



**HOWARD**  
COMMUNITY COLLEGE

**Fiscal Year 2024**

**Final Operating Budget**



HOWARD COMMUNITY COLLEGE

Fiscal Year 2024 Budget

# Board of Trustees

Christopher G. Marasco, Chair

Sean P. Keller, Vice-Chair

Shafeeq Ahmed, M.D.

Carl S. Perkins, Ed.D.

Felícita Solá-Carter

Frank S. Turner, J.D.

Daria J. Willis, Ph.D., Secretary/Treasurer

HOWARD COMMUNITY COLLEGE

Fiscal Year 2024 Budget

# TABLE OF CONTENTS

	PAGE
TRANSMITTAL LETTER .....	i
MISSION, VISION, VALUES, STRATEGIC GOALS, AND CORE COMPETENCIES .....	1
LOCAL, STATE, AND TUITION PER FTE .....	7
BUDGET HIGHLIGHTS.....	8
SOURCE AND USE OF FUNDS FOR THE UNRESTRICTED AND AUXILIARY FUNDS	
Source and Use of Funds .....	14
Notes to Source and Use of Funds .....	15
NEW POSITIONS .....	19
UNRESTRICTED AND RESTRICTED FUNDS	
Unrestricted and Auxiliary Budget.....	20
Unrestricted and Auxiliary Budget.....	21
Restricted Budget.....	22
Combined Current Unrestricted, Restricted, and Auxiliary Funds.....	23
Combined All Funds.....	24
VARIANCES FOR UNRESTRICTED BUDGET	
Request by Function .....	25
OPERATING BUDGET (FUND 10)	
Request by Object.....	26
Expenditures by Object (graph) .....	27
Request by Functional Category .....	28
Expenditures by Function (graph) .....	29
Descriptions and Highlights of Functional Areas .....	30
Position Requirements .....	37
CONTINUING EDUCATION AND WORKFORCE DEVELOPMENT .....	38
AUXILIARY AND SPECIAL FUNDS .....	40
COST PER CREDIT HOUR	
Cost Per Credit Hour by Object .....	43
Cost Per Credit Hour (graphs) .....	44

---

# **BUDGET CHANGES FROM JANUARY TO APRIL**

---

HOWARD COMMUNITY COLLEGE Budget Changes Fiscal Year 2024				
Source of Funds	Original Request	Change from original	New requested change	Explanation
Tuition adjustment	\$ 759,675	\$ (322,685)	\$ 436,990	Adjusted to reflect updated projections inclusive of spring enrollments.
Tuition - \$0 for in-county, \$8 for out-of-county, and \$24 for out-of-state students*	406,790	(6,449)	400,341	Adjusted to reflect updated projections inclusive of spring enrollments.
Operating - Instructional and student fees	25,304	(291,143)	(265,839)	Adjusted to reflect updated projections inclusive of spring enrollments.
Operating - County 5%	4,036,100	(1,997,100)	2,039,000	A 5.05% increase in included in the county executive's budget. The original budget included a 10% request
Operating - State 14%	3,661,065	-	3,661,065	
Operating - Other income	1,733,300	-	1,733,300	
Operating - Unrestricted appropriation	(77,966)	-	(77,966)	
Operating - Continuing education contribution	10,100	-	10,100	
Operating - SGA contribution	(108,971)	-	(108,971)	
Continuing education (net of contribution to operating)	523,462	-	523,462	
Special funds - net of SGA contribution	(486,826)	-	(486,826)	
Auxiliary funds	(247,856)	345,000	97,144	The auxiliary budget has been updated in relation to a shift in food service vendors.
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 10,234,177</b>	<b>\$ (2,272,377)</b>	<b>\$ 7,961,800</b>	
Application of Funds	Original Request	Change from original	New requested change	
<b>PERSONNEL COSTS</b>				
Performance increases and annualizing	\$ 3,665,591	\$ -	\$ 3,665,591	The salary increase remains the same at an increase of 7.5 percent. This is COLA of 6.5 percent and a merit increase of one percent.
New positions - including FICA and benefits**	1,672,095	(1,108,303)	563,792	11 of the original 19 position requests have been removed.
FICA and fringe benefits	212,174	15,880	228,054	Adjustments associated with other position changes.
Adjunct faculty and hourly	1,011,629	(88,485)	923,144	An adjustment to the adjunct faculty based on enrollment change and reduction of new hourly funds.
	-		-	
<b>SUBTOTAL PERSONNEL</b>	<b>\$ 6,561,489</b>	<b>\$ (1,180,908)</b>	<b>\$ 5,380,581</b>	
<b>NON-PERSONNEL COSTS</b>				
Contracted services	\$ 2,481,876	\$ (1,225,897)	\$ 1,255,979	College website redesign, middle college implementation costs and other contractual services have been reduced.
Supplies and materials	71,146	(28,400)	42,746	Reduction in new supplies associated with middle college.
Communications	(44,304)	-	(44,304)	
Professional development and special projects	134,705	-	134,705	
Utilities	640,000	-	640,000	
Fixed costs	(43,393)	(8,213)	(51,606)	Adjustment associated with the projected change in tuition.
Scholarships/waivers/discounts	424,609	(23,959)	400,650	Adjustment associated with the projected change in tuition.
Furniture/equipment/software/books	219,269	(150,000)	69,269	Laptops for middle college will be purchased with one time funds.
<b>SUBTOTAL NON-PERSONNEL COSTS</b>	<b>\$ 3,883,908</b>	<b>\$ (1,436,469)</b>	<b>\$ 2,447,439</b>	
<b>TOTAL OPERATING BUDGET (FUND 10) INCREASE</b>	<b>\$ 10,445,397</b>	<b>\$ (2,617,377)</b>	<b>\$ 7,828,020</b>	
Continuing education fund	523,462	-	523,462	
Special funds	(486,826)	-	(486,826)	
<b>SUBTOTAL UNRESTRICTED FUND INCREASE</b>	<b>\$ 10,482,033</b>	<b>\$ (2,617,377)</b>	<b>\$ 7,864,656</b>	
Auxiliary funds	(247,856)	345,000	97,144	The auxiliary budget has been updated in relation to a shift in food service vendors.
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$ 10,234,177</b>	<b>\$ (2,272,377)</b>	<b>\$ 7,961,800</b>	



**HOWARD COMMUNITY COLLEGE**  
**All Funds Budget Changes from January to April**  
**Fiscal Year 2024**

Description	Notes	FY24 Original Proposed Budget	Changes	FY24 Revised Budget
Unrestricted Budget	1	\$141,070,679	\$ (2,272,377)	\$ 138,798,302
Restricted Budget		41,994,118	-	41,994,118
Plant Fund	2	8,253,050	4,000,000	12,253,050
County Debt and OPEB	3	11,515,202	656,949	12,172,151
Agency		124,259	-	124,259
<b>Total</b>		<b>\$ 202,957,308</b>	<b>\$ 2,384,572</b>	<b>\$ 205,341,880</b>

Notes to Changes

1. Explained on previous page.
2. Additional funding for anticipated projects including additional state funds for deferred maintenance.
3. Represents the current portion of the debt service and OPEB numbers given to HCC by the county after the original budget was submitted.

**Original letter sent with budget book on February 14, 2023**



*You Can Get There From Here.*

10901 Little Patuxent Parkway  
Columbia, MD 21044-3197  
443-518-1820  
Fax: 443-518-4964  
[www.howardcc.edu](http://www.howardcc.edu)

February 14, 2023

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

Dear Howard County Executive Ball and Members of the Howard County Council:

As Howard County adjusts to a post-pandemic workforce, Howard Community College remains the best possible partner for educating residents. In fact, I would venture to say that now is a critical time to invest in the college so that we may continue to provide pathways to success for our students and the community.

Howard Community College (HCC) is the community's college, serving all of Howard County – regardless of their financial condition. In fall 2022, 47% of credit students received financial aid at some point during their educational journey and, despite Howard County's ranking as one of the wealthiest in the country, 52% of those HCC students are at or below the poverty line. This means that students often resort to taking courses part time, lengthening the time it takes to earn their degree. In the most dire cases, students drop out of classes altogether in order to manage family, work, or financial obligations. In fact, students are often forced to prioritize work obligations over studies so they can afford to live in one of the most affluent counties in the nation.

As you may know, research continually confirms that a college degree is the quickest way to break the cycle of poverty for families. To reach this important goal, HCC must serve its diverse student body by providing support from the moment students apply and enter our classrooms until they walk across the stage at commencement. Our fiscal year (FY) 2024 operating budget focuses on building a better, stronger student experience for all residents choosing to advance their lives and the lives of their families through an education at their community college.

### **County Budget Request**

HCC and Howard County continue to be strong partners. The college's role in training the workforce of the future is critical to the county's successful and responsible growth. To this end, for FY24 the college requests a 10% increase in its operating budget. This increase, amounting to \$4,036,100, includes well-deserved salary increases, new positions, and inflationary cost increases in contracted services and utilities.



## State Funding

In his first state budget, Maryland Governor Wes Moore fully supported the Cade funding formula that ties state funding for community colleges at 29% of funding allocated to the University System of Maryland. Since its implementation in 1996, community colleges have spent decades trying to move toward the 29% goal. Governor Moore's FY24 budget allocates \$393,281,399 to Maryland's community colleges, which is an overall average increase of 10.7% over the FY23 budget for all Maryland's community colleges. For Howard Community College, the Governor's budget calls for \$33,574,567 in operating funds funding, which would result in a 13.3% increase—\$3,949,619—over FY23.

## Tuition and Consolidated Fees

With support from the state and the county, HCC will not need to increase the in-county tuition rate, which will remain at \$142 per credit hour. To comply with the state formula required for out-of-county and out-of-state tuition, the out-of-county rate will increase \$8, from \$257 to \$265 per credit hour. The out-of-state rate will increase \$24, from \$322 to \$346 per credit hour.

## Salary Increases

Last year, Howard County recognized how far behind our employees had fallen on the state salary schedule and agreed to give the college a 7.6% overall increase. Since that time, inflation has skyrocketed. The college must ensure that employee salaries increase at a comparable rate, or our employees will continue to struggle with the high cost of living in Howard County, often forcing them to explore neighboring institutions. For context, according to Sperling's Best Places, Howard County has the second highest cost-of-living index in the state, falling only behind Montgomery County (Sperling's <http://www.bestplaces.net/find/county.aspx?counties=md>, August 2021; Accessed 10/2/22.).

While last year's funding helped, it takes consistent annual support to retain and attract successful employees. As a result, this budget request contains a conservative 7.5% increase for faculty and staff salaries. This amount still remains below the federal SSI COLA increase of 8.7%.

Adjunct salary rates continue to be a priority for the college. The college provided a mid-year adjunct salary increase effective spring 2023. However, historically, the college's adjunct faculty salaries have ranked low when compared to our peers throughout the state. For fall 2022, Howard Community College ranked fifth in Level I adjunct faculty, sixth for Level II adjuncts, and fifth for Level III adjuncts.

### FY23 ADJUNCT FACULTY SALARIES

Community College	LEVEL I	Community College	LEVEL II	Community College	LEVEL III
Montgomery	\$1,375	Montgomery	\$1,490	Montgomery	\$1,595
Prince Georges	\$971	Anne Arundel	\$1,027	Anne Arundel	\$1,058
Anne Arundel	\$938	Prince Georges	\$991	Prince Georges	\$1,011
CCBC	\$935	CCBC	\$980	CCBC	\$1,000
<b>Howard</b>	<b>\$930</b>	Carroll	\$964	<b>Howard</b>	<b>\$968</b>
Carroll	\$858	<b>Howard</b>	<b>\$951</b>	Frederick	\$941
Frederick	\$836	Frederick	\$880	Carroll	NA
Baltimore City	NA	Baltimore City	NA	Baltimore City	NA
HCC Rank FY23	5th	HCC Rank FY23	6th	HCC Rank FY23	5th
HCC Rank FY22	5th	HCC Rank FY22	6th	HCC Rank FY22	5th

## **Jumpstart Dual Enrollment Program and Middle College**

The college developed a dual enrollment partnership with the Howard County Public School System (HCPSS), known as JumpStart. From FY22 to FY23, the dually enrolled student population at the college increased by 23%. In addition, the state has positioned all community colleges for dual enrollment growth with the Blueprint for Maryland's Future, which highlights dual enrollment as a way for Maryland's students to progress. HCC covers the cost of a 50% tuition discount for all dual enrollment students, and HCPSS covers the balance. JumpStart students are only responsible for the cost of books and course fees. Because of this worthy financial obligation, the college's budget reflects the \$1,118,500 discount that results in an expense to the college for educating these students.

As a new initiative toward increasing equity, success, and access to higher education for all, HCC's president, Dr. Daria Willis, has brought forward the idea of a Middle College, a program that provides students with specialized courses for cohorts, set schedules, and structured support. The program will be piloted in fall 2023 on the HCC campus. Through collaboration with HCPSS, the college is focused on helping students with the greatest need earn a high school diploma and a college degree.

This program will start with approximately 50 students and will eventually expand to ninth and tenth graders. Through support from The Kahlert Foundation, HCC is able to help provide scholarships for students in the program. However, county support is needed to launch and grow this program from a pilot program to a firm institution within the college and community. This effort importantly aligns with the Blueprint legislation.

### **New Personnel**

This budget includes 19 new position requests. With changes underway to build a better student experience at HCC, these positions will ensure students have support inside and outside of the classrooms. The positions cover the areas of teaching and learning, research, information technology, public relations and marketing, student success, and development. One of the new positions is for in-house legal counsel. Reallocating the existing legal budget will fund this important position as HCC prepares itself for collective bargaining. New personnel also includes staff needed to launch the Middle College partnership with HCPSS.

Other additional positions included are as follows:

- Faculty (4)
- Public relations and marketing specialist (1)
- Scholarship and donor relations associate (1)
- Research associate (1)
- Network engineer (1)
- Business analyst (1)
- Computer solutions technician (1)
- Student success communications manager (1)
- Fueling Dragons (food pantry) coordinator (1)
- In-house legal counsel (reallocated existing funds)
- Admissions recruitment director (1)

### **Budget reallocations and reductions**

As part of its budget development process, HCC continues to look for cost containment and efficiencies. The college administration is continually mindful of its limited resources and works to ensure budgeted funds are reallocated prior to requesting new money. In FY22, the administration identified savings totaling \$660,759 in



personnel costs and contracted services. Since 2009, the college has saved over \$8,526,900 through the review of operations prior to the budget development process.

### Skilled trades and workforce development

Howard Community College serves a student body that is increasingly part time, working to pay for their education and turning to financial aid, burdensome student loans, and other resources to survive and stay in school.

Howard Community College developed its first pathway into skilled trade occupations with the creation of the heating, ventilation, air conditioning, and refrigeration (HVAC-R) registered apprenticeship program. This program started with 12 apprentices. Now, in just over four years, the college has grown its trade apprenticeship programs and now educates 101 apprentices – an increase of 742%.

Currently, Maryland is experiencing labor shortages in all skilled trades occupations. Programs in automotive, electrical, plumbing, and manufacturing and logistics offer quality jobs for students seeking a family-sustaining wage and benefits. HCC is seeking funding to build a Workforce Development and Trades Center.

Presently we do not have trade facilities on our campus. HCC must have these facilities to serve our students and to remain competitive in the region. A Columbia for-profit trade school charges students \$24,040 for tuition alone. By contrast, our model has no cost because it is an apprenticeship that finds employment through an earn-while-you-learn approach. Surrounding Howard County, every other nearby community college (shaded in maroon) has a trade center or classrooms designed for skilled trade education. In addition, right here in Howard County, a business that conducts training in the “green energy” industry is sending its trainees out of state to a community college in Pennsylvania for their associate degrees. HCC must act swiftly to remain relevant in trades’ education.



Howard Community College needs your help to keep Howard County residents in Howard County for their skilled trades education. The Workforce Development and Trades Center is an essential capital project necessary to accommodate increasing demand from students and employers. Most importantly, by building such a facility on the HCC campus, HCC will offer residents affordable, high-quality skilled trades education in the community where they live.

### Summary

It is a great time to be at Howard Community College as the college continues to fulfill its important mission - *Providing Pathways to Success*. This accomplishment could not have happened without the critical support from

Howard County, and this is why HCC asks once again for your investment.

In summary, your support of Howard Community College will go toward:

- Lifting up faculty and staff who spend countless hours dedicated to furthering the education of students
- Providing students with high quality, affordable education and support services
- Transforming the lives of students and families in Howard County
- Providing an equitable and accessible education to our community

By educating just one resident at Howard Community College, HCC will change the trajectory of the student and their loved ones for generations to come. I ask you for your support and continued partnership to help HCC achieve its mission of *Providing Pathways to Success* today and into the future. Howard Community College looks forward to your consideration of the college's FY24 budget request.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Marasco", written over a horizontal line.

Christopher G. Marasco, Chair  
Howard Community College 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

- I** Innovation
- N** Nurturing
- S** Service and Sustainability
- P** Partnerships
- I** Integrity
- R** Respect
- E** Excellence
- D** Diversity, Equity, and Inclusion



## CORE COMPETENCIES

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



## **GOAL 1** Student Success, Completion, and Lifelong Learning

**Objective 1.1** Reorganize student services to identify and implement a student funnel (from first contact through graduation) to improve the student experience and increase student success. Collaborate with public relations and marketing to support this effort. Create an annual academic course schedule that encompasses mixed format and term length options.



- Support a percentage increase in annual graduates by providing support services to include intrusive advising of students with 15, 30, 45 or more credits. reverse transfer, and scholarship awards. Evaluate the guided pathways program plan for new students.
- Increase the use of open educational resources (OER) by 1%.
- Connect pathways to expand articulations/crosswalks and apprenticeships across curriculum.



- Encourage students to complete remediation by 24 credits. Encourage eligible students in developmental courses to concurrently enroll in same-subject, credit-bearing course.
- Assess the redesigned Early Alert program.
- Increase financial literacy and promote scholarship awareness for all students.
- Improve HCC brand awareness.
- Reallocate personnel to increase participation in Ambiciones from 113 to at least 120 students by FY23 and 10% more by FY24. Continue to increase retention, academic standing, and transfer and graduation rates with a goal of matching the rates of all students.



- Reallocate personnel to maintain Howard P.R.I.D.E. participation at 210 students through FY23 and increase by 10% more by FY24. Continue to increase retention, academic standing, and transfer and graduation rates with a goal of matching the rates of all students.

# Student Success, Completion, and Lifelong Learning

**GOAL 1**

**Objective 1.2** Implement the teaching and learning reorganization (three interdisciplinary divisions with centrally managed academic support centers in each main instructional building).

- Reallocate personnel to 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.
- Develop, evaluate, and revise program offerings (transfer and career, credit and noncredit) to meet the needs of students and the community, provide career opportunities such as clinical placements, internships, and promote degree completion and transfer.
- Increase student participation in high impact academic and specialized student engagement experiences that promote student success and completion (e.g., service learning, undergraduate research program, internships).



- Continue investigation of using multiple assessment measures as a strategy for more accurate English and mathematics placements.
- Continue the systematic evaluation plan for all academic programs and general education goals.
- Actively increase and promote diversity, equity, and inclusion in selective enrollment and honors programs.
- Increase the number of online program offerings, courses, and online wraparound services. Promote and market online programs.
- Develop more sustainability related certificate training programs.

**Objective 2.1** Implement the teaching and learning reorganization (three interdisciplinary divisions with centrally managed academic support centers in each main instructional building).

- 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.

**Objective 2.2** Develop the human resources area and create an equity and social justice office to support equitable practices, provide professional development to students and employees, and engage the service area community.

- Improve faculty and staff recruitment efforts, outcomes, and retention. Develop cultural competency training.
- Create scheduling and hiring efficiencies to meet the established benchmarks.
- Analyze vacancies and determine recruitment action.
- Continue to effectively and efficiently spend funds on professional development, including using an optimal mix of internal and external facilitators. Explore methods to capture the value of internal employee facilitators.
- Create an Equity and Social Justice Office.



**Objective 2.3** Determine and deploy the best solution for an enterprise system to include a centralized software hub to support improved tracking of student and employee data. Provide training for all to use the new system(s).

- Standardize software for tracking students at events, labs, service meetings, and more.
- Continually enhance infrastructure and reinforce through training of best practices to ensure cybersecurity.



## GOAL 2

## Organizational Excellence

**Objective 2.4** Examine and adjust vital signs to better measure the effectiveness of college processes.

- Review exiting metrics; automate as possible through standardizing data entry processes.

**Objective 2.5** Enrich the college culture of care and belonging by creating safe, clean, and welcoming spaces and multiple opportunities for students and employees to positively interact.

- Oversee campus-wide capital construction projects, such as, the construction of the Mathematics and Athletics Complex.
- Lead the campus-wide systematic renovations.
- 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. Consider attaining a bronze rating from American Association for Sustainability in Higher Education (ASHE).



## GOAL 3

# Building and Sustaining Partnerships

**Objective 3.1** Working with business leaders and other entities, design a trades education center for Howard County.

- Increase enrollment, transfer, and college completion of underserved students.



**Objective 3.2** Expand the opportunities to build bridges between credit and noncredit programs, offer all students interactions with real-world activities, and expand the partnership with HCPSS.

- Increase the draw rate of HCPSS recent high school graduates to 26% by continuing to promote the honors/scholars brand and by increasing JumpStart and dual enrollment. This should align with the implementation of the Blueprint for Maryland Future Act.
- Develop credit and noncredit courses that meet regional employment needs and expand internship, apprenticeship, and stackable credential opportunities.



**Objective 3.3** Enhance fundraising and grant operations to secure support for students.

- Raise \$2 million for scholarships and endowments.
- Obtain \$2.3 million in competitive grants.



**Objective 3.4** Develop the next five-year strategic plan with input from the greater service area.

- Conduct the next Commission on the Future in fall 2022 and facilitate college-wide involvement in the development of goals for the next strategic plan.

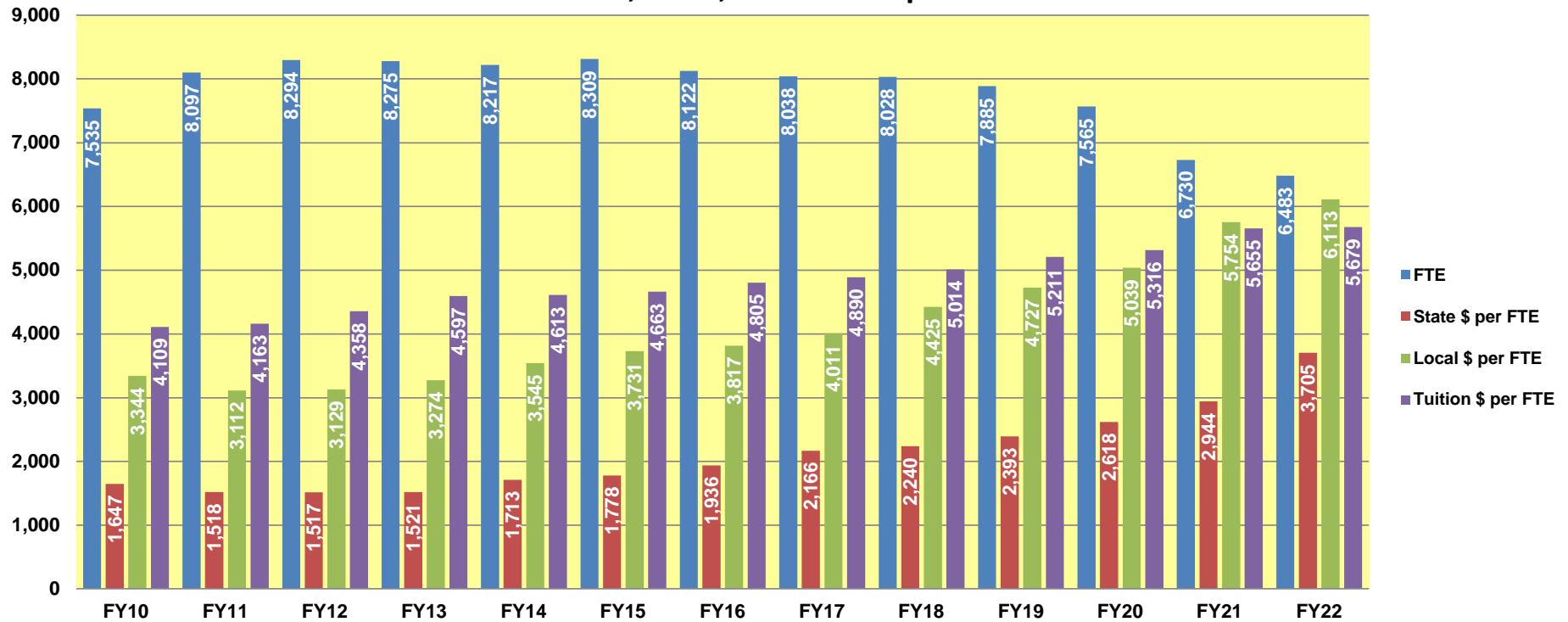
---

**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 increase will go into effect for the fall term of 2023. Out-of-county tuition must increase by a minimum of \$8 per credit hour and out-of-state tuition must increase a minimum of \$24 dollars per credit hour. Based on the required out-of-county and out-of-state tuition increases, the college expects to see an increase in tuition revenue of \$400,341.

In FY23, the college projected a three percent decline in enrollment. The college was fortunate this summer and fall with a 0.3 percent decline and a 0.6 percent decline, respectively. Based on the three-year rolling average projections from the public school system, the administration is projecting a 2.5 percent decrease in FY24 over FY23. The net impact of current positive enrollment trends and the 2.5 percent anticipated decline is an increase of \$436,990 for FY23. Fee revenue was also adjusted in alignment with enrollment trends.

**County**

The college's FY2024 unrestricted operating budget contains a 5.05 percent, or \$2,039,000 increase from the county.

**State**

The college's FY2024 unrestricted operating budget contains an overall 13.3 percent or \$3,949,619 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 net increase resulting primarily from increased interest 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 \$10,100. The CEWD division's revenue is projected to increase 5.8 percent, or \$523,462. 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 2.3 percent, or \$486,826.

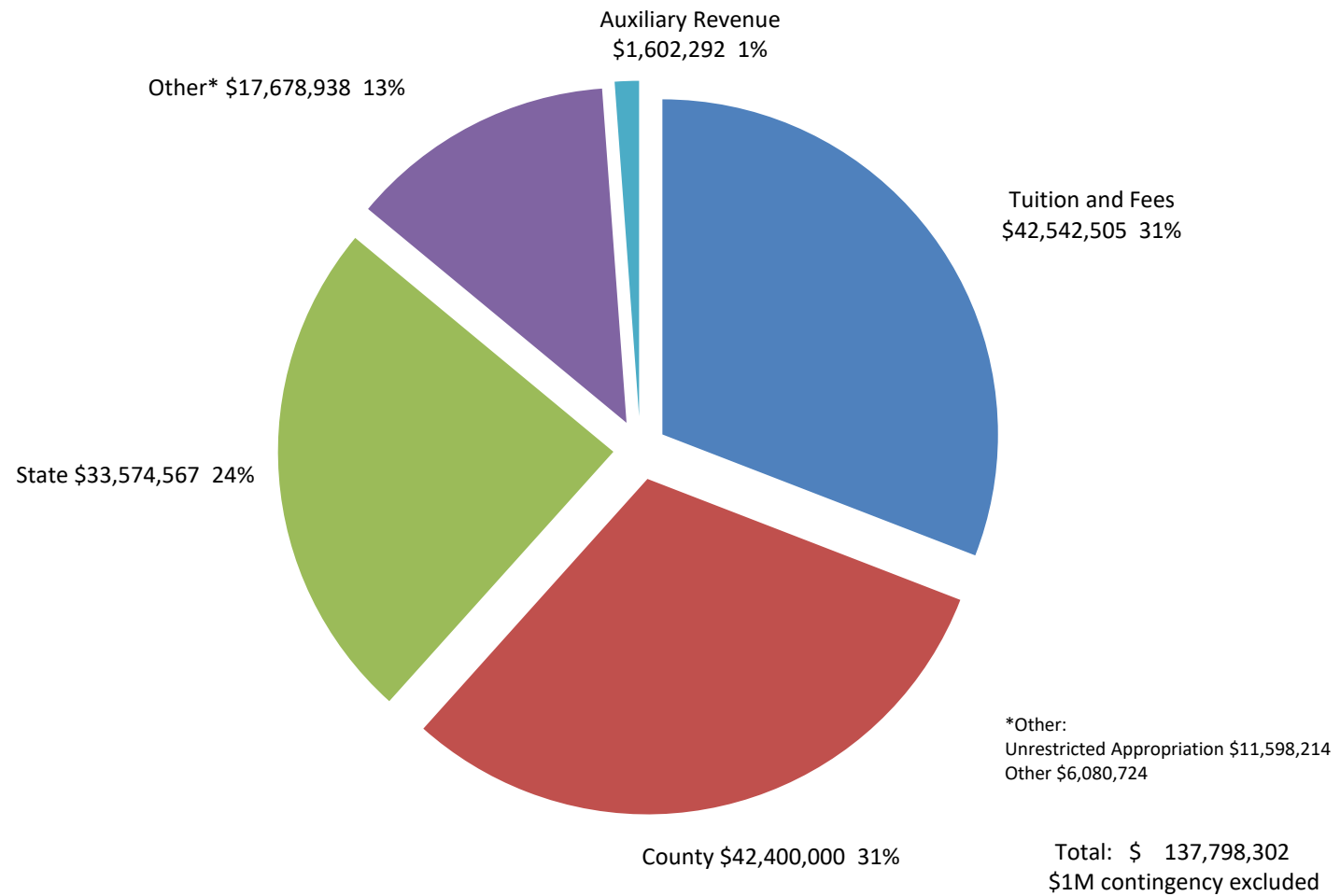
**Auxiliary Funds**

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 increase 1.8 percent, or \$27,144. This increase is primarily a result of lower bookstore commission revenue combined with the elimination of a transfer to the operating fund.

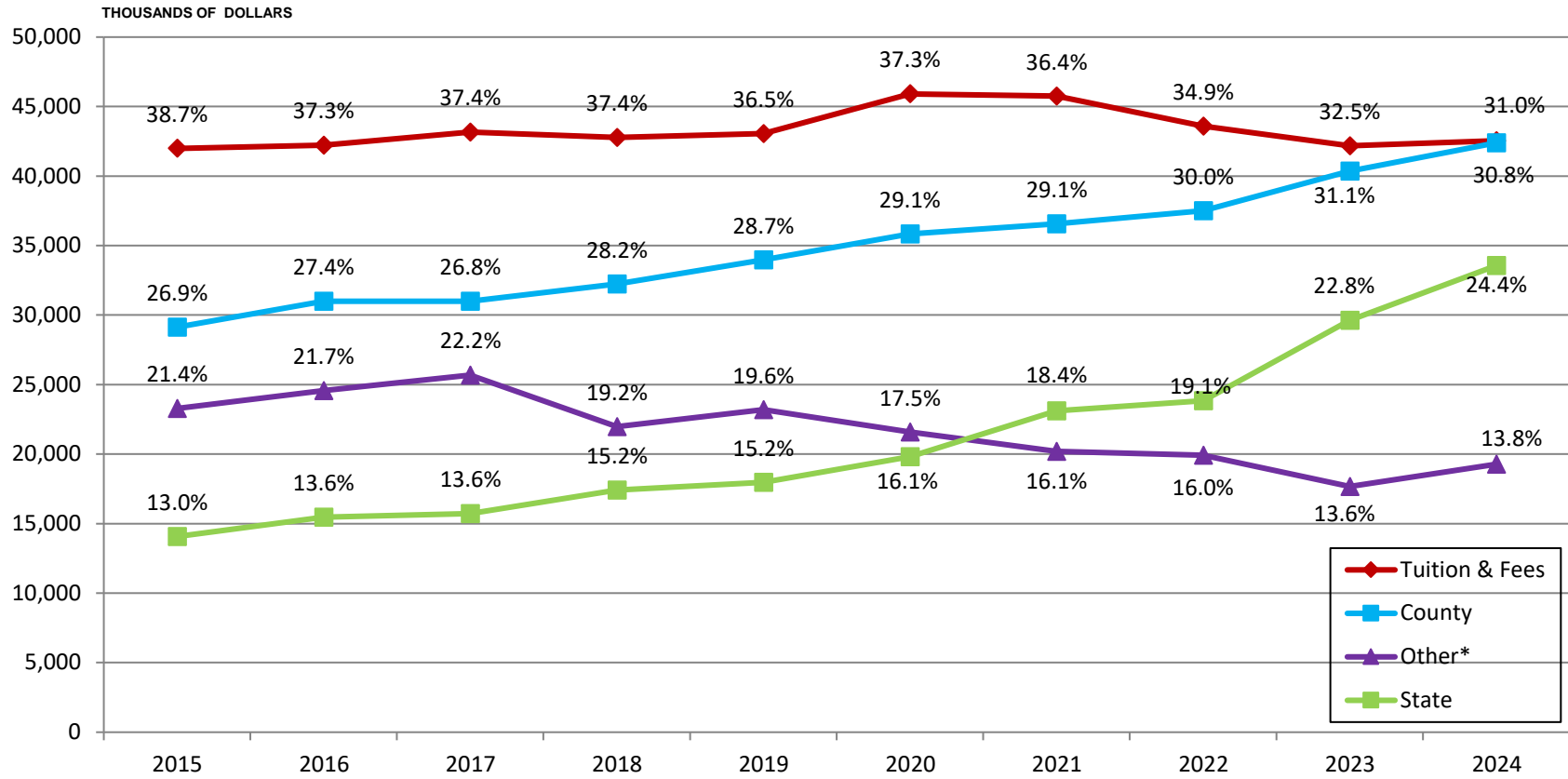
**Unrestricted Surplus**

The use of the unrestricted surplus is eliminated from the operating budget in this proposal. This represents a \$77,966 decrease over the prior year.

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024  
SOURCES OF REVENUE  
UNRESTRICTED AND AUXILIARY BUDGET**



# **HOWARD COMMUNITY COLLEGE SOURCES OF REVENUE FISCAL YEARS 2015-2024 UNRESTRICTED AND AUXILIARY BUDGET**



\*Other:  
Unrestricted Appropriation 8.3%, Auxiliary  
0.9%, Other 4.3%



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

**New Faculty and Staff**

The budget includes 8 new positions, it should be noted that some of the costs associated with these new positions are being funded through reallocation of existing funds.

**Salary Increase**

A 7.5 salary increase is included in the budget for all faculty, staff and hourly employees.

**Part-Time Faculty**

A 12.5 percent increase is included in the budget for all adjunct faculty tiers. 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.

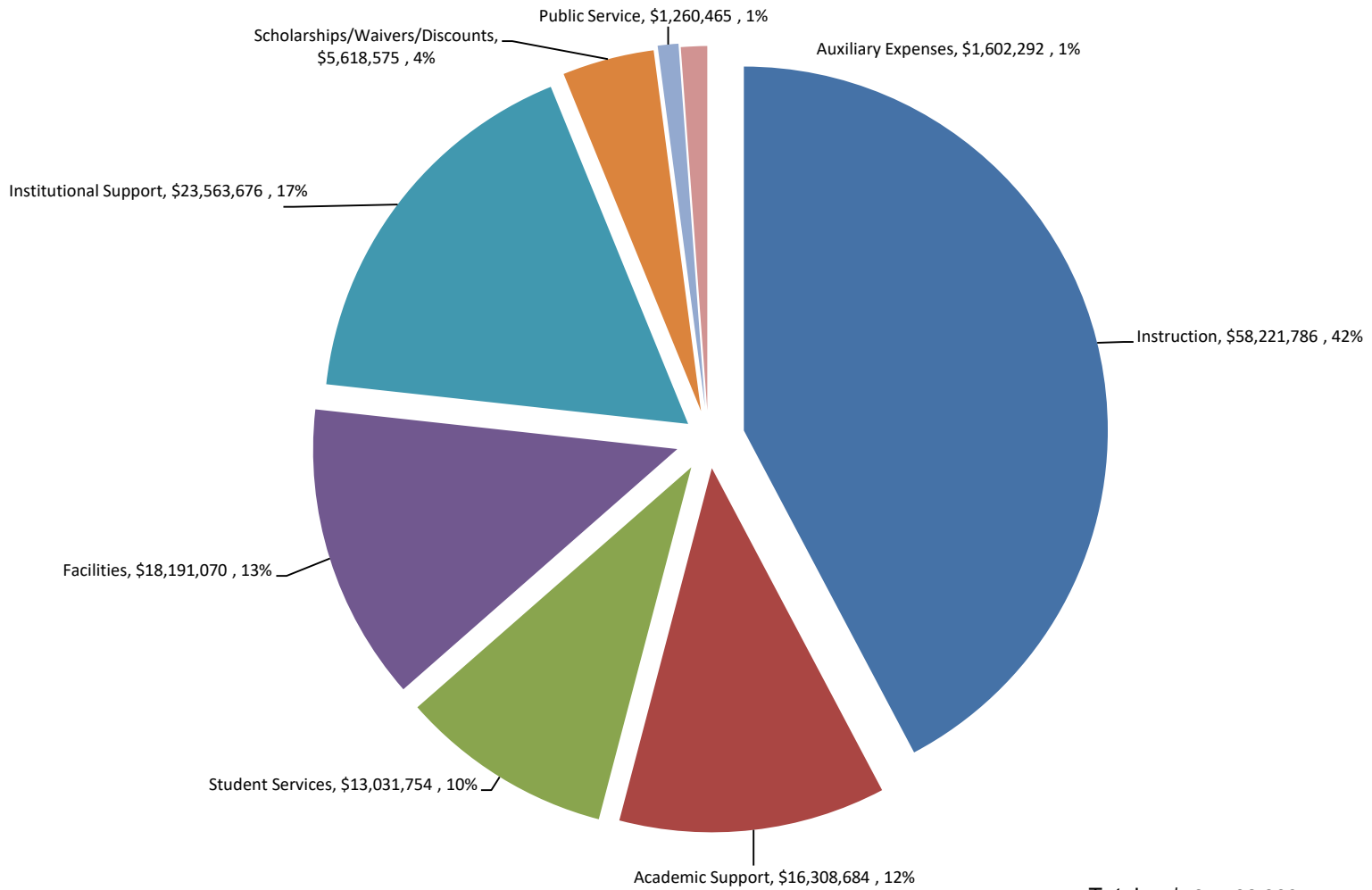
**Non-personnel Costs**

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 and necessary institutional improvements. 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, 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 2024  
UNRESTRICTED AND AUXILIARY BUDGET  
EXPENDITURES BY FUNCTION**



Total: \$137,798,302  
\$1M contingency excluded

---

# **SOURCE AND USE OF FUNDS FOR THE UNRESTRICTED AND AUXILIARY FUNDS**

---

**HOWARD COMMUNITY COLLEGE  
SOURCE AND USE OF FUNDS  
FISCAL YEAR 2024**

**SOURCE OF FUNDS**

		<b>FY23 Budget</b>				<b>Requested Change FY24 Budget</b>	<b>Percentage Change from FY23</b>
1	Tuition adjustment	\$ 26,168,649				\$ 436,990	2%
1	Tuition - \$0 for in-county, \$8 for out-of-county, and \$24 for out-of-state students*					400,341	2%
2	Operating - Instructional and student fees	3,262,376				(265,839)	-8%
3	Operating - County 5%	40,361,000				2,039,000	5%
4	Operating - State 14%	26,310,267				3,661,065	14%
5	Operating - Other income	295,700				1,733,300	586%
6	Operating - Unrestricted appropriation	77,966				(77,966)	-100%
7	Operating - Continuing education contribution	1,010,000				10,100	1%
8	Operating - SGA contribution	369,655				(108,971)	-29%
7	Continuing education (net of contribution to operating)	9,056,842				523,462	6%
8	Special funds - net of SGA contribution	21,418,899				(486,826)	-2%
9	Auxiliary funds	1,505,148				97,144	6%
	<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 129,836,502</b>				<b>\$ 7,961,800</b>	<b>6%</b>

**APPLICATION OF FUNDS**

	<b>FY23 Budget</b>	<b>Reallocations</b>	<b>Cuts</b>	<b>New Funds</b>	<b>Requested Change FY24 Budget</b>	<b>Percentage Change from FY23</b>
<b>PERSONNEL COSTS</b>						
10 Performance increases and annualizing	\$ 48,503,309	\$ 299	\$ -	\$ 3,665,292	\$ 3,665,591	8%
11 New positions - including FICA and benefits**	-	-	-	563,792	563,792	1%
12 FICA and fringe benefits	15,032,902	-	-	228,054	228,054	2%
13 Adjunct faculty and hourly	11,208,186	-	-	923,144	923,144	8%
					-	
<b>SUBTOTAL PERSONNEL</b>	<b>\$ 74,744,397</b>	<b>\$ 299</b>	<b>\$ -</b>	<b>\$ 5,380,282</b>	<b>\$ 5,380,581</b>	<b>7%</b>
<b>NON-PERSONNEL COSTS</b>						
14 Contracted services	\$ 9,575,189	\$ 144,243	\$ (12,833)	\$ 1,124,569	\$ 1,255,979	13%
15 Supplies and materials	2,499,885	(40,836)	(3,500)	87,082	42,746	2%
16 Communications	636,948	(45,554)	-	1,250	(44,304)	-7%
17 Professional development and special projects	1,164,496	37,203	(500)	98,002	134,705	12%
18 Utilities	2,524,230	-	-	640,000	640,000	25%
19 Fixed costs	2,031,481	(56,000)	-	4,394	(51,606)	-3%
20 Scholarships/waivers/discounts	3,314,696	(35,804)	-	436,454	400,650	12%
21 Furniture/equipment/software/books	1,364,291	(3,551)	-	72,820	69,269	5%
<b>SUBTOTAL NON-PERSONNEL COSTS</b>	<b>\$ 23,111,216</b>	<b>\$ (299)</b>	<b>\$ (16,833)</b>	<b>\$ 2,464,571</b>	<b>\$ 2,447,439</b>	<b>11%</b>
<b>TOTAL OPERATING BUDGET (FUND 10) INCREASE</b>	<b>\$ 97,855,613</b>	<b>\$ -</b>	<b>\$ (16,833)</b>	<b>\$ 7,844,853</b>	<b>\$ 7,828,020</b>	<b>8%</b>
7 Continuing education fund	9,056,842		-	523,462	523,462	6%
8 Special funds	21,418,899		-	(486,826)	(486,826)	-2%
<b>SUBTOTAL UNRESTRICTED FUND INCREASE</b>	<b>\$ 128,331,354</b>	<b>\$ -</b>	<b>\$ (16,833)</b>	<b>\$ 7,881,489</b>	<b>\$ 7,864,656</b>	<b>6%</b>
9 Auxiliary funds	1,505,148		-	97,144	97,144	6%
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$ 129,836,502</b>	<b>\$ -</b>	<b>\$ (16,833)</b>	<b>\$ 7,978,633</b>	<b>\$ 7,961,800</b>	<b>6%</b>

Detailed explanations are on the following pages

\*Percentage is based on \$26,168,649

\*\*Percentage is based on \$48,503,309

## NOTES TO FISCAL YEAR 2024 PROPOSED DETAIL SOURCE AND USE OF FUNDS

### 1. Tuition rate increases and enrollment – operating fund

In FY23, the college projected a three percent decline in enrollment. The college was fortunate this summer and fall with a 0.3 percent decline and a 0.6 percent decline, respectively. Based on the three-year rolling average projections from the public school system, the administration is projecting a 2.5 percent decrease in FY24 over FY23. The net impact of current positive enrollment trends and the 2.5 percent anticipated decline is an increase of \$436,990 for FY23. The college analyzed possible options for tuition adjustments and came to the conclusion that a tuition increase for in-county students is not expected. The benefit of increasing tuition for the college does not outweigh the additional burden it would pose to students.

Based on the state guidelines, out-of-county tuition must increase by a minimum of \$8 per credit hour and out-of-state tuition must increase a minimum of \$24 dollars per credit hour even if there is no in-county tuition increase, as each dollar of in-county tuition increase causes both out-of-county and out-of-state to rise an additional dollar. Based on unexpected positive enrollment fluctuations and the required out-of-county and out-of-state tuition increases, the college expects to see an increase in tuition revenue of \$400,341.

### 2. Instructional course fees and student fees – operating fund

The consolidated fee and instructional fees are projected to change due to the change in enrollment. Course fees for each division are changing based on enrollment trends in the specific areas. Instructional fees and the consolidated fee combined are expected to see a reduction of \$265,839 to bring the fee budget in line with actual projections.

The following divisions had fee increases in their course offerings: the social sciences division, the arts and humanities 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 5.05 percent increase for the operating budget is being requested from the county, reflecting an increase of \$2,039,000 over the FY23 funding level.

### 4. State – operating fund

State funding for operating is anticipated to increase 13.3 percent, or \$3,949,619. State funds are allocated among the following funds based on FTE's as detailed in the following chart.

Fund	FY23 Budget	FY24 Budget	Change	Percent Change
Operating	\$26,310,267	\$29,971,332	\$3,661,065	13.9
Continuing Education	\$2,583,190	\$3,057,345	\$474,155	18.4
Special Funds	\$731,491	\$545,890	\$185,601	(25.4)
Total	\$29,624,948	\$33,574,567	\$3,949,619	13.3



## **5. Other income – operating fund**

Other income is increasing \$1,733,300. This is a result of the change in interest income as interest rates continue to rise.

## **6. Unrestricted appropriation – operating fund**

The use of the unrestricted surplus has been removed from this budget, representing a decrease of \$77,966.

## **7. Continuing education fund**

Support to the operating fund from the Continuing Education/Workforce Development (CEWD) division will be increased \$10,100 and totals \$1,020,100. This amount reflects a one percent increase over the prior year.

CEWD division's revenue is projected to increase 5.8 percent, or \$523,462. 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 2.3 percent, or \$486,826.

The following receive support from the operating budget: 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 FY24 budget increased 1.8 percent in revenue and expenses.

Bookstore revenues are anticipated to decrease 46 percent or \$161,652 as a result of lower sales and a decrease in commissions. Expenses are anticipated to increase less than one percent or \$2,013. Due to decreasing revenue seen in the bookstore, the annual transfer to the operating budget of \$134,400 has been eliminated from this budget. The college's subsidy of the bookstore operations is anticipated to be \$43,152, an increase of \$29,265 over the prior year.

As the college prepares for a new food service vendor, the subsidy for the food service operation is anticipated to be \$512,889 a decrease of \$8,057 over the prior year budget.

The student athletic programs budget will increase 5.1 percent in comparison to the FY23 budget. These programs are supported by a portion of the student consolidated fee and miscellaneous program income.

## **10. Performance increases and annualizing adjustments**

This request represents a 7.5 percent salary increase for eligible employees of \$4,075,853, faculty promotions of \$102,639, a slight increase of \$5,980 associated with a pass-through of number two above, student fees. Annualizing adjustments of (\$519,180) represent

adjustments made in the budget to reset salaries due to personnel changes. In addition, \$299 of funds were reallocated to this category from other areas.

### **11. New positions**

The amount of \$563,792 is designated in the budget to fund 8 new positions as detailed on the new positions page of the budget book. It is important to note some new positions are being funded with existing funds through reallocation.

### **12. FICA and fringe benefits**

This area of the budget is increasing as a result of rising health care rates. Note that benefit expenses associated with new positions are included in number 11 above.

### **13. Adjunct faculty and hourly**

The amount of \$839,363 is needed 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. Offsetting this increase slightly, the adjunct budget is reduced by \$58,485 due to enrollment trends. In addition, \$142,266 is included in this budget to support additional hourly needs.

Adjunct Faculty Level	Fall 2022 Pay Rate Per Credit Hour	Proposed Dollar Increase	New Pay Rate Per Credit	Proposed Percentage Increase
Level 1	\$930	\$116	\$1,046	12.5%
Level 2	\$951	\$119	\$1,070	12.5%
Level 3	\$968	\$121	\$1,089	12.5%

### **14. Contracted services**

There is an overall net increase of \$1,255,979 for contracted services in the budget. Various service contract costs are increasing, primarily related to the information technology, Human Resources software systems, facilities contracts, and public safety contractual agreements. Funds for increased utility costs and funds associated with moving some information technology services to the cloud are a few larger contributing items. In addition, there are some fixed costs associated with the tuition and consolidated fee adjustment. Also, funds were reallocated from other areas of the budget to cover rising costs in the contracted services area.

### **15. Supplies and materials**

This area of the budget is increasing \$42,746, due to rising inflation and increased cost of goods. The facilities area, student success and support areas as well as commencement are all seeing an increase in this budget. Also included are pass-through instructional costs associated with the fee increases discussed in number 2 above. In addition, funds were reallocated to other areas of the budget to cover rising costs primarily in the contracted services area.

**16. Communications**

This area of the budget is showing a decrease of \$44,304, primarily due to funds being reallocated from postage to other areas of the budget to cover rising costs in contracted services and other areas. There is a slight increase in new funds associated with the development of the equity and social justice department as well as additional funds for the wellness center.

**17. Professional development and special projects**

This area of the budget is showing an increase of \$134,705 primarily associated with the establishment of the college's equity and social justice department which will provide college wide training. Other areas such as the college's professional development cost center, the Ambiciones program, admissions, and planning research and organizational development areas are all seeing increases. In addition, funds were reallocated from other areas of the budget to cover rising professional development costs.

**18. Utilities**

The utilities budget is being increased by \$640,000. The college has experienced significant increases in the gas and electric budgets and anticipates additional increases with the opening of the Math and Athletics Complex.

**19. Fixed costs**

The net decrease in fixed costs is primarily due to a reallocation out of fixed costs to other areas of the budget. The decrease is somewhat offset with increased costs for bad debt associated with the out of county and out of state tuition increase.

**18. Scholarships, waivers, and discounts**

This area of the budget is increasing \$400,650. The increase is primarily a result of rising dual enrollment waiver expense with the growth in JumpStart courses. In addition, some costs associated with the out-of-county and out-of-state tuition increase for tuition discounts are included here. This increase is offset with a reallocation out of fixed costs to other areas of the budget.

**19. Furniture, equipment, software, and books**

The increase of \$69,269 shown here is associated with increased software licenses. In addition, reallocations within the existing budget were done to redistribute funds to other areas of the budget.

---

## **NEW POSITIONS**

---

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024  
NEW OPERATING POSITIONS**

<b>New Position Requests</b>	<b>Functional Category</b>	<b>Full-Time Equivalent</b>	<b>Total New Cost</b>
Public Relations and Marketing Specialist	Institutional Support	1.00	75,497
Development and Alumni Relations Scholarship and Donor Relations Associate*	Institutional Support	1.00	71,059
Research Associate*	Institutional Support	1.00	55,155
Network Engineer I	Institutional Support	1.00	99,024
Student Success Communications Manager	Student Services	1.00	85,065
Fueling Dragons Coordinator	Student Services	1.00	78,968
Personal Counselor	Student Services	1.00	99,024
College Attorney*	Institutional Support	1.00	-
<b>Total operating positions</b>		<b>8.00</b>	<b>\$ 563,792</b>

\*Existing funds will be reallocated to cover a portion or all the cost of these positions



---

# **UNRESTRICTED AND RESTRICTED FUNDS**

---

**HOWARD COMMUNITY COLLEGE  
UNRESTRICTED AND AUXILIARY FUNDS  
FISCAL YEAR 2024**

	OPERATING		CONTINUING EDUCATION		SPECIAL		TOTAL	
	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24
<b>SOURCE OF FUNDS</b>								
Tuition and Fees								
Summer	\$ 2,679,122	\$ 3,048,333	\$ -	\$ -	\$ 199,000	\$ 199,000	\$ 2,878,122	\$ 3,247,333
Fall	11,595,322	11,823,383	329,250	73,750	1,771,979	1,756,579	13,696,551	13,653,712
Winter	1,083,674	1,087,439	-	-	5,000	5,000	1,088,674	1,092,439
Spring	10,810,531	11,046,825	329,250	73,750	2,075,000	2,059,600	13,214,781	13,180,175
Noncredit	-	-	4,504,336	4,580,206	137,320	112,320	4,641,656	4,692,526
Fees	3,262,376	2,996,537	2,118,663	2,374,769	1,273,406	1,305,014	6,654,445	6,676,320
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$29,431,025</b>	<b>\$ 30,002,517</b>	<b>\$ 7,281,499</b>	<b>\$ 7,102,475</b>	<b>\$ 5,461,705</b>	<b>\$ 5,437,513</b>	<b>\$ 42,174,229</b>	<b>\$ 42,542,505</b>
Governmental								
Local (Howard County)	\$40,361,000	\$ 42,400,000	\$ -	\$ -	\$ -	\$ -	\$ 40,361,000	\$ 42,400,000
State of Maryland	26,310,267	29,971,332	2,583,190	3,057,345	731,491	545,890	29,624,948	33,574,567
Federal	-	-	-	-	-	-	-	-
Other	295,700	2,029,000	84,000	334,430	3,860,295	3,717,294	4,239,995	6,080,724
Continuing education contribution	1,010,000	1,020,100	(1,010,000)	(1,020,100)	-	-	-	-
SGA contribution	369,655	260,684	-	-	(369,655)	(260,684)	-	-
Unrestricted Appropriation	77,966	-	118,153	106,154	11,735,063	11,492,060	11,931,182	11,598,214
Contingency	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$69,424,588</b>	<b>76,681,116</b>	<b>\$ 1,775,343</b>	<b>\$ 2,477,829</b>	<b>\$ 15,957,194</b>	<b>\$ 15,494,560</b>	<b>\$ 87,157,125</b>	<b>\$ 94,653,505</b>
<b>AUXILIARY REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>TOTAL</b>	<b>\$98,855,613</b>	<b>\$ 106,683,633</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>	<b>\$ 22,924,047</b>	<b>\$ 22,534,365</b>	<b>\$ 130,836,502</b>	<b>\$ 138,798,302</b>
<b>USE OF FUNDS</b>								
Instruction	\$40,096,988	\$ 42,509,940	\$ 8,267,582	\$ 8,928,544	\$ 7,082,384	\$ 6,783,302	\$ 55,446,954	\$ 58,221,786
Public Service	800,360	927,965	-	-	332,500	332,500	1,132,860	1,260,465
Academic Support	12,172,491	13,189,159	-	-	3,198,275	3,119,525	15,370,766	16,308,684
Student Services	9,059,918	9,849,566	-	-	3,418,495	3,182,188	12,478,413	13,031,754
Institutional Support	18,276,523	20,075,587	-	-	3,345,776	3,488,089	21,622,299	23,563,676
Facilities	14,134,637	15,416,070	-	-	2,775,000	2,775,000	16,909,637	18,191,070
Scholarships/Waivers/Discounts	3,314,696	3,715,346	789,260	651,760	1,266,469	1,251,469	5,370,425	5,618,575
Contingency	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$98,855,613</b>	<b>\$ 106,683,633</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>	<b>\$ 21,418,899</b>	<b>\$ 20,932,073</b>	<b>\$ 129,331,354</b>	<b>\$ 137,196,010</b>
<b>AUXILIARY EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>TOTAL</b>	<b>\$98,855,613</b>	<b>\$ 106,683,633</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>	<b>\$ 22,924,047</b>	<b>\$ 22,534,365</b>	<b>\$ 130,836,502</b>	<b>\$ 138,798,302</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**HOWARD COMMUNITY COLLEGE  
UNRESTRICTED AND AUXILIARY BUDGET \*\*  
FISCAL YEAR 2024**

	Actual* FY22	Approved Budget FY23	Requested Budget FY24
<b>SOURCE OF FUNDS</b>			
Tuition and Fees			
Summer	\$ 3,206,955	\$ 2,878,122	\$ 3,247,333
Fall	12,094,288	13,696,551	13,653,712
Winter	1,092,711	1,088,674	1,092,439
Spring	11,223,777	13,214,781	13,180,175
Noncredit	2,578,383	4,641,656	4,692,526
Fees	6,002,935	6,654,445	6,676,320
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$ 36,199,049</b>	<b>\$ 42,174,229</b>	<b>\$ 42,542,505</b>
Governmental			
Local (Howard County)	\$ 37,510,616	\$ 40,361,000	\$ 42,400,000
State of Maryland	23,830,979	29,624,948	33,574,567
Federal	-	-	-
Other	12,927,889	4,239,995	6,080,724
Unrestricted Appropriation	-	11,931,182	11,598,214
Contingency	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 74,269,484</b>	<b>\$ 87,157,125</b>	<b>\$ 94,653,505</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 1,165,644</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>TOTAL</b>	<b>\$ 111,634,177</b>	<b>\$ 130,836,502</b>	<b>\$ 138,798,302</b>
<b>USE OF FUNDS</b>			
Instruction	\$ 46,971,940	\$ 55,446,954	\$ 58,221,786
Public Service	1,013,818	1,132,860	1,260,465
Academic Support	13,248,288	15,370,766	16,308,684
Student Services	9,923,545	12,478,413	13,031,754
Institutional Support	17,867,642	21,622,299	23,563,676
Facilities	14,224,198	16,909,637	18,191,070
Scholarships/Waivers/Discounts	3,896,533	5,370,425	5,618,575
Contingency	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 107,145,964</b>	<b>\$ 129,331,354</b>	<b>\$ 137,196,010</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 1,503,488</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>TOTAL</b>	<b>\$ 108,649,452</b>	<b>\$ 130,836,502</b>	<b>\$ 138,798,302</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 2,984,725</b>	<b>\$ -</b>	<b>\$ -</b>

\*Source: June 2022 financial report to the board.

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

**HOWARD COMMUNITY COLLEGE  
RESTRICTED BUDGET  
FISCAL YEAR 2024**

<b>Source of Funds</b>	<b>Actual FY22*</b>	<b>Approved Budget FY23</b>	<b>Requested Budget FY24</b>
Tuition and Fees	\$ 67,270	\$ 173,200	\$ 173,200
Governmental			
Local (Howard County)	99,335	135,000	2,135,000
State of Maryland	2,912,099	3,516,482	4,743,904
Federal	33,764,543	32,861,375	34,179,364
Other	(1,292,936)	513,943	762,650
Unrestricted Appropriation	-	-	-
<b>Total</b>	<b>\$ 35,550,311</b>	<b>\$ 37,200,000</b>	<b>\$ 41,994,118</b>

**Use of Funds**

Instruction**	\$ 2,884,947	\$ 4,023,252	\$ 4,420,080
Public Service	96,161	240,000	240,000
Academic Support**	2,701,765	1,570,053	3,731,060
Student Services	2,356,638	2,009,259	1,676,191
Institutional Support**	494,499	500,000	500,000
Facilities**	471,017	520,000	520,000
Scholarships**	26,545,284	28,337,436	30,906,787
<b>Total</b>	<b>\$ 35,550,311</b>	<b>\$ 37,200,000</b>	<b>\$ 41,994,118</b>

**Notes:**

\*Source: June 2022 financial report to the board.

\*\*FY22 actuals contained federal and state funding related to the COVID-19 global pandemic.

**HOWARD COMMUNITY COLLEGE  
COMBINED CURRENT UNRESTRICTED, RESTRICTED, AND AUXILIARY FUNDS  
FISCAL YEAR 2024**

	<b>UNRESTRICTED</b>		<b>RESTRICTED</b>		<b>TOTAL</b>	
	<b>Approved Budget FY23</b>	<b>Requested Budget FY24</b>	<b>Approved Budget FY23</b>	<b>Requested Budget FY24</b>	<b>Approved Budget FY23</b>	<b>Requested Budget FY24</b>
<b>SOURCE OF FUNDS</b>						
Tuition and Fees						
Summer	\$ 2,878,122	\$ 3,247,333	\$ -	\$ -	\$ 2,878,122	\$ 3,247,333
Fall	13,696,551	13,653,712	-	-	13,696,551	13,653,712
Winter	1,088,674	1,092,439	-	-	1,088,674	1,092,439
Spring	13,214,781	13,180,175	-	-	13,214,781	13,180,175
Noncredit	4,641,656	4,692,526	-	-	4,641,656	4,692,526
Fees	6,654,445	6,676,320	173,200	173,200	6,827,645	6,849,520
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$ 42,174,229</b>	<b>\$ 42,542,505</b>	<b>\$ 173,200</b>	<b>\$ 173,200</b>	<b>\$ 42,347,429</b>	<b>\$ 42,715,705</b>
Governmental						
Local (Howard County)	\$ 40,361,000	\$ 42,400,000	\$ 135,000	\$ 2,135,000	\$ 40,496,000	\$ 44,535,000
State of Maryland	29,624,948	33,574,567	3,516,482	4,743,904	33,141,430	38,318,471
Federal	-	-	32,861,375	34,179,364	32,861,375	34,179,364
Other	4,239,995	6,080,724	513,943	762,650	4,753,938	6,843,374
Unrestricted Appropriation	11,931,182	11,598,214	-	-	11,931,182	11,598,214
Contingency	1,000,000	1,000,000	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 87,157,125</b>	<b>\$ 94,653,505</b>	<b>\$ 37,026,800</b>	<b>\$ 41,820,918</b>	<b>\$ 124,183,925</b>	<b>\$ 136,474,423</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>TOTAL</b>	<b>\$ 130,836,502</b>	<b>\$ 138,798,302</b>	<b>\$ 37,200,000</b>	<b>\$ 41,994,118</b>	<b>\$ 168,036,502</b>	<b>\$ 180,792,420</b>
<b>USE OF FUNDS</b>						
Instruction	\$ 55,446,954	\$ 58,221,786	\$ 4,023,252	\$ 4,420,080	\$ 59,470,206	\$ 62,641,866
Public Service	1,132,860	1,260,465	240,000	240,000	1,372,860	1,500,465
Academic Support	15,370,766	16,308,684	1,570,053	3,731,060	16,940,819	20,039,744
Student Services	12,478,413	13,031,754	2,009,259	1,676,191	14,487,672	14,707,945
Institutional Support	21,622,299	23,563,676	500,000	500,000	22,122,299	24,063,676
Facilities	16,909,637	18,191,070	520,000	520,000	17,429,637	18,711,070
Scholarships/Waivers/Discounts	5,370,425	5,618,575	28,337,436	30,906,787	33,707,861	36,525,362
Contingency	1,000,000	1,000,000	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 129,331,354</b>	<b>\$ 137,196,010</b>	<b>\$ 37,200,000</b>	<b>\$ 41,994,118</b>	<b>\$ 166,531,354</b>	<b>\$ 179,190,128</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>TOTAL</b>	<b>\$ 130,836,502</b>	<b>\$ 138,798,302</b>	<b>\$ 37,200,000</b>	<b>\$ 41,994,118</b>	<b>\$ 168,036,502</b>	<b>\$ 180,792,420</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



HOWARD COMMUNITY COLLEGE  
COMBINED ALL FUNDS  
FISCAL YEAR 2024

	UNRESTRICTED, RESTRICTED AND AUXILIARY		PLANT FUND		COUNTY DEBT AND OPEB		AGENCY FUND		TOTAL COUNTY RESOLUTION	
	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24	Approved Budget FY23	Requested Budget FY24
<b>SOURCE OF FUNDS</b>										
Tuition and Fees										
Summer	\$ 2,878,122	\$ 3,247,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,878,122	\$ 3,247,333
Fall	13,696,551	13,653,712	-	-	-	-	-	-	13,696,551	13,653,712
Winter	1,088,674	1,092,439	-	-	-	-	-	-	1,088,674	1,092,439
Spring	13,214,781	13,180,175	-	-	-	-	-	-	13,214,781	13,180,175
Noncredit	4,641,656	4,692,526	-	-	-	-	-	-	4,641,656	4,692,526
Fees	6,827,645	6,849,520	1,732,730	1,753,050	-	-	-	-	8,560,375	8,602,570
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$ 42,347,429</b>	<b>\$ 42,715,705</b>	<b>\$ 1,732,730</b>	<b>\$ 1,753,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,080,159</b>	<b>\$ 44,468,755</b>
Governmental										
Local (Howard County)	\$ 40,496,000	\$ 44,535,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,496,000	\$ 44,535,000
State of Maryland	33,141,430	38,318,471	1,356,500	1,500,000	-	-	-	-	34,497,930	39,818,471
Federal	32,861,375	34,179,364	-	-	-	-	-	-	32,861,375	34,179,364
Other	4,753,938	6,843,374	-	-	-	-	95,702	95,702	4,849,640	6,939,076
Unrestricted Appropriation	11,931,182	11,598,214	5,500,000	9,000,000	-	-	28,557	28,557	17,459,739	20,626,771
Contingency	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 124,183,925</b>	<b>\$ 136,474,423</b>	<b>\$ 6,856,500</b>	<b>\$ 10,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,259</b>	<b>\$ 124,259</b>	<b>\$ 131,164,684</b>	<b>\$ 147,098,682</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,271,691</b>	<b>\$ 11,928,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,271,691</b>	<b>\$ 11,928,640</b>
<b>OPEB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,511</b>	<b>\$ 243,511</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,511</b>	<b>\$ 243,511</b>
<b>TOTAL</b>	<b>\$ 168,036,502</b>	<b>\$ 180,792,420</b>	<b>\$ 8,589,230</b>	<b>\$ 12,253,050</b>	<b>\$ 11,515,202</b>	<b>\$ 12,172,151</b>	<b>\$ 124,259</b>	<b>\$ 124,259</b>	<b>\$ 188,265,193</b>	<b>\$ 205,341,880</b>
<b>USE OF FUNDS</b>										
Instruction	\$ 59,470,206	\$ 62,641,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,470,206	\$ 62,641,866
Public Service	1,372,860	1,500,465	-	-	-	-	-	-	1,372,860	1,500,465
Academic Support	16,940,819	20,039,744	-	-	-	-	-	-	16,940,819	20,039,744
Student Services	14,487,672	14,707,945	-	-	-	-	-	-	14,487,672	14,707,945
Institutional Support	22,122,299	24,063,676	-	-	-	-	-	-	22,122,299	24,063,676
Facilities	17,429,637	18,711,070	7,428,928	11,255,780	-	-	-	-	24,858,565	29,966,850
Scholarships/Waivers/Discounts	33,707,861	36,525,362	-	-	-	-	-	-	33,707,861	36,525,362
Agency	-	-	-	-	-	-	124,259	124,259	124,259	124,259
Contingency	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 166,531,354</b>	<b>\$ 179,190,128</b>	<b>\$ 7,428,928</b>	<b>\$ 11,255,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,259</b>	<b>\$ 124,259</b>	<b>\$ 174,084,541</b>	<b>\$ 190,570,167</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,160,302</b>	<b>\$ 997,270</b>	<b>\$ 11,271,691</b>	<b>\$ 11,928,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,431,993</b>	<b>\$ 12,925,910</b>
<b>OPEB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,511</b>	<b>\$ 243,511</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,511</b>	<b>\$ 243,511</b>
<b>TOTAL</b>	<b>\$ 168,036,502</b>	<b>\$ 180,792,420</b>	<b>\$ 8,589,230</b>	<b>\$ 12,253,050</b>	<b>\$ 11,515,202</b>	<b>\$ 12,172,151</b>	<b>\$ 124,259</b>	<b>\$ 124,259</b>	<b>\$ 188,265,193</b>	<b>\$ 205,341,880</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

---

# **VARIANCES FOR UNRESTRICTED BUDGET**

---

**HOWARD COMMUNITY COLLEGE  
UNRESTRICTED BUDGET  
FISCAL YEAR 2024  
REQUEST BY FUNCTION**

	<b>Actual* Expenditures FY22</b>	<b>Approved Budget FY23</b>	<b>Percentage of Total FY23</b>	<b>Requested Budget FY24</b>	<b>Percentage of Total FY24</b>	<b>Variance Increase (Decrease) Dollar</b>	<b>Variance Increase (Decrease) Percent</b>
Instruction	\$46,971,940	\$55,446,954	43%	\$58,221,786	42%	\$2,774,832	5%
Public Service	1,013,818	1,132,860	1%	1,260,465	1%	127,605	11%
Academic Support	13,248,288	15,370,766	12%	16,308,684	12%	937,918	6%
Student Services	9,923,545	12,478,413	9%	13,031,754	9%	553,341	4%
Institutional Support	17,867,642	21,622,299	17%	23,563,676	17%	1,941,377	9%
Facilities	14,224,198	16,909,637	13%	18,191,070	13%	1,281,433	8%
Scholarships/Waivers/Discounts	3,896,533	5,370,425	4%	5,618,575	4%	248,150	5%
Contingency	-	1,000,000	1%	1,000,000	1%	-	0%
<b>TOTAL</b>	<b>\$107,145,964</b>	<b>\$129,331,354</b>	<b>100%</b>	<b>\$137,196,010</b>	<b>100%</b>	<b>\$7,864,656</b>	<b>6%</b>

\*Source: June 2022 financial report to the board.

---

## **OPERATING BUDGET (FUND 10)**

---

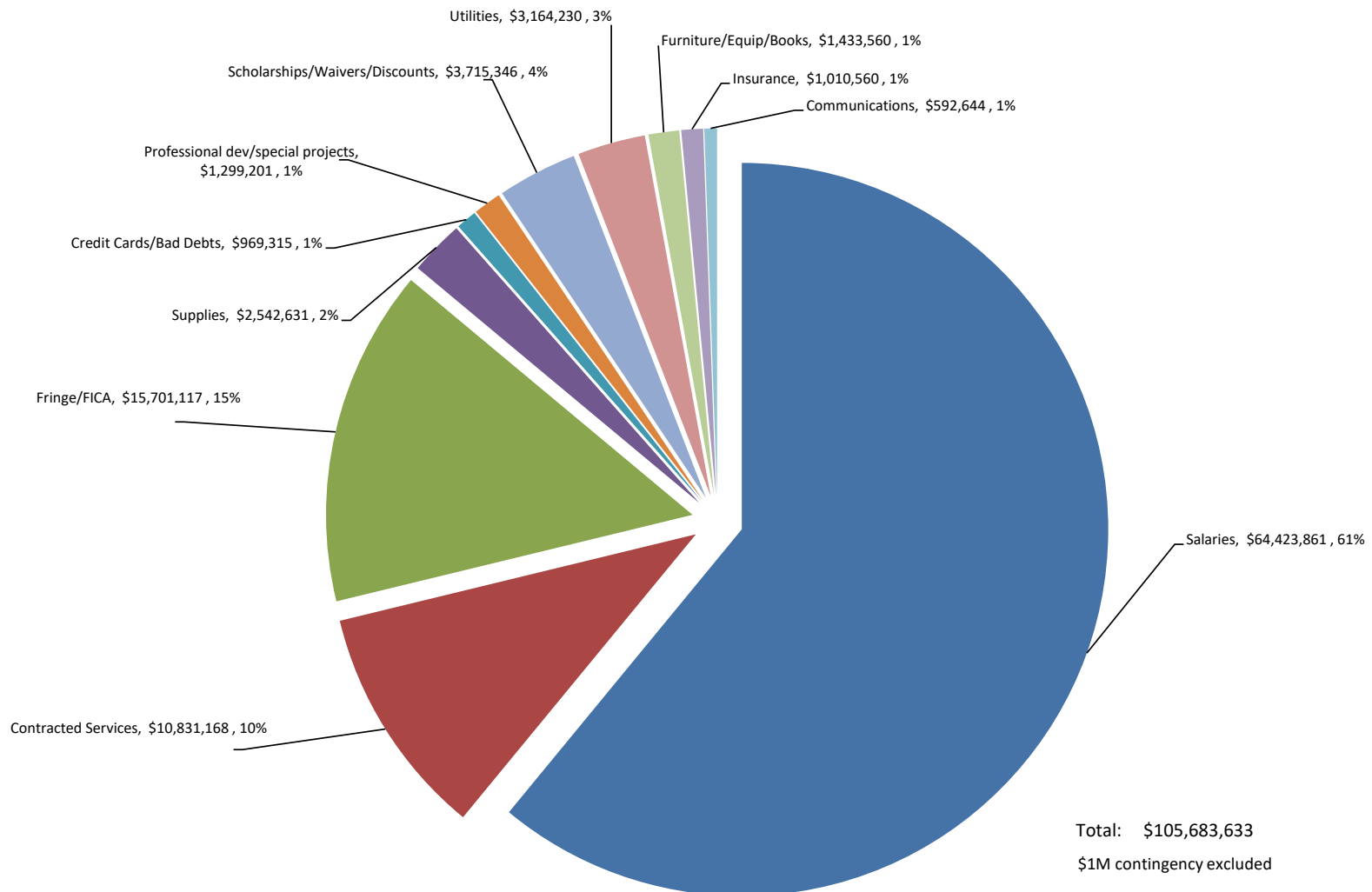
**HOWARD COMMUNITY COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2024  
REQUEST BY OBJECT**

	<b>Actual* Expenditures FY22</b>	<b>Approved Budget FY23</b>	<b>Requested Budget FY24</b>	<b>Variance Increase (Decrease) Dollar</b>	<b>Variance Increase (Decrease) Percent</b>
F.T. Administrative	\$ 11,711,315	\$ 13,324,674	\$ 13,393,894	\$ 69,220	1%
F.T. Faculty	15,861,254	18,160,474	18,122,439	(38,035)	0%
F.T. Professional/Technical	10,624,124	12,482,960	16,279,752	3,796,792	30%
F.T. Support Staff	2,227,266	2,649,557	2,650,090	533	0%
P.T. Administrative	643,035	901,063	961,682	60,619	7%
P.T. Faculty	6,575,992	7,901,930	8,584,668	682,738	9%
P.T. Professional/Technical	628,543	851,777	843,617	(8,160)	-1%
P.T. Support Staff	61,826	132,804	132,804	-	0%
Hourly	2,116,286	3,217,016	3,315,675	98,659	3%
Student Assistance	45,031	89,240	139,240	50,000	56%
<b>Total Salary and Wages</b>	<b>\$ 50,494,672</b>	<b>\$ 59,711,495</b>	<b>\$ 64,423,861</b>	<b>\$ 4,712,366</b>	<b>8%</b>
<b>Fringe Benefits</b>	<b>\$ 8,025,975</b>	<b>\$ 10,436,772</b>	<b>\$ 10,743,790</b>	<b>\$ 307,018</b>	<b>3%</b>
<b>FICA</b>	<b>\$ 3,774,468</b>	<b>\$ 4,596,130</b>	<b>\$ 4,957,327</b>	<b>\$ 361,197</b>	<b>8%</b>
<b>Contracted Services</b>	<b>\$ 21,195,652</b>	<b>\$ 9,575,189</b>	<b>\$ 10,831,168</b>	<b>\$ 1,255,979</b>	<b>13%</b>
<b>Supplies and Materials</b>	<b>\$ 1,547,916</b>	<b>\$ 2,499,885</b>	<b>\$ 2,542,631</b>	<b>\$ 42,746</b>	<b>2%</b>
<b>Communications</b>	<b>\$ 257,188</b>	<b>\$ 636,948</b>	<b>\$ 592,644</b>	<b>\$ (44,304)</b>	<b>-7%</b>
<b>Prof. Dev./Special Projects</b>	<b>\$ 576,833</b>	<b>\$ 1,164,496</b>	<b>\$ 1,299,201</b>	<b>\$ 134,705</b>	<b>12%</b>
<b>Utilities</b>	<b>\$ 1,756,060</b>	<b>\$ 2,524,230</b>	<b>\$ 3,164,230</b>	<b>\$ 640,000</b>	<b>25%</b>
<b>Insurance</b>	<b>\$ 750,367</b>	<b>\$ 1,066,560</b>	<b>\$ 1,010,560</b>	<b>\$ (56,000)</b>	<b>-5%</b>
<b>Scholarships/Waivers/Discounts</b>	<b>\$ 3,293,042</b>	<b>\$ 3,314,696</b>	<b>\$ 3,715,346</b>	<b>\$ 400,650</b>	<b>12%</b>
<b>Credit Card and Bad Debts</b>	<b>\$ (186,147)</b>	<b>\$ 964,921</b>	<b>\$ 969,315</b>	<b>\$ 4,394</b>	<b>0%</b>
<b>Furniture/Equipment/Books</b>	<b>\$ 1,549,285</b>	<b>\$ 1,364,291</b>	<b>\$ 1,433,560</b>	<b>\$ 69,269</b>	<b>5%</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Total</b>	<b>\$ 93,035,311</b>	<b>\$ 98,855,613</b>	<b>\$ 106,683,633</b>	<b>\$ 7,828,020</b>	<b>8%</b>

\*Source: June 2022 financial report to the board.



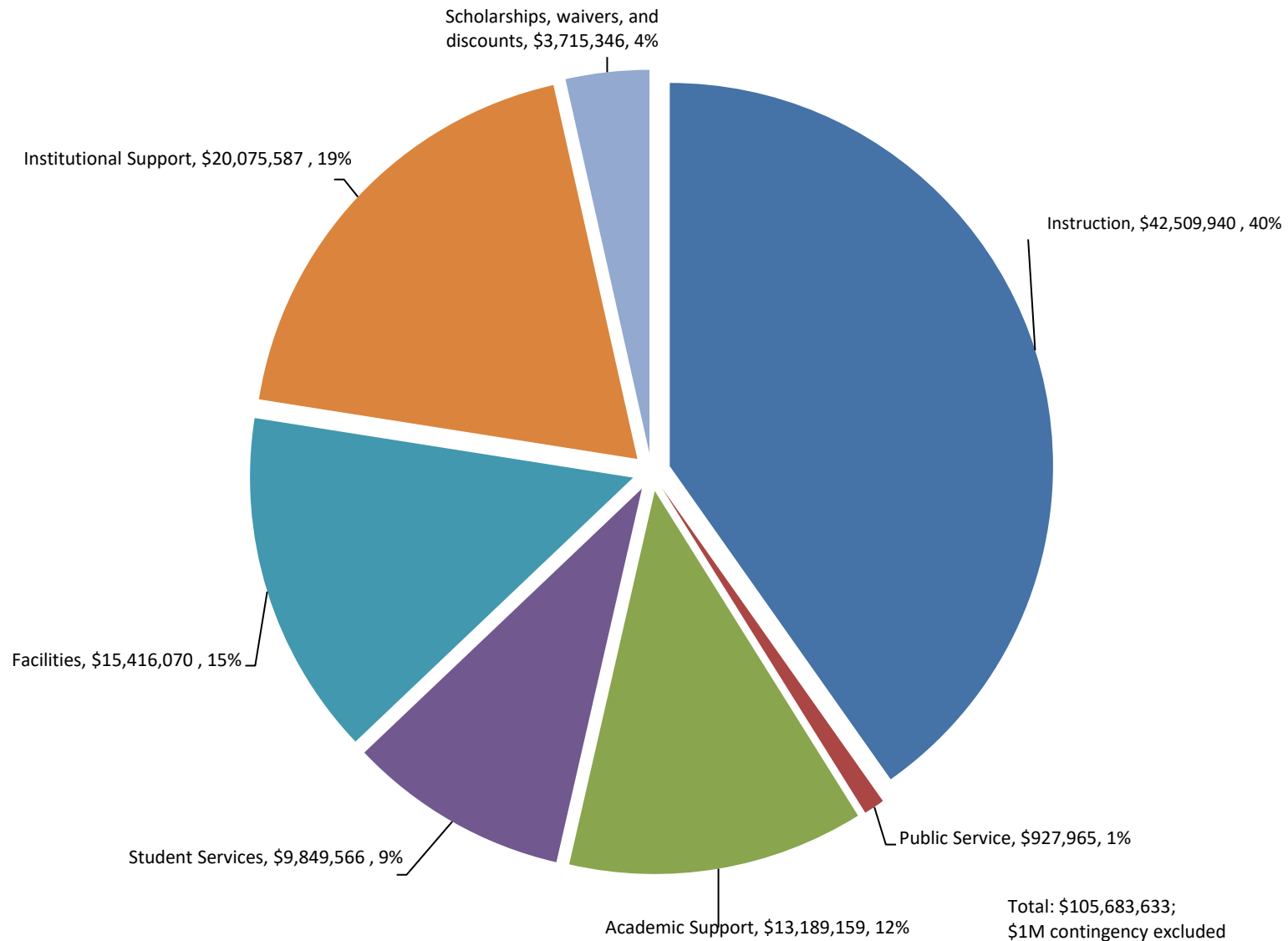
# **HOWARD COMMUNITY COLLEGE FISCAL YEAR 2024 OPERATING BUDGET EXPENDITURES BY OBJECT**



**HOWARD COMMUNITY COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2024  
REQUEST BY FUNCTIONAL CATEGORY**

	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Facilities	Scholarship	Total
F.T. Administrative	\$ 744,804	\$ 193,287	\$ 2,930,476	\$ 2,875,836	\$ 6,271,698	\$ 377,793	\$ -	\$ 13,393,894
F.T. Faculty	18,122,439	-	-	-	-	-	-	18,122,439
F.T. Professional/Technical	3,528,037	256,426	4,045,048	2,927,271	3,268,863	2,254,107	-	16,279,752
F.T. Support	35,468	-	236,196	-	37,475	2,340,951	-	2,650,090
P.T. Administrative	381,423	2,650	243,303	267,986	54,911	11,409	-	961,682
P.T. Faculty	8,460,508	-	124,160	-	-	-	-	8,584,668
P.T. Professional/Technical	31,969	-	346,514	278,345	81,078	105,711	-	843,617
P.T. Support	9,833	-	56,150	-	-	66,821	-	132,804
Hourly	870,724	97,474	938,355	962,052	233,789	213,281	-	3,315,675
Student Assistance	-	-	-	139,240	-	-	-	139,240
<b>Total Salary and Wages</b>	<b>32,185,205</b>	<b>549,837</b>	<b>8,920,202</b>	<b>7,450,730</b>	<b>9,947,814</b>	<b>5,370,073</b>	<b>-</b>	<b>64,423,861</b>
<b>Fringe Benefits</b>	<b>4,214,006</b>	<b>106,049</b>	<b>1,298,119</b>	<b>1,199,987</b>	<b>2,081,208</b>	<b>1,844,421</b>	<b>-</b>	<b>10,743,790</b>
<b>FICA</b>	<b>2,461,412</b>	<b>60,558</b>	<b>687,267</b>	<b>567,917</b>	<b>766,457</b>	<b>413,716</b>	<b>-</b>	<b>4,957,327</b>
<b>Contracted Services</b>	<b>1,399,748</b>	<b>141,854</b>	<b>1,491,637</b>	<b>243,396</b>	<b>4,265,643</b>	<b>3,288,890</b>	<b>-</b>	<b>10,831,168</b>
<b>Supplies and Materials</b>	<b>1,255,152</b>	<b>9,539</b>	<b>193,234</b>	<b>178,352</b>	<b>224,733</b>	<b>681,621</b>	<b>-</b>	<b>2,542,631</b>
<b>Communications</b>	<b>47,511</b>	<b>8,484</b>	<b>28,065</b>	<b>56,998</b>	<b>421,401</b>	<b>30,185</b>	<b>-</b>	<b>592,644</b>
<b>Prof. Dev./Special Projects</b>	<b>274,474</b>	<b>43,124</b>	<b>177,456</b>	<b>113,648</b>	<b>548,690</b>	<b>141,809</b>	<b>-</b>	<b>1,299,201</b>
<b>Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,164,230</b>	<b>-</b>	<b>3,164,230</b>
<b>Insurances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>626,780</b>	<b>383,780</b>	<b>-</b>	<b>1,010,560</b>
<b>Scholarships/Waivers/Discounts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,715,346</b>	<b>3,715,346</b>
<b>Credit Card and Bad Debts</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>968,965</b>	<b>-</b>	<b>-</b>	<b>969,315</b>
<b>Furniture/Equipment/Books</b>	<b>672,432</b>	<b>8,520</b>	<b>392,829</b>	<b>38,538</b>	<b>223,896</b>	<b>97,345</b>	<b>-</b>	<b>1,433,560</b>
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Total</b>	<b>\$ 42,509,940</b>	<b>\$ 927,965</b>	<b>\$ 13,189,159</b>	<b>\$ 9,849,566</b>	<b>\$ 20,075,587</b>	<b>\$ 15,416,070</b>	<b>\$ 4,715,346</b>	<b>\$ 106,683,633</b>

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024  
OPERATING BUDGET EXPENDITURES BY FUNCTION**



# HOWARD COMMUNITY COLLEGE

## FISCAL YEAR 2024 OPERATING BUDGET

### Instruction Summary

	FY22 Actual	FY23 Budget	FY24 Budget
<b>Personnel</b>			
Administrative	12.00	12.00	12.00
Faculty	205.00	206.00	206.00
Professional/Technical	33.27	31.50	31.50
Support	1.00	1.00	1.00
<b>Total</b>	<b>251.27</b>	<b>250.50</b>	<b>250.50</b>
Salaries and Wages	\$31,209,366	\$36,518,705	\$38,860,623
Contracted Services	6,363,542	1,391,216	1,399,748
Supplies and Materials	624,230	1,269,350	1,255,152
Other Charges	102,123	296,885	321,985
Furniture/Equipment/Books	603,279	620,832	672,432
<b>Total</b>	<b>\$38,902,540</b>	<b>\$40,096,988</b>	<b>\$42,509,940</b>

### 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.*

# HOWARD COMMUNITY COLLEGE

## FISCAL YEAR 2024 OPERATING BUDGET

### Public Service Summary

	FY22 Actual	FY23 Budget	FY24 Budget
<b>Personnel</b>			
Administrative	2.00	2.00	2.00
Professional/Technical	3.00	3.00	3.00
Support			
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Salaries and Wages	\$601,095	\$670,839	\$716,444
Contracted Services	168,573	62,354	141,854
Supplies and Materials	2,215	9,539	9,539
Other Charges	12,826	49,108	51,608
Furniture/Equipment/Books	955	8,520	8,520
<b>Total</b>	<b>\$785,664</b>	<b>\$800,360</b>	<b>\$927,965</b>

### 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.*

# **HOWARD COMMUNITY COLLEGE** **FISCAL YEAR 2024 OPERATING BUDGET**

## **Academic Support Summary**

	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY24 Budget</b>
<b>Personnel</b>			
Administrative	32.33	33.53	33.53
Professional/Technical	55.02	59.35	59.35
Support	9.17	7.17	7.17
<b>Total</b>	<b>96.52</b>	<b>100.05</b>	<b>100.05</b>
Salaries and Wages	\$8,912,574	\$10,382,942	\$10,905,588
Contracted Services	1,882,949	1,043,238	1,491,637
Supplies and Materials	151,728	171,170	193,234
Other Charges	59,856	189,661	205,871
Furniture/Equipment/Books	610,039	385,480	392,829
<b>Total</b>	<b>\$11,617,146</b>	<b>\$12,172,491</b>	<b>\$13,189,159</b>

## **Functional Description**

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

# **HOWARD COMMUNITY COLLEGE** **FISCAL YEAR 2024 OPERATING BUDGET**

## **Student Services Summary**

	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY24 Budget</b>
<b>Personnel</b>			
Administrative	33.00	33.00	34.00
Professional/Technical	42.41	43.41	45.41
Support	0.00	0.00	0.00
<b>Total</b>	<b>75.41</b>	<b>76.41</b>	<b>79.41</b>
Salaries and Wages	\$6,748,134	\$8,399,178	\$9,218,634
Contracted Services	1,548,064	237,198	243,396
Supplies and Materials	210,089	186,328	178,352
Other Charges	80,753	197,176	170,646
Furniture/Equipment/Books	78,452	40,038	38,538
<b>Total</b>	<b>\$8,665,492</b>	<b>\$9,059,918</b>	<b>\$9,849,566</b>

## **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.*



HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024 OPERATING BUDGET

Institutional Support Summary

	FY22 Actual	FY23 Budget	FY24 Budget
<b>Personnel</b>			
Administrative	53.00	58.00	60.00
Professional/Technical	47.16	46.16	49.16
Support	1.00	1.00	1.00
<b>Total</b>	<b>101.16</b>	<b>105.16</b>	<b>110.16</b>
Salaries and Wages	\$8,989,121	\$11,575,388	\$12,795,479
Contracted Services	6,006,174	3,725,361	4,265,643
Supplies and Materials	162,989	216,877	224,733
Other Charges	743,754	2,544,321	2,565,836
Furniture/Equipment/Books	170,185	214,576	223,896
<b>Total</b>	<b>\$16,072,223</b>	<b>\$18,276,523</b>	<b>\$20,075,587</b>

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, planning, research, and organizational development, computer network services, campus-wide telephone, legal, insurance, and auditing expenses.*

# HOWARD COMMUNITY COLLEGE

## FISCAL YEAR 2024 OPERATING BUDGET

### Facilities Summary

	FY22 Actual	FY23 Budget	FY24 Budget
<b>Personnel</b>			
Administrative	4.00	4.00	4.00
Professional/Technical	31.51	31.51	31.51
Support	64.13	64.13	64.13
<b>Total</b>	<b>99.64</b>	<b>99.64</b>	<b>99.64</b>
Salaries and Wages	\$5,834,825	\$7,197,345	\$7,628,210
Contracted Services	5,226,350	3,115,822	3,288,890
Supplies and Materials	396,665	646,621	681,621
Other Charges	2,154,989	3,080,004	3,720,004
Furniture/Equipment/Books	86,375	94,845	97,345
<b>Total</b>	<b>\$13,699,204</b>	<b>\$14,134,637</b>	<b>\$15,416,070</b>

### 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.*

HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024 OPERATING BUDGET

Scholarship Summary

	FY21 Actual	FY23 Budget	FY24 Budget
<b>Personnel</b>			
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
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Budget</b>			
Scholarships	\$ 662,280	\$ 803,096	\$ 776,166
Waivers	314,090	743,500	1,097,832
Discounts	2,316,672	1,768,100	1,841,348
Contingency	-	1,000,000	1,000,000
<b>Total</b>	<b>\$3,293,042</b>	<b>\$4,314,696</b>	<b>\$ 4,715,346</b>

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.*

**HOWARD COMMUNITY COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2024**

**POSITION REQUIREMENTS**

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

	<b>Present Staff (Note)</b>	<b>New Positions</b>	<b>Total Positions</b>
Instruction			
Administrative	12.00	-	12.00
Faculty	206.00	-	206.00
Professional/Technical	31.50	-	31.50
Support	1.00	-	1.00
<b>Instruction - Total</b>	<b>250.50</b>	<b>-</b>	<b>250.50</b>
Public Service			
Administrative	2.00	-	2.00
Professional/Technical	3.00	-	3.00
<b>Public Service - Total</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
Academic Support			
Administrative	33.53	-	33.53
Professional/Technical	59.35	-	59.35
Support	7.17	-	7.17
<b>Academic Support - Total</b>	<b>100.05</b>	<b>-</b>	<b>100.05</b>
Student Services			
Administrative	33.00	1.00	34.00
Professional/Technical	43.41	2.00	45.41
Support	-	-	-
<b>Student Services - Total</b>	<b>76.41</b>	<b>3.00</b>	<b>79.41</b>
Institutional Support			
Administrative	58.00	2.00	60.00
Professional/Technical	46.16	3.00	49.16
Support	1.00	-	1.00
<b>Institutional Support - Total</b>	<b>105.16</b>	<b>5.00</b>	<b>110.16</b>
Facilities			
Administrative	4.00	-	4.00
Professional/Technical	31.51	-	31.51
Support	64.13	-	64.13
<b>Facilities - Total</b>	<b>99.64</b>	<b>-</b>	<b>99.64</b>
<b>TOTAL PERSONNEL</b>	<b>636.76</b>	<b>8.00</b>	<b>644.76</b>

**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 2024**

	<b>Actual*</b>	<b>Approved</b>	<b>Requested</b>
	<b>FY22</b>	<b>Budget</b>	<b>Budget</b>
		<b>FY23</b>	<b>FY24</b>
<b>Source of Funds</b>			
Tuition and Fees	\$ 4,157,464	\$ 7,281,499	\$ 7,102,475
State of Maryland	2,583,190	2,583,190	3,057,345
Other	7,481,608	84,000	334,430
Contribution to Operating	(999,996)	(1,010,000)	(1,020,100)
Unrestricted Surplus	-	118,153	106,154
<b>Total Source of Funds</b>	<b>\$ 13,222,266</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>
<b>Use of Funds</b>			
Instructional	\$ 4,559,280	\$ 8,267,582	\$ 8,928,544
Scholarships/Waivers/Discounts	438,891	789,260	651,760
<b>Total Use of Funds</b>	<b>\$ 4,998,171</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>

**Notes:**

\*Source: June 2022 financial report to the board.

**Howard Community College**  
**Continuing Education and Workforce Development**  
**Fiscal Year 2024**

	Total* Actual Expenditures FY22	Total Approved Budget FY23	Total Requested Budget FY24
<b>REVENUE</b>			
Tuition and Fees			
Noncredit	\$ 2,513,842	\$ 4,504,336	\$ 4,580,206
Credit Tuition	85,910	658,500	147,500
Fees	1,557,712	2,118,663	2,374,769
<b>Subtotal - Tuition and Fees</b>	<b>4,157,464</b>	<b>7,281,499</b>	<b>7,102,475</b>
Governmental			
Local (Howard County)	-	-	-
State of Maryland	2,583,190	2,583,190	3,057,345
Other	7,481,608	84,000	334,430
Contribution to Operating	(999,996)	(1,010,000)	(1,020,100)
Unrestricted Surplus (transfer out)	-	118,153	106,154
<b>Subtotal</b>	<b>9,064,802</b>	<b>1,775,343</b>	<b>2,477,829</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,222,266</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>
<b>EXPENDITURES</b>			
Administrative Staff	\$ 1,099,192	\$ 1,344,929	\$ 1,665,255
Professional/Technical Staff	886,606	1,287,382	1,378,623
Support Staff	46,094	49,321	54,037
Part-time Faculty	955,137	1,459,649	1,576,503
Hourly	147,407	416,423	501,765
Fringe Benefits	420,215	667,271	789,679
FICA	234,576	353,514	400,879
<b>Compensation</b>	<b>3,789,227</b>	<b>5,578,489</b>	<b>6,366,741</b>
Contracted Services	464,578	1,764,722	1,730,036
<b>Contracted Services</b>	<b>464,578</b>	<b>1,764,722</b>	<b>1,730,036</b>
General Office	21,642	49,831	48,750
Instructional	186,365	424,118	423,602
<b>Supplies and Materials</b>	<b>208,007</b>	<b>473,949</b>	<b>472,352</b>
<b>Communications</b>	<b>62,620</b>	<b>54,680</b>	<b>75,980</b>
<b>Professional Development/Special Projects</b>	<b>27,185</b>	<b>46,685</b>	<b>65,378</b>
<b>Scholarships/Waivers/Discounts</b>	<b>438,891</b>	<b>789,260</b>	<b>651,760</b>
<b>Furniture/Equipment/Books</b>	<b>7,175</b>	<b>349,057</b>	<b>218,057</b>
<b>Transferred Expenses</b>	<b>488</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,998,171</b>	<b>\$ 9,056,842</b>	<b>\$ 9,580,304</b>

Notes:

\*Source: June 2022 financial report to the board.

---

## **AUXILIARY AND SPECIAL FUNDS**

---



**HOWARD COMMUNITY COLLEGE  
AUXILIARY FUNDS  
FISCAL YEAR 2024  
BUDGETED SOURCE AND USE OF FUNDS**

	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY24 Budget</b>
<b>Source of Funds</b>			
Community Service	-	-	-
Bookstore and Facility Operations	251,377	353,845	192,193
Food Services/Vending Administration	21,557	61,921	61,921
Athletics	674,378	647,949	681,137
Sunshine Fund	-	-	-
Bookstore transfer to operating	(134,400)	(134,400)	-
Other transfers (to) or from operating	352,732	-	-
Auxiliary Services unrestricted appropriation	337,844	575,833	667,041
<b>Total Source of Auxiliary Funds</b>	<b>\$ 1,503,488</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>
<b>Use of Funds</b>			
Community Service	13,334	35,000	35,000
Bookstore and Facility Operations	128,149	233,332	235,345
Food Service/Vending Administration	659,546	582,867	644,810
Athletics	674,378	647,949	681,137
Sunshine Fund	3,829	6,000	6,000
Children's Learning Center (final close out)	24,252	-	-
<b>Total Use of Auxiliary Funds</b>	<b>\$ 1,503,488</b>	<b>\$ 1,505,148</b>	<b>\$ 1,602,292</b>

**Notes:**

Losses in this fund are covered by transfers from operating or existing fund balances as planned in the source of funds section.

**HOWARD COMMUNITY COLLEGE  
SPECIAL FUNDS  
FISCAL YEAR 2024  
SOURCE AND USE OF FUNDS**

	<b>FY22 Actual</b>	<b>FY23 Budget*</b>	<b>FY24 Budget*</b>
<b>Source of Funds</b>			
Tuition	\$ 950,598	\$ 4,188,299	\$ 4,132,499
Fees	1,011,634	1,273,406	1,305,014
State Aid**	477,070	731,491	545,890
SGA contribution to operating***	-	(369,655)	(260,684)
Unrestricted Appropriation	(2,079,077)	11,735,063	11,492,060
Other	13,416,352	3,860,295	3,717,294
<b>Total Source of Special Funds</b>	<b>\$ 13,776,577</b>	<b>\$ 21,418,899</b>	<b>\$ 20,932,073</b>

<b>Use of Funds</b>			
Instruction	\$ 3,510,120	\$ 7,082,384	\$ 6,783,302
Public Service	228,154	332,500	332,500
Academic Support	1,631,142	3,198,275	3,119,525
Student Services	1,258,053	3,418,495	3,182,188
Institutional Support	1,795,419	3,345,776	3,488,089
Facilities	524,994	2,775,000	2,775,000
Scholarships/Waivers/Discounts*	164,600	1,266,469	1,251,469
<b>Total Use of Special Funds</b>	<b>\$ 9,112,482</b>	<b>\$ 21,418,899</b>	<b>\$ 20,932,073</b>

**Notes:**

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

\*\*State aid is allocated between Laurel College Center (\$443,482 in FY22, \$697,933 in FY23, and \$527,762 in FY24) and Project Access (\$33,558 in FY22 and FY23, and \$18,128 in FY24)

\*\*\*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 2024  
FUNCTIONAL CATEGORY**

	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Facilities	Scholarship	Total
Administrative	\$ 65,097	\$ -	\$ 78,098	\$ 64,150	\$ -	\$ -	\$ -	\$ 207,345
Faculty	634,780	-	-	-	-	-	-	634,780
Professional/Technical	43,500	92,585	-	-	-	-	-	136,085
Support Staff/Hourly	159,906	1,500	58,040	941,389	-	-	-	1,160,835
<b>Total Salary and Wages</b>	903,283	94,085	136,138	1,005,539	-	-	-	2,139,045
<b>Fringe Benefits</b>	18,236	20,332	-	-	-	-	-	38,568
<b>FICA</b>	69,985	7,198	10,416	80,982	-	-	-	168,581
<b>Contracted Services</b>	3,870,678	126,785	2,000,121	1,761,106	3,411,170	1,753,307	-	12,923,167
<b>Supplies and Materials</b>	163,251	-	248,119	107,082	-	58,539	-	576,991
<b>Communications</b>	26,000	-	1,800	5,505	-	-	-	33,305
<b>Prof. Dev./Special Projects</b>	903,852	-	77,816	151,245	60,000	25,000	-	1,217,913
<b>Utilities</b>	60,000	-	-	-	-	400,000	-	460,000
<b>Scholarships/Waivers/Discounts</b>	-	-	-	-	-	-	1,251,469	1,251,469
<b>Credit Card and Bad Debts</b>	-	-	5,000	-	-	-	-	5,000
<b>Furniture/Equipment/Books</b>	768,017	84,100	640,115	70,729	16,919	538,154	-	2,118,034
<b>Total Special Funds</b>	<b>\$ 6,783,302</b>	<b>\$ 332,500</b>	<b>\$ 3,119,525</b>	<b>\$ 3,182,188</b>	<b>\$ 3,488,089</b>	<b>\$ 2,775,000</b>	<b>\$ 1,251,469</b>	<b>\$ 20,932,073</b>

---

## **COST PER CREDIT HOUR**

---

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024 BUDGET DATA  
COST PER CREDIT HOUR BY OBJECT  
OPERATING BUDGET**

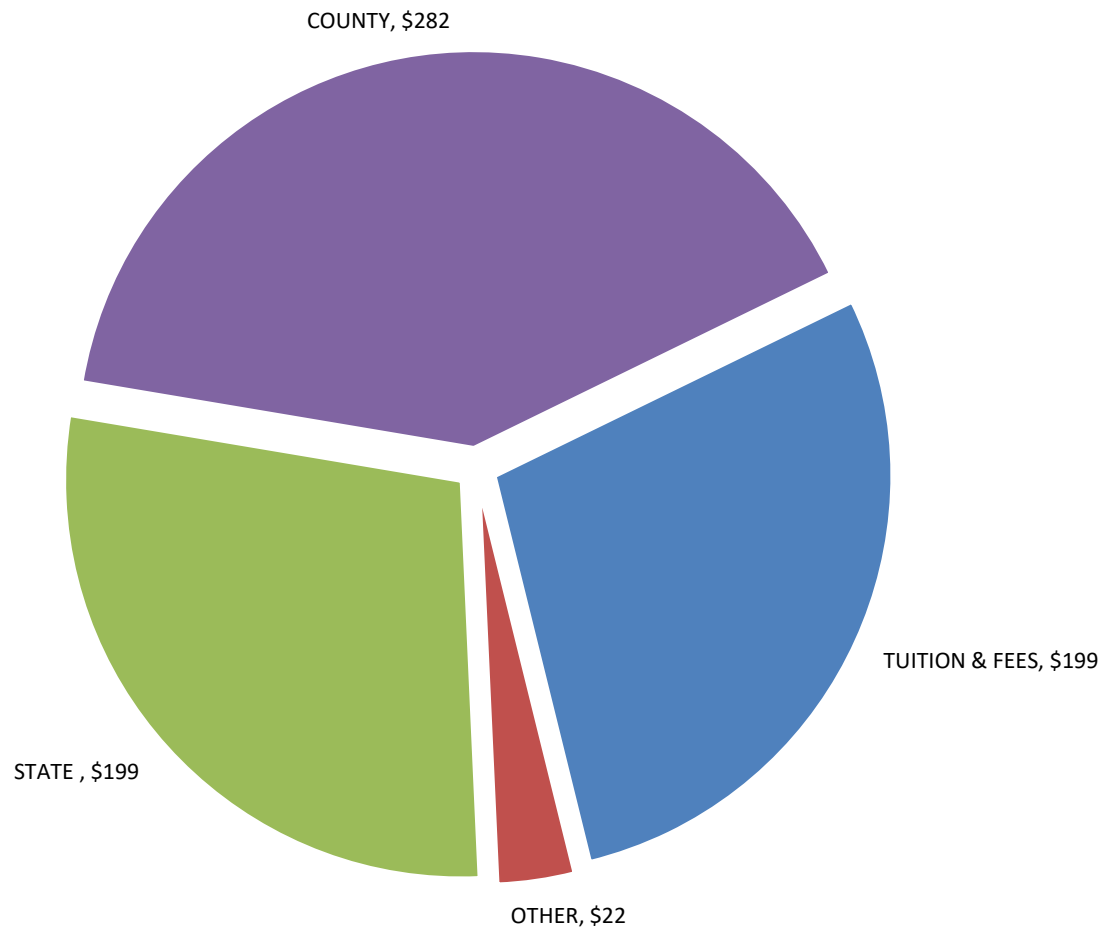
	<b>FY24</b>
<b>*Projected FTEs</b>	<b>5,019</b>
<b>*Projected credit hours</b>	<b>150,570</b>

	<b>Dollars</b>	<b>%</b>	<b>% Wages % Other</b>	<b>Cost per Credit Hour</b>	
<b>EXPENSES</b>					
Salaries and Wages	\$ 64,423,861	61%		\$428	
Fringe Benefits	10,743,790	9%		\$64	
FICA	4,957,327	5%	75%	\$34	\$526
Contracted Services	10,831,168	10%		\$72	
Supplies and Materials	2,542,631	2%		\$17	
Communications	592,644	1%		\$4	
Prof. Dev./Special Projects	1,299,201	1%		\$9	
Scholarships/Waivers	3,715,346	4%		\$26	
Utilities	3,164,230	3%		\$21	
Insurance	1,010,560	1%		\$7	
Other	969,315	1%		\$7	
Furniture/Equipment	1,433,560	2%	25%	\$13	\$176
Total Operating Budget	\$ 105,683,633	100%	100%	\$702	
<b>REVENUE</b>					
State	\$ 29,971,332	28%		\$199	
County	42,400,000	40%		282	
Tuition and Fees	30,002,517	29%		199	
Other	3,309,784	3%		22	
Total**	\$ 105,683,633	100%		\$702	

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

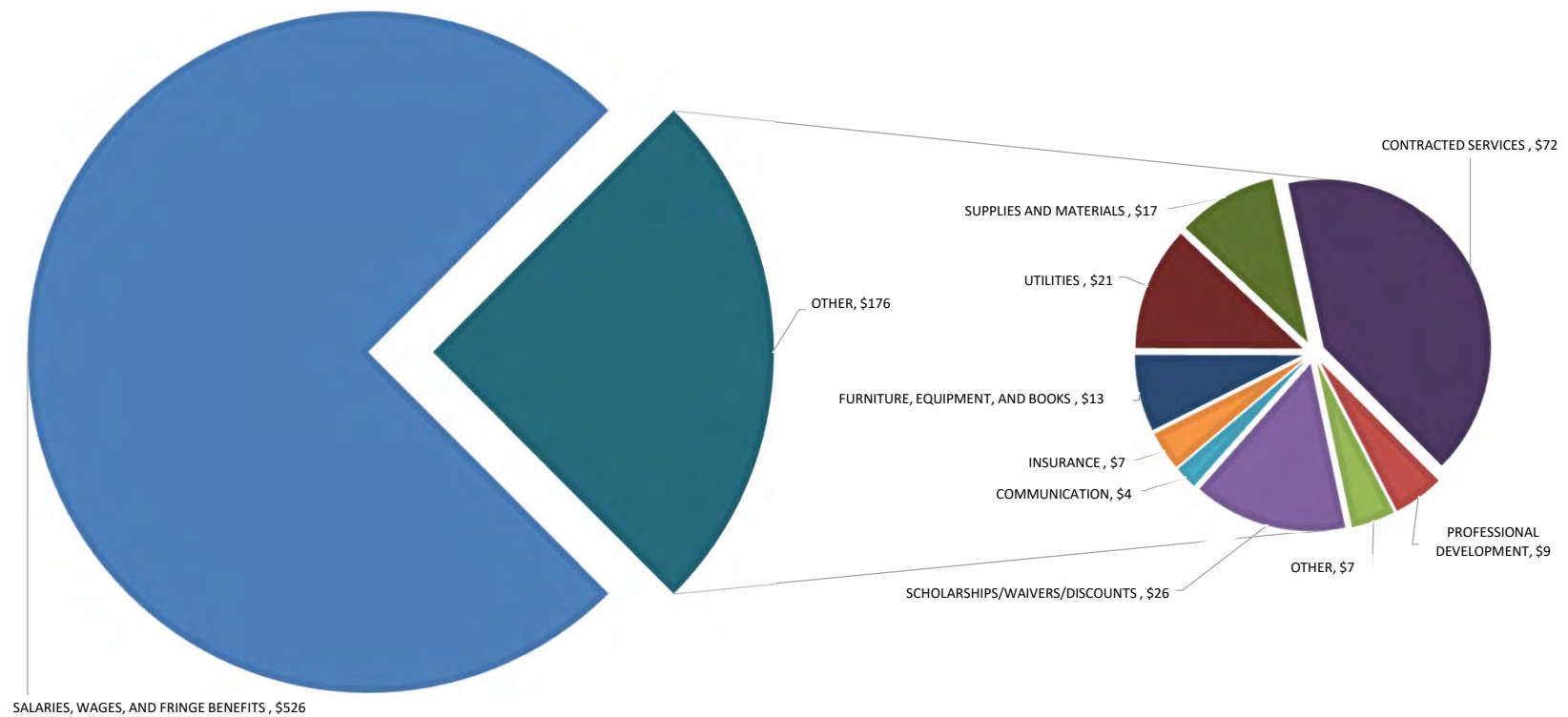
\*\*The cost per credit hour does not include the \$1,000,000 contingency.

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024 OPERATING BUDGET  
\$ PER CREDIT HOUR - REVENUE**



Total: \$702 Credit Hour

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2024 OPERATING BUDGET  
\$ PER CREDIT HOUR - EXPENDITURES**



---

# RESOLUTION

---



## County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. 5

### Resolution No. 67 -2023

Introduced by: The Chairperson at the request of the County Executive

A RESOLUTION approving the Fiscal Year 2024 operating budget for the Howard Community College and indicating appropriations for major functional categories.

Introduced and read first time May 1, 2023.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 15, 2023.

By order

Michelle Harrod  
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted ☒, Adopted with amendments ☐, Failed ☐, Withdrawn ☐, by the County Council on May 24, 2023.

Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on June 1, 2023

Calvin Ball  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1       **WHEREAS**, the County Executive has proposed a County-share of the Howard  
2 Community College Fiscal Year 2024 operating budget totaling \$42,400,000; and

3  
4       **WHEREAS**, debt service on outstanding bonds issued by the County for the Community  
5 College in Fiscal Year 2024 is projected to be \$12,925,910; and

6  
7       **WHEREAS**, \$11,928,640 in debt service will be paid directly by Howard County  
8 government; and

9  
10       **WHEREAS**, Section 16-301 of the Education Article of the Annotated Code of Maryland  
11 requires the County governing body to review and approve the budget of the Community College;  
12 and

13  
14       **WHEREAS**, Section 16-301 of the Education Article of the Annotated Code of  
15 Maryland requires that the operating budget approved by the governing body shall include all  
16 revenues estimated for the next fiscal year classified by funds and sources of income, including  
17 any funds from federal, State, and local sources; and

18  
19       **WHEREAS**, Section 16-304 of the Education Article of the Annotated Code of Maryland  
20 requires the County governing body to make appropriations for the Community College by major  
21 functional categories.

22  
23       **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
24 Maryland, this 24 day of May, 2023 pursuant to Sections 16-301 and 16-304 of  
25 the Education Article of the Annotated Code of Maryland, that it approves the Fiscal Year 2024  
26 budget of the Howard Community College in the total amount of \$205,341,880, of which the  
27 County share is \$42,400,000, and that appropriations are made for the major functional  
28 categories as attached hereto and incorporated herein.

HOWARD COMMUNITY COLLEGE BUDGET  
FISCAL YEAR 2024

REVENUES

Functional Category	Unrestricted Fund	Restricted Fund	Plant Fund	County Fund	Agency Fund	Total
Tuition and Fees	42,542,505	173,200	1,753,050	0	0	44,468,755
County Share	42,400,000	2,135,000	0	0	0	44,535,000
State of Maryland	33,574,567	4,743,904	1,500,000	0	0	39,818,471
Federal	0	34,179,364	0	0	0	34,179,364
Other/Unrestricted	17,678,938	762,650	9,000,000	0	124,259	27,565,847
Auxiliary Revenue	1,602,292	0	0	0	0	1,602,292
Contingency	1,000,000	0	0	0	0	1,000,000
<b>Subtotal</b>	<b>\$138,798,302</b>	<b>\$41,994,118</b>	<b>\$12,253,050</b>	<b>\$0</b>	<b>\$124,259</b>	<b>\$193,169,729</b>
Debt Service	0	0	0	11,928,640	0	11,928,640
OPEB	0	0	0	243,511	0	243,511
<b>Total</b>	<b>\$138,798,302</b>	<b>\$41,994,118</b>	<b>\$12,253,050</b>	<b>\$12,172,151</b>	<b>\$124,259</b>	<b>\$205,341,880</b>

EXPENDITURES

Functional Category	Unrestricted Fund	Restricted Fund	Plant Fund	County Fund	Agency Fund	Total
Instruction	\$58,221,786	\$4,420,080	\$0	\$0	\$0	\$62,641,866
Public Service	1,260,465	240,000	0	0	0	1,500,465
Academic Support	16,308,684	3,731,060	0	0	0	20,039,744
Student Services	13,031,754	1,676,191	0	0	0	14,707,945
Facilities	18,191,070	520,000	11,255,780	0	0	29,966,850
Institutional Support	23,563,676	500,000	0	0	0	24,063,676
Scholarships	5,618,575	30,906,787	0	0	0	36,525,362
Agency Funds	0	0	0	0	124,259	124,259
Auxiliary Expenses	1,602,292	0	0	0	0	1,602,292
Contingency	1,000,000	0	0	0	0	1,000,000
<b>Subtotal</b>	<b>\$138,798,302</b>	<b>\$41,994,118</b>	<b>\$11,255,780</b>	<b>\$0</b>	<b>\$124,259</b>	<b>\$192,172,459</b>
Debt Service	0	0	997,270	11,928,640	0	12,925,910
Principal	0	0	669,670	7,848,280	0	8,517,950
Interest	0	0	327,600	4,080,360	0	4,407,960
OPEB	0	0	0	243,511	0	243,511
<b>Total</b>	<b>\$138,798,302</b>	<b>\$41,994,118</b>	<b>\$12,253,050</b>	<b>\$12,172,151</b>	<b>\$124,259</b>	<b>\$205,341,880</b>

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on June 1, 2023.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2023.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2023.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2023.

Diane Schwartz Jones  
Diane Schwartz Jones, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2023.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2023.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council