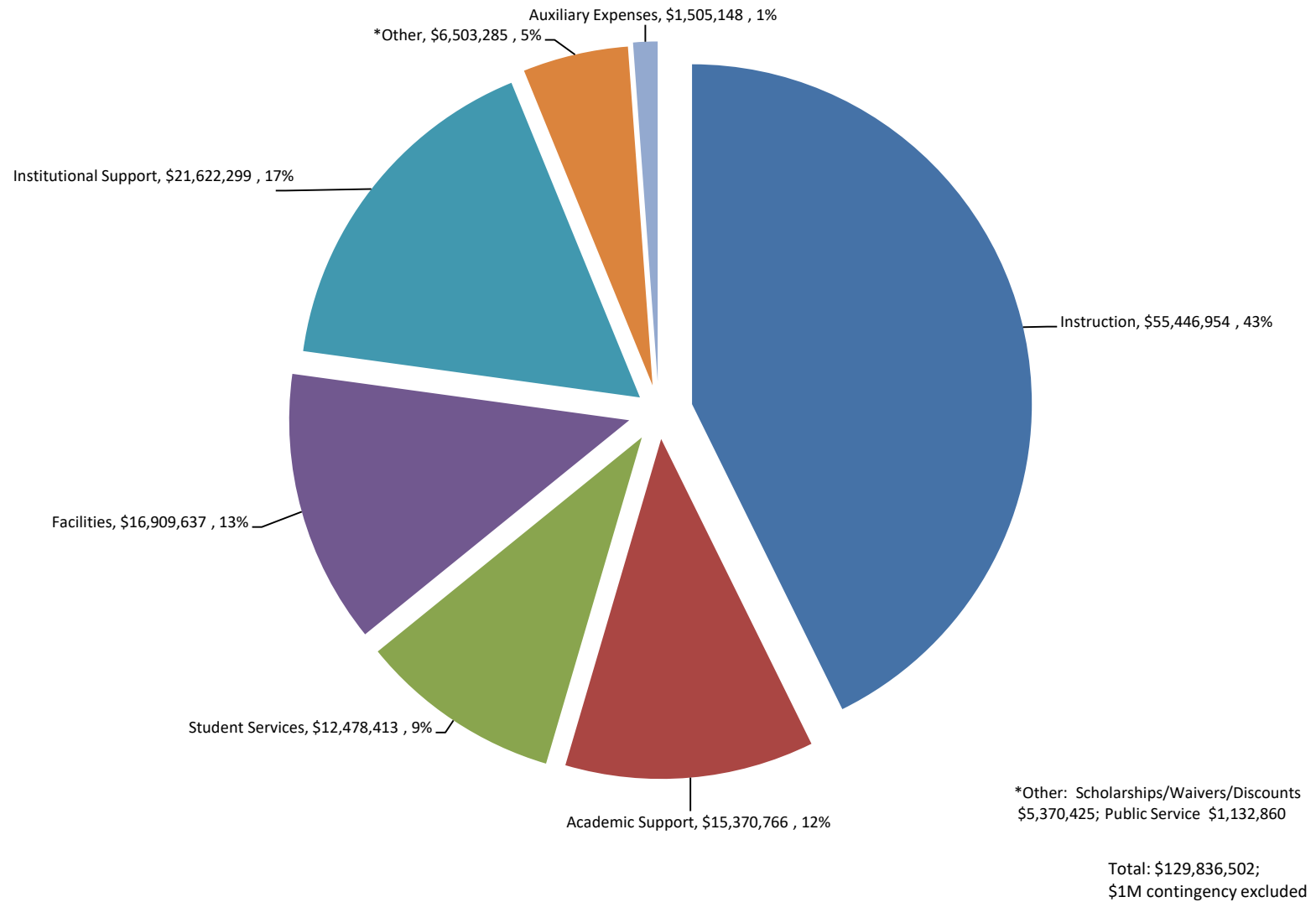
Non-personnel Costs

The budget includes various increases in non-related personnel costs. The college has seen significant increases in instructional and other costs due to a combination of inflation, supply and demand, and a change in needs resulting from COVID 19. Both new funds and a reallocation of funds are included in the FY23 budget to cover these increased costs.

Continuing Education/Special Funds/Auxiliary

These are self-supporting areas of the budget and expenses are changing in relationship with revenue increases and decreases described above. Primarily noncredit instruction, international programs, summer and athletic camps, Rep Stage, the Laurel College Center, Project Access, special programs, the bookstore, food services, and athletic programs are included in these budgets.

**HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023
EXPENDITURES
UNRESTRICTED AND AUXILIARY BUDGET
BY FUNCTION**



SOURCE AND USE OF FUNDS FOR THE UNRESTRICTED AND AUXILIARY FUNDS

**HOWARD COMMUNITY COLLEGE
SOURCE AND USE OF FUNDS
FISCAL YEAR 2023**

SOURCE OF FUNDS

	FY22 Budget					Requested Change FY23 Budget	Percentage Change from FY22
1 Tuition adjustment	\$ 27,165,003					\$ (1,499,342)	-6%
1 Tuition - no increase in-county*						-	
Tuition - Mandated increase of \$12 for out-of-county and \$18 for out-of-state students*						502,988	2%
2 Operating - Instructional and student fees	3,990,292					(727,916)	-18%
3 Operating - County 7.6%	37,510,616					2,850,384	8%
4 Operating - State 27%	20,770,718					5,539,549	27%
5 Operating - Other income	291,400					4,300	1%
6 Operating - Unrestricted appropriation	2,342,282					(2,264,316)	-97%
7 Operating - Continuing education contribution	1,000,000					10,000	1%
8 Operating - SGA contribution						369,655	
7 Continuing education (net of contribution to operating)	8,804,816					252,026	3%
8 Special funds - net of SGA contribution	21,420,313					(1,414)	0%
9 Auxiliary funds	1,554,466					(49,318)	-3%
TOTAL SOURCE OF FUNDS	\$ 124,849,906					\$ 4,986,596	4%

APPLICATION OF FUNDS

		Reallocations	Core Work	Strategic Priorities	Cuts		
PERSONNEL COSTS							
10 Performance increases and annualizing	\$ 45,027,921	\$ 104,377	\$ 3,636,516	\$ -	\$ (92,837)	\$ 3,648,056	8%
11 New positions - including FICA and benefits**	-		90,913	125,650	-	216,563	0%
FICA and fringe benefits	14,648,287		-	-	-	-	0%
12 Adjunct faculty and hourly	11,090,382		649,007	126,503	(583,243)	192,267	2%
			-	-	-	-	
SUBTOTAL PERSONNEL	\$ 70,766,590	\$ 104,377	\$ 4,376,436	\$ 252,153	\$ (676,080)	\$ 4,056,886	6%
NON-PERSONNEL COSTS							
13 Contracted services	\$ 8,332,611	\$ (154,299)	\$ 907,148	\$ 425,919	\$ (3,500)	\$ 1,175,268	14%
14 Supplies and materials	2,553,325	286,291	-	-	(453,229)	(166,938)	-7%
Communications	680,371	(12,979)	-	-	-	(12,979)	-2%
15 Professional development and special projects	1,333,699	(162,608)	-	-	(2,450)	(165,058)	-12%
16 Utilities	2,474,230	-	50,000	-	-	50,000	2%
17 Fixed costs	2,347,570	(77,897)	11,808	-	(250,000)	(316,089)	-13%
18 Scholarships/waivers/discounts	3,298,042	1	16,653	-	-	16,654	1%
19 Furniture/equipment/software/books	1,283,873	17,114	80,444	50,000	-	147,558	11%
SUBTOTAL NON-PERSONNEL COSTS	\$ 22,303,721	\$ (104,377)	\$ 1,066,053	\$ 475,919	\$ (709,179)	\$ 728,416	3%
TOTAL OPERATING BUDGET (FUND 10) INCREASE	\$ 93,070,311	\$ -	\$ 5,442,489	\$ 728,072	\$ (1,385,259)	\$ 4,785,302	5%
7 Continuing education fund	8,804,816		252,026	-	-	252,026	3%
8 Special funds	21,420,313		(1,414)	-	-	(1,414)	0%
SUBTOTAL UNRESTRICTED FUND INCREASE	\$ 123,295,440	\$ -	\$ 5,693,101	\$ 728,072	\$ (1,385,259)	\$ 5,035,914	4%
9 Auxiliary funds	1,554,466		(49,318)	-	-	(49,318)	-3%
TOTAL APPLICATION OF FUNDS	\$ 124,849,906	\$ -	\$ 5,643,783	\$ 728,072	\$ (1,385,259)	\$ 4,986,596	4%

Detailed explanations are on the following pages

*Percentage is based on \$27,165,003

**Percentage is based on \$45,027,921

NOTES TO FISCAL YEAR 2023 PROPOSED DETAIL SOURCE AND USE OF FUNDS

1. Tuition rate increases and enrollment – operating fund

No tuition increase is being proposed for in-county students in this budget. The in-county rate will remain at \$142 per credit hour; however, out-of-county, and out-of-state student tuition will increase per state recommendations. This increases will go into effect for the fall term of 2022.

In accordance with state recommendations, out-of-county tuition will increase a total of \$12, and out-of-state tuition will increase a total of \$18. Out-of-county is currently \$245 and would increase to \$257. Out-of-state tuition is \$304 and would increase to \$322. This additional increase is projected to generate \$502,988 in additional tuition revenue.

Overall, enrollment is expected to decrease three percent in FY23 in addition to the decreases seen in FY22. Resetting the budget to these anticipated lower enrollment levels results in a decrease in revenue of \$1,499,342.

2. Instructional course fees and student fees – operating fund

Fee revenues are decreasing \$727,916 in this budget. Overall, both the consolidated fee and instructional fees are projected to decrease due to the drop in enrollment. While there were some divisions with course fee increases, there was a decrease for courses that are now offered online or hybrid and a reduction of fees for a program that has been discontinued.

The following divisions had fee increases in their course offerings: arts and humanities, the social sciences division, and the health sciences division. The cost of fees covers supplies, specialized materials and equipment, and contracted services required to run the courses. The increase in program costs has warranted these increases.

3. County – operating fund

A 7.6 percent increase for the operating budget is being requested from the county, reflecting an increase of \$2,850,384 over the FY22 funding level.

County funds will support the college's progress toward strategic goals as well as key core work initiatives as detailed throughout the budget book.

4. State – operating fund

State funding for operating is anticipated to increase 24 percent, or \$5,793,669. The state funding formula for community college's is based on funding per FTE that the four-year colleges receive, the percentage the community colleges receive is increasing in FY23, contributing to this larger than usual increase. State funds are allocated among the following funds based on FTE's as detailed in the chart below.

Fund	FY22 Budget	FY23 Budget	Change	Percent Change
Operating	\$20,770,718	\$26,309,966	\$5,539,248	26.7
Continuing Education	\$2,583,190	\$2,583,190	\$0	0.0
Special Funds	\$477,070	\$731,491	\$254,421	53.3
Total	\$23,830,978	\$29,624,647	\$5,793,669	24.3

5. Other income – operating fund

Other income is increasing \$4,300. This is net result of an estimated change in interest rates and an increase in service revenue and indirect cost revenue.

6. Unrestricted appropriation – operating fund

The use of the unrestricted surplus is projected to be \$77,966. This represents a \$2,264,316 decrease over the prior year.

7. Continuing education fund

Support to the operating fund from the Continuing Education/Workforce Development (CEWD) division will be increased \$10,000 and totals \$1,010,000. This amount reflects a one percent increase over the prior year.

CEWD division's revenue is projected to increase three percent, or \$252,026. The CEWD division was greatly impacted by the effects of the COVID-19 pandemic, and this increase is anticipated as the area continues to recover from those impacts. Expenses in this fund are increasing proportionately to the revenue change.

8. Special funds

This fund is primarily a self-supporting area of the budget and represents a pass-through of funds. It also serves as a contingency fund for unanticipated enrollment growth. Anticipated revenues and expenses in this area of the budget have decreased less than one percent, or \$1,414

The following receive support from the operating budget: The Music Institute, Rep Stage, Project Access, the art gallery, special one-time events, as well as special one-time scholarships.

9. Auxiliary fund

The auxiliary fund consists of the bookstore, food services, and student athletic programs. The FY23 budget decreased 3.4 percent in revenue and expenses. Although the Children's Learning Center (CLC) closed in FY21, final results are shown for the center as part of the budget documents.

Bookstore revenues and expenses are anticipated to increase over the prior year with a minimal increase in net income of \$708.

Costs associated with the food services operation are expected to decrease over the prior year. The college subsidy for the food service operation is anticipated to be \$520,946, a decrease of \$13,323 over the prior year.

The student athletic programs budget will decrease 9.8 percent in comparison to the FY22 budget. These programs are supported by a portion of the student consolidated fee and miscellaneous program income.

10. Merit, compensation, and annualizing adjustments

This request represents a seven percent salary merit pool for eligible employees of \$3,550,512, faculty promotions of \$153,283, a salary scale adjustment of \$80,738 to ensure the college remains competitive in the market, as well as salary scale adjustments due to the minimum wage increase of \$149,398. Annualizing adjustments of (\$390,252) represent adjustments made in the budget to reset salaries due to personnel changes. In addition, \$104,377 of funds were reallocated to this category from other areas.

11. New positions

The amount of \$216,563 is designated in the budget to fund 7.76 new positions as detailed on the new positions page of the budget book. It is important to note of the 7.76 new positions, 5.56 positions are being funded with existing funds through reallocation.

12. Adjunct faculty and hourly

Costs for adjunct faculty are decreasing as enrollment trends are declining resulting in a reduction of \$583,243. This reduction is offset by additional funds of \$645,777 to increase adjunct faculty pay rates as detailed below. The college has fallen below other neighboring colleges in funding levels, these increases are necessary to remain competitive in the market. In addition, \$129,733 for new hourly positions is included in this budget.

Adjunct Faculty Level	Current Pay Rate Per Credit Hour	Proposed Dollar Increase	New Pay Rate Per Credit	Proposed Percentage Increase
Level 1	\$845	\$85	\$930	10%
Level 2	\$897	\$54	\$951	6%
Level 3	\$940	\$28	\$968	3%

13. Contracted services

There is an overall net increase of \$1,175,268 for contracted services in the budget. Various service contract costs are increasing, primarily related to information technology, E-Learning, legal fees, facilities contracts, and public safety contractual agreements. Instructional contracted services related to online learning platforms and additional storage are increasing \$235,300. Legal fees are anticipated to increase by \$500,000 due to both natural growth and the addition of collective bargaining units at the college. Information technology contractual increases related to the colleges ERP system, and information security contracts are increasing 306,000. Facilities related contracts including grounds, and other preventive maintenance contractual obligations are increasing by \$41,500. A new human resources system is included in this budget at a cost of \$78,519. The public safety contract is increasing by \$40,005. In addition there are some costs associated with the tuition and consolidated fee adjustment for \$131,743, and a savings from the MLT program removal of \$3,500. In addition, funds were reallocated to other areas of the budget, reducing contracted services by \$154,299.

14. Supplies and materials

The decrease in this area of the budget is related to the pass-through instructional costs associated with the fee increases discussed in no. 2 above.

15. Professional development and dues and subscriptions

This area of the budget is showing a slight decrease associated with a program reduction.

16. Utilities

The utilities budget is being increased by \$50,000 due to rising costs.

17. Fixed costs

The decrease in fixed costs is primarily due to a reduction in the unemployment insurance budget. Some costs associated with the out-of-county and out-of-state tuition increase for bad debts are also included here.

18. Scholarships, waivers, and discounts

Some costs associated with the out-of-county and out-of-state tuition increase for tuition discounts are included here.

19. Furniture, equipment, software, and books

The increase shown here is associated with the purchase of college wide printers and other security software.

It should be noted that various reallocations within the existing budget were done to redistribute funds prior to making requests for new funding.

NEW POSITIONS

HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023
NEW OPERATING POSITIONS

New Position Requests	Functional Category	Full-Time Equivalent	Total New Cost	Core Work	Strategic	Strategic Initiative
Computer solutions manager	Instruction	1.00	\$ 73,801	\$ 73,801	\$ -	
Clinical liaison*^	Instruction	1.00	-	-	-	
E-Learning - Instructional designer*^	Instruction	1.00	-	-	-	
Faculty development - instructional designer*^	Instruction	1.00	-	-	-	
Computer solutions manager*	Instruction	0.23	-	-	-	
Associate Director of Career Links^	Academic Support	0.20	17,112	17,112	-	
IT service management coordinator*	Academic Support	0.33	-	-	-	
Athletic and facility operations, sports information specialist and event manager (was fund 60)*	Student Services	1.00	-	-	-	
HR specialist*	Institutional Support	1.00	-	-	-	
Diversity, Equity and Inclusion Director	Institutional Support	1.00	125,650	-	125,650	Student Success, Completion, and Lifelong Learning 1.4, 1.4A / Organizational Excellence 2.1, 2.1A
Total operating positions		7.76	\$ 216,563	\$ 90,913	\$ 125,650	

*Funding was covered within the current budget

^Currently funded through the HEERF grant

UNRESTRICTED AND RESTRICTED FUNDS

**HOWARD COMMUNITY COLLEGE
UNRESTRICTED AND AUXILIARY FUNDS
FISCAL YEAR 2023**

	OPERATING		CONTINUING EDUCATION		SPECIAL		TOTAL	
	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23
SOURCE OF FUNDS								
Tuition and Fees								
Summer	\$ 2,842,433	\$ 2,679,122	\$ -	\$ -	\$ 199,000	\$ 199,000	\$ 3,041,433	\$ 2,878,122
Fall	12,621,531	11,595,322	261,750	329,250	1,771,979	1,771,979	14,655,260	13,696,551
Winter	1,086,667	1,083,674	-	-	5,000	5,000	1,091,667	1,088,674
Spring	10,614,372	10,810,531	261,750	329,250	2,075,000	2,075,000	12,951,122	13,214,781
Noncredit	-	-	4,836,597	4,504,336	130,000	137,320	4,966,597	4,641,656
Fees	3,990,292	3,262,376	1,670,307	2,118,663	1,220,335	1,273,406	6,880,934	6,654,445
SUBTOTAL - Tuition and Fees	\$31,155,295	\$ 29,431,025	\$ 7,030,404	\$ 7,281,499	\$ 5,401,314	\$ 5,461,705	\$ 43,587,013	\$ 42,174,229
Governmental								
Local (Howard County)	\$37,510,616	\$ 40,361,000	\$ -	\$ -	\$ -	\$ -	\$ 37,510,616	\$ 40,361,000
State of Maryland	20,770,718	26,310,267	2,583,190	2,583,190	477,070	731,491	23,830,978	29,624,948
Federal	-	-	-	-	-	-	-	-
Other	291,400	295,700	31,437	84,000	3,831,866	3,860,295	4,154,703	4,239,995
Continuing education contribution	1,000,000	1,010,000	(1,000,000)	(1,010,000)	-	-	-	-
SGA contribution	-	369,655	-	-	-	(369,655)	-	-
Unrestricted Appropriation	2,342,282	77,966	159,785	118,153	11,710,063	11,735,063	14,212,130	11,931,182
Contingency	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
SUBTOTAL	\$62,915,016	69,424,588	\$ 1,774,412	\$ 1,775,343	\$ 16,018,999	\$ 15,957,194	\$ 80,708,427	\$ 87,157,125
AUXILIARY REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 1,554,466	\$ 1,505,148	\$ 1,554,466	\$ 1,505,148
TOTAL	\$94,070,311	\$ 98,855,613	\$ 8,804,816	\$ 9,056,842	\$ 22,974,779	\$ 22,924,047	\$ 125,849,906	\$ 130,836,502
USE OF FUNDS								
Instruction	\$38,907,540	\$ 40,096,988	\$ 8,015,056	\$ 8,267,582	\$ 6,831,363	\$ 7,082,384	\$ 53,753,959	\$ 55,446,954
Public Service	790,664	800,360	-	-	332,500	332,500	1,123,164	1,132,860
Academic Support	11,622,146	12,172,491	-	-	3,257,430	3,198,275	14,879,576	15,370,766
Student Services	8,670,492	9,059,918	-	-	3,586,220	3,418,495	12,256,712	12,478,413
Institutional Support	16,077,223	18,276,523	-	-	3,379,931	3,345,776	19,457,154	21,622,299
Facilities	13,704,204	14,134,637	-	-	2,775,000	2,775,000	16,479,204	16,909,637
Scholarships/Waivers/Discounts	3,298,042	3,314,696	789,760	789,260	1,257,869	1,266,469	5,345,671	5,370,425
Contingency	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
SUBTOTAL	\$94,070,311	\$ 98,855,613	\$ 8,804,816	\$ 9,056,842	\$ 21,420,313	\$ 21,418,899	\$ 124,295,440	\$ 129,331,354
AUXILIARY EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 1,554,466	\$ 1,505,148	\$ 1,554,466	\$ 1,505,148
TOTAL	\$94,070,311	\$ 98,855,613	\$ 8,804,816	\$ 9,056,842	\$ 22,974,779	\$ 22,924,047	\$ 125,849,906	\$ 130,836,502
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**HOWARD COMMUNITY COLLEGE
UNRESTRICTED AND AUXILIARY BUDGET **
FISCAL YEAR 2023**

	Actual* FY21	Approved Budget FY22	Requested Budget FY23
SOURCE OF FUNDS			
Tuition and Fees			
Summer	\$ 3,704,834	\$ 3,041,433	\$ 2,878,122
Fall	13,377,473	14,655,260	13,696,551
Winter	1,101,645	1,091,667	1,088,674
Spring	11,180,736	12,951,122	13,214,781
Noncredit	1,821,023	4,966,597	4,641,656
Fees	6,460,876	6,880,934	6,654,445
SUBTOTAL - Tuition and Fees	\$ 37,646,587	\$ 43,587,013	\$ 42,174,229
Governmental			
Local (Howard County)	\$ 36,559,860	\$ 37,510,616	\$ 40,361,000
State of Maryland	19,809,410	23,830,978	29,624,948
Federal	-	-	-
Other	14,563,507	4,154,703	4,239,995
Unrestricted Appropriation	-	14,212,130	11,931,182
Contingency	-	1,000,000	1,000,000
SUBTOTAL	\$ 70,932,777	\$ 80,708,427	\$ 87,157,125
AUXILIARY FUNDS	\$ 1,957,752	\$ 1,554,466	\$ 1,505,148
TOTAL	\$ 110,537,116	\$ 125,849,906	\$ 130,836,502
USE OF FUNDS			
Instruction	\$ 44,562,320	\$ 53,753,959	\$ 55,446,954
Public Service	832,916	1,123,164	1,132,860
Academic Support	10,912,432	14,879,576	15,370,766
Student Services	8,988,928	12,256,712	12,478,413
Institutional Support	14,047,420	19,457,154	21,622,299
Facilities	13,542,193	16,479,204	16,909,637
Scholarships/Waivers/Discounts	3,207,952	5,345,671	5,370,425
Contingency	-	1,000,000	1,000,000
SUBTOTAL	\$ 96,094,161	\$ 124,295,440	\$ 129,331,354
AUXILIARY FUNDS	\$ 1,433,656	\$ 1,554,466	\$ 1,505,148
TOTAL	\$ 97,527,817	\$ 125,849,906	\$ 130,836,502
NET CHANGE IN FUND BALANCE***	\$ 13,009,299	\$ -	\$ -

*Source: June 2021 financial report to the board.

**Includes all college funds except restricted, capital, and agency funds.

***Fund balance held to fund programs in FY22.

**HOWARD COMMUNITY COLLEGE
RESTRICTED BUDGET
FISCAL YEAR 2023**

Source of Funds	Actual FY21*	Approved Budget FY22	Requested Budget FY23
Tuition and Fees	\$ 33,130	\$ 200,000	\$ 173,200
Governmental			
Local (Howard County)	39,500	334,000	135,000
State of Maryland	2,420,121	3,650,000	3,516,482
Federal	29,778,082	68,293,099	32,861,375
Other	(7,375,891)	1,482,000	513,943
Unrestricted Appropriation	-	-	-
Total	\$ 24,894,942	\$ 73,959,099	\$ 37,200,000

Use of Funds

Instruction**	\$ 2,297,862	\$ 8,350,000	\$ 4,023,252
Public Service	105,037	884,000	240,000
Academic Support**	1,444,904	6,000,000	1,570,053
Student Services	1,756,426	6,650,049	2,009,259
Institutional Support**	558,312	5,400,000	500,000
Facilities**	431,710	6,000,000	520,000
Scholarships**	18,435,468	40,675,050	28,337,436
Total	\$ 25,029,719	\$ 73,959,099	\$ 37,200,000

Notes:

*Source: June 2021 financial report to the board.

**FY21 actuals and FY22 budget contained federal and state funding related to the COVID-19 global pandemic. Those funds are not available in FY23; therefore the budget has been reduced.

**HOWARD COMMUNITY COLLEGE
COMBINED CURRENT UNRESTRICTED, RESTRICTED, AND AUXILIARY FUNDS
FISCAL YEAR 2023**

	UNRESTRICTED		RESTRICTED		TOTAL	
	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23
SOURCE OF FUNDS						
Tuition and Fees						
Summer	\$ 3,041,433	\$ 2,878,122	\$ -	\$ -	\$ 3,041,433	\$ 2,878,122
Fall	14,655,260	13,696,551	-	-	14,655,260	13,696,551
Winter	1,091,667	1,088,674	-	-	1,091,667	1,088,674
Spring	12,951,122	13,214,781	-	-	12,951,122	13,214,781
Noncredit	4,966,597	4,641,656	-	-	4,966,597	4,641,656
Fees	6,880,934	6,654,445	200,000	173,200	7,080,934	6,827,645
SUBTOTAL - Tuition and Fees	\$ 43,587,013	\$ 42,174,229	\$ 200,000	\$ 173,200	\$ 43,787,013	\$ 42,347,429
Governmental						
Local (Howard County)	\$ 37,510,616	\$ 40,361,000	\$ 334,000	\$ 135,000	\$ 37,844,616	\$ 40,496,000
State of Maryland	23,830,978	29,624,948	3,650,000	3,516,482	27,480,978	33,141,430
Federal	-	-	68,293,099	32,861,375	68,293,099	32,861,375
Other	4,154,703	4,239,995	1,482,000	513,943	5,636,703	4,753,938
Unrestricted Appropriation	14,212,130	11,931,182	-	-	14,212,130	11,931,182
Contingency	1,000,000	1,000,000	-	-	1,000,000	1,000,000
SUBTOTAL	\$ 80,708,427	\$ 87,157,125	\$ 73,759,099	\$ 37,026,800	\$ 154,467,526	\$ 124,183,925
AUXILIARY FUNDS	\$ 1,554,466	\$ 1,505,148	\$ -	\$ -	\$ 1,554,466	\$ 1,505,148
TOTAL	\$ 125,849,906	\$ 130,836,502	\$ 73,959,099	\$ 37,200,000	\$ 199,809,005	\$ 168,036,502
USE OF FUNDS						
Instruction	\$ 53,753,959	\$ 55,446,954	\$ 8,350,000	\$ 4,023,252	\$ 62,103,959	\$ 59,470,206
Public Service	1,123,164	1,132,860	884,000	240,000	2,007,164	1,372,860
Academic Support	14,879,576	15,370,766	6,000,000	1,570,053	20,879,576	16,940,819
Student Services	12,256,712	12,478,413	6,650,049	2,009,259	18,906,761	14,487,672
Institutional Support	19,457,154	21,622,299	5,400,000	500,000	24,857,154	22,122,299
Facilities	16,479,204	16,909,637	6,000,000	520,000	22,479,204	17,429,637
Scholarships/Waivers/Discounts	5,345,671	5,370,425	40,675,050	28,337,436	46,020,721	33,707,861
Contingency	1,000,000	1,000,000	-	-	1,000,000	1,000,000
SUBTOTAL	\$ 124,295,440	\$ 129,331,354	\$ 73,959,099	\$ 37,200,000	\$ 198,254,539	\$ 166,531,354
AUXILIARY FUNDS	\$ 1,554,466	\$ 1,505,148	\$ -	\$ -	\$ 1,554,466	\$ 1,505,148
TOTAL	\$ 125,849,906	\$ 130,836,502	\$ 73,959,099	\$ 37,200,000	\$ 199,809,005	\$ 168,036,502
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**HOWARD COMMUNITY COLLEGE
COMBINED ALL FUNDS
FISCAL YEAR 2023**

	UNRESTRICTED, RESTRICTED & AUXILIARY		PLANT FUND		COUNTY DEBT & OPEB		AGENCY FUND		TOTAL COUNTY RESOLUTION	
	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23	Approved Budget FY22	Requested Budget FY23
SOURCE OF FUNDS										
Tuition and Fees										
Summer	\$ 3,041,433	\$ 2,878,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,041,433	\$ 2,878,122
Fall	14,655,260	13,696,551	-	-	-	-	-	-	14,655,260	13,696,551
Winter	1,091,667	1,088,674	-	-	-	-	-	-	1,091,667	1,088,674
Spring	12,951,122	13,214,781	-	-	-	-	-	-	12,951,122	13,214,781
Noncredit	4,966,597	4,641,656	-	-	-	-	-	-	4,966,597	4,641,656
Fees	7,080,934	6,827,645	1,946,618	1,732,730	-	-	-	-	9,027,552	8,560,375
SUBTOTAL - Tuition and Fees	\$ 43,787,013	\$ 42,347,429	\$ 1,946,618	\$ 1,732,730	\$ -	\$ -	\$ -	\$ -	\$ 45,733,631	\$ 44,080,159
Governmental										
Local (Howard County)	\$ 37,844,616	\$ 40,496,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,844,616	\$ 40,496,000
State of Maryland	27,480,978	33,141,430	500,000	1,356,500	-	-	-	-	27,980,978	34,497,930
Federal	68,293,099	32,861,375	-	-	-	-	-	-	68,293,099	32,861,375
Other	5,636,703	4,753,938	-	-	-	-	95,702	95,702	5,732,405	4,849,640
Unrestricted Appropriation	14,212,130	11,931,182	5,500,000	5,500,000	-	-	28,557	28,557	19,740,687	17,459,739
Contingency	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	1,000,000
SUBTOTAL	\$ 154,467,526	\$ 124,183,925	\$ 6,000,000	\$ 6,856,500	\$ -	\$ -	\$ 124,259	\$ 124,259	\$ 160,591,785	\$ 131,164,684
AUXILIARY FUNDS	\$ 1,554,466	\$ 1,505,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,554,466	\$ 1,505,148
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 10,472,880	\$ 11,271,691	\$ -	\$ -	\$ 10,472,880	\$ 11,271,691
OPEB	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 243,511	\$ -	\$ -	\$ 305,000	\$ 243,511
TOTAL	\$ 199,809,005	\$ 168,036,502	\$ 7,946,618	\$ 8,589,230	\$ 10,777,880	\$ 11,515,202	\$ 124,259	\$ 124,259	\$ 218,657,762	\$ 188,265,193
USE OF FUNDS										
Instruction	\$ 62,103,959	\$ 59,470,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,103,959	\$ 59,470,206
Public Service	2,007,164	1,372,860	-	-	-	-	-	-	2,007,164	1,372,860
Academic Support	20,879,576	16,940,819	-	-	-	-	-	-	20,879,576	16,940,819
Student Services	18,906,761	14,487,672	-	-	-	-	-	-	18,906,761	14,487,672
Institutional Support	24,857,154	22,122,299	-	-	-	-	-	-	24,857,154	22,122,299
Facilities	22,479,204	17,429,637	6,835,278	7,428,928	-	-	-	-	29,314,482	24,858,565
Scholarships/Waivers/Discounts	46,020,721	33,707,861	-	-	-	-	-	-	46,020,721	33,707,861
Agency	-	-	-	-	-	-	124,259	124,259	124,259	124,259
Contingency	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	1,000,000
SUBTOTAL	\$ 198,254,539	\$ 166,531,354	\$ 6,835,278	\$ 7,428,928	\$ -	\$ -	\$ 124,259	\$ 124,259	\$ 205,214,076	\$ 174,084,541
AUXILIARY FUNDS	\$ 1,554,466	\$ 1,505,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,554,466	\$ 1,505,148
DEBT SERVICE*	\$ -	\$ -	\$ 1,111,340	\$ 1,160,302	\$ 10,472,880	\$ 11,271,691	\$ -	\$ -	\$ 11,584,220	\$ 12,431,993
OPEB*	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 243,511	\$ -	\$ -	\$ 305,000	\$ 243,511
TOTAL	\$ 199,809,005	\$ 168,036,502	\$ 7,946,618	\$ 8,589,230	\$ 10,777,880	\$ 11,515,202	\$ 124,259	\$ 124,259	\$ 218,657,762	\$ 188,265,193
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VARIANCES FOR UNRESTRICTED BUDGET

**HOWARD COMMUNITY COLLEGE
UNRESTRICTED BUDGET
FISCAL YEAR 2023
REQUEST BY FUNCTION**

	Actual* Expenditures FY21	Approved Budget FY22	Percentage of Total FY22	Requested Budget FY23	Percentage of Total FY23	Variance Increase (Decrease) Dollar	Variance Increase (Decrease) Percent
Instruction	\$44,562,320	\$53,753,959	43%	\$55,446,954	43%	\$1,692,995	3%
Public Service	832,916	1,123,164	1%	1,132,860	1%	9,696	1%
Academic Support	10,912,432	14,879,576	12%	15,370,766	12%	491,190	3%
Student Services	8,988,928	12,256,712	10%	12,478,413	9%	221,701	2%
Institutional Support	14,047,420	19,457,154	16%	21,622,299	17%	2,165,145	11%
Facilities	13,542,193	16,479,204	13%	16,909,637	13%	430,433	3%
Scholarships/Waivers/Discounts	3,207,952	5,345,671	4%	5,370,425	4%	24,754	0%
Contingency	-	1,000,000	1%	1,000,000	1%	-	0%
TOTAL	\$96,094,161	\$124,295,440	100%	\$129,331,354	100%	\$5,035,914	4%

*Source: June 2021 financial report to the board.

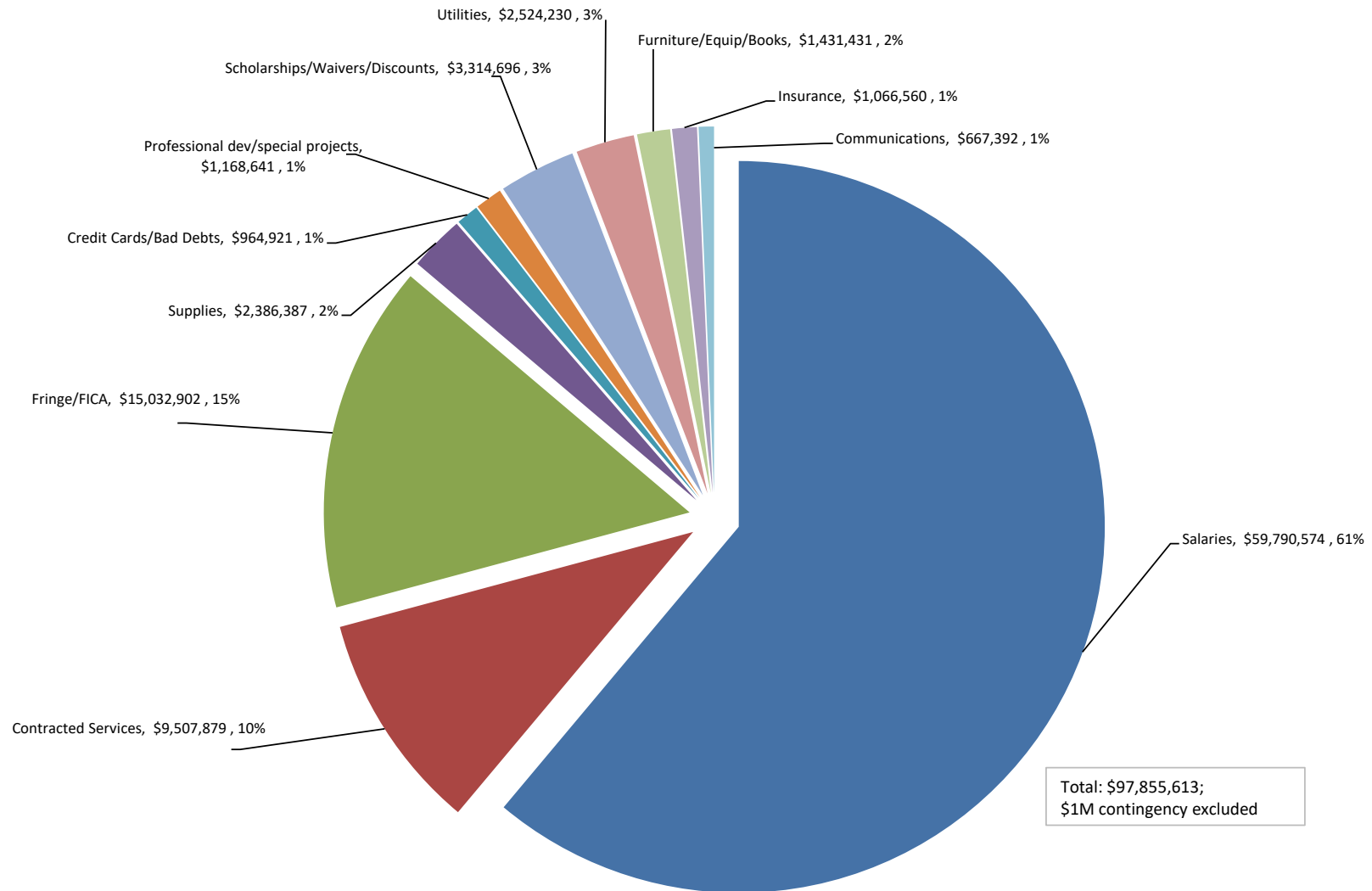
OPERATING BUDGET (FUND 10)

**HOWARD COMMUNITY COLLEGE
OPERATING BUDGET
FISCAL YEAR 2023
REQUEST BY OBJECT**

	Actual* Expenditures FY21	Approved Budget FY22	Requested Budget FY23	Variance Increase (Decrease) Dollar	Variance Increase (Decrease) Percent
F.T. Administrative	\$ 11,456,978	\$ 11,711,064	\$ 12,118,653	\$ 407,589	3%
F.T. Faculty	16,078,375	16,687,657	17,049,262	361,605	2%
F.T. Professional/Technical	10,732,366	12,069,717	14,753,658	2,683,941	22%
F.T. Support Staff	2,374,816	2,619,409	2,664,868	45,459	2%
P.T. Administrative	2,239,436	975,350	974,271	(1,079)	0%
P.T. Faculty	5,833,462	7,883,602	7,913,895	30,293	0%
P.T. Professional/Technical	851,531	858,876	865,326	6,450	1%
P.T. Support Staff	73,117	105,848	105,848	-	0%
Hourly	1,679,285	3,117,540	3,255,553	138,013	4%
Student Assistance	-	89,240	89,240	-	0%
Total Salary and Wages	\$ 51,319,366	\$ 56,118,303	\$ 59,790,574	\$ 3,672,271	7%
Fringe Benefits	\$ 8,216,447	\$ 10,344,613	\$ 10,441,492	\$ 96,879	1%
F.I.C.A.	\$ 3,836,409	\$ 4,303,674	\$ 4,591,410	\$ 287,736	7%
Contracted Services	\$ 16,890,143	\$ 8,332,611	\$ 9,507,879	\$ 1,175,268	14%
Supplies and Materials	\$ 1,110,105	\$ 2,553,325	\$ 2,386,387	\$ (166,938)	-7%
Communications	\$ 305,589	\$ 680,371	\$ 667,392	\$ (12,979)	-2%
Prof. Dev./Special Projects	\$ 342,542	\$ 1,333,699	\$ 1,168,641	\$ (165,058)	-12%
Utilities	\$ 1,429,048	\$ 2,474,230	\$ 2,524,230	\$ 50,000	2%
Insurance	\$ 956,193	\$ 1,397,864	\$ 1,066,560	\$ (331,304)	-24%
Scholarships/Waivers/Discounts	\$ 2,631,277	\$ 3,298,042	\$ 3,314,696	\$ 16,654	1%
Credit Card and Bad Debts	\$ (570,496)	\$ 949,706	\$ 964,921	\$ 15,215	2%
Furniture/Equipment/Books	\$ 821,784	\$ 1,283,873	\$ 1,431,431	\$ 147,558	11%
Contingency	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	0%
Total	\$ 87,288,407	\$ 94,070,311	\$ 98,855,613	\$ 4,785,302	5%

*Source: June 2021 financial report to the board.

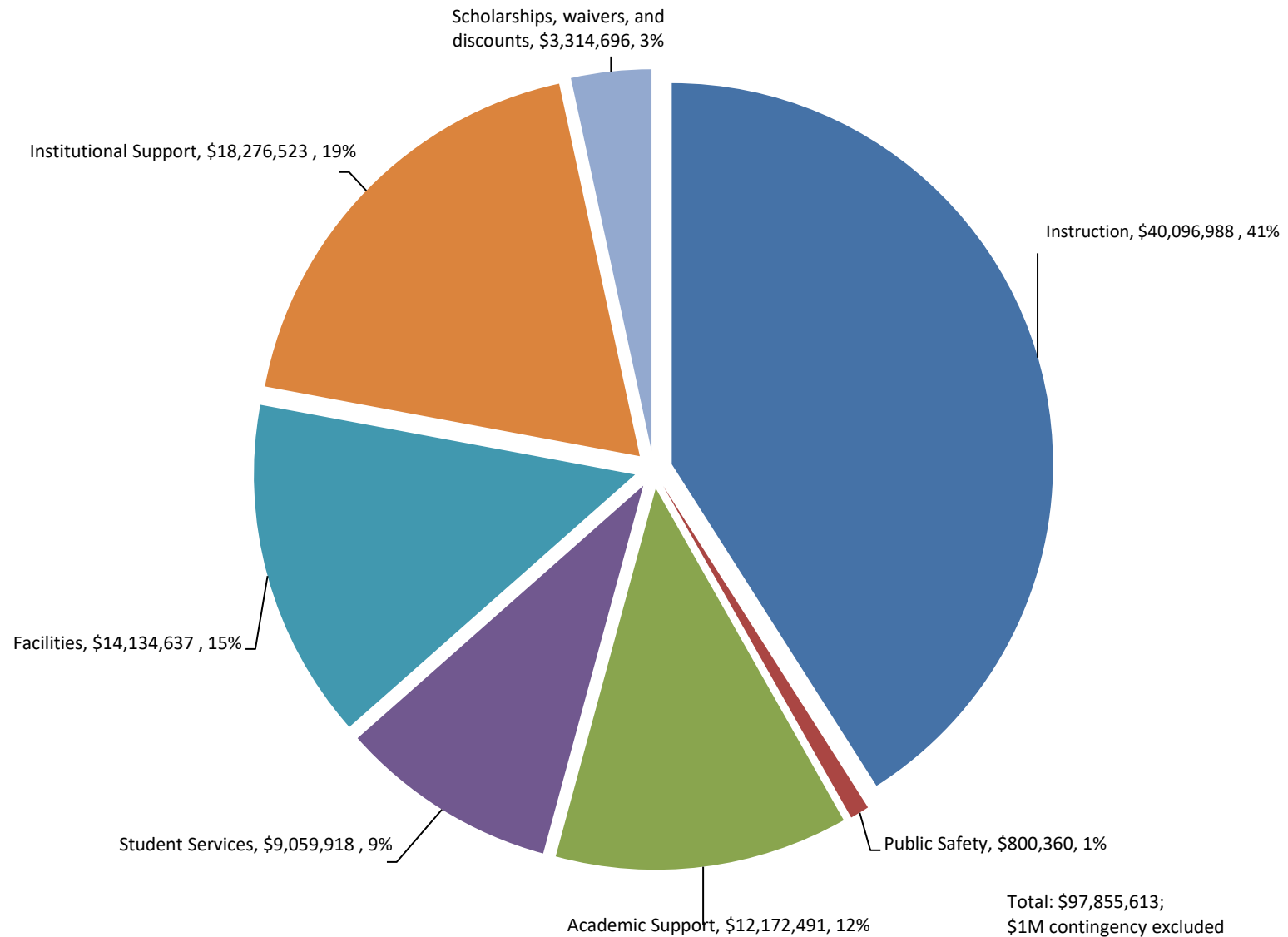
HOWARD COMMUNITY COLLEGE FISCAL YEAR 2023 OPERATING BUDGET EXPENDITURES BY OBJECT



**HOWARD COMMUNITY COLLEGE
OPERATING BUDGET
FISCAL YEAR 2023
REQUEST BY FUNCTIONAL CATEGORY**

	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Facilities	Scholarship	Total
F.T. Administrative	\$ 722,060	\$ 180,295	\$ 2,551,111	\$ 2,626,846	\$ 5,620,563	\$ 417,778	\$ -	\$ 12,118,653
F.T. Faculty	17,049,262	-	-	-	-	-	-	17,049,262
F.T. Professional/Technical	3,120,160	241,070	3,865,961	2,654,504	2,847,290	2,024,673	-	14,753,658
F.T. Support	33,148	-	338,966	-	76,243	2,216,511	-	2,664,868
P.T. Administrative	426,177	2,650	255,048	232,446	46,541	11,409	-	974,271
P.T. Faculty	7,786,735	-	124,160	-	3,000	-	-	7,913,895
P.T. Professional/Technical	88,915	-	323,754	279,435	74,343	98,879	-	865,326
P.T. Support	9,833	-	54,377	-	-	41,638	-	105,848
Hourly	962,487	92,833	942,372	842,973	222,107	192,781	-	3,255,553
Student Assistance	-	-	-	89,240	-	-	-	89,240
Total Salary and Wages	30,198,777	516,848	8,455,749	6,725,444	8,890,087	5,003,669	-	59,790,574
Fringe Benefits	4,146,824	102,376	1,314,509	1,142,965	1,954,211	1,780,607	-	10,441,492
F.I.C.A.	2,299,757	51,615	612,684	530,769	698,016	398,569	-	4,591,410
Contracted Services	1,391,216	62,354	1,041,932	237,198	3,659,357	3,115,822	-	9,507,879
Supplies and Materials	1,132,263	9,539	171,717	188,328	223,419	661,121	-	2,386,387
Communications	47,011	8,484	34,603	93,394	453,715	30,185	-	667,392
Prof. Dev./Special Projects	257,874	40,624	155,170	101,782	471,382	141,809	-	1,168,641
Utilities	-	-	-	-	-	2,524,230	-	2,524,230
Insurances	-	-	-	-	682,780	383,780	-	1,066,560
Scholarships/Waivers/Discounts	-	-	-	-	-	-	3,314,696	3,314,696
Credit Card and Bad Debts	-	-	350	-	964,571	-	-	964,921
Furniture/Equipment/Books	623,266	8,520	385,777	40,038	278,985	94,845	-	1,431,431
Contingency	-	-	-	-	-	-	1,000,000	1,000,000
Total	\$ 40,096,988	\$ 800,360	\$ 12,172,491	\$ 9,059,918	\$ 18,276,523	\$ 14,134,637	\$ 4,314,696	\$ 98,855,613

**HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023
OPERATING BUDGET EXPENDITURES BY FUNCTION**



FISCAL YEAR 2023 OPERATING BUDGET

Instruction Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	14.00	13.00	13.00
Faculty	205.00	210.00	210.00
Professional/Technical	32.94	26.27	30.50
Support	1.00	1.00	1.00
Total*	252.94	250.27	254.50
Salaries and Wages	\$31,457,618	\$35,383,427	\$36,645,358
Contracted Services	5,791,494	1,272,706	1,391,216
Supplies and Materials	586,188	1,253,255	1,132,263
Other Charges	76,209	385,689	304,885
Furniture/Equipment/Books	431,189	612,463	623,266
Total	\$38,342,698	\$38,907,540	\$40,096,988

Functional Description

The instruction function is responsible for the development of a broad variety of curricula and learning programs that emphasize quality and are responsive to student, community, and workforce needs, the employment of competent faculty, as well as supplying materials and laboratory facilities to support instruction. Howard Community College provides high-quality instruction through the delivery of: (1) occupational (associate of applied science and certificate options) programs, which prepare students for employment at the semi-professional and professional levels; (2) transfer curricula, which articulate with degree programs at four-year institutions; (3) general studies and development programs, which ensure an appropriate level of competency in communications, computational, and human relations skills.

Highlights

Core Work

A salary merit pool of seven percent, a minimum wage increase, and merit-related benefit increases are included in this budget. The budget also includes increased funding for the adjunct faculty payment structure, and faculty promotions. In addition, the budget includes a position for a computer solutions manager and reallocations to cover an additional 3.23 new positions detailed on the new positions page.

Strategic

This budget includes an increase in costs associated with unique users in Canvas, Dropout Detective, on-campus internships, and summer grants for faculty.

HOWARD COMMUNITY COLLEGE FISCAL YEAR 2023 OPERATING BUDGET

Public Service Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	1.70	2.00	2.00
Professional/Technical	4.00	3.00	3.00
Support			
Total	5.70	5.00	5.00
Salaries and Wages	\$581,001	\$696,742	\$670,839
Contracted Services	62,344	26,755	62,354
Supplies and Materials	100	9,539	9,539
Other Charges	6,818	49,108	49,108
Furniture/Equipment/Books	2,201	8,520	8,520
Total	\$652,464	\$790,664	\$800,360

Functional Description

This function includes funds expended for activities that are established to provide non-instructional services beneficial to groups external to the institution. The function reflects HCC-TV and radio programming for the community.

Highlights

Core Work

A salary merit pool of seven percent, a minimum wage increase, and merit-related benefit increases are included in this budget.

HOWARD COMMUNITY COLLEGE FISCAL YEAR 2023 OPERATING BUDGET

Academic Support Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	27.30	29.80	30.00
Professional/Technical	58.21	56.55	56.88
Support	11.17	11.17	11.17
Total	96.68	97.52	98.05
Salaries and Wages	\$8,999,303	\$9,721,132	\$10,382,942
Contracted Services	1,126,720	1,024,345	1,041,932
Supplies and Materials	73,695	212,055	171,717
Other Charges	59,393	277,148	190,123
Furniture/Equipment/Books	287,334	387,466	385,777
Total	\$10,546,445	\$11,622,146	\$12,172,491

Functional Description

The academic support area includes funds expended primarily to provide support services for instruction. It incorporates the following areas: audiovisual, library, instructional telecommunications, faculty and instructional development, learning communities, as well as the academic administration department and student computer support.

Highlights

Core Work

A salary merit pool of seven percent, a minimum wage increase, and merit-related benefit increases are included in this budget. Also included is an increase for the associate director of career links to become full-time.

HOWARD COMMUNITY COLLEGE FISCAL YEAR 2023 OPERATING BUDGET

Student Services Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	33.00	32.00	32.00
Professional/Technical	42.41	42.41	43.41
Support	0.00	0.00	0.00
Total	75.41	74.41	75.41
Salaries and Wages	\$7,040,516	\$8,029,973	\$8,399,178
Contracted Services	1,171,402	216,977	237,198
Supplies and Materials	57,904	188,328	188,328
Other Charges	20,424	195,176	195,176
Furniture/Equipment/Books	18,960	40,038	40,038
Total	\$8,309,206	\$8,670,492	\$9,059,918

Functional Description

Student services assists students in reaching their educational and career-related goals, as well as providing opportunities for personal, social, and leadership development outside of the classroom. Functions include admissions, testing, student records, counseling, career development, job placement, registration, transfer articulation, financial aid services, orientation, veterans services, retention, student activities, curricular activities, and athletics/intramurals.

Highlights

Core Work

A salary merit pool of seven percent, a minimum wage increase, and merit-related benefit increases are included in this budget. In addition, some funds were reallocated to cover one new position detailed on the new positions page.

Strategic

This budget includes support for hourly funds in the enrollment services area.

HOWARD COMMUNITY COLLEGE FISCAL YEAR 2023 OPERATING BUDGET

Institutional Support Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	51.00	54.00	55.00
Professional/Technical	44.16	46.16	47.16
Support	3.00	2.00	2.00
Total	98.16	102.16	104.16
Salaries and Wages	\$9,193,547	\$10,099,888	\$11,542,314
Contracted Services	3,673,463	2,720,238	3,659,357
Supplies and Materials	86,184	223,919	223,419
Other Charges	514,592	2,884,637	2,572,448
Furniture/Equipment/Books	51,360	148,541	278,985
Total	\$13,519,146	\$16,077,223	\$18,276,523

Functional Description

The institutional support function provides the executive and supporting administrative services to the college as a whole. This includes the board of trustees and the offices of the president and the vice presidents. It also includes the offices of human resources, public relations and marketing, development, administrative information technology, finance, central printing, and planning, research, and organizational development, and computer network services, campus-wide telephone, legal, insurance, and auditing expenses.

Highlights

Core Work

A salary merit pool of seven percent, a minimum wage increase, and merit-related benefit increases are included in this budget. Also included is an annual increase for Ellucian Colleague, an increase in legal fees, professional development annual subscription renewals, and network support costs. In addition, some funds were reallocated to cover one new position detailed on the new positions page.

Strategic

This budget includes funds for for one new position detailed on the new positions page, new human resources software, costs to move to the Hyland SaaS cloud, printer replacements, increased consultant expense for report writing, and CRM Advise annual maintenance costs. A new diversity, equity and inclusion position is also included in this budget.

HOWARD COMMUNITY COLLEGE **FISCAL YEAR 2023 OPERATING BUDGET**

Facilities Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	5.00	4.00	4.00
Professional/Technical	30.51	31.51	31.51
Support	63.60	64.13	64.13
Total	99.11	99.64	99.64
Salaries and Wages	\$6,100,237	\$6,835,428	\$7,182,845
Contracted Services	5,064,720	3,071,590	3,115,822
Supplies and Materials	306,034	666,229	661,121
Other Charges	1,785,440	3,044,112	3,080,004
Furniture/Equipment/Books	30,740	86,845	94,845
Total	\$13,287,171	\$13,704,204	\$14,134,637

Functional Description

Facilities is responsible for the operation, maintenance, and safety of buildings, grounds, and other physical facilities of the college. The major facilities departments are engineering/maintenance, environmental services, grounds, construction renovations, mailroom, central receiving, motor pool, and public safety.

Highlights

Core Work

A salary merit pool of seven percent, a minimum wage increase, and merit-related benefit increases are included in this budget. Also included is a three percent increase for the public safety contract, and an increase for increased natural gas prices.

HOWARD COMMUNITY COLLEGE FISCAL YEAR 2023 OPERATING BUDGET

Scholarship Summary

	FY21 Actual	FY22 Budget	FY23 Budget
Personnel			
Administrative	0.00	0.00	0.00
Faculty	0.00	0.00	0.00
Professional/Technical	0.00	0.00	0.00
Support	0.00	0.00	0.00
Total	0.00	0.00	0.00
Budget			
Scholarships	\$ 557,961	\$ 802,506	\$ 803,096
Waivers	314,807	727,436	743,500
Discounts	1,758,509	1,768,100	1,768,100
Contingency	-	1,000,000	1,000,000
Total	\$2,631,277	\$4,298,042	\$ 4,314,696

Functional Description

This function provides scholarships for tuition, fees, and books to students who face financial barriers. State-mandated waivers and approved discounts are budgeted as tuition income and as expense. The waiver and discount expense portion is in this function.

Highlights

The increase in this area is \$16,654 to cover costs associated with the out-of-county and out-of-state tuition increase.

**HOWARD COMMUNITY COLLEGE
OPERATING BUDGET
FISCAL YEAR 2023**

**POSITION REQUIREMENTS
FUND 10 ONLY (does not include continuing education and special funds)**

	Present Staff (Note)	New Positions	Total Positions
Instruction			
Administrative	13.00	-	13.00
Faculty	210.00	-	210.00
Professional/Technical	26.27	4.23	30.50
Support	1.00	-	1.00
Instruction - Total	250.27	4.23	254.50
Public Service			
Administrative	2.00	-	2.00
Professional/Technical	3.00	-	3.00
Public Service - Total	5.00	-	5.00
Academic Support			
Administrative	29.80	0.20	30.00
Professional/Technical	56.55	0.33	56.88
Support	11.17	-	11.17
Academic Support - Total	97.52	0.53	98.05
Student Services			
Administrative	32.00	-	32.00
Professional/Technical	42.41	1.00	43.41
Support	-	-	-
Student Services - Total	74.41	1.00	75.41
Institutional Support			
Administrative	54.00	1.00	55.00
Professional/Technical	46.16	1.00	47.16
Support	2.00	-	2.00
Institutional Support - Total	102.16	2.00	104.16
Facilities			
Administrative	4.00	-	4.00
Professional/Technical	31.51	-	31.51
Support	64.13	-	64.13
Facilities - Total	99.64	-	99.64
TOTAL PERSONNEL	629.00	7.76	636.76

NOTE: The fractional amounts normally represent positions that service several functions or are part-time.

CONTINUING EDUCATION AND WORKFORCE DEVELOPMENT

**Howard Community College
Continuing Education and Workforce Development
Fiscal Year 2023**

	Actual* FY21	Approved Budget FY22	Requested Budget FY23
Revenue			
Tuition and Fees	\$ 3,252,644	\$ 7,030,404	\$ 7,281,499
State of Maryland	2,337,035	2,583,190	2,583,190
Other	1,757,886	31,437	84,000
Contribution to Operating	(1,092,828)	(1,000,000)	(1,010,000)
Unrestricted Surplus	-	159,785	118,153
Total Revenue	\$ 6,254,737	\$ 8,804,816	\$ 9,056,842
Expenses			
Instructional	\$ 4,250,467	\$ 8,015,056	\$ 8,267,582
Scholarships/Waivers/Discounts	226,457	789,760	789,260
Total Expenses	\$ 4,476,924	\$ 8,804,816	\$ 9,056,842

*Source: June 2021 financial report to the board.

Howard Community College
Continuing Education and Workforce Development
Fiscal Year 2023

	Total* Audited Expenditures FY21	Total Approved Budget FY22	Total Requested Budget FY23
REVENUE			
Tuition and Fees			
Noncredit	\$ 1,780,794	\$ 4,836,597	\$ 4,504,336
Credit Tuition	122,270	523,500	658,500
Fees	1,349,580	1,670,307	2,118,663
Subtotal - Tuition and Fees	3,252,644	7,030,404	7,281,499
Governmental			
Local (Howard County)	-	-	-
State of Maryland	2,337,035	2,583,190	2,583,190
Other	1,757,886	31,437	84,000
Contribution to Operating	(1,092,828)	(1,000,000)	(1,010,000)
Unrestricted Surplus (transfer out)	-	159,785	118,153
Subtotal	3,002,093	1,774,412	1,775,343
TOTAL REVENUE	\$ 6,254,737	\$ 8,804,816	\$ 9,056,842

EXPENDITURES

Administrative Staff	\$ 1,128,817	\$ 1,168,758	\$ 1,344,929
Professional/Technical Staff	892,884	1,273,831	1,287,382
Support Staff	46,164	80,835	49,321
Part-time Faculty	689,810	1,260,739	1,459,649
Hourly	137,144	376,009	426,423
Fringe Benefits	399,814	652,771	667,271
F.I.C.A.	216,302	323,103	354,279
Compensation	3,510,935	5,136,046	5,589,254
Contracted Services	514,131	2,068,571	1,753,738
Contracted Services	514,131	2,068,571	1,753,738
General Office	9,238	56,350	50,050
Instructional	139,597	318,775	424,118
Supplies and Materials	148,835	375,125	474,168
Communications	66,037	61,155	54,680
Prof. Dev./Special Projects	10,289	55,835	46,685
Scholarships/Waivers/Discounts	226,457	789,760	789,260
Furniture/Equipment/Books	240	318,324	349,057
Transferred Expenses	-	-	-
TOTAL EXPENSES	\$ 4,476,924	\$ 8,804,816	\$ 9,056,842

*Source: June 2021 financial report to the board.

AUXILIARY AND SPECIAL FUNDS

**HOWARD COMMUNITY COLLEGE
AUXILIARY FUNDS
FISCAL YEAR 2023
BUDGETED SOURCE AND USE OF FUNDS**

	FY21 Actual*	FY22 Budget	FY23 Budget
Source of Funds			
Children's Learning Center (note 2)	\$ 16,419	\$ -	\$ -
Community Service (note 1)	-	-	-
Bookstore and Facility Operations	184,648	345,557	353,845
Food Services/Vending Administration	2,994	61,921	61,921
Food Service Contract	-	-	-
Athletics	415,987	718,170	647,949
Sunshine Fund (note 1)	-	-	-
Total Source of Auxiliary Funds	\$ 620,048	\$ 1,125,648	\$ 1,063,715
Use of Funds			
Children's Learning Center (note 2)	\$ 391,898	\$ -	\$ -
Community Service (note 1)	7,483	35,000	35,000
Bookstore and Facility Operations	120,717	225,752	233,332
Food Service/Vending Administration	210,990	269,544	264,867
Food Service Contract	270,523	300,000	318,000
Athletics	415,987	718,170	647,949
Sunshine Fund (note 1)	2,512	6,000	6,000
Total Use of Auxiliary Funds	\$ 1,420,110	\$ 1,554,466	\$ 1,505,148
Net Income (Loss)			
Children's Learning Center (note 2)	\$ (375,479)	\$ -	\$ -
Bookstore (net of covered items) (note 1)	53,936	78,805	79,513
Food Services/Vending Administration (note 3)	(207,996)	(207,623)	(202,946)
Food Service Contract (note 3)	(270,523)	(300,000)	(318,000)
Net Income (Loss)	\$ (800,062)	\$ (428,818)	\$ (441,433)

*All FY21 losses were covered by transfers from operating or existing fund balances as planned; not included as revenue.

Notes:

1. The bookstore and facility operations proceeds cover the community service and sunshine accounts.
2. The Children's Learning Center (CLC) loss was funded from the operating funds, and the CLC has been closed.
3. The food services/vending loss will be funded from the bookstore and facility operations proceeds or the unrestricted fund balance.

**HOWARD COMMUNITY COLLEGE
SPECIAL FUNDS
FISCAL YEAR 2023
SOURCE AND USE OF FUNDS**

Source of Funds	FY21 Actual	FY22 Budget*	FY23 Budget*
Tuition	\$ 1,368,447	\$ 4,180,979	\$ 4,188,299
Fees	1,427,279	1,220,335	1,273,406
State Aid	337,510	477,070	731,491
SGA contribution to operating**	-	-	(369,655)
Unrestricted Appropriation	(142,009)	11,710,063	11,735,063
Other	7,903,100	3,831,866	3,860,295
Total Source of Special Funds	\$ 10,894,327	\$ 21,420,313	\$ 21,418,899

Use of Funds

Instruction	\$ 1,969,155	\$ 6,831,363	\$ 7,082,384
Public Service	180,452	332,500	332,500
Academic Support	365,987	3,257,430	3,198,275
Student Services	679,722	3,586,220	3,418,495
Institutional Support	528,274	3,379,931	3,345,776
Facilities	255,022	2,775,000	2,775,000
Scholarships/Waivers/Discounts*	350,218	1,257,869	1,266,469
Total Use of Special Funds	\$ 4,328,830	\$ 21,420,313	\$ 21,418,899

*This budget includes spending authority for the operating fund should enrollment exceed expectations.

**A portion of the student fees that are allocated to the special funds are being transferred to the operating budget to support SGA salaries charged to the operating fund.

**HOWARD COMMUNITY COLLEGE
SPECIAL FUNDS BUDGET
FISCAL YEAR 2023
FUNCTIONAL CATEGORY**

	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Facilities	Scholarship	Total
Administrative	\$ 47,237	\$ -	\$ 80,098	\$ 64,550	\$ -	\$ -	\$ -	\$ 191,885
Faculty	723,062	-	-	-	-	-	-	723,062
Professional/Technical	102,204	92,585	-	-	-	-	-	194,789
Support Staff/Hourly	156,926	1,500	75,713	1,063,940	-	-	-	1,298,079
Total Salary and Wages	1,029,429	94,085	155,811	1,128,490	-	-	-	2,407,815
Fringe Benefits	18,899	20,332	-	-	-	-	-	39,231
FICA	79,411	7,198	11,922	90,587	-	-	-	189,118
Contracted Services	4,167,003	126,785	2,039,020	1,792,001	3,273,857	1,754,507	-	13,153,173
Supplies and Materials	142,066	-	248,633	148,268	-	57,339	-	596,306
Communications	26,350	-	2,250	6,005	-	-	-	34,605
Prof. Dev./Special Projects	791,209	-	80,562	150,915	55,000	25,000	-	1,102,686
Utilities	60,000	-	-	-	-	400,000	-	460,000
Scholarships/Waivers/Discounts	-	-	-	-	-	-	1,266,469	1,266,469
Credit Card and Bad Debts	-	-	5,000	-	-	-	-	5,000
Furniture/Equipment/Books	768,017	84,100	655,077	102,229	16,919	538,154	-	2,164,496
Total Special Funds	\$ 7,082,384	\$ 332,500	\$ 3,198,275	\$ 3,418,495	\$ 3,345,776	\$ 2,775,000	\$ 1,266,469	\$ 21,418,899

COST PER CREDIT HOUR

**HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023 BUDGET DATA
COST PER CREDIT HOUR BY OBJECT
OPERATING BUDGET**

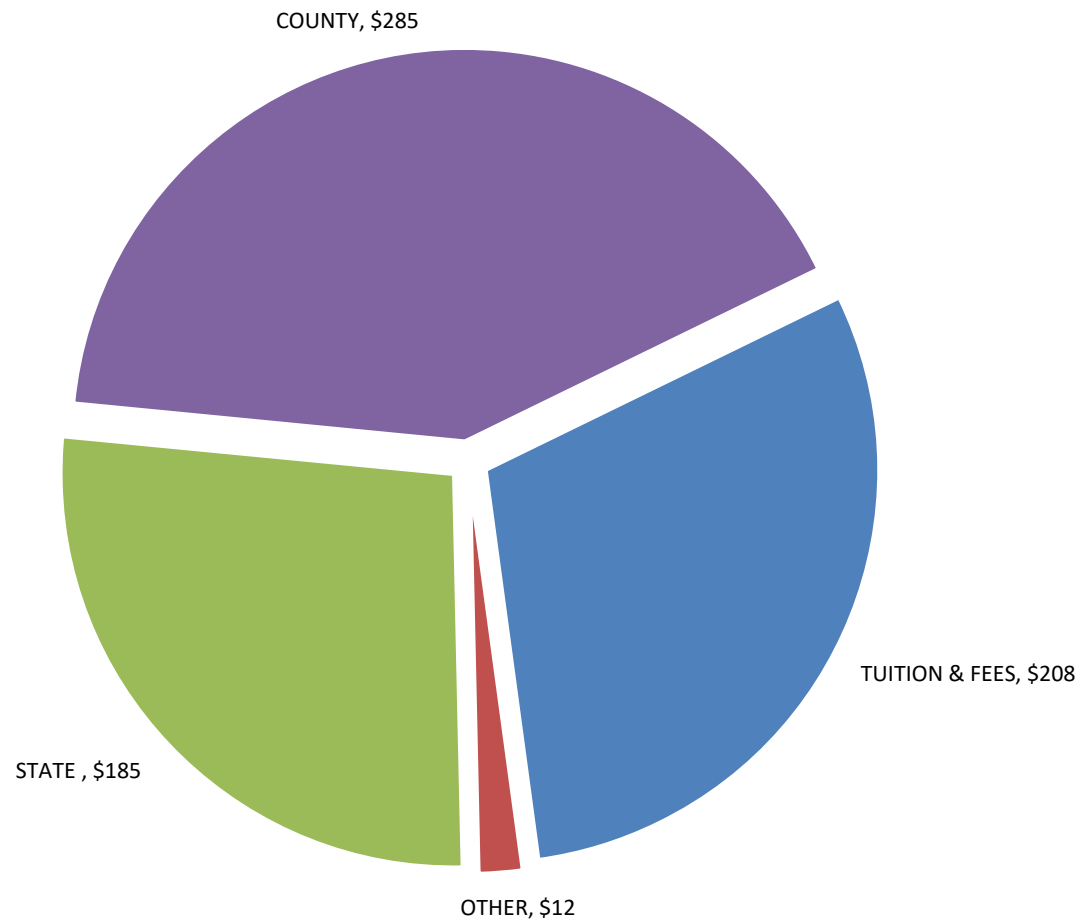
	FY23
*Projected FTEs	4,729
*Projected credit hours	141,870

	Dollars	%	% Wages % Other	Cost per Credit Hour	
EXPENSES					
Salaries and Wages	\$ 59,790,574	61%		\$422	
Fringe Benefits	10,441,492	10%		\$72	
FICA	4,591,410	5%	76%	\$32	\$526
Contracted Services	9,507,879	10%		67	
Supplies and Materials	2,386,387	2%		17	
Communications	667,392	1%		5	
Prof. Dev./Special Projects	1,168,641	1%		8	
Scholarships/Waivers	3,314,696	3%		23	
Utilities	2,524,230	3%		18	
Insurance	1,066,560	1%		8	
Other	964,921	1%		7	
Furniture/Equipment	1,431,431	2%	24%	11	\$164
Total Operating Budget	\$ 97,855,613	100%	100%	\$690	
REVENUE					
State	\$ 26,310,267	27%		\$185	
County	40,361,000	41%		\$285	
Tuition and Fees	29,431,025	30%		\$208	
Other	1,753,321	2%		\$12	
Total**	\$ 97,855,613	100%		\$690	

*This does not include Laurel College Center or Continuing Education FTE.

**The cost per credit hour does not include the \$1,000,000 contingency.

**HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023 OPERATING BUDGET
\$ PER CREDIT HOUR - REVENUE**



Total: \$690 Credit Hour

HOWARD COMMUNITY COLLEGE
FISCAL YEAR 2023 OPERATING BUDGET
\$ PER CREDIT HOUR - EXPENDITURES

