



**HOWARD**  
COMMUNITY COLLEGE

# **Fiscal Year 2021 Final Proposed Budget**



HOWARD COMMUNITY COLLEGE

Fiscal Year 2021 Budget

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HOWARD COMMUNITY COLLEGE

Fiscal Year 2021 Budget

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# **Budget Changes From January to April**

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**HOWARD COMMUNITY COLLEGE  
DETAILED SOURCE OF FUNDS  
FISCAL YEAR 2021**

<b>SOURCE OF FUNDS</b>	<b>Original Requested Increase</b>	<b>Change</b>	<b>Revised Requested Increase</b>
Tuition adjustment	\$ (482,648)	\$ (767,897)	\$ (1,250,545)
Tuition rate increase of \$2 per credit hour - operating fund	251,640	\$ (2,620)	249,020
Additional tuition rate increase, out-of-county \$3, out-of-state \$6 (over \$2)	232,409	\$ (4,123)	228,286
Instructional and student fees - operating fund	(148,769)	\$ 21,307	(127,462)
County - 2% - operating fund	3,225,870	\$ (2,509,010)	716,860
State - 18% - operating fund	1,411,474	\$ 1,650,524	3,061,998
Other income - interest income - operating fund	(62,897)	\$ (320,000)	(382,897)
Unrestricted appropriation - operating fund	(221,156)	\$ (1,556,749)	(1,777,905)
Continuing education contribution to operating fund	10,820	\$ -	10,820
Continuing education fund	643,897	\$ -	643,897
Special funds	964,646	\$ -	964,646
Auxiliary funds	109,361	\$ -	109,361
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 5,934,647</b>	<b>\$ (3,488,568)</b>	<b>\$ 2,446,079</b>



**HOWARD COMMUNITY COLLEGE  
DETAIL USE OF FUNDS  
FISCAL YEAR 2021**

	Original Amount	Change	Revised Amount	Explanation
See column explanations below				
<b>PERSONNEL</b>				
Merit - represents a 4.25 percent for eligible benefited and hourly employees	\$ 2,092,883	\$ (2,092,883)	-	Eliminated request
Faculty promotions	155,544	(7,551)	147,993	Adjustment for faculty changes
Salary and benefits recommendation to increase adjunct faculty rate (level one - 4%; level two - 3%; level three - 2%)	270,300	(270,300)	-	Eliminated request
Adjunct faculty increase from 0.85:1 to 0.9:1 related to lab instructors being paid for 1:1 ratio (equity)	48,443	(48,443)	-	Eliminated request
Annualizing adjustments	(229,311)	17,957	(211,354)	Adjustment for minimum wage
Benefits - health-related benefits and other salary-related benefits	367,603	(14,920)	352,683	Reduced request
New positions (see details noted in new positions and hourly section)	643,434	(530,140)	113,294	Reduced request
Hourly (see details noted in new positions and hourly section)	26,913	(19,413)	7,500	Reduced request
	<b>\$ 3,375,809</b>	<b>\$ (2,965,693)</b>	<b>\$ 410,116</b>	
<b>PROPOSED DETAIL USE OF FUNDS</b>				
<b>NON-PERSONNEL</b>	<b>Original Amount</b>	<b>Change</b>	<b>Revised Amount</b>	<b>Explanation</b>
Public relations/marketing - redesign of Pathways Magazine	\$ 25,000	\$ (13,000)	12,000	Reduced request
Public relations/marketing - agency to assist with promotion of Horowitz Center arts and cultural events	15,000	\$ (15,000)	-	Eliminated request
Preventative maintenance - elevator inspections	4,000	\$ (4,000)	-	Eliminated request
Preventative maintenance - contract for maintenance on all automated doors	25,000	\$ (25,000)	-	Eliminated request
Environmental services - floor equipment and repairs	15,000	\$ (7,500)	7,500	Reduced request
Grounds - monthly maintenace of athletic fields	24,000	\$ 5,072	29,072	Adjusted request based on need
Grounds - repair to equipment	15,000	\$ (15,000)	-	Eliminated request
Student computer labs - subscription of I.T. help desk software	20,000	\$ (20,000)	-	Eliminated request
Web Enterprise Network - annual employee cybersecurity training	30,000	\$ (30,000)	-	Eliminated request
Reprographics - operation and maintenance of reprographics printers	10,000	\$ (10,000)	-	Eliminated request
Telecommunications - expected increase in cost of phone services	20,000	\$ (10,000)	10,000	Reduced request
Advising - electronic tool to make virtual advising appointments	35,000	\$ (35,000)	-	Eliminated request
Athletics - increased travel costs	60,000	\$ (60,000)	-	Eliminated request
Career Services - annual license fee for counseling training program	12,500	\$ (12,500)	-	Eliminated request
Career Services - annual license fee for career counseling training	14,400	\$ -	14,400	
Public Safety - contract increase	37,350	\$ (37,350)	-	Eliminated request
Financial Aid Services - document upload system	35,000	\$ (35,000)	-	Eliminated request
Federal work-study match	11,308	\$ -	11,308	
Federal Supplemental Educational Opportunity Grant (FSEOG) match	23,645	\$ -	23,645	
Discounts - dual enrolled	427,036	\$ (219,904)	207,132	Reduced request
Discounts - military	25,000	\$ -	25,000	
Discounts - workforce shortage	75,000	\$ -	75,000	
Fees associated with tuition increase	30,464	\$ -	30,464	
Pass-through instructional and student fees	(148,769)	\$ 21,307	(127,462)	Adjusted request based on need
	<b>\$ 840,934</b>	<b>\$ (522,875)</b>	<b>\$ 318,059</b>	
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 4,216,743</b>	<b>\$ (3,488,568)</b>	<b>\$ 728,175</b>	
Continuing education fund	643,897	-	643,897	
Special funds	964,646	-	964,646	
Auxiliary funds	109,361	-	109,361	
<b>TOTAL USE OF FUNDS</b>	<b>\$ 5,934,647</b>	<b>\$ (3,488,568)</b>	<b>\$ 2,446,079</b>	

HOWARD COMMUNITY COLLEGE  
ALL FUNDS CHANGES FROM JANUARY TO APRIL PROPOSED BUDGET  
FISCAL YEAR 2021

Description	Notes	FY21 Original Proposed Budget	Changes	FY21 Revised Proposed Budget
Unrestricted Budget	1	\$130,094,311	(\$3,488,568)	\$126,605,743
Restricted Budget	2	33,209,000	\$10,800,099	44,009,099
Plant Fund	3	5,932,180	\$0	5,932,180
County Debt and OPEB	3	10,670,284	\$108,434	10,778,718
Student Activities		124,259	\$0	124,259
Total		\$180,030,034	\$7,419,965	\$187,449,999

Notes to Changes

1. Changes are explained on the previous pages.
2. Changes represent possible federal stimulus funding, final amounts have not yet been determined.
3. Represents current debt service and OPEB numbers given to HCC by the county after the original budget was submitted.



**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021**

**STRATEGIC INITIATIVES**

	Original FTE	Original Amount	Reduced FTE	Reduced Amount	Revised FTE	Revised Amount
<b>STRATEGIC GOAL # 1 - Student Success, Completion, and Lifelong Learning</b>						
<b>Strategic Initiative - 1.1,1.1B</b>						
Move associate director of Career Links to full time to increase number of students in high impact program	0.20	\$ 17,112	-0.20	\$ (17,112)		
Increase in travel costs for student athletic teams due to loss of vans and CDL drivers		60,000		(60,000)		
<b>sub-total</b>		<b>77,112</b>		<b>(77,112)</b>		
<b>Total Student Success, Completion, and Lifelong Learning</b>	<b>0.20</b>	<b>\$ 77,112</b>	<b>-0.20</b>	<b>(77,112)</b>	<b>-</b>	<b>\$ -</b>
<b>STRATEGIC GOAL # 2 - Organizational Excellence</b>						
	<b>FTE</b>	<b>Amount</b>				
<b>Strategic Initiative - 2.1,2.1A</b>						
Additional compensation for adjunct faculty to improve faculty and staff recruitment and retention		\$ 48,443		(48,443)		\$ -
<b>sub-total</b>		<b>48,443</b>		<b>(48,443)</b>		
<b>Strategic Initiative - 2.2,2.2A</b>						
Maintenance contract with Stanley Doors to create cost efficiencies while ensuring quality service		25,000		(25,000)		\$ -
<b>sub-total</b>		<b>25,000</b>		<b>(25,000)</b>		
<b>Strategic Initiative - 2.3,2.3B</b>						
New faculty positions	3.00	246,845	-3.00	(246,845)		\$ -
<b>sub-total</b>		<b>246,845</b>		<b>(246,845)</b>		
<b>Total Organizational Excellence</b>	<b>3.00</b>	<b>\$ 320,288</b>	<b>-3.00</b>	<b>(320,288)</b>		<b>\$ -</b>
<b>STRATEGIC GOAL #3 - Building and Sustaining Partnerships</b>						
<b>Strategic Initiative - 3.2,3.2A</b>						
Dual enrollment discounts		\$ 427,036		(219,904)		\$ 207,132
<b>sub-total</b>		<b>427,036</b>				
<b>Strategic Initiative - 3.2,3.2B</b>						
Electronic tool for advising appointments to help implement the adult learner initiative		\$ 35,000		(35,000)		-
<b>sub-total</b>		<b>35,000</b>				
<b>Strategic Initiative - 3.2,3.2D</b>						
Fee for career coach to implement selected Commission on the Future recommendations		\$ 14,400		-		\$ 14,400
<b>sub-total</b>		<b>14,400</b>				<b>14,400</b>
<b>Total Building and Sustaining Partnerships</b>	<b>0.00</b>	<b>\$ 476,436</b>				<b>\$ 221,532</b>
<b>Grand Total</b>	<b>3.20</b>	<b>\$ 873,836</b>	<b>-3.20</b>	<b>\$ (397,400)</b>	<b>0.00</b>	<b>\$ 221,532</b>

New Position Requests	Original FTE	Revised FTE	Original Request	Change	Revised Request	Explanation
Faculty (to be assigned in new year)	3.00	0.00	\$ 246,845	\$ (246,845)	\$ -	Eliminated request
Social sciences office associate IV*	1.00	1.00	18,195	-	18,195	
Instructional designer	1.00	0.00	73,825	(73,825)	-	Eliminated request
Employee relations	1.00	0.00	122,650	(122,650)	-	Eliminated request
Computer solutions manager	1.00	0.00	69,708	(69,708)	-	Eliminated request
Associate director of Career Links	0.20	0.00	17,112	(17,112)	-	Eliminated request
Associate director of financial aid	1.00	1.00	95,099	-	95,099	
<b>Total operating positions</b>	<b>8.20</b>	<b>2.00</b>	<b>\$ 643,434</b>	<b>\$ (530,140)</b>	<b>\$ 113,294</b>	

\*A portion of the required funding was covered by the department through a reallocation of funds.

**Tuition and Consolidated Fee Breakdown FY2021****This includes a \$2 per credit hour increase and an increase in the consolidated fee of 1.14%****Current - FY20**

	In-county	Out-County	Out-of-State
	\$ 140.00	\$ 234.00	\$ 284.00
Consolidated Fee 18.82% of per credit hour rate	\$ 26.35	\$ 26.35	\$ 26.35
	<u>\$ 166.35</u>	<u>\$ 260.35</u>	<u>\$ 310.35</u>

**Proposed - FY21 - \$2, \$5, \$8 per credit hour increase**

	In-county	Out-County	Out-of-State
Per Credit Hour	\$ 142.00	\$ 239.00	\$ 292.00
Consolidated Fee increase from 18.82 to 19.96% of per credit hour rate	\$ 28.34	\$ 28.34	\$ 28.34
	<u>\$ 170.34</u>	<u>\$ 267.34</u>	<u>\$ 320.34</u>
Increase	\$ 4.00	\$ 7.00	\$ 10.00

12 Credits for FY21 for tuition and fees

12 Credits for FY20 for tuition and fees

**Annual Increase for 12 credits - one semester**

	\$ 2,044.12	\$ 3,208.12	\$ 3,844.12
	<u>\$ 1,996.18</u>	<u>\$ 3,124.18</u>	<u>\$ 3,724.18</u>
	<u>\$ 47.94</u>	<u>\$ 83.94</u>	<u>\$ 119.94</u>

30 credits - FY21 for tuition and fees - Full load for a year

30 credits - FY20 for tuition and fees

**Annual Increase for 30 credits**

	\$ 5,110.30	\$ 8,020.30	\$ 9,610.30
	<u>\$ 4,990.44</u>	<u>\$ 7,810.44</u>	<u>\$ 9,310.44</u>
	<u>\$ 119.86</u>	<u>\$ 209.86</u>	<u>\$ 299.86</u>

Majority of students take less than 12 credits

**Each addition dollar of tuition increase generates \$124,510 of gross revenue and \$116,674 of net revenue.**

**Original letter sent with budget book on February 11, 2020**



**HOWARD**  
COMMUNITY COLLEGE

*You Can Get There From Here.*

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Columbia, MD 21044-3197  
443-518-1000  
MD Relay 711  
[www.howardcc.edu](http://www.howardcc.edu)

February 11, 2020

The Honorable Calvin Ball, County Executive  
The Honorable Deb Jung, Chairperson, Howard County Council  
The Honorable Elizabeth Walsh, Vice Chairperson, Howard County Council  
The Honorable Christiana Mercer Rigby, Howard County Council  
The Honorable Opel Jones, 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 Malcolm Baldrige National Quality Award, which highlights customer satisfaction, workforce empowerment and increased productivity has come to symbolize America's commitment to excellence"...***Former President William J. Clinton

Howard Community College (HCC) is the proud recipient of the 2019 Malcolm Baldrige National Quality Award and in March 2020, the college will be honored at the national Malcolm Baldrige QUEST for Excellence conference sponsored by the National Institute of Standards and Technology (NIST). The college will be the third community college in the nation and the first college in the Middle States Commission on Higher Education accreditation region to receive this award.

Since 1970, when HCC opened its doors, the college has continued its commitment of excellence to fulfill the college mission of ***"Providing Pathways to Success"*** in higher education to Howard County residents. The college is beginning the celebration of its 50<sup>th</sup> anniversary and is proud to continue to serve Howard County. HCC is grateful for the strong support it has received from the Howard County Government over the past 50 years and believes the Baldrige award would not have been possible without the county's backing. In order to continue HCC's success, your funding is vital in the upcoming 2021 fiscal year (FY). The college is requesting your support to fund its request of \$39,068,870, which represents an increase of \$3,225,870 or nine percent.

### **Budget Reallocation and Reductions**

The college is ever mindful of its responsibility to prudently manage its resources. Each year, faculty and staff look for cost containment opportunities. The administration has tracked these savings since 2009 and over \$6,049,947 has been saved during that time.

This year was no exception as the college had cost containment savings of \$147,000 in contracted services, supplies, printing and travel. In addition, when new positions are requested, reallocations are made in order to fund the positions. The administration is currently working with an outside firm to continue its review of the college's internal processes and make refinements. This will allow the college to continue its quest to improve program efficiencies and productivity while realizing cost savings, which can be reallocated to achieve HCC's institutional strategic goals.

Highlights of the college's FY21 budget request are detailed below:

### ***New Personnel***

This budget contains 8.2 positions. These positions include three full-time faculty positions that will help the college address the deficit in the full-time/part-time ratio. The Maryland Higher Education Commission (MHEC) has a benchmark ratio of 50 percent full-time faculty to 50 percent part-time faculty. The college's current ratio for the fall of 2019 was 46 percent full-time faculty to 54 percent part-time faculty.

In addition, the remaining 5.2 positions include:

- a social sciences office associate IV;
- an instructional designer;
- an employee relations position;
- a computer solutions manager;
- an associate director of financial aid; and
- partial funding for an associate director of Career Links

Funds were reallocated internally to pay for a portion of the social sciences position.

### ***Salary Increases***

The college has proposed a 4.25 percent salary increase in this budget. This increase would be the entire increase for staff as no step or cost of living adjustments are given to HCC employees. Howard Community College received recognition as one of the "*Great Colleges to Work For*" as determined by the *Chronicle of Higher Education* for the eleventh consecutive year. Even though this recognition is based on ratings of college employees, it is important to note that employee turnover has increased as individuals have found they can get higher salaries at other institutions. Faculty and staff have taken on additional responsibilities, with minimal increases in staffing and compensation to help manage the college. When looking at surrounding counties over the last five years, HCC ranks eighth in the state when it comes to faculty and staff increases.



### Average Salary Increases over 5 Years

Rank	College	Over 5 Years
1	Baltimore County	4.70%
2	Prince George's	3.80%
3	Montgomery	3.65%
4	Cecil	2.80%
5	Wor-Wic	2.52%
6	Hagerstown	2.40%
7	Anne Arundel	2.35%
8	Carroll	2.30%
8	<b>Howard</b>	<b>2.30%</b>
9	Harford	2.10%
10	Frederick	2.10%
11	Chesapeake	1.90%
12	Southern MD	1.88%
13	Allegany	1.60%
14	Baltimore City	1.20%
15	Garrett	0.65%
	<b>Average</b>	<b>2.39%</b>

The college's proposed salary increase also includes an increase for adjunct faculty. The chart below shows HCC's current standing among Maryland community colleges in the surrounding area with comparable compensation systems. The college has budgeted a credit hour increase of \$33 (four percent) for level one, a \$26 (three percent) increase for level two, and an \$18 (two percent) increase for level three. Level one represents 68 percent of our adjunct faculty and even with these increases in level one, HCC would still be below Montgomery College and Prince George's Community College (PGCC). In addition, if the Community College of Baltimore County (CCBC) increases its rates in FY21, Howard Community College could continue to be below CCBC, as well. 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 PGCC at the Laurel College Center, where faculty from both schools work side-by-side with different pay structures.



Proposed Adjunct Rate Increases				
	Level I	Level II	Level III	Average
Proposed Increase %	4%	3%	2%	
Proposed Amount	\$33	\$26	\$18	\$30
New Rate	\$860	\$905	\$940	
Percentage of Adjuncts in the Level	68%	19%	13%	100%

**ADJUNCT PAY RATES PER CREDIT HOUR AT COMMUNITY COLLEGES IN ADJACENT COUNTIES TO HOWARD COUNTY (FY20)**

College	Level I	College	Level II	College	Level III
Montgomery	\$1,205	Montgomery	\$1,305	Montgomery	\$1,395
Prince George's	\$875	Anne Arundel	\$931	CCBC	\$945
CCBC	\$855	CCBC	\$915	<b>Howard</b>	<b>\$922</b>
<b>Howard</b>	<b>\$827</b>	Prince George's	\$895	Prince George's	\$915
Anne Arundel	\$820	<b>Howard</b>	<b>\$879</b>	Carroll	\$883
Frederick	\$769	Frederick	\$809	Frederick	\$865
Carroll	\$705	Carroll	\$786	Anne Arundel	NA
Baltimore City	\$623	Baltimore City	NA	Baltimore City	NA

## Jump Start

The college has had a very successful dual enrollment program with the Howard County Public School System (HCPSS). The program, named JumpStart, allows HCPSS students to take classes at a discount and earn college credits. HCPSS students are able to explore possible careers and interests and gain exposure to college coursework while earning college credits. Students in the program are given a 50 percent discount. The college is excited about the partnership with the HCPSS and, to date, 1,472 students have enrolled in the JumpStart program. This budget reflects the 50 percent discount in the tuition of \$1,419,904 for these students.

## State Funding and Governor Proposed Legislation

Under the state funding formula for Maryland community colleges, the community colleges receive a percentage of what the four-year institutions received the year before. This year, the colleges were mandated to receive 25 percent of what the four-year institutions received in FY20. This would have represented a 14.6 percent increase for all the colleges and a 16.7 percent increase for Howard Community College due to enrollment growth. However, the Governor also proposed the Budget Reconciliation and Finance Act of 2020 (BRFA) legislation, which would basically cut the community college proposed funding in half to a 7.3 percent increase for all the colleges and an 8.3 percent

increase for Howard. With this change, Howard's mandated funding increase was reduced from \$3,301,048 to \$1,650,524. In addition, the Governor has proposed elimination of the Cade funding formula for community colleges. The community colleges are currently working with state legislators to keep the Cade formula and restore the BRFA cut.

### **Tuition Increases**

Students contribute the greatest percentage of HCC's budget and the college is always mindful of any increases in tuition. In FY19, HCC students paid 40 percent of the total operating costs of the college, while the county and state paid 36 percent and 19 percent, respectively.

For FY21, a \$2 tuition increase is being proposed for in-county students in this budget. Currently, the in-county per credit hour rate is \$140 and would increase to \$142. With the consolidated fee, this would cost an in-county resident \$5,061 a year for 30 credits of instruction.

In accordance with state guidelines, out-of-county tuition would increase \$5 per credit hour and out-of-state tuition would increase \$8 per credit hour. Out-of-county tuition is currently \$234 and would increase to \$239 out-of-state tuition is \$284 and would increase to \$292.

### **Unmet Needs**

Each year during budget preparation, HCC identifies a number of initiatives that the college needs to consider to meet the challenges of the future. The administration realizes that not all needs can be included in the budget process. These unmet needs represent large expenditures that HCC did not address in the FY21 budget. While HCC has always continued to look for grants and other funding sources to address these areas, the college continues to face obstacles in funding these needs.

### **Building for a Changing Workforce**

Over the years, the Howard County Government has established itself as a leader among counties in Maryland for its strong support of its community college. The accolades that HCC has received could not have occurred without your support. Since HCC opened its doors in 1970, over 932,430 students have enrolled at the college. A few other statistics that are notable include:

- Howard Community College taxpayer's annual rate of return to the county is 4.6 percent or \$337.8 million equivalent to 5,328 jobs.
- Thirty-nine percent of the Howard county residents attending Maryland institutions as undergraduates attend Howard Community College.
- Of Howard County Public School System recent graduates, 22 percent attended HCC in the fall of 2019.
- Since FY07, the number of associate degrees awarded by HCC has increased 174 percent compared to the overall Maryland community college growth rate of 54 percent.

After 50 years of serving our community, HCC is proud of its accomplishments and is optimistic about the future. The college has contributed to the success of this county's vibrant workforce with its high standards of excellence. The administration looks forward to your continued support and consideration of the college's FY21 budget request.

Sincerely,

A handwritten signature in black ink, reading "Felícita Solá-Carter". The signature is written in a cursive style with a large, stylized "F" and "C".

Felícita Solá-Carter  
Chair, Board of Trustees

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# **MISSION, VISION, VALUES, AND STRATEGIC GOALS**

---



## **MISSION**

Providing pathways to success.

## **VISION**

A place to discover greatness in yourself and others.

## **VALUES**

**I**nnovation  
**N**urturing  
**S**ustainability  
**P**artnerships  
**I**ntegrity  
**R**espect  
**E**xcellence  
**S**ervice

## **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

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# **STRATEGIC GOALS AND BUDGET**

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**Howard Community College**  
**Strategic Plan-Details**  
**Fiscal Year 2021**

<b>Strategic Goal #1. Student Success, Completion and Lifelong Learning</b>		
<b>1.1</b>	<b><i>Increase number of students graduating annually.</i></b>	
	<b>Lead</b>	<b>Action Plans for FY21</b>
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 (see also 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) 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. Continue development of a guided pathways program plan for new full-time students.
1.1D	VPAA	Increase the use of open education resources.
<b>1.2</b>	<b><i>Increase % of developmental completers, 4 years after entry to HCC, from 35.8% (fall 2003 cohort) to 45% (fall 2016 cohort). (MHEC Indicator)</i></b>	
1.2A	VPAA	Evaluate and revise as indicated the requirement for developmental mathematics students to also enroll in the First Year Experience course. Evaluate and expand English 121 Accelerated Learning Program. Implement and evaluate course redesign linked to revision of the Code of Maryland Regulations (COMAR) definition of college-level mathematics. Encourage eligible developmental students to concurrently enroll in same-subject, credit-bearing course (see 1.2B).
1.2B	VPAA VPSS VPIT	Evaluate College and Career Readiness and College Completion Act (CCCRA) 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	Expand the HCC Early Alert Program to attain positive outcomes in courses with low retention and success rates; establish a work group of faculty and staff to improve program processes and implement strategies to increase course completion and program effectiveness.



<b>1.3</b>	<b><i>Increase student successful-persistence rate after 4 years for all students from 73.2% (fall 2003 cohort) to 75% (fall 2016 cohort). Close performance gaps as needed for Black, Asian, and Latino-Hispanic students. (MHEC Indicator)</i></b>	
1.3A	VPSS VPAA	Increase participation in Ambiciones from 25 to at least 100 students by 2021. 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	Increase Howard P.R.I.D.E. participation by 30 percent, from 129 to 175 students, by 2021. 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	Complete investigation of using multiple assessment measures as a strategy for more accurate English and mathematics placements for fall registration.
<b>1.4</b>	<b><i>Increase student graduation and transfer rate after 4 years for all students from 51.9% (fall 2003 cohort) to 55% (fall 2016 cohort). Close performance gaps as needed for Black, Asian, and Latino-Hispanic students. (MHEC Indicator)</i></b>	
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, Asian, and Latino-Hispanic students.
1.4B	VPAA	Continue the systematic evaluation plan for all academic programs.
1.4C	VPAA	Continue and evaluate the undergraduate research program for STEM students with a goal that participants complete their degrees at a rate above the general population of STEM majors.
1.4D	VPAA VPSS	Actively promote diversity in restricted enrollment and honors programs.
<b>Strategic Goal #2. Organizational Excellence</b>		
<b>2.1</b>	<b><i>Increase % of minority employees to reflect county demographics from fall 2007 rates of 22.1% faculty and 20.9% staff (administrators and professional/technical) to 24% and 28%, respectively, by fall 2020. (MHEC Indicator)</i></b>	
	<b>Lead</b>	<b>Action Plans for FY21</b>
2.1A	ALL	Improve faculty and staff recruitment efforts, outcomes, and retention.
<b>2.2</b>	<b><i>Increase stakeholder satisfaction for students from spring 2012 rates of: 86.6% for credit students; to spring 2020 rate of 87%, and for employees, from fall 2007 rate of 4.29 to fall 2019 rate of 4.35. Continuing education students will report 95% satisfaction.</i></b>	
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.
<b>2.3</b>	<b><i>Make progress toward achieving a 50/50 FT/PT faculty ratio and adequate staffing to meet organizational needs.</i></b>	
2.3A	VPAA	Create scheduling efficiencies to meet the established benchmarks.
2.3B	All	Analyze vacancies and determine recruitment action.

<b>2.4</b>	<b><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></b>	
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.
<b>2.5</b>	<b><i>Reduce HCC's carbon footprint 1% each year to achieve a 100% reduction in greenhouse gas emissions over 2009 levels by 2050.</i></b>	
2.4A	VPAF	Investigate best practices; examine and refine existing metrics; incorporate new comparator for calculation of average gross emissions per square foot of built space (per 1,000 SF) aligned with college's Facilities Master Plan and the President's Climate Leadership Commitment (PCLC) signatories' gross emissions by Carnegie class.
<b>Strategic Goal #3. Building and Sustaining Partnerships</b>		
<b>3.1</b>	<b><i>Increase resources to provide scholarships and facilities to students.</i></b>	
	<b>Lead</b>	<b>Action Plans for FY21</b>
3.1A	President	Raise \$1,500,000 for scholarships and endowments.
3.1B	President	Obtain \$2.4 million in competitive grants.
3.1C	VPAA VPAF	Continue the design for the Mathematics and Athletics Complex.
3.1D	VPAF	Continue the campus wide systematic renovation.
<b>3.2</b>	<b><i>Increase opportunities to serve the regional needs.</i></b>	
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, dual enrollment and Early College.
3.2B	VPSS	Increase enrollment, transfer, and college completion of adult students by implementing the adult learner initiative recommendations.
3.2C	VPAA VPSS VPIT	Develop credit and noncredit courses that meet regional employment needs and expand internship/apprenticeship/stackable credential opportunities.
3.2D	VPAA VPSS	Implement selected Commission on the Future recommendations.

The document was approved by the board on May 29, 2019.

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# **SUMMARY OF STRATEGIC PRIORITY BUDGET REQUESTS**

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**HOWARD COMMUNITY COLLEGE  
STRATEGIC INITIATIVES**

**STRATEGIC GOAL #3 - Building and Sustaining Partnerships**

<b>Strategic Initiative - 3.2,3.2A</b>		
Dual enrollment discounts		\$ 207,132
<b>sub-total</b>		<b>207,132</b>
<b>Strategic Initiative - 3.2,3.2D</b>		
Fee for career coach to implement selected Commission on the Future recommendations		14,400
<b>sub-total</b>		<b>14,400</b>
<b>Total Building and Sustaining Partnerships</b>	<b>0.00</b>	<b>\$ 14,400</b>
<b>Grand Total</b>	<b>0.00</b>	<b>\$ 221,532</b>

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## **CRITICAL UNMET NEEDS**

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## **Howard Community College CRITICAL UNMET NEEDS**

### **Introduction**

Howard Community College is confronted with the demands of a dynamic community and the increased costs of technology-rich educational programs, which creates 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 – \$1,234,230**

The Maryland Higher Education Commission has a guideline of 50/50 for full-time and part-time faculty. In fall 2019, HCC demonstrated a slight decrease in full-time enrollment (FTE) growth. The current full-time/part-time ratio is 46 percent full-time to 54 percent part-time.

Projecting no growth in full-time equivalent enrollment for FY21, the college would need an additional 15 new faculty to move to the 50/50 benchmark. The college is not budgeting for any new faculty positions. Hence, the unmet need is \$1,234,230.

#### **Adjunct Faculty – \$ 425,500**

If the college expects to compete with other institutions for adjunct faculty, it will need to increase the pay rate for adjunct faculty. This would mean that the rates for adjunct faculty should increase \$50 per credit in level one, \$44 in level two and \$37 in level three. However, we were unable to increase the adjunct rates in this budget. This would leave an unmet need of \$425,500 for adjunct faculty rates.

### **Staff Positions – \$1,132,345**

Between the period of FY00 through FY19, credit enrollment grew over 109 percent in FTEs. During that same period, staff positions have only grown by 74 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. 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. However, the college 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 2 staff positions in this budget; 15.2 of the positions recommended by the multi-year staffing plan for the FY21 budget are unable to be funded. This will mean these positions will need to be delayed until future years. The unmet need for these positions is \$1,132,345 and represents the unfunded position requests for FY21 only.

### **Technology – \$1,276,000**

The college needs to maintain and advance its technology infrastructure to meet the operational and support requirements for student services, teaching, learning resources, and business processes. The following technology needs have not been met in the FY21 budget and will be delayed until resources can be made available.

The college replacement computer technology cycle requires the purchase of computers and network infrastructure to support classrooms, labs and offices. Computers on campus are replaced on a five year cycle. This requires the purchase of approximately 700 computers at a cost of \$686,000.

The college has investigated the merits of purchasing a customer relationship management system for the Division of Continuing Education and Workforce Development (CEWD) to assist with communication to potential and current clients, at a project cost \$220,000. The college will delay the upgrade of the staff and student email systems until the FY22 budget cycle, at a cost of \$125,000. The college uses an automated Information Technology (IT) ticketing system to support communication and workflow between requests made to the IT helpdesk and technical staff's responses, at a cost of \$70,000. The college has an increase in IT service contract costs of \$175,000, to support new software applications and expand services of existing contracts that will need to be delayed until funding becomes available.



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# **COUNTY BUDGET REQUEST**

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**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021 COUNTY FUNDING REQUEST  
OPERATING BUDGET**

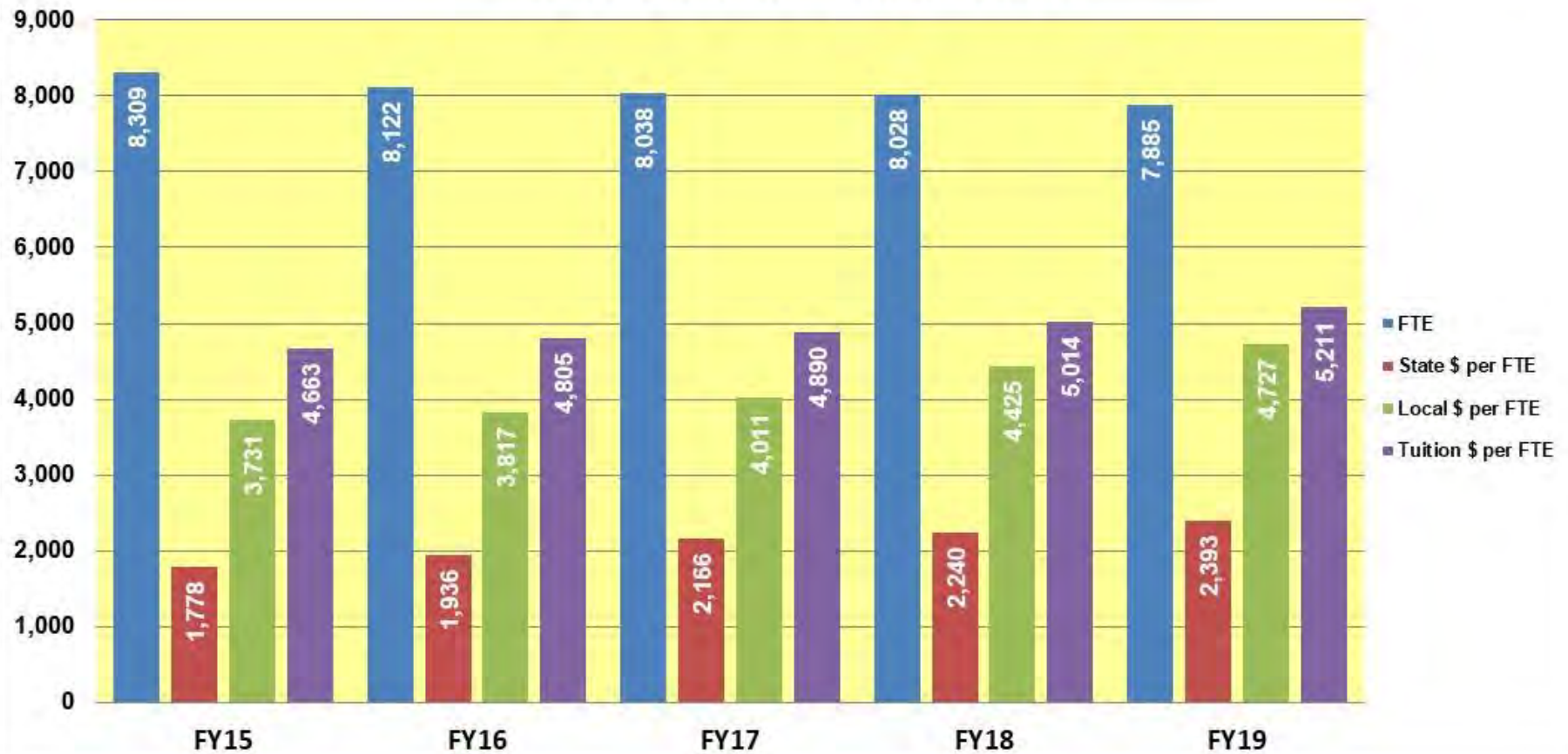
DESCRIPTION	FY20 BUDGET	REQUESTED INCREASE	FY21 BUDGET	PERCENTAGE INCREASE
FY21 Operating budget funding	\$ 35,843,000	\$ 716,860	\$ 36,559,860	2.00%

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

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## Local, State, and Tuition per FTE



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## **BUDGET HIGHLIGHTS**

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

**Tuition and Fee Revenue**

A two-dollar tuition increase is included in the budget. The credit tuition rate will be \$142 per credit hour for in-county students. In accordance with state law requirements, out-of-county tuition will increase \$3 in addition to the \$2 in-county increase, for a total of \$5. Out-of-state tuition will increase \$6 in addition to the \$2 in-county increase, for a total of \$8. Out-of-county is currently \$234 and would increase to \$239. Out-of-state tuition is \$284 and would increase to \$292.

FY2021 enrollment is not projected to grow above the current levels for major terms; however, the college is anticipating that dually enrolled students will be replacing adult learners. Because dually enrolled students pay 50 percent of in-county tuition, the budget shows an increased expense in the discount category. In addition, due to the shift to online learning for the summer, revenue for the summer of 2020 is anticipated to decline thirty percent.

The consolidated fee will increase from 18.82 percent of in-county tuition revenue to 19.96 percent. The increase in consolidated fee is related to costs associated with online learning that were previously charged through course fees. Instructional fee revenue, used to offset various direct instructional costs for the classroom, is decreasing due to the decline in enrollment.

**County**

The college's FY2021 unrestricted operating budget contains a two percent, or \$716,860 requested increase from the county. Funding is required to move the college forward on its planned strategic and core work initiatives.

**State**

The college's FY2021 unrestricted operating budget contains a 16.7 percent or \$3,301,048 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 decrease for interest income due to an anticipated decrease in interest rates.

**Continuing Education/Workforce Development (CEWD)**

This is a self-supporting area of the budget. Continuing education's annual contribution to the operating fund has a one percent increase or \$10,820. The CEWD division's revenue is projected to increase 7.38 percent, or \$643,897. Expansion in the areas of continuing professional education and apprenticeships are the primary reasons for the increase in projected revenue for the division. Expenses in this fund are increasing proportionate 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 increased five percent, or \$964,646. The primary increase is due to a change in accounting standards that requires the student activities accounts to now be shown in this fund. In the past, these accounts were shown in the agency fund.

**Auxiliary Funds**

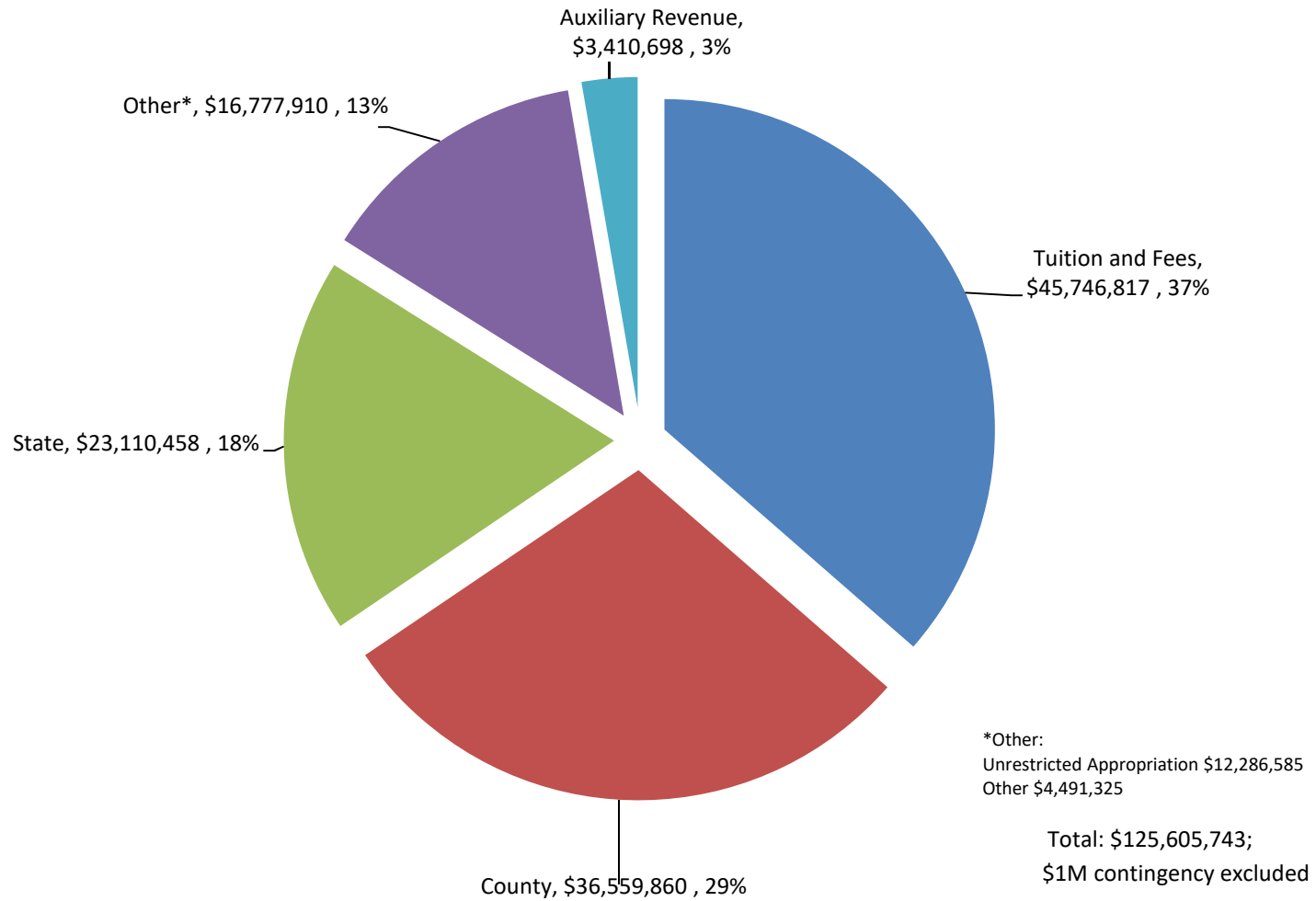
This fund consists primarily of the bookstore, food service, vending, the athletics programs, and the Children's Learning Center (CLC). The revenue and expenses in this area of this budget are anticipated to increase three percent.

**Unrestricted Surplus**

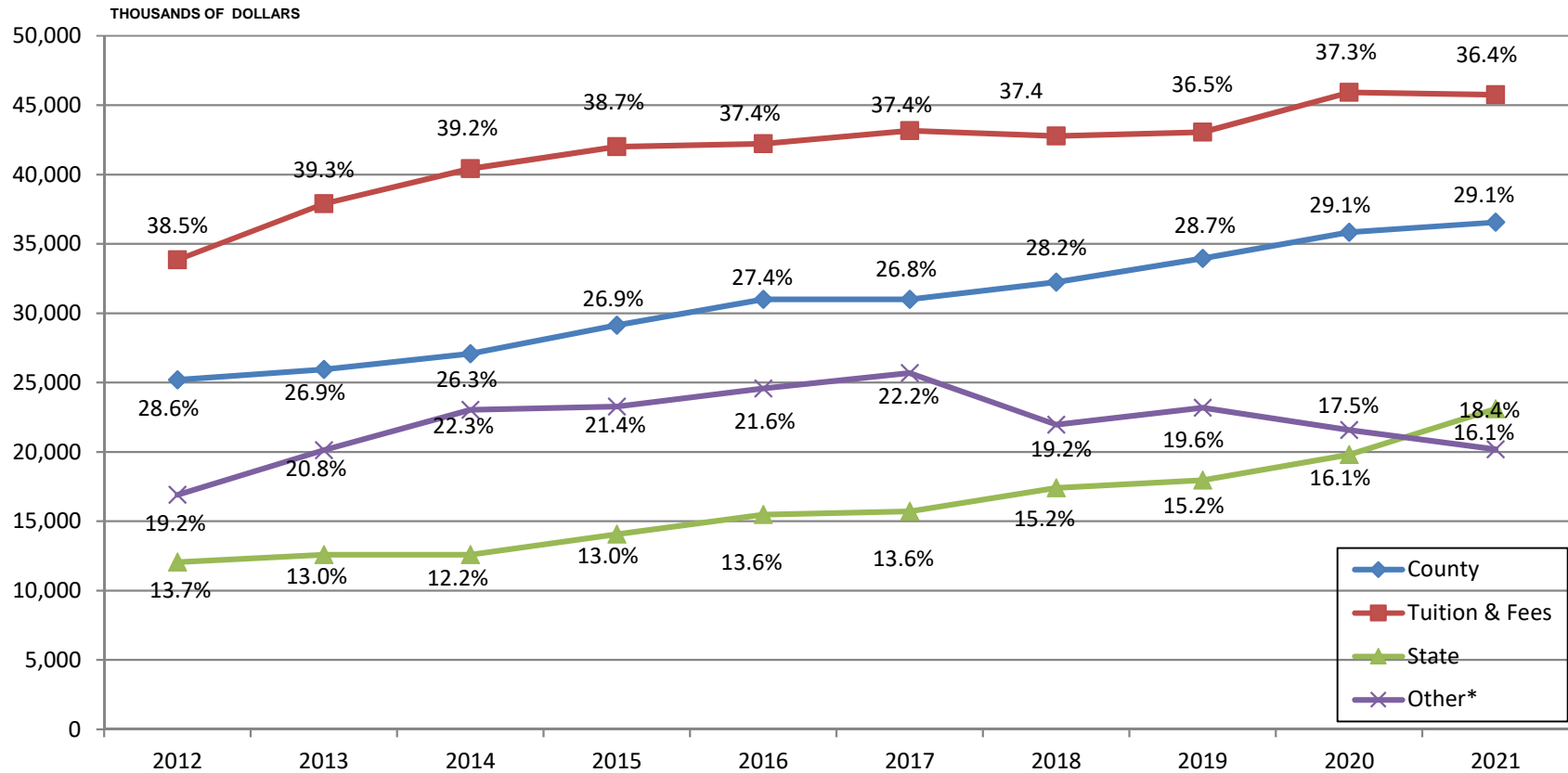
The use of the unrestricted surplus continues to be a source of revenue in the operating budget, totaling \$221,868. This represents an 89 percent or \$1,777,905 decrease over the prior year. These funds will be taken from continuing education's fund balance if surplus funds are not available at year-end.



**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021  
SOURCES OF REVENUE  
UNRESTRICTED AND AUXILIARY BUDGET**



# **HOWARD COMMUNITY COLLEGE SOURCES OF REVENUE FISCAL YEARS 2012-2021 UNRESTRICTED AND AUXILIARY BUDGET**



\*Other:  
Unrestricted Appropriation \$13,843,334,  
Auxiliary \$3,410,698, Other \$4,811,325

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

**New Faculty and Staff**

The budget includes two critically needed staff positions. All of these positions are necessary in order to meet specific strategic and core work goals. As outlined in the budget details, one of these positions is being funded with existing funds.

**Performance Increase**

Due to funding constraints, there is no budgeted merit increase.

**Benefits**

The college is anticipating a four-percent increase in health care costs beginning in January 2021. It is believed the increased costs received in January 2020 will continue, and there will be an additional increase in January 2021.

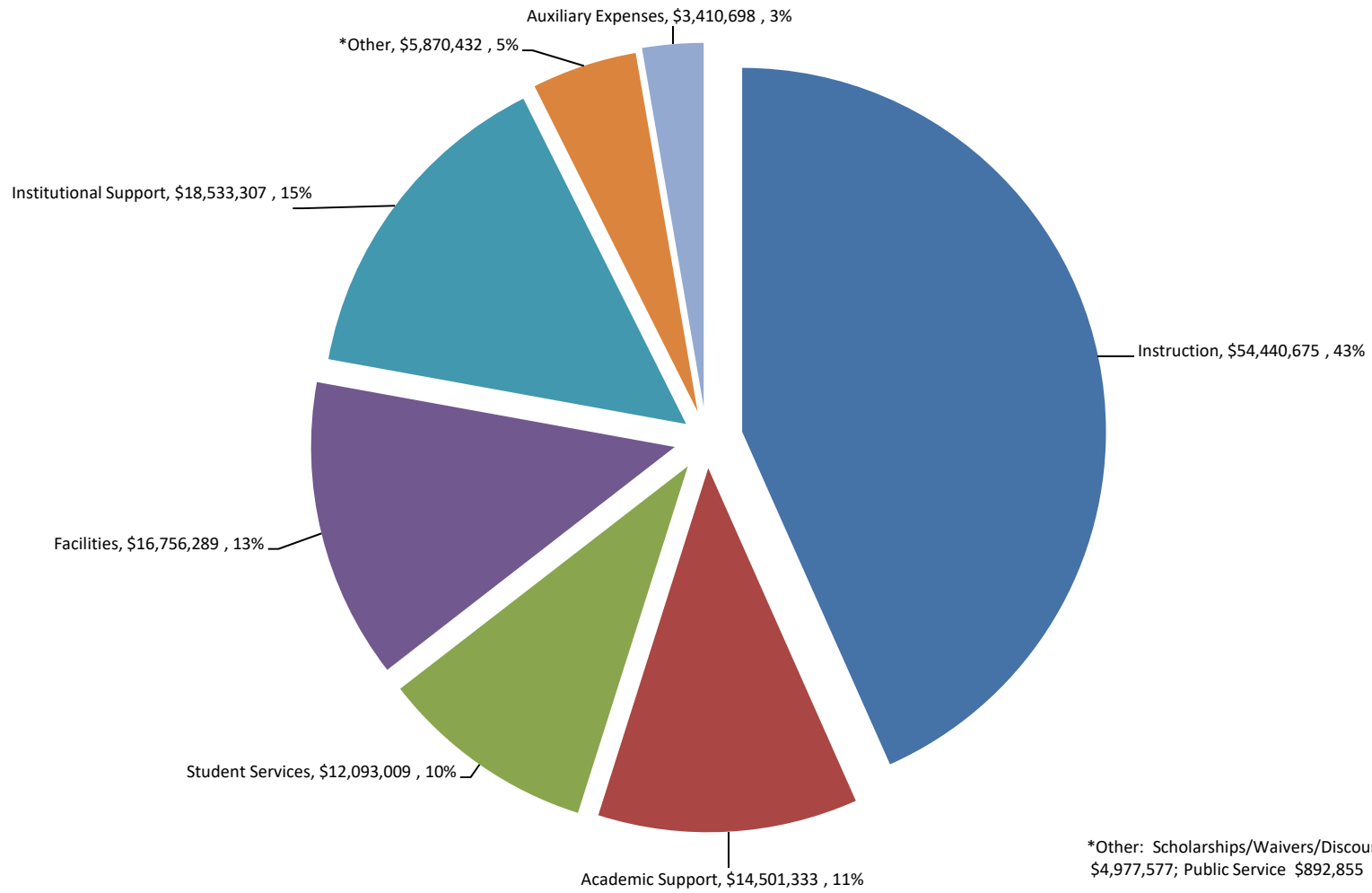
**Non-personnel Costs**

The budget includes various increases in non-related personnel costs. Instructional and other costs continue to rise in the FY21 budget. Waivers and discounts continue to rise as dual enrolled and other discounted groups continue to grow on campus.

**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, the Children's Learning Center, and athletic programs are included in these budgets.

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021  
EXPENDITURES  
UNRESTRICTED AND AUXILIARY BUDGET  
BY FUNCTION**



\*Other: Scholarships/Waivers/Discounts  
\$4,977,577; Public Service \$892,855

Total: \$125,605,743;  
\$1M contingency excluded

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

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**HOWARD COMMUNITY COLLEGE  
SOURCE AND USE OF FUNDS  
FISCAL YEAR 2021**

**SOURCE OF FUNDS**

		<b>FY20 Budget</b>				<b>Requested Increase FY21 Budget</b>	<b>Percentage Increase Over FY20</b>
1 *	Tuition adjustment	\$ 29,704,148				\$ (1,250,545)	-4%
1 *	Tuition - \$2 increase*					\$ 249,020	1%
1 *	Tuition - Additional mandated increase of \$6 for both out-of-county and out-of-state students (over \$2)*					228,286	1%
2 *	Operating - Instructional and student fees	4,033,211				(127,462)	-3%
3 *	Operating - County 2%	35,843,000				716,860	2%
4 *	Operating - State 18%	17,095,963				3,061,998	18%
5 *	Operating - Other income	894,000				(382,897)	-43%
6 *	Operating - Unrestricted surplus	1,999,773				(1,777,905)	-89%
7 *	Operating - Continuing education contribution	1,082,004				10,820	1%
7 *	Continuing education (net of contribution to operating)	8,721,319				643,897	7%
8 *	Special funds	20,484,909				964,646	5%
9 *	Auxiliary funds	3,301,337				109,361	3%
	<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 123,159,664</b>				<b>\$ 2,446,079</b>	<b>2%</b>

**APPLICATION OF FUNDS**

			<b>Core Work</b>	<b>Strategic Priorities</b>	<b>Cuts</b>		
	<b>PERSONNEL COSTS</b>						
10 *	Performance increases and annualizing	\$ 44,192,636	\$ (63,361)	-	-	\$ (63,361)	0%
11 *	New positions**	-	113,294	-	-	113,294	0%
12 *	FICA and fringe benefits	13,821,924	352,683	-	-	352,683	3%
13 *	Adjunct faculty and hourly	11,446,760	18,808	-	-	18,808	0%
	<b>SUBTOTAL PERSONNEL</b>	<b>\$ 69,461,320</b>	<b>\$ 421,424</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 421,424</b>	<b>1%</b>
	<b>NON-PERSONNEL COSTS</b>						
14 *	Contracted services	\$ 8,064,156	\$ 55,763	\$ 14,400	-	\$ 70,163	1%
15 *	Supplies and materials	2,693,615	(127,462)	-	-	(127,462)	-5%
16 *	Communications	670,071	10,000	-	-	10,000	1%
17 *	Professional development and special projects	1,155,712	-	-	-	-	0%
18 *	Utilities	2,824,230	-	-	-	-	0%
19 *	Fixed costs	1,842,016	8,828	-	-	8,828	0%
20 *	Scholarships/waivers/discounts	2,626,945	138,090	207,132	-	345,222	13%
	Furniture/equipment/software/books	1,314,034	-	-	-	-	0%
	<b>SUBTOTAL NON-PERSONNEL COSTS</b>	<b>\$ 21,190,779</b>	<b>\$ 85,219</b>	<b>\$ 221,532</b>	<b>-</b>	<b>\$ 306,751</b>	<b>1%</b>
	<b>TOTAL OPERATING BUDGET (FUND 10) INCREASE</b>	<b>\$ 90,652,099</b>	<b>\$ 506,643</b>	<b>\$ 221,532</b>	<b>-</b>	<b>\$ 728,175</b>	<b>1%</b>
7 *	Continuing education fund	8,721,319	643,897	-	-	643,897	7%
8 *	Special funds	20,484,909	964,646	-	-	964,646	5%
	<b>SUBTOTAL UNRESTRICTED FUND INCREASE</b>	<b>\$ 119,858,327</b>	<b>\$ 2,115,186</b>	<b>\$ 221,532</b>	<b>-</b>	<b>\$ 2,336,718</b>	<b>2%</b>
9 *	Auxiliary funds	3,301,337	109,361	-	-	109,361	3%
	<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$ 123,159,664</b>	<b>\$ 2,224,547</b>	<b>\$ 221,532</b>	<b>-</b>	<b>\$ 2,446,079</b>	<b>2%</b>

Detailed explanations are on the following pages

\*Percentage is based on \$29,704,148

\*\*Percentage is based on \$44,192,636

**HOWARD COMMUNITY COLLEGE  
NOTES TO FISCAL YEAR 2021 SOURCE AND USE OF FUNDS  
OF THE UNRESTRICTED AND AUXILIARY FUNDS**

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

A \$2 tuition increase is being proposed for all students in this budget; however, out-of-county and out-of-state student increases will be more. This increase will go into effect for the fall term of 2020. Operating revenue is anticipated to increase \$249,020 with this tuition increase. Currently, the in-county per credit hour rate is \$140 and would increase to \$142. A \$2 tuition increase generates a net \$233,348 after deductions for credit card fees, waivers, scholarships, and bad debt expense.

In accordance with state law requirements, out-of-county tuition will increase \$3 in addition to the \$2 in-county increase, for a total of \$5; out-of-state tuition will increase \$6 in addition to the \$2 in-county increase, for a total of \$8. Out-of-county is currently \$234 and would increase to \$239. Out-of-state tuition is \$284 and would increase to \$292. This mandated additional increase is projected to generate \$228,286 in additional tuition revenue.

Overall, enrollment is not expected to increase for FY21. It is anticipated that further declines in enrollment seen in previous years will be offset by the increased enrollment anticipated from the growth in dual enrollment due to new initiatives with the Howard County Public School System. However, due to declining enrollments seen in FY19 and FY20 the budget is being reduced to those levels resulting in a decrease in revenue of \$869,441. In addition, due to the COVID-19 pandemic and the shift to all online courses the college is anticipating summer 2020 courses will decline by 30 percent resulting in an additional revenue loss of \$381,104.

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

Fee revenues are decreasing \$127,462 in this budget. Overall, instructional fees are projected to decrease primarily due to past declining enrollments.

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

**3. County**

A two percent increase for the operating budget is being requested from the county, reflecting an increase of \$716,860 over the FY20 funding level. A portion of this increase, 31 percent or \$221,532 is directly tied to the college's strategic initiatives and required in order to move the college forward on its planned goals.

County funds will also support increasing benefit costs, two new positions as well as other core work initiatives.

#### **4. State**

State funding is anticipated to increase 16.7 percent, or \$3,301,048. It should be noted that in the event of a state shortfall the governor has the ability to reduce the budget up to 25%, which could result in a \$5,200,199 budget reduction. The current increase is allocated as follows:

<b>Fund</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>Change</b>	<b>Percent Change</b>
Operating	\$17,095,963	\$20,157,961	\$3,061,998	17.9
Continuing Education	\$2,340,202	\$2,579,912	\$239,710	10.2
Special Funds	\$373,245	\$372,585	\$(660)	(0.2)
Total	\$19,809,410	\$23,110,458	\$3,301,048	16.7

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

Other income is decreasing \$382,897 due primarily to the decrease in interest rates.

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

The use of the unrestricted surplus continues to be a significant source of revenue in the operating budget, totaling \$221,868. This represents an 89 percent or \$1,777,905 decrease over the prior year. These funds will be taken from continuing education's fund balance if surplus funds are not available at year-end.

#### **7. Continuing education fund**

Support to the operating fund from the Continuing Education/Workforce Development (CEWD) division will be increased \$10,820 and totals \$1,092,824. This amount reflects a one percent increase over the prior year.

The CEWD division's revenue is projected to increase 7.38 percent, or \$643,897. Expansion in the areas of continuing professional education and apprenticeships are the primary reasons for the increase in projected revenue for the division. Expenses in this fund are increasing proportionate to the revenue increase.

#### **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 increased five percent, or \$964,646. The primary increase is due to a change in accounting standards that requires the student activities accounts to now be shown in this fund. In the past, these accounts were shown in the agency fund. The following receive support from the operating budget: The Music Institute, Rep Stage, Project Access, the art gallery, STEM scholarships, special one-time events, as well as special one-time scholarships.



## **9. Auxiliary fund**

The auxiliary fund consists of the bookstore, food services, the Children's Learning Center, and student athletic programs. The FY21 budget increased three percent in revenue and expenses. Bookstore revenues are anticipated to decrease and expenses are anticipated to increase over the prior year with a decrease in net income of \$67,080. The decrease is due to national trends with increasing sales in open educational resources and rented materials, which save the student costs but result in less profit to the bookstore.

Costs associated with the food services operation are expected to increase \$14,356 over the prior year. The college subsidy for the food service operation is anticipated to be \$546,107, an increase of \$9,551 over the prior year. The subsidy is made up of two areas, the auxiliary administrative area, where the subsidy is increasing \$9,551, and the food service contract, where the subsidy is expected to remain flat in comparison to the prior year.

The student athletic programs budget will see a slight increase in comparison to the FY20 budget. These programs are supported by a portion of the student government consolidated fee and some miscellaneous program income.

The Children's Learning Center (CLC) enrollment is anticipated to remain flat. Tuition rates for all community members at the center will increase five percent over the current year. With the exception for current HCC students with infants, the rates for current HCC students will remain flat in an effort to continue to provide current college students a discounted rate. HCC students with infants will see a two percent increase that will result in a total discount of 25 percent. Additional costs are primarily associated with salary and benefits increases. The CLC continues to receive support from the operating fund or unrestricted fund balance of \$356,355; this is a decrease from the prior year of \$6,910.

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

Due to reduced funding, there is no salary merit pool for employees budgeted for FY21. An increase for faculty promotions of \$147,993 earned during FY20 is also included. These increases are offset by an annualizing savings adjustment of \$229,311 after resetting salaries due to personnel changes. In addition, \$17,957 is included in this budget for the mandated minimum wage increase.

## **11. New positions**

The amount of \$113,294 is designated in the budget to fund two new staff positions. Details are outlined in the position section of the budget book. Please note that a portion of the cost for the social sciences office associate is being covered by reallocating funds within the current budget.

**12. FICA and fringe benefits**

The college is anticipating a four percent increase in health care costs beginning in January 2021. Also included is an increase in the employee dependent waiver increasing from 20 to 30 credits.

**13. Adjunct faculty and hourly**

Due to reduced funding, there is no increase to adjunct faculty salaries included in this budget. There are increased funds needed for hourly support due to an increased workload that total \$7,500. Also included are \$11,308 of matching funds related to an expected increase in federal work-study funds.

**14. Contracted services**

There is an overall net increase of \$70,163 for contracted services in the FY21 budget. Various service contract costs are increasing, primarily related to marketing, grounds, career services and costs associated with the tuition increase for credit card fees.

**15. Supplies and materials**

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

**16. Communications**

The increased cost is due to increasing telephone services of \$10,000.

**17. Professional development and dues and subscriptions**

There is no change to the FY21 professional development budget.

**18. Utilities**

There is no change to the FY21 utilities budget.

**19. Fixed costs**

The reduction in fixed costs is primarily due to the decrease in property and liability insurance. This savings is offset by costs associated with the \$2 tuition increase for bad debts that is included here.

**20. Scholarships, waivers, and discounts**

This category includes scholarships, waivers, and discounts which are increasing \$345,222. The majority of this expense represents discounts associated with the Jump Start partnership with the Howard County Public School System, which are increasing \$207,132. Discounts are included as an expense in this category of the budget. State mandated waivers that relate to the \$2 tuition increase are also include in this category.

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

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## **NEW POSITIONS**

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**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021  
NEW OPERATING POSITIONS**

<b>New Position Requests</b>	<b>Full-Time Equivalent</b>	<b>Total Cost</b>
Social sciences office associate IV*	1.00	18,195
Associate director of financial aid	1.00	95,099
<b>Total operating positions</b>	<b>2.00</b>	<b>\$ 113,294</b>

\*A portion of the required funding was covered by the department through a reallocation of funds.

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# **UNRESTRICTED AND RESTRICTED FUNDS**

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**HOWARD COMMUNITY COLLEGE  
UNRESTRICTED AND AUXILIARY FUNDS  
FISCAL YEAR 2021**

	<b>OPERATING</b>		<b>CONTINUING EDUCATION</b>		<b>SPECIAL</b>		<b>TOTAL</b>	
	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>
<b>SOURCE OF FUNDS</b>								
Tuition and Fees								
Summer	\$ 2,900,039	\$ 2,518,935	\$ -	\$ -	\$ 204,000	\$ 199,000	\$ 3,104,039	\$ 2,717,935
Fall	13,512,871	13,507,529	14,250	161,250	1,783,979	1,783,979	15,311,100	15,452,758
Intersession	984,877	984,877	-	-	-	5,000	984,877	989,877
Spring	12,306,361	11,919,568	14,250	161,250	2,075,000	2,075,000	14,395,611	14,155,818
Noncredit	-	-	4,877,435	5,368,074	136,000	136,000	5,013,435	5,504,074
Fees	4,033,211	3,905,749	2,040,797	1,744,682	1,040,286	1,275,924	7,114,294	6,926,355
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$33,737,359</b>	<b>\$ 32,836,658</b>	<b>\$ 6,946,732</b>	<b>\$ 7,435,256</b>	<b>\$ 5,239,265</b>	<b>\$ 5,474,903</b>	<b>\$ 45,923,356</b>	<b>\$ 45,746,817</b>
Governmental								
Local (Howard County)	\$35,843,000	\$ 36,559,860	\$ -	\$ -	\$ -	\$ -	\$ 35,843,000	\$ 36,559,860
State of Maryland	17,095,963	20,157,961	2,340,202	2,579,912	373,245	372,585	19,809,410	23,110,458
Federal	-	-	-	-	-	-	-	-
Other	894,000	511,103	516,389	442,872	3,810,285	3,537,350	5,220,674	4,491,325
Continuing education contribution	1,082,004	1,092,824	(1,082,004)	(1,092,824)	-	-	-	-
Unrestricted Appropriation	1,999,773	221,868	-	-	11,062,114	12,064,717	13,061,887	12,286,585
Contingency	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$57,914,740</b>	<b>59,543,616</b>	<b>\$ 1,774,587</b>	<b>\$ 1,929,960</b>	<b>\$ 15,245,644</b>	<b>\$ 15,974,652</b>	<b>\$ 74,934,971</b>	<b>\$ 77,448,228</b>
<b>AUXILIARY REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>
<b>TOTAL</b>	<b>\$91,652,099</b>	<b>\$ 92,380,274</b>	<b>\$ 8,721,319</b>	<b>\$ 9,365,216</b>	<b>\$ 23,786,246</b>	<b>\$ 24,860,253</b>	<b>\$ 124,159,664</b>	<b>\$ 126,605,743</b>
<b>USE OF FUNDS</b>								
Instruction	\$38,820,927	\$ 38,872,029	\$ 7,926,320	\$ 8,537,906	\$ 6,905,102	\$ 7,030,740	\$ 53,652,349	\$ 54,440,675
Public Service	701,868	680,355	-	-	212,500	212,500	914,368	892,855
Academic Support	11,158,755	11,352,105	-	-	3,145,954	3,149,228	14,304,709	14,501,333
Student Services	8,555,199	8,558,017	-	-	2,985,484	3,534,992	11,540,683	12,093,009
Institutional Support	14,990,618	15,039,212	-	-	3,320,456	3,494,095	18,311,074	18,533,307
Facilities	13,797,787	13,881,289	-	-	2,762,413	2,875,000	16,560,200	16,756,289
Scholarships/Waivers/Discounts	2,626,945	2,997,267	794,999	827,310	1,153,000	1,153,000	4,574,944	4,977,577
Contingency	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$91,652,099</b>	<b>\$ 92,380,274</b>	<b>\$ 8,721,319</b>	<b>\$ 9,365,216</b>	<b>\$ 20,484,909</b>	<b>\$ 21,449,555</b>	<b>\$ 120,858,327</b>	<b>\$ 123,195,045</b>
<b>AUXILIARY EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>
<b>TOTAL</b>	<b>\$91,652,099</b>	<b>\$ 92,380,274</b>	<b>\$ 8,721,319</b>	<b>\$ 9,365,216</b>	<b>\$ 23,786,246</b>	<b>\$ 24,860,253</b>	<b>\$ 124,159,664</b>	<b>\$ 126,605,743</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 2021**

	Actual* FY19	Approved Budget FY20	Requested Budget FY21
<b>SOURCE OF FUNDS</b>			
Tuition and Fees			
Summer	\$ 3,053,593	\$ 3,104,039	\$ 2,717,935
Fall	13,600,733	15,311,100	15,452,758
Intersession	993,529	984,877	989,877
Spring	12,491,309	14,395,611	14,155,818
Noncredit	3,760,327	5,013,435	5,504,074
Fees	6,586,263	7,114,294	6,926,355
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$ 40,485,754</b>	<b>\$ 45,923,356</b>	<b>\$ 45,746,817</b>
Governmental			
Local (Howard County)	\$ 34,985,816	\$ 35,843,000	\$ 36,559,860
State of Maryland	18,870,890	19,809,410	23,110,458
Federal	-	-	-
Other	7,980,675	5,220,674	4,491,325
Unrestricted Appropriation	-	13,061,887	12,286,585
Contingency	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 61,837,381</b>	<b>\$ 74,934,971</b>	<b>\$ 77,448,228</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 2,971,301</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>
<b>TOTAL</b>	<b>\$ 105,294,436</b>	<b>\$ 124,159,664</b>	<b>\$ 126,605,743</b>
<b>USE OF FUNDS</b>			
Instruction	\$ 45,857,581	\$ 53,652,349	\$ 54,440,675
Public Service	631,883	914,368	892,855
Academic Support	11,862,059	14,304,709	14,501,333
Student Services	8,978,406	11,540,683	12,093,009
Institutional Support	15,289,411	18,311,074	18,533,307
Facilities	13,717,691	16,560,200	16,756,289
Scholarships/Waivers/Discounts	2,937,474	4,574,944	4,977,577
Contingency	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 99,274,505</b>	<b>\$ 120,858,327</b>	<b>\$ 123,195,045</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 2,784,870</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>
<b>TOTAL</b>	<b>\$ 102,059,375</b>	<b>\$ 124,159,664</b>	<b>\$ 126,605,743</b>
<b>NET CHANGE IN FUND BALANCE***</b>	<b>\$ 3,235,061</b>	<b>\$ -</b>	<b>\$ -</b>

\*Source: June 2019 financial report to the board.

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

\*\*\*Fund balance held to fund programs in FY20.

**HOWARD COMMUNITY COLLEGE  
RESTRICTED BUDGET  
FISCAL YEAR 2021**

<b>Source of Funds</b>	<b>Actual FY19*</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>
Fees	\$ 79,583	\$ -	\$ 200,000
Governmental			
Local (Howard County)	221,232	400,000	334,000
State of Maryland	1,789,814	4,920,000	4,300,000
Federal	20,231,559	30,750,000	37,693,099
Other	500,182	1,250,000	1,482,000
Unrestricted Appropriation	-	-	-
<b>Total</b>	<b>\$ 22,822,370</b>	<b>\$ 37,320,000</b>	<b>\$ 44,009,099</b>

**Use of Funds**

Instruction (note 1, 3)	\$ 2,094,074	\$ 4,600,000	\$ 4,350,000
Public Service	273,655	320,000	384,000
Academic Support (note 3)	239,103	750,000	1,000,000
Student Services (note 3)	650,396	1,200,000	5,650,049
Institutional Support (note 3)	317	150,000	500,000
Facilities (note 3)	-	250,000	400,000
Scholarships (note 2, 3)	19,679,477	29,900,000	31,075,050
Auxiliary	-	150,000	650,000
<b>Total</b>	<b>\$ 22,937,022</b>	<b>\$ 37,320,000</b>	<b>\$ 44,009,099</b>

**Notes:**

1. Contingency funding has been reduced in the instructional function due to fewer pending awards.
2. Reduced Pell and Direct Lending based on FY19 spend.
3. Additional contingency added due to unknown Coronavirus Aid Relief Economic Security funding guidelines.

\*Source: June 2019 financial report to the board.



**HOWARD COMMUNITY COLLEGE  
COMBINED CURRENT UNRESTRICTED, RESTRICTED, AND AUXILIARY FUNDS  
FISCAL YEAR 2021**

	<b>UNRESTRICTED</b>		<b>RESTRICTED</b>		<b>TOTAL</b>	
	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>
<b>SOURCE OF FUNDS</b>						
Tuition and Fees						
Summer	\$ 3,104,039	\$ 2,717,935	\$ -	\$ -	\$ 3,104,039	\$ 2,717,935
Fall	15,311,100	15,452,758	-	-	15,311,100	15,452,758
Intersession	984,877	989,877	-	-	984,877	989,877
Spring	14,395,611	14,155,818	-	-	14,395,611	14,155,818
Noncredit	5,013,435	5,504,074	-	-	5,013,435	5,504,074
Fees	7,114,294	6,926,355	-	200,000	7,114,294	7,126,355
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$ 45,923,356</b>	<b>\$ 45,746,817</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 45,923,356</b>	<b>\$ 45,946,817</b>
Governmental						
Local (Howard County)	\$ 35,843,000	\$ 36,559,860	\$ 400,000	\$ 334,000	\$ 36,243,000	\$ 36,893,860
State of Maryland	19,809,410	23,110,458	4,920,000	4,300,000	24,729,410	27,410,458
Federal	-	-	30,750,000	37,693,099	30,750,000	37,693,099
Other	5,220,674	4,491,325	1,250,000	1,482,000	6,470,674	5,973,325
Unrestricted Appropriation	13,061,887	12,286,585	-	-	13,061,887	12,286,585
Contingency	1,000,000	1,000,000	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 74,934,971</b>	<b>\$ 77,448,228</b>	<b>\$ 37,320,000</b>	<b>\$ 43,809,099</b>	<b>\$ 112,254,971</b>	<b>\$ 121,257,327</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>
<b>TOTAL</b>	<b>\$ 124,159,664</b>	<b>\$ 126,605,743</b>	<b>\$ 37,320,000</b>	<b>\$ 44,009,099</b>	<b>\$ 161,479,664</b>	<b>\$ 170,614,842</b>
<b>USE OF FUNDS</b>						
Instruction	\$ 53,652,349	\$ 54,440,675	\$ 4,600,000	\$ 4,350,000	\$ 58,252,349	\$ 58,790,675
Public Service	914,368	892,855	320,000	384,000	1,234,368	1,276,855
Academic Support	14,304,709	14,501,333	750,000	1,000,000	15,054,709	15,501,333
Student Services	11,540,683	12,093,009	1,200,000	5,650,049	12,740,683	17,743,058
Institutional Support	18,311,074	18,533,307	150,000	500,000	18,461,074	19,033,307
Facilities	16,560,200	16,756,289	250,000	400,000	16,810,200	17,156,289
Scholarships/Waivers/Discounts	4,574,944	4,977,577	29,900,000	31,075,050	34,474,944	36,052,627
Contingency	1,000,000	1,000,000	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 120,858,327</b>	<b>\$ 123,195,045</b>	<b>\$ 37,170,000</b>	<b>\$ 43,359,099</b>	<b>\$ 158,028,327</b>	<b>\$ 166,554,144</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>	<b>\$ 150,000</b>	<b>\$ 650,000</b>	<b>\$ 3,451,337</b>	<b>\$ 4,060,698</b>
<b>TOTAL</b>	<b>\$ 124,159,664</b>	<b>\$ 126,605,743</b>	<b>\$ 37,320,000</b>	<b>\$ 44,009,099</b>	<b>\$ 161,479,664</b>	<b>\$ 170,614,842</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 2021**

	UNRESTRICTED, RESTRICTED & AUXILIARY		PLANT FUND		COUNTY DEBT & OPEB		AGENCY FUND		TOTAL COUNTY RESOLUTION	
	Approved Budget FY20	Requested Budget FY21	Approved Budget FY20	Requested Budget FY21	Approved Budget FY20	Requested Budget FY21	Approved Budget FY20	Requested Budget FY21	Approved Budget FY20	Requested Budget FY21
<b>SOURCE OF FUNDS</b>										
Tuition and Fees										
Summer	\$ 3,104,039	\$ 2,717,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,104,039	\$ 2,717,935
Fall	15,311,100	15,452,758	-	-	-	-	-	-	15,311,100	15,452,758
Intersession	984,877	989,877	-	-	-	-	-	-	984,877	989,877
Spring	14,395,611	14,155,818	-	-	-	-	-	-	14,395,611	14,155,818
Noncredit	5,013,435	5,504,074	-	-	-	-	-	-	5,013,435	5,504,074
Fees	7,114,294	7,126,355	1,924,888	1,932,180	-	-	237,430	-	9,276,612	9,058,535
<b>SUBTOTAL - Tuition and Fees</b>	<b>\$ 45,923,356</b>	<b>\$ 45,946,817</b>	<b>\$ 1,924,888</b>	<b>\$ 1,932,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,430</b>	<b>\$ -</b>	<b>\$ 48,085,674</b>	<b>\$ 47,878,997</b>
Governmental										
Local (Howard County)	\$ 36,243,000	\$ 36,893,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,243,000	\$ 36,893,860
State of Maryland	24,729,410	27,410,458	-	500,000	-	-	-	-	24,729,410	27,910,458
Federal	30,750,000	37,693,099	-	-	-	-	-	-	30,750,000	37,693,099
Other	6,470,674	5,973,325	-	-	-	-	85,704	95,702	6,556,378	6,069,027
Unrestricted Appropriation	13,061,887	12,286,585	3,000,000	3,500,000	-	-	528,557	28,557	16,590,444	15,815,142
Contingency	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 112,254,971</b>	<b>\$ 121,257,327</b>	<b>\$ 3,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 614,261</b>	<b>\$ 124,259</b>	<b>\$ 115,869,232</b>	<b>\$ 125,381,586</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,301,337</b>	<b>\$ 3,410,698</b>
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,278,200</b>	<b>\$ 10,417,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,278,200</b>	<b>\$ 10,417,935</b>
<b>OPEB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,084</b>	<b>\$ 360,783</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,084</b>	<b>\$ 360,783</b>
<b>TOTAL</b>	<b>\$ 161,479,664</b>	<b>\$ 170,614,842</b>	<b>\$ 4,924,888</b>	<b>\$ 5,932,180</b>	<b>\$ 10,670,284</b>	<b>\$ 10,778,718</b>	<b>\$ 851,691</b>	<b>\$ 124,259</b>	<b>\$ 177,926,527</b>	<b>\$ 187,449,999</b>
<b>USE OF FUNDS</b>										
Instruction	\$ 58,252,349	\$ 58,790,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,252,349	\$ 58,790,675
Public Service	1,234,368	1,276,855	-	-	-	-	-	-	1,234,368	1,276,855
Academic Support	15,054,709	15,501,333	-	-	-	-	-	-	15,054,709	15,501,333
Student Services	12,740,683	17,743,058	-	-	-	-	-	-	12,740,683	17,743,058
Institutional Support	18,461,074	19,033,307	-	-	-	-	-	-	18,461,074	19,033,307
Facilities	16,810,200	17,156,289	3,625,288	4,670,395	-	-	-	-	20,435,488	21,826,684
Scholarships/Waivers/Discounts	34,474,944	36,052,627	-	-	-	-	-	-	34,474,944	36,052,627
Agency	-	-	-	-	-	-	851,691	124,259	851,691	124,259
Contingency	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL</b>	<b>\$ 158,028,327</b>	<b>\$ 166,554,144</b>	<b>\$ 3,625,288</b>	<b>\$ 4,670,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 851,691</b>	<b>\$ 124,259</b>	<b>\$ 162,505,306</b>	<b>\$ 171,348,798</b>
<b>AUXILIARY FUNDS</b>	<b>\$ 3,451,337</b>	<b>\$ 4,060,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,451,337</b>	<b>\$ 4,060,698</b>
<b>DEBT SERVICE*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,299,600</b>	<b>\$ 1,261,785</b>	<b>\$ 10,278,200</b>	<b>\$ 10,417,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,577,800</b>	<b>\$ 11,679,720</b>
<b>OPEB*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,084</b>	<b>\$ 360,783</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,084</b>	<b>\$ 360,783</b>
<b>TOTAL</b>	<b>\$ 161,479,664</b>	<b>\$ 170,614,842</b>	<b>\$ 4,924,888</b>	<b>\$ 5,932,180</b>	<b>\$ 10,670,284</b>	<b>\$ 10,778,718</b>	<b>\$ 851,691</b>	<b>\$ 124,259</b>	<b>\$ 177,926,527</b>	<b>\$ 187,449,999</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>

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# **VARIANCES FOR UNRESTRICTED BUDGET**

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**HOWARD COMMUNITY COLLEGE  
UNRESTRICTED BUDGET  
FISCAL YEAR 2021  
REQUEST BY FUNCTION**

	<b>Actual* Expenditures FY19</b>	<b>Approved Budget FY20</b>	<b>Percentage of Total FY20</b>	<b>Requested Budget FY21</b>	<b>Percentage of Total FY21</b>	<b>Variance Increase (Decrease) Dollar</b>	<b>Variance Increase (Decrease) Percent</b>
Instruction	\$45,857,581	\$53,652,349	44%	\$54,440,675	44%	\$788,326	1%
Public Service	631,883	914,368	1%	892,855	1%	(21,513)	-2%
Academic Support	11,862,059	14,304,709	12%	14,501,333	12%	196,624	1%
Student Services	8,978,406	11,540,683	10%	12,093,009	10%	552,326	5%
Institutional Support	15,289,411	18,311,074	15%	18,533,307	15%	222,233	1%
Facilities	13,717,691	16,560,200	13%	16,756,289	13%	196,089	1%
Scholarships/Waivers/Discounts	2,937,474	4,574,944	4%	4,977,577	4%	402,633	9%
Contingency	-	1,000,000	1%	1,000,000	1%	-	0%
<b>TOTAL</b>	<b>\$99,274,505</b>	<b>\$120,858,327</b>	<b>100%</b>	<b>\$123,195,045</b>	<b>100%</b>	<b>\$2,336,718</b>	<b>2%</b>

\*Source: June 2019 financial report to the board.

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

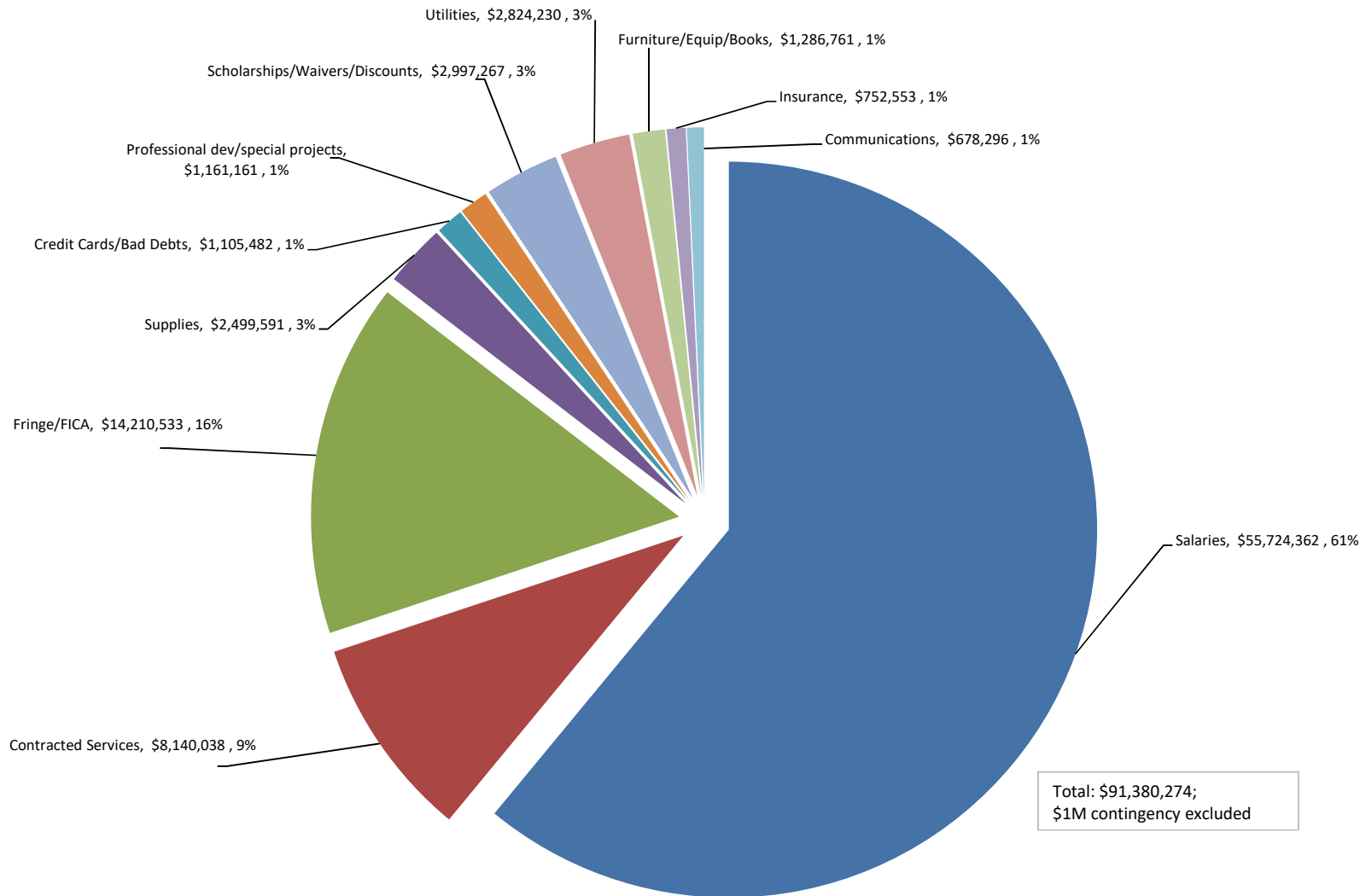
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**HOWARD COMMUNITY COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2021  
REQUEST BY OBJECT**

	<b>Actual* Expenditures FY19</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>	<b>Variance Increase (Decrease) Dollar</b>	<b>Variance Increase (Decrease) Percent</b>
F.T. Administrative	\$ 10,870,450	\$ 10,983,256	\$ 11,039,742	\$ 56,486	1%
F.T. Faculty	15,460,933	16,792,964	16,757,339	(35,625)	0%
F.T. Professional/Technical	10,612,045	11,697,407	11,754,138	56,731	0%
F.T. Support Staff	2,354,307	2,630,563	2,594,508	(36,055)	-1%
P.T. Administrative	849,087	1,044,376	1,055,027	10,651	1%
P.T. Faculty	7,506,022	8,305,676	8,329,676	24,000	0%
P.T. Professional/Technical	936,763	931,707	928,476	(3,231)	0%
P.T. Support Staff	81,300	112,363	111,558	(805)	-1%
Hourly	2,923,970	3,062,348	3,064,658	2,310	0%
Student Assistance	1,398	78,736	89,240	10,504	13%
<b>Total Salary and Wages</b>	<b>\$ 51,596,275</b>	<b>\$ 55,639,396</b>	<b>\$ 55,724,362</b>	<b>\$ 84,966</b>	<b>0%</b>
<b>Fringe Benefits</b>	<b>\$ 7,780,674</b>	<b>\$ 9,567,409</b>	<b>\$ 9,949,518</b>	<b>\$ 382,109</b>	<b>4%</b>
<b>F.I.C.A.</b>	<b>\$ 3,852,467</b>	<b>\$ 4,254,515</b>	<b>\$ 4,261,015</b>	<b>\$ 6,500</b>	<b>0%</b>
<b>Contracted Services</b>	<b>\$ 12,920,588</b>	<b>\$ 8,064,156</b>	<b>\$ 8,140,038</b>	<b>\$ 79,877</b>	<b>1%</b>
<b>Supplies and Materials</b>	<b>\$ 2,019,631</b>	<b>\$ 2,693,615</b>	<b>\$ 2,499,591</b>	<b>\$ (194,024)</b>	<b>-7%</b>
<b>Communications</b>	<b>\$ 386,435</b>	<b>\$ 670,071</b>	<b>\$ 678,296</b>	<b>\$ 8,225</b>	<b>1%</b>
<b>Prof. Dev./Special Projects</b>	<b>\$ 911,736</b>	<b>\$ 1,155,712</b>	<b>\$ 1,161,161</b>	<b>\$ 5,449</b>	<b>0%</b>
<b>Utilities</b>	<b>\$ 1,817,189</b>	<b>\$ 2,824,230</b>	<b>\$ 2,824,230</b>	<b>\$ (3,995)</b>	<b>0%</b>
<b>Insurance</b>	<b>\$ 645,006</b>	<b>\$ 752,553</b>	<b>\$ 752,553</b>	<b>\$ -</b>	<b>0%</b>
<b>Scholarships/Waivers/Discounts</b>	<b>\$ 1,887,847</b>	<b>\$ 2,626,945</b>	<b>\$ 2,997,267</b>	<b>\$ 370,322</b>	<b>14%</b>
<b>Credit Card and Bad Debts</b>	<b>\$ 961,376</b>	<b>\$ 1,089,463</b>	<b>\$ 1,105,482</b>	<b>\$ 16,019</b>	<b>1%</b>
<b>Furniture/Equipment/Books</b>	<b>\$ 1,350,253</b>	<b>\$ 1,314,034</b>	<b>\$ 1,286,761</b>	<b>\$ (27,273)</b>	<b>-2%</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>\$ 86,129,477</b>	<b>\$ 91,652,099</b>	<b>\$ 92,380,274</b>	<b>\$ 728,175</b>	<b>1%</b>

\*Source: June 2019 financial report to the board.

# HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET EXPENDITURES BY OBJECT

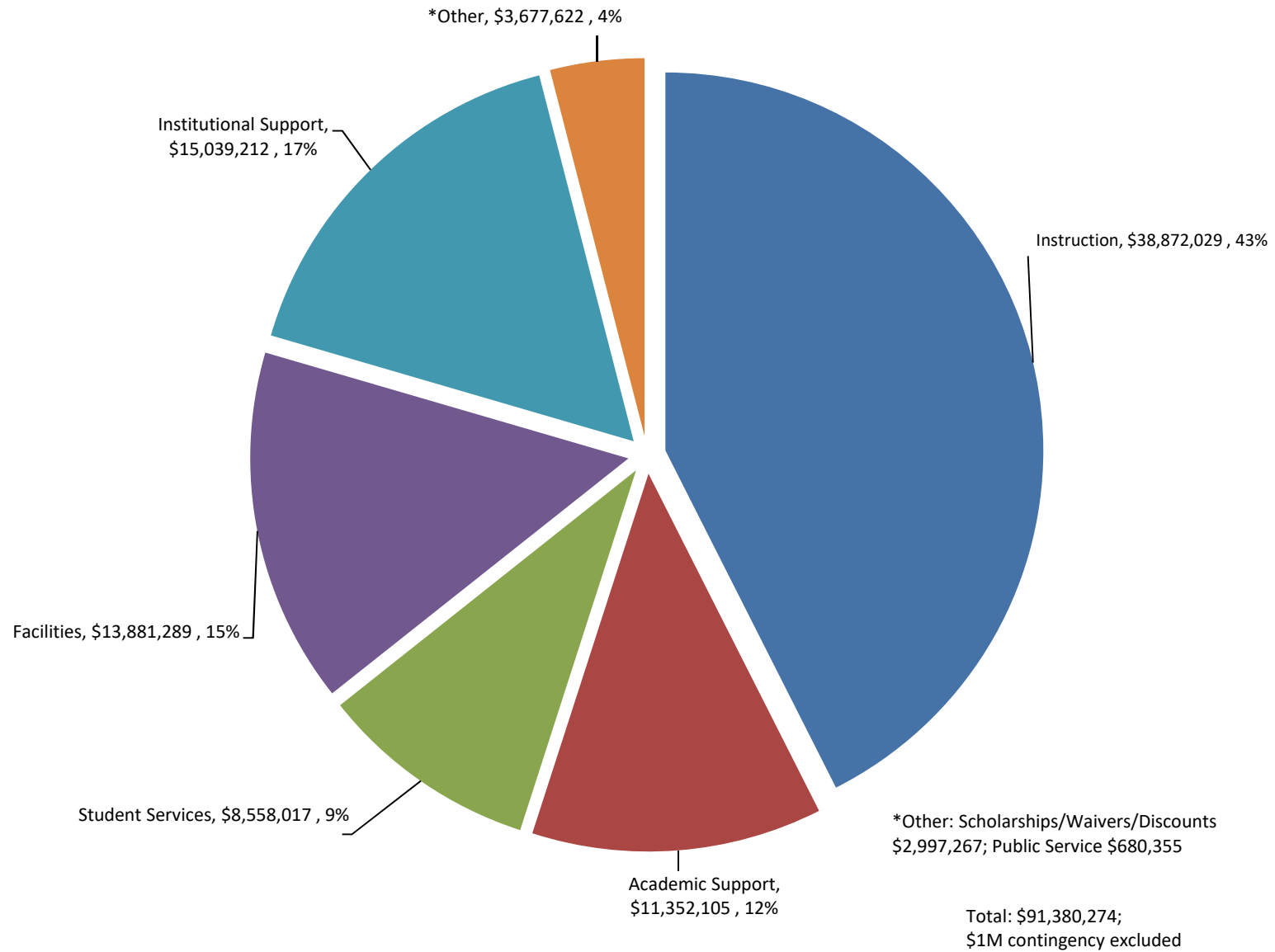


**HOWARD COMMUNITY COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2021  
REQUEST BY FUNCTIONAL CATEGORY**

	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Facilities	Scholarship	Total
F.T. Administrative	\$ 819,163	\$ 147,178	\$ 2,228,644	\$ 2,590,756	\$ 4,925,904	\$ 328,097	\$ -	\$11,039,742
F.T. Faculty	16,757,339	-	-	-	-	-	-	16,757,339
F.T. Professional/Technical	1,941,221	249,681	3,430,845	2,304,678	1,959,592	1,868,121	-	11,754,138
F.T. Support	57,686	-	349,068	3,875	76,826	2,107,053	-	2,594,508
P.T. Administrative	434,277	2,650	329,747	233,403	43,541	11,409	-	1,055,027
P.T. Faculty	8,197,545	-	129,131	-	3,000	-	-	8,329,676
P.T. Professional/Technical	169,645	-	295,278	282,475	80,037	101,041	-	928,476
P.T. Support	11,589	-	52,626	-	-	47,343	-	111,558
Hourly	851,045	66,042	945,496	836,239	185,933	179,903	-	3,064,658
Student Assistance	-	-	-	89,240	-	-	-	89,240
<b>Total Salary and Wages</b>	<b>29,239,510</b>	<b>465,551</b>	<b>7,760,835</b>	<b>6,340,666</b>	<b>7,274,833</b>	<b>4,642,967</b>	<b>-</b>	<b>55,724,362</b>
<b>Fringe Benefits</b>	<b>4,029,237</b>	<b>116,047</b>	<b>1,135,333</b>	<b>1,083,122</b>	<b>1,850,367</b>	<b>1,735,412</b>	<b>-</b>	<b>9,949,518</b>
<b>F.I.C.A.</b>	<b>2,250,226</b>	<b>47,720</b>	<b>505,217</b>	<b>493,710</b>	<b>593,164</b>	<b>370,978</b>	<b>-</b>	<b>4,261,015</b>
<b>Contracted Services</b>	<b>1,230,158</b>	<b>18,709</b>	<b>1,100,608</b>	<b>219,977</b>	<b>2,544,340</b>	<b>3,026,246</b>	<b>-</b>	<b>8,140,038</b>
<b>Supplies and Materials</b>	<b>1,204,285</b>	<b>3,380</b>	<b>211,596</b>	<b>188,328</b>	<b>225,773</b>	<b>666,229</b>	<b>-</b>	<b>2,499,591</b>
<b>Communications</b>	<b>47,910</b>	<b>6,058</b>	<b>36,726</b>	<b>93,394</b>	<b>449,915</b>	<b>44,293</b>	<b>-</b>	<b>678,296</b>
<b>Prof. Dev./Special Projects</b>	<b>258,717</b>	<b>20,870</b>	<b>201,509</b>	<b>101,782</b>	<b>436,474</b>	<b>141,809</b>	<b>-</b>	<b>1,161,161</b>
<b>Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,824,230</b>	<b>-</b>	<b>2,824,230</b>
<b>Insurances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>410,273</b>	<b>342,280</b>	<b>-</b>	<b>752,553</b>
<b>Scholarships/Waivers/Discounts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,997,267</b>	<b>2,997,267</b>
<b>Credit Card and Bad Debts</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>1,105,132</b>	<b>-</b>	<b>-</b>	<b>1,105,482</b>
<b>Furniture/Equipment/Books</b>	<b>611,986</b>	<b>2,020</b>	<b>399,931</b>	<b>37,038</b>	<b>148,941</b>	<b>86,845</b>	<b>-</b>	<b>1,286,761</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>\$ 38,872,029</b>	<b>\$ 680,355</b>	<b>\$ 11,352,105</b>	<b>\$ 8,558,017</b>	<b>\$ 15,039,212</b>	<b>\$ 13,881,289</b>	<b>\$ 3,997,267</b>	<b>\$92,380,274</b>



**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021  
OPERATING BUDGET EXPENDITURES BY FUNCTION**



## FISCAL YEAR 2021 OPERATING BUDGET

### Instruction Summary

	FY19 Actual	FY20 Budget	FY21 Budget
<b>Personnel</b>			
Administrative	15.00	15.00	15.00
Faculty	202.00	205.00	206.00
Professional/Technical	34.59	33.59	32.59
Support	1.65	1.65	1.65
<b>Total*</b>	<b>253.24</b>	<b>255.24</b>	<b>255.24</b>
Salaries and Wages	\$32,557,997	\$35,284,013	\$35,518,973
Contracted Services	2,385,472	1,222,299	1,230,158
Supplies and Materials	821,001	1,371,415	1,204,285
Other Charges	244,930	305,110	306,627
Furniture/Equipment/Books	671,031	638,090	611,986
<b>Total</b>	<b>\$36,680,431</b>	<b>\$38,820,927</b>	<b>\$38,872,029</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.*

### Highlights

#### Core Work

*A four percent increase in health benefits is included in this budget. The budget also includes faculty promotions.*

# HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET

## Public Service Summary

	FY19 Actual	FY20 Budget	FY21 Budget
<b>Personnel</b>			
Administrative	1.70	1.70	1.70
Professional/Technical Support	4.00	4.00	4.00
<b>Total</b>	<b>5.70</b>	<b>5.70</b>	<b>5.70</b>
Salaries and Wages	\$562,937	\$625,731	\$629,318
Contracted Services	33,341	43,809	18,709
Supplies and Materials	6,941	3,380	3,380
Other Charges	14,847	26,928	26,928
Furniture/Equipment/Books	9,176	2,020	2,020
<b>Total</b>	<b>\$627,242</b>	<b>\$701,868</b>	<b>\$680,355</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.*

## Highlights

### Core Work

*A four percent increase in health benefits is included in this budget.*

# HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET

## Academic Support Summary

	FY19 Actual	FY20 Budget	FY21 Budget
<b>Personnel</b>			
Administrative	25.30	26.30	26.30
Professional/Technical	58.43	60.56	61.56
Support	10.22	10.22	10.22
<b>Total</b>	<b>93.95</b>	<b>97.08</b>	<b>98.08</b>
Salaries and Wages	\$8,272,487	\$9,211,220	\$9,401,385
Contracted Services	1,896,630	1,075,242	1,100,608
Supplies and Materials	218,658	235,360	211,596
Other Charges	175,892	235,833	238,585
Furniture/Equipment/Books	319,788	401,100	399,931
<b>Total</b>	<b>\$10,883,455</b>	<b>\$11,158,755</b>	<b>\$11,352,105</b>

## 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 four percent increase in health benefits is included in this budget. Also included a social sciences office associate IV position.*

# HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET

## Student Services Summary

	FY19 Actual	FY20 Budget	FY21 Budget
<b>Personnel</b>			
Administrative	31.00	31.00	32.00
Professional/Technical	43.84	43.51	43.51
Support	0.10	0.10	0.10
<b>Total</b>	<b>74.94</b>	<b>74.61</b>	<b>75.61</b>
Salaries and Wages	\$6,969,302	\$7,920,955	\$7,917,498
Contracted Services	814,795	208,577	219,977
Supplies and Materials	125,138	191,453	188,328
Other Charges	147,023	197,176	195,176
Furniture/Equipment/Books	43,619	37,038	37,038
<b>Total</b>	<b>\$8,099,877</b>	<b>\$8,555,199</b>	<b>\$8,558,017</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, Children's Learning Center support, and athletics/intramurals.*

## Highlights

### Core Work

*A four percent increase in health benefits is included in this budget. Also included is a new associate director of financial aid position.*

# HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET

## Institutional Support Summary

	FY19 Actual	FY20 Budget	FY21 Budget
<b>Personnel</b>			
Administrative	50.00	49.00	49.00
Professional/Technical	44.26	43.26	43.26
Support	2.10	2.10	2.10
<b>Total</b>	<b>96.36</b>	<b>94.36</b>	<b>94.36</b>

Salaries and Wages	\$8,891,667	\$9,712,789	\$9,718,364
Contracted Services	3,304,338	2,527,540	2,544,340
Supplies and Materials	242,269	226,978	225,773
Other Charges	1,905,419	2,374,370	2,401,794
Furniture/Equipment/Books	147,674	148,941	148,941
<b>Total</b>	<b>\$14,491,367</b>	<b>\$14,990,618</b>	<b>\$15,039,212</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 technology, finance, central printing, and planning, research, and organizational development, as well as computer network services and campus-wide telephone, legal, insurance, and auditing expenses.*

## Highlights

### Core Work

*A four percent increase in health benefits is included in this budget. Also included is an increase in contracted services for public relations and marketing.*

# HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET

## Facilities Summary

	FY19 Actual	FY20 Budget	FY21 Budget
<b>Personnel</b>			
Administrative	4.00	4.00	4.00
Professional/Technical	31.51	32.51	32.51
Support	63.50	62.50	62.50
<b>Total</b>	<b>99.01</b>	<b>99.01</b>	<b>99.01</b>
Salaries and Wages	\$5,975,026	\$6,706,612	\$6,749,357
Contracted Services	4,486,012	2,986,689	3,026,246
Supplies and Materials	605,624	665,029	666,229
Other Charges	2,233,631	3,352,612	3,352,612
Furniture/Equipment/Books	158,965	86,845	86,845
<b>Total</b>	<b>\$13,459,258</b>	<b>\$13,797,787</b>	<b>\$13,881,289</b>

## Functional Description

*Facilities are 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 four percent increase in health benefits is included in this budget. Also included are maintenance and repair costs in the facilities areas.*

# **HOWARD COMMUNITY COLLEGE FISCAL YEAR 2021 OPERATING BUDGET**

## **Scholarship Summary**

	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
<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	\$ 548,321	\$ 777,734	\$ 806,963
Waivers	490,951	613,343	627,304
Discounts	848,575	1,235,868	1,563,000
Contingency	-	1,000,000	1,000,000
<b>Total</b>	<b>\$1,887,847</b>	<b>\$3,626,945</b>	<b>\$ 3,997,267</b>

## **Functional Description**

*This function provides scholarships for tuition, fees, and books to students who otherwise would not be able to afford a college education. 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**

*Scholarships are needed to address the unmet need for students. The major increase in this area are discounts related to the anticipated growth in dual enrollment. \$207,132 related to strategic initiatives for dual enrollment discounts are included in this area of the budget.*



**HOWARD COMMUNITY COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2021**

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

	Present Staff (Note)	New Positions	Total Positions
Instruction			
Administrative	15.00		15.00
Faculty	205.00	1.00	206.00
Professional/Technical	33.59	(1.00)	32.59
Support	1.65		1.65
<b>Instruction - Total</b>	<b>255.24</b>	<b>-</b>	<b>255.24</b>
Public Service			
Administrative	1.70		1.70
Professional/Technical	4.00		4.00
<b>Public Service - Total</b>	<b>5.70</b>	<b>-</b>	<b>5.70</b>
Academic Support			
Administrative	26.30	-	26.30
Professional/Technical	60.56	1.00	61.56
Support	10.22	-	10.22
<b>Academic Support - Total</b>	<b>97.08</b>	<b>1.00</b>	<b>98.08</b>
Student Services			
Administrative	31.00	1.00	32.00
Professional/Technical	43.51		43.51
Support	0.10		0.10
<b>Student Services - Total</b>	<b>74.61</b>	<b>1.00</b>	<b>75.61</b>
Institutional Support			
Administrative	49.00	-	49.00
Professional/Technical	43.26		43.26
Support	2.10		2.10
<b>Institutional Support - Total</b>	<b>94.36</b>	<b>-</b>	<b>94.36</b>
Facilities			
Administrative	4.00		4.00
Professional/Technical	32.51		32.51
Support	62.50		62.50
<b>Facilities - Total</b>	<b>99.01</b>	<b>-</b>	<b>99.01</b>
<b>TOTAL PERSONNEL</b>	<b>626.00</b>	<b>2.00</b>	<b>628.00</b>

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

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# **CONTINUING EDUCATION AND WORKFORCE DEVELOPMENT**

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**Howard Community College  
Continuing Education and Workforce Development  
Fiscal Year 2021**

	<b>Actual*</b> <b>FY19</b>	<b>Approved Budget FY20</b>	<b>Requested Budget FY21</b>
<b>Revenue</b>			
Tuition and Fees	\$ 5,851,386	\$ 6,946,732	\$ 7,435,256
State of Maryland	2,109,666	2,340,202	2,579,912
Other	295,239	516,389	442,872
Contribution to Operating	(1,071,281)	(1,082,004)	(1,092,824)
Unrestricted Surplus	-	-	-
<b>Total Revenue</b>	<u>\$ 7,185,010</u>	<u>\$ 8,721,319</u>	<u>\$ 9,365,216</u>
<b>Expenses</b>			
Instructional	\$ 6,009,255	\$ 7,926,320	\$ 8,537,906
Scholarships/Waivers/Discounts	836,259	794,999	827,310
<b>Total Expenses</b>	<u>\$ 6,845,514</u>	<u>\$ 8,721,319</u>	<u>\$ 9,365,216</u>

\*Source: June 2019 financial report to the board.

**Howard Community College**  
**Continuing Education and Workforce Development**  
**Fiscal Year 2021**

	Total* Audited Expenditures FY19	Total Approved Budget FY20	Total Requested Budget FY21
<b>REVENUE</b>			
Tuition and Fees			
Noncredit	\$ 3,679,015	\$ 4,877,435	\$ 5,368,074
Credit Tuition	48,545	28,500	322,500
Fees	2,123,826	2,040,797	1,744,682
<b>Subtotal - Tuition and Fees</b>	<b>5,851,386</b>	<b>6,946,732</b>	<b>7,435,256</b>
Governmental			
Local (Howard County)	-	-	-
State of Maryland	2,109,666	2,340,202	2,579,912
Other	295,239	516,389	442,872
Contribution to Operating	(1,071,281)	(1,082,004)	(1,092,824)
Unrestricted Surplus (transfer out)	-	-	-
<b>Subtotal</b>	<b>1,333,624</b>	<b>1,774,587</b>	<b>1,929,960</b>
<b>TOTAL REVENUE</b>	<b>\$ 7,185,010</b>	<b>\$ 8,721,319</b>	<b>\$ 9,365,216</b>
<b>EXPENDITURES</b>			
Administrative Staff	\$ 1,160,268	\$ 1,138,710	\$ 1,245,933
Professional/Technical Staff	1,107,457	1,391,354	1,414,430
Support Staff	98,264	111,348	83,340
Part-time Faculty	1,322,381	1,491,752	1,504,991
Hourly	359,590	467,069	438,569
Fringe Benefits	433,018	585,480	746,069
F.I.C.A.	303,637	356,194	363,272
<b>Compensation</b>	<b>4,784,615</b>	<b>5,541,907</b>	<b>5,796,604</b>
Contracted Services	816,321	1,352,934	1,920,568
<b>Contracted Services</b>	<b>816,321</b>	<b>1,352,934</b>	<b>1,920,568</b>
General Office	48,936	64,300	57,250
Instructional	252,843	411,025	380,875
<b>Supplies and Materials</b>	<b>301,779</b>	<b>475,325</b>	<b>438,125</b>
<b>Communications</b>	<b>57,292</b>	<b>67,478</b>	<b>64,128</b>
<b>Prof. Dev./Special Projects</b>	<b>74,383</b>	<b>75,165</b>	<b>85,510</b>
<b>Scholarships/Waivers/Discounts</b>	<b>836,259</b>	<b>794,999</b>	<b>827,310</b>
<b>Furniture/Equipment/Books</b>	<b>11,070</b>	<b>454,394</b>	<b>272,555</b>
<b>Transferred Expenses</b>	<b>(36,205)</b>	<b>(40,883)</b>	<b>(39,584)</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,845,514</b>	<b>\$ 8,721,319</b>	<b>\$ 9,365,216</b>

\*Source: June 2019 financial report to the board.

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## **AUXILIARY AND SPECIAL FUNDS**

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**HOWARD COMMUNITY COLLEGE  
AUXILIARY FUNDS  
FISCAL YEAR 2021  
BUDGETED SOURCE AND USE OF FUNDS**

	FY19 Actual*		FY20 Budget		FY21 Budget
<b>Source of Funds</b>					
Children's Learning Center (note 2)	\$ 995,573	\$	1,397,900	\$	1,469,150
Community Service (note 1)	-		-		-
Bookstore and Facility Operations	321,263		467,864		406,449
Food Services/Vending Administration	58,544		57,116		61,921
Food Service Contract	-		-		-
Athletics	629,751		676,996		701,996
Sunshine Fund (note 1)	-		-		-
<b>Total Source of Auxiliary Funds</b>	<b>\$ 2,005,131</b>	<b>\$</b>	<b>2,599,876</b>	<b>\$</b>	<b>2,639,516</b>
<b>Use of Funds</b>					
Children's Learning Center (note 2)	\$ 1,409,360	\$	1,761,165	\$	1,825,505
Community Service (note 1)	22,024		35,000		35,000
Bookstore and Facility Operations	133,028		228,504		234,169
Food Service/Vending Administration	287,727		293,672		308,028
Food Service Contract	299,456		300,000		300,000
Athletics	629,751		676,996		701,996
Sunshine Fund (note 1)	3,524		6,000		6,000
<b>Total Use of Auxiliary Funds</b>	<b>\$ 2,784,870</b>	<b>\$</b>	<b>3,301,337</b>	<b>\$</b>	<b>3,410,698</b>
<b>Net Income (Loss)</b>					
Children's Learning Center (note 2)	\$ (413,787)	\$	(363,265)	\$	(356,355)
Bookstore (net of covered items) (note 1)	162,687		198,360		131,280
Food Services/Vending Administration (note 3)	(229,183)		(236,556)		(246,107)
Food Service Contract (note 3)	(299,456)		(300,000)		(300,000)
<b>Net Income (Loss)</b>	<b>\$ (779,739)</b>	<b>\$</b>	<b>(701,461)</b>	<b>\$</b>	<b>(771,182)</b>

\*All FY19 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 support will be funded from the operating funds or the unrestricted fund balance.
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 2021  
SOURCE AND USE OF FUNDS**

	<b>Actual FY19</b>	<b>Approved FY20 Budget*</b>	<b>Requested FY21 Budget*</b>
<b>Source of Funds</b>			
Tuition	\$ 1,120,910	\$ 4,198,979	\$ 4,198,978
Fees	1,062,477	1,040,286	1,275,924
State Aid	379,097	373,245	372,585
Unrestricted Appropriation	2,955,050	11,062,114	12,064,717
Other	3,481,223	3,810,285	3,537,350
<b>Total Source of Special Funds</b>	<b>\$ 8,998,757</b>	<b>\$ 20,484,909</b>	<b>\$ 21,449,555</b>

**Use of Funds**

Instruction	\$ 3,015,925	\$ 6,905,102	\$ 7,030,740
Public Service	4,641	212,500	212,500
Academic Support	1,108,337	3,145,954	3,149,228
Student Services	748,795	2,985,484	3,534,992
Institutional Support	798,046	3,320,456	3,494,095
Facilities	258,434	2,762,413	2,875,000
Scholarships/Waivers/Discounts*	164,418	1,153,000	1,153,000
<b>Total Use of Special Funds</b>	<b>\$ 6,098,596</b>	<b>\$ 20,484,909</b>	<b>\$ 21,449,555</b>

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

**HOWARD COMMUNITY COLLEGE  
SPECIAL FUNDS BUDGET  
FUNCTIONAL CATEGORY**

	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Facilities	Scholarship	Total
Administrative	\$ 43,497	\$ -	\$ 80,099	\$ 59,050	\$ -	\$ -	\$ -	\$ 182,646
Faculty	767,000	-	-	-	-	-	-	767,000
Professional/Technical	102,204	-	-	-	-	-	-	102,204
Support Staff/Hourly	209,917	1,500	60,334	988,622	-	-	-	1,260,373
<b>Total Salary and Wages</b>	<b>1,122,618</b>	<b>1,500</b>	<b>140,433</b>	<b>1,047,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,312,223</b>
<b>Fringe Benefits</b>	<b>19,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,899</b>
<b>FICA</b>	<b>86,049</b>	<b>115</b>	<b>10,745</b>	<b>83,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,150</b>
<b>Contracted Services</b>	<b>3,884,117</b>	<b>126,785</b>	<b>2,043,080</b>	<b>1,979,975</b>	<b>3,447,176</b>	<b>1,667,661</b>	<b>-</b>	<b>13,148,794</b>
<b>Supplies and Materials</b>	<b>155,685</b>	<b>-</b>	<b>257,739</b>	<b>135,282</b>	<b>-</b>	<b>57,339</b>	<b>-</b>	<b>606,045</b>
<b>Communications</b>	<b>26,350</b>	<b>-</b>	<b>2,750</b>	<b>7,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,255</b>
<b>Prof. Dev./Special Proj.</b>	<b>893,981</b>	<b>-</b>	<b>78,862</b>	<b>175,020</b>	<b>30,000</b>	<b>25,000</b>	<b>-</b>	<b>1,202,863</b>
<b>Utilities</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>460,000</b>
<b>Scholarships/Waivers/Discounts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,153,000</b>	<b>1,153,000</b>
<b>Credit Card and Bad Debts</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Furniture/Equipment/Books</b>	<b>782,041</b>	<b>84,100</b>	<b>610,619</b>	<b>106,647</b>	<b>16,919</b>	<b>725,000</b>	<b>-</b>	<b>2,325,326</b>
<b>Total Special Funds</b>	<b>7,030,740</b>	<b>212,500</b>	<b>3,149,228</b>	<b>3,534,992</b>	<b>3,494,095</b>	<b>2,875,000</b>	<b>1,153,000</b>	<b>21,449,555</b>



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## **COST PER CREDIT HOUR**

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**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021 BUDGET DATA  
COST PER CREDIT HOUR BY OBJECT  
OPERATING BUDGET**

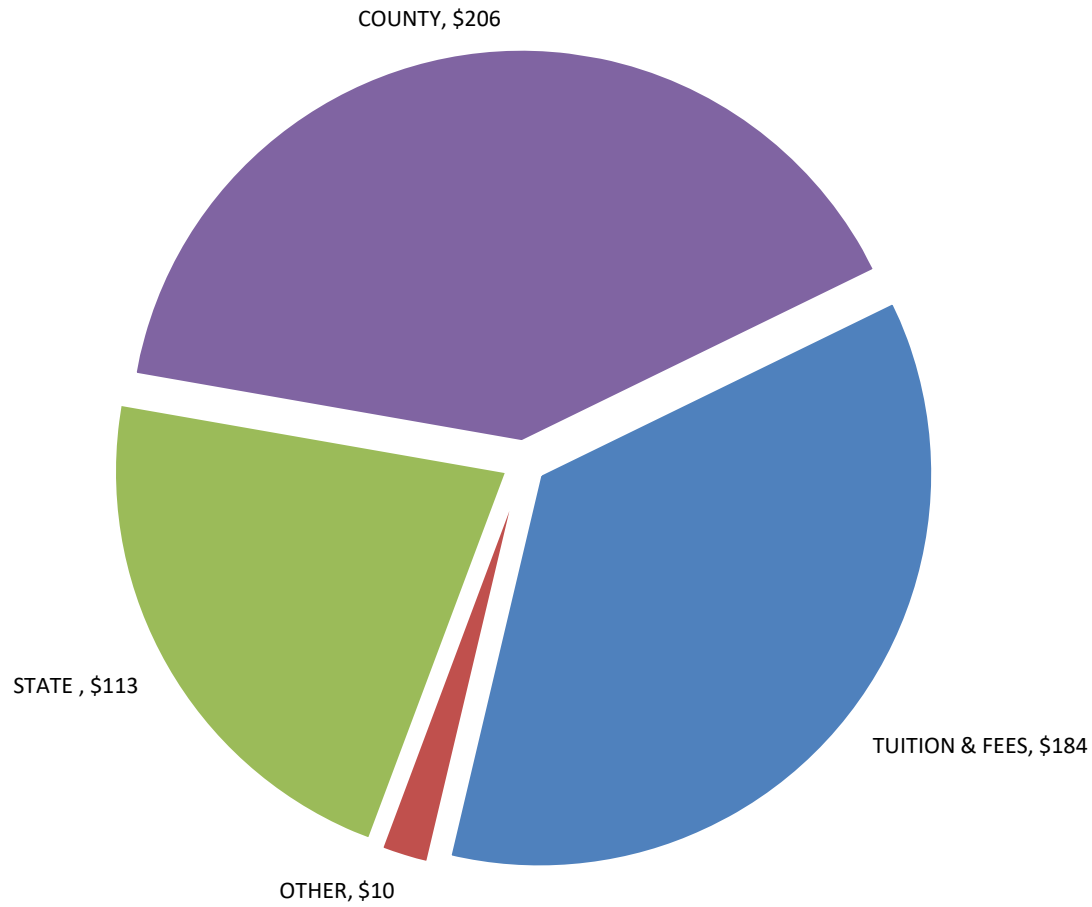
	FY20
*Projected FTEs	5,933
*Projected credit hours	177,983

	Dollars	%	% Wages % Other	Cost per Credit Hour	
EXPENSES					
Salaries and Wages	\$55,724,362	61%		\$313	
Fringe Benefits	9,949,518	11%		\$56	
FICA	4,261,015	5%	77%	\$24	\$393
Contracted Services	8,140,038	9%		\$46	
Supplies and Materials	2,499,591	3%		\$14	
Communications	678,296	1%		\$4	
Prof. Dev./Special Proj.	1,161,161	1%		\$6	
Scholarships/Waivers	2,997,267	3%		\$17	
Utilities	2,824,230	3%		\$16	
Insurance	752,553	1%		\$4	
Other	1,105,482	1%		\$6	
Furniture/Equipment	1,286,761	1%	23%	\$7	\$120
Total Operating Budget	\$91,380,274	100%	100%	\$513	
REVENUE					
State	20,157,961	22%		113	
County	36,559,860	40%		206	
Tuition and Fees	32,836,658	36%		184	
Other	1,825,795	2%		10	
Total**	\$91,380,274	100%		\$513	

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

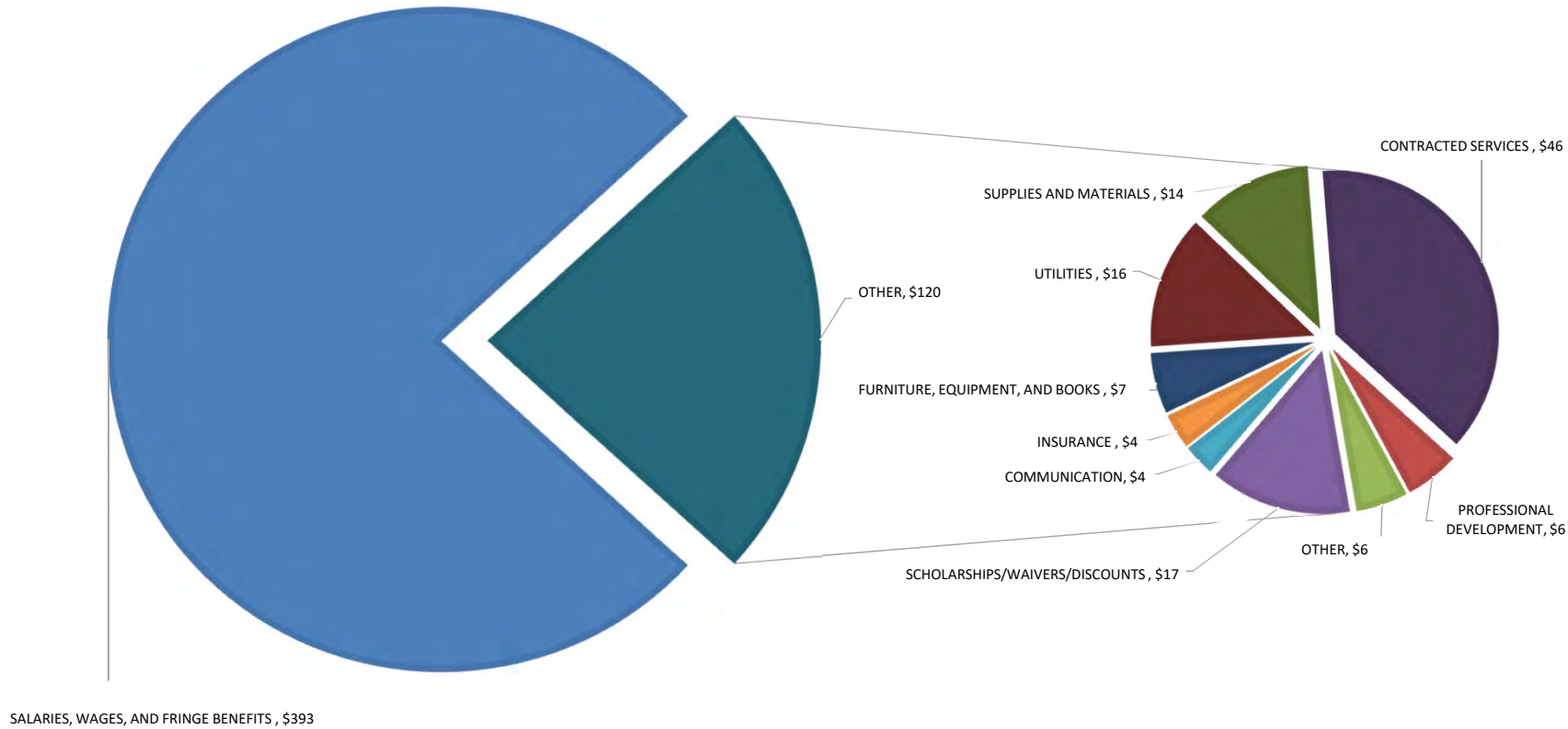
\*\*The cost per credit hour does not include the \$1,000,000 contingency.

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021 OPERATING BUDGET  
\$ PER CREDIT HOUR - REVENUE**



Total: \$513 Credit Hour

**HOWARD COMMUNITY COLLEGE  
FISCAL YEAR 2021 OPERATING BUDGET  
\$ PER CREDIT HOUR - EXPENDITURES**



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# RESOLUTION

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**HOWARD COMMUNITY COLLEGE BUDGET**  
**FISCAL YEAR 2021**  
**REVENUES**

Functional Category	Unrestricted Fund	Restricted Fund	Plant Fund	County Funded	Agency Fund	Total
Tuition and Fees	\$ 45,746,817	\$ 200,000	\$ 1,932,180	\$ -	\$ -	\$ 47,878,997
County Share	36,559,860	\$ 334,000	-	-	-	36,893,860
State of Maryland	23,110,458	4,300,000	500,000	-	-	27,910,458
Federal	-	37,693,099	-	-	-	37,693,099
Other /Unrestricted	16,777,910	1,482,000	3,500,000	-	124,259	21,884,169
Auxiliary Revenue	3,410,698	-	-	-	-	3,410,698
Contingency	1,000,000	-	-	-	-	1,000,000
<b>Subtotal</b>	\$126,605,743	\$44,009,099	5,932,180	-	124,259	176,671,281
Debt service	-	-	-	10,417,935	-	10,417,935
OPEB*	-	-	-	360,783	-	360,783
<b>TOTAL</b>	\$ 126,605,743	\$ 44,009,099	\$ 5,932,180	\$ 10,778,718	\$ 124,259	\$ 187,449,999

**EXPENDITURES**

Functional Category	Unrestricted Fund	Restricted Fund	Plant Fund	County Funded	Agency Fund	Original Total
Instruction	\$ 54,440,675	\$ 4,350,000	\$ -	\$ -	\$ -	\$ 58,790,675
Public Service	892,855	384,000	-	-	-	1,276,855
Academic Support	14,501,333	1,000,000	-	-	-	15,501,333
Student Services	12,093,009	5,650,049	-	-	-	17,743,058
Facilities	16,756,289	400,000	4,670,395	-	-	21,826,684
Institutional Support	18,533,307	500,000	-	-	-	19,033,307
Scholarships	4,977,577	31,075,050	-	-	-	36,052,627
Agency Funds	-	-	-	-	124,259	124,259
Auxiliary Expenses	3,410,698	650,000	-	-	-	4,060,698
Contingency	1,000,000	-	-	-	-	1,000,000
<b>Subtotal</b>	126,605,743	44,009,099	4,670,395	-	124,259	175,409,496
Debt Service	-	-	-	-	-	-
Principal	-	-	802,085	5,547,456	-	6,349,541
Interest	-	-	459,700	4,870,479	-	5,330,179
OPEB*	-	-	-	360,783	-	360,783
<b>TOTAL</b>	\$ 126,605,743	\$ 44,009,099	\$ 5,932,180	\$ 10,778,718	\$ 124,259	\$ 187,449,999