



HOWARD

COMMUNITY COLLEGE

You Can Get There From Here.

***Board of Trustees'
Consent and Regular
Materials***

December 9, 2009

6:00 pm

Belmont Conference Center
Carriage House

GROUND RULES

1. Board members practice respectful dialogue that serves the best interests of the college.
2. Each board member works to integrate servant-leadership into the board culture.
3. Each board member has the opportunity to speak uninterrupted.
4. Board members come prepared – board chair needs to understand what is required and set time and material appropriately.
5. Board chair acts as caretaker for the board – acts as filter, evaluates agenda for time well spent.
6. Board chair speaks for the board to the media.
7. Consent materials are available 10 days in advance; remaining board materials are available seven days in advance.
8. Board members should route any requests for additional information to the board chair or the president at least two business days prior to the board meeting.

Howard Community College's *Dragon Principles*

We promise to help our students, employees, and community members "get there from here."

We pledge to...

Be friendly

Be helpful to our students and community

Be considerate of each other

And we pledge to...

**Encourage and Practice
Sustainability**





**Board of Trustees
Consent Agenda**

**December 9, 2009
Belmont Conference Center
Carriage House**

Consent Items:

1. Proposed New Hires
2. Proposed Fee Change for Nursing Pre-admission Exam
3. Parking Lot F Construction Contract Change Order 1
4. Ratify and Confirm Payment to the Belmont Woods Road Conservation Organization LLC

Regular Session Information Items:

1. Fiscal Year 2010 Unemployment Insurance Costs
2. Financial Statements

Closed Session

1 – Proposed New Hires

Background: The following item is a summary of the proposed new hires for Howard Community College. Each employee's salary is determined by objective analysis of the job skills of the position and by placement in the appropriate salary range, as approved by the board.

Purpose: To obtain board approval for new hires

Timeline: October 27, 2009 – November 20, 2009

◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

Item: List of new hires

Source of funds: The position and/or the funds are in the FY09 budget as approved by the board at its April 23, 2008, meeting.

Compliance: This request is in compliance with college procedure, Selection of Faculty and Staff – 63.02.03, and within the presidential boundaries related to compensation, fiscal conditions, and other appropriate limitations.

**Howard Community College
PROPOSED NEW HIRES**

For December 2009 Board Meeting

BUDGETED HIRES (Position Control Positions)¹

November 2009

Title	Department	Position Control Status	Grade	Range for Grade³	Compensation	Name	Effective Date
Bookstore Cashier	Plant Operations	Existing Position	5	\$27,146-\$45,062	\$27,146	Pavlovsky, Kristin	11/10/09
Loan Coordinator	Financial Aid	(Temporary with Benefits) New Position	14	\$57,039-\$94,685	\$57,039	Lewis, Alisa ⁴	11/16/09

¹ Position Control position hires are those employees hired who are budgeted employees of the core workforce.

² Annual salary is shown for exempt employees; estimated annual compensation is shown for non-exempt employees since official compensation is an hourly amount (not shown); the employee's salary may reflect part-time or ten-month employment.

³ Ranges shown are taken from the published salary schedules which include only 12-month salaries for full-time staff. Faculty ranges may be 10 or 12-month as applicable.

⁴ Current HCC employee with benefits.

2 – Proposed Fee Change for Nursing Pre-admission Exam

Background: At the May 27, 2009, board meeting, a consent item was approved authorizing the implementation of a nursing pre-admission assessment exam that was recommended by the college's nursing faculty. The board approved a fee of \$25 per exam, paid for by the student, which only covers the cost of the assessment. Last month, the sole source vendor, Elsevier, made the decision to increase the fee to \$29 per exam effective immediately. Additionally, the original request did not include operational costs associated with this exam, particularly for nursing admissions and advising and the test center administration and proctoring. Neither area received additional staffing or hourly funds during the FY10 budget cycle.

Approximately 1,200 students are expected to take the exam each year and approximately seven hours must be allotted per session to include set up, administration, and reporting. Students may take the exam up to three times in a calendar year, with a minimum of three months between exams. Scores must be manually entered into the Colleague system.

A fee increase is necessary to offset the cost increase by the vendor, operational costs, and staffing associated with the proficient administration of the nursing assessment. Since the increase is happening mid-year, the administration does not want to implement the full amount until the next fiscal year, allowing additional time for student notification. The proposed graduated fee increase will enable the program to cover the new cost of the exam with the increase to \$35 and then the program will become more self-sustaining and in line with fees charged by other community colleges that administer this assessment at the \$55 level for FY11.

Purpose: To obtain board approval for the nursing pre-admission assessment exam fee increase to \$35 as of February 16, 2010, and \$55 as of July 1, 2010, which includes the price of the exam per unit and other associated operational and staffing overhead expenses, including proctoring, advising, information sessions, staff training sessions, and an hourly information specialist designated for the nursing assessment program to manually enter scores into Colleague, store and process all applications, schedule students, send out confirmation e-mails, address concerns and follow up with student inquiries, and to create reports and collect data for outcomes assessments

Timeline: Increase to \$35 as of February 16, 2010, (immediately following the close of the year's first major admissions cycle) and increase to \$55 fee to go into effect for testing after June 30, 2010

◆———— Recommendation ———◆

The administration requests that the board of trustees approve an increased fee for nursing assessment to \$35 per student as of February 16, 2009, and \$55 as of July 1, 2010.

Compliance: This request is in compliance with Board of Trustees Policy: Board Role.

3 – Parking Lot F Construction Contract Change Order 1

Background: Due to the growing parking shortage caused by increasing enrollment and the delay of construction of the second parking garage at Hickory Ridge because of funding, the board of trustees had authorized the administration to enter into a contract agreement with Dixie Construction Company, Inc. for parking lot F, located adjacent to the north entrance of the college and Little Patuxent Parkway. The administration requested the approval of the construction contract after a competitive bid process where Dixie Construction offered the lowest bid. The original construction contract was executed for \$379,305 with a construction contingency of 10 percent for a total of \$417,236 and was approved by the board on August 26, 2009.

Since then, the design document of the parking lot used as a basis for the bid had to be revised due to additional Howard County requirements. These changes have resulted in change order 1 in the amount of \$55,500. Funds are available in the systemic budget to cover this increase. See breakdown below under specifications.

Purpose: To obtain board approval for change order 1 for the construction contract for parking lot F with Dixie Construction Company, Inc.

Location: Main campus, parking lot F

Timeline: Completion no later than August 2010, pending weather conditions and permit process

Specifications:

Task	Cost \$
Construction of 900 linear feet earth dike	2,070
Associated erosion control measures	2,220
Removal of existing earth dikes	2,808
Construction of four mountable earth dikes	2,360
Associated material	1,848
Installation of Tree Protection Fence 1,740.00 linear feet	1,240
Associated material	2,070
Construction of temporary sediment control ponds 1,575 cubic yards	15,576
Associated material	2,332
Construction of Rip Rap inflow	3,200
Associated material	4,200
Temporary sediment control ponds refill 1,575 cubic yards	15,576
Total:	55,500

◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

Amount:	\$417,236	Original bid
	<u>\$ 55,500</u>	Change Order #1
Total:	\$472,736	

Vendor: Dixie Construction, Inc.

Source of funds: Systemic Budget

Compliance: This request is in compliance with college procedure, Purchasing – 62.05.01.

4 – Ratify and Confirm Payment to the Belmont Woods Road Conservation Organization LLC

Background: In November 2009, Howard Community College (HCC) settled the Belmont Conference Center lawsuit with Dale N. Schumacher and Barbara Parker and the Belmont Woods Road Conservation Organization, LLC. Without admission of any liability and without waiver or prejudice to the rights of any party, it was agreed that the college would make a payment in the amount of \$54,850 to the Belmont Woods Road Conservation Organization, LLC for trip fees on the Belmont Woods Road for calendar years 2005 through 2008. The organization will report to HCC on the use of the funds. The board chair, Mr. T. James Truby, approved this payment as an emergency procurement in accordance with the college’s purchasing procedure (62.05.01) and the administration is now asking the board of trustees to ratify and confirm this action.

Purpose: To obtain board ratification and confirmation of the payment to the Belmont Woods Road Conservation Organization, LLC

Timeline: Immediately

Specifications: As stated in the settlement agreement

◆————— Recommendation —————◆

The administration requests that the board of trustees ratify and confirm:

Amount: \$54,850

Vendor: The Belmont Woods Road Conservation Organization, LLC

Source of funds: FY10 operating budget

Compliance: This request is in compliance with college procedure, Purchasing – 62.05.01.

Information Item 1: Fiscal Year 2010 Unemployment Insurance Costs

Background: The college received the FY10 first quarter unemployment bill, which was \$37,326.79. Based on this bill, the administration is projecting the college's cost for the year to be \$150,000, but actual annual costs could vary. Only \$49,753 was budgeted for unemployment for FY10. The FY09 costs for unemployment were \$75,403.86, while the cost for FY08 was \$42,706, and FY07 was \$37,326.79.

As a not-for-profit, the college pays its actual unemployment costs, versus a for-profit employer, which pays based on pre-determined rates that are higher. These costs were primarily a result of a higher number of separations from the college and the difficulty that separated employees are having in finding new employment. The bill is payable to the State of Maryland, which does not require board approval. However, the administration wanted the board to be aware of this increase. The administration will cover the additional amount from the college reserve. Updated cost information for unemployment insurance will be provided in the monthly financial reports. The quarterly bill is reviewed carefully by HCC's human resources department, which works with the college's third party administrator when claims are in question.

Purpose: To provide information to the board of trustees' on the increased costs of HCC's unemployment insurance

Timeline: July 1, 2009 – June 30, 2010

Specifications: Employer costs for unemployment benefits payable to the State of Maryland

◆ Recommendation ◆

This item is for information only and requires no board action.

Information Item 2: Financial Statements

Background: In May, the college agreed to distribute the monthly financial statements to the county within 4 to 6 weeks of the end of the month. Since it normally takes two weeks to close out the books for the month, the board has typically received the financial statements two months in arrears due to the timing of the distribution of the board materials. Due to the fact that the board meeting was a week early in November to accommodate the holiday schedule, the financial statements could not be distributed in November. The October statements are being included in this packet for board review.

Purpose: Disclosure to the board of trustees

Timeline: October 2009

◆———— Recommendation ———◆

This item is for information only and requires no board action. Lynn Coleman, vice president of administration and finance, will briefly review this information with the board.

Howard Community College
Financial Results
for the period ending October 31, 2009

This package and notes are color-coded and consist of the following income and expense statements for:

Unrestricted fund includes:

Operating

Continuing Education

Special Funds and Auxiliary

Restricted Fund

Debt, Contingency, Other Post Employment Benefits (OPEB), Plant, and Agency

Capital Fund

HOWARD COMMUNITY COLLEGE
Results for the month ending October 31, 2009

	OPERATING				CONTINUING EDUCATION				SPECIAL				TOTAL UNRESTRICTED		
	Actuals As of October	Approved Budget FY10	Percentage	Notes	Actuals As of October	Approved Budget FY10	Percentage	Notes	Actuals As of October	Approved Budget FY10	Percentage	Notes	Actuals As of October	Approved Budget FY10	
SOURCE OF FUNDS															
Tuition and Fees*															
Summer (all sessions)	\$619,005	\$1,435,180	43%	1	\$58,615	\$126,405	46%	1	\$145,119	\$247,027	59%	1	\$822,739	\$1,808,613	45%
Fall	9,673,287	8,613,974	112%	2	165,326	144,249	115%	1	292,580	1,278,138	23%	1	10,131,194	10,036,361	101%
Intersession	37,110	483,455	8%	3	2,436	45,889	5%	2	0	51,868	0%	1	39,546	581,212	7%
Spring	281,160	7,932,487	4%	3	828	153,261	1%	2	(1,558)	1,175,151	0%	1	280,430	9,260,899	3%
Credit Free					1,734,300	3,455,172	50%	3	85,004	917,395	9%	1	1,819,304	4,372,567	42%
Fees	1,402,619	2,500,910	56%	4	707,934	1,373,766	52%	3	93,479	438,600	21%	2	2,204,032	4,313,276	51%
SUBTOTAL - Tuition and Fees	\$12,013,181	\$20,966,006	57%		\$2,669,440	\$5,298,742	50%		\$614,624	\$4,108,179	15%		\$15,297,245	\$30,372,927	50%
Governmental															
Local (Howard County)	\$8,398,492	\$25,195,470	33%	5									\$8,398,492	\$25,195,470	33%
State of Maryland	3,408,228	10,877,853	31%	6	644,535	1,933,605	33%	4	84,005	252,014	33%	3	4,136,768	13,063,472	32%
Other	32,330	525,000	6%	7	62,245	205,175	30%	5	729,363	5,969,527	12%	4	823,938	6,699,702	12%
Continuing Education Contribution	170,327	510,981	33%	8	(170,327)	(510,981)	33%	6					0	0	
Unrestricted Appropriation	693,510	628,687	110%	9		400,000	0%	7	1,110,342	1,794,614	62%	5	1,803,852	2,823,301	64%
SUBTOTAL	\$12,702,887	\$37,737,991	34%		\$536,453	\$2,027,799	26%		\$1,923,710	\$8,016,155	24%		\$15,163,051	\$47,781,945	32%
AUXILIARY REVENUE**									\$5,066,217	\$8,070,928	63%	6	\$ 5,066,217	\$ 8,070,928	63%
TOTAL	\$24,716,068	\$58,703,997	42%		\$3,205,893	\$7,326,541	44%		\$7,604,551	\$20,195,262	38%		\$35,526,512	\$86,225,800	41%
USE OF FUNDS															
Instruction	\$18,284,982	\$26,909,897	68%	10	\$4,398,686	\$6,660,927	66%	8	\$1,035,954	\$6,282,348	16%	7	\$23,719,622	\$39,853,172	60%
Public Service	291,416	419,543	69%						1,109	129,085	1%	8	292,524	548,628	53%
Academic Support	2,163,538	3,535,581	61%	11					406,785	2,021,850	20%	9	2,570,323	5,557,431	46%
Student Services	4,253,129	6,090,578	70%						460,116	1,142,766	40%	10	4,713,245	7,233,344	65%
Plant	5,900,526	8,736,309	68%						189,636	450,000	42%	11	6,090,163	9,186,309	66%
Institutional Support	8,394,494	11,776,381	71%						366,910	1,348,224	27%	12	8,761,404	13,124,605	67%
Scholarships/Waivers	523,891	1,235,708	42%	12	276,476	665,614	42%	9	77,825	300,000	26%	13	878,192	2,201,322	40%
SUBTOTAL	\$39,811,977	\$58,703,997	68%	13	\$4,675,162	\$7,326,541	64%		\$2,538,334	\$11,674,273	22%		\$47,025,473	\$77,704,811	61%
AUXILIARY EXPENSES									\$5,066,217	\$8,520,989	59%	6	\$ 5,066,217	\$ 8,520,989	59%
TOTAL	\$39,811,977	\$58,703,997	68%		\$4,675,162	\$7,326,541	64%		\$7,604,552	\$20,195,262	38%		\$52,091,689	\$86,225,800	60%
NET	-\$15,095,909	\$0			-\$1,469,269	\$0			\$0	\$0			-\$16,565,177	\$0	

* Tuition and fees budgets have been adjusted between continuing education and the special funds to better reflect anticipated growth based on FY09 actuals in the continuing education division. In total, the terms balance with the approved budget for each fund and term.

** The actual auxiliary revenues includes fund balance of \$1,876,662 to cover year to date costs. As revenues are earned, use of these funds will be reduced.

HOWARD COMMUNITY COLLEGE
Results for the month ending October 31, 2009

	TOTAL UNRESTRICTED		RESTRICTED			DEBT, CONTINGENCY, OTHER POST EMPLOYMENT BENEFITS PLANT & AGENCY			GRAND TOTAL		
	Actuals To Date October	Approved Budget FY10	Actuals To Date October	Approved Budget FY10	Percentage Notes	Actuals To Date October	Approved Budget FY10	Percentage Notes	Actuals To Date October	Approved Budget FY10	Percentage
SOURCE OF FUNDS											
Tuition and Fees											
Summer	\$822,739	\$1,808,613	45%						\$822,739	\$1,808,613	45%
Fall	10,131,194	10,036,361	101%						10,131,194	10,036,361	101%
Intersession	39,546	581,212	7%						39,546	581,212	7%
Spring	280,430	9,260,899	3%						280,430	9,260,899	3%
Credit Free	1,819,304	4,372,567	42%						1,819,304	4,372,567	42%
Fees	2,204,032	4,313,276	51%						3,190,428	6,097,364	52%
SUBTOTAL - Tuition and Fees	\$15,297,245	\$30,372,927	50%	\$0	\$0				\$986,397	\$1,784,088	55%
Governmental											
Local (Howard County)	\$8,398,492	\$25,195,470	33%	\$17,634	\$145,700	12%	1		\$8,416,126	\$25,341,170	33%
State of Maryland	4,136,768	13,063,472	32%	1,429,517	5,341,769	27%	2		5,566,285	18,405,241	30%
Federal				2,297,924	11,889,106	19%	3		2,297,924	11,889,106	19%
Other	823,938	6,699,702	12%	183,457	3,778,792	5%	4		1,007,395	10,478,494	10%
Unrestricted Appropriation	1,803,852	2,823,301	64%						\$ 491,144	\$ 1,106,610	44%
Contingency									0	500,000	0%
SUBTOTAL	\$15,163,051	\$47,781,945	32%	\$3,928,531	\$21,155,367	19%			\$491,144	\$1,606,610	31%
AUXILIARY FUNDS	\$5,066,217	\$8,070,928	63%						\$0	\$450,061	0%
DEBT SERVICE									\$0	\$4,365,802	0%
OPEB									\$0	\$0	0%
TOTAL	\$35,526,512	\$86,225,800	41%	\$3,928,531	\$21,155,367	19%			\$1,477,541	\$8,206,561	18%
USE OF FUNDS											
Instruction	\$23,719,622	\$39,853,172	60%	\$1,350,598	\$9,418,749	14%	2		\$25,070,220	\$49,271,921	51%
Public Service	292,524	548,628	53%	107,397	175,000	61%	1		399,921	723,628	55%
Academic Support	2,570,323	5,557,431	46%	0	270,000	0%	5		2,570,323	5,827,431	44%
Student Services	4,713,245	7,233,344	65%	235,800	1,145,618	21%	6		4,949,045	8,378,962	59%
Plant	6,090,163	9,186,309	66%	2,873	150,000	2%	4		6,980,164	10,736,309	65%
Institutional Support	8,761,404	13,124,605	67%	0	1,190,000	0%	5		8,761,404	14,314,605	61%
Scholarships/Waivers	878,192	2,201,322	40%	3,544,095	8,806,000	40%	7		4,422,287	11,007,322	40%
Contingency									0	500,000	0%
SUBTOTAL	\$47,025,473	\$77,704,811	61%	\$5,240,763	\$21,155,367	25%			\$887,129	\$1,900,000	47%
AUXILIARY FUNDS	\$5,066,217	\$8,520,989	59%						\$0	\$5,226,890	4%
AGENCY FUNDS									\$395,368	\$1,079,671	37%
DEBT SERVICE									\$195,044	\$5,226,890	4%
OPEB									\$0	\$0	n/a
TOTAL	\$52,091,689	\$86,225,800	60%	\$5,240,763	\$21,155,367	25%			\$1,477,541	\$8,206,561	18%
NET	-\$16,565,177	\$0		-\$1,312,232	\$0		8		\$0	\$0	

*OPEB = Other Post Employment Benefits

FUND 10 - OPERATING BUDGET **HIGHLIGHTS AND CURRENT DEVELOPMENTS**

For ease of reading all new information appears in green ink.

October 2009

Tuition and Fees

- 1) Summer II and III credit tuition revenue is above budget (Budget = \$574,072) 8%, or \$44,933. Summer II and III are approximately 40% of total summer revenues. Summer I (Budget = \$861,108) will occur at the end of the fiscal year and accounts for approximately 60% of the summer budget. Overall, a 3% FTE enrollment increase was budgeted with no increase in tuition rates. FTE enrollment for summer II was up 10% and headcount was up 31% from the prior year. Summer III was up 16% and headcount was up 13%. In- county tuition is currently \$114 per credit hour. Out-of-county and out-of-state tuitions are \$197 and \$242, respectively.
- 2) Fall revenue is ahead of budget by 12%, or \$1,059,313. As of September 11, fall enrollment showed an increase in FTE's of 12.54% and an increase in headcount of 11.04% over FY09. However, a 3% FTE enrollment increase was budgeted. (See note #1 for tuition rate information.)
- 3) These actual amounts represent preregistrations for the January intersession term and the spring term which begins in February of 2010. Final revenue numbers and statistics will be reported at that time.
- 4) Fee revenues are ahead of budget by 4% more as compared to this time last year, with 56% collected. This is due to high enrollment for both summer and fall terms. Fees are tied to courses and services to students.
- A breakdown of operating account fees is as follows: Course fees \$916,273 or 66%; consolidated fees \$426,283 or 30%; other student fees \$60,063 or 4%.

FUND 10 - OPERATING BUDGET HIGHLIGHTS AND CURRENT DEVELOPMENTS

Governmental Revenue and Other Revenue

- 5) Howard County's contribution to the FY10 operating budget did not increase over the prior year and is recognized evenly throughout the year.
- 6) The state's appropriation to the college was to increase by 5.6% over the FY09 final appropriation; however, the college has received a cut of \$653,174 in funding for FY10 or 5.0% of the original appropriation. This leaves \$40,336 in the budget that has not been cut by the state in FY10. In prior years, the college received a cut of \$499,526 and \$118,276 in FY09 and FY08, respectively. The FY10 cut will be absorbed in the operating budget over the next 12 months. This is causing a lower than anticipated variance to budget of 31% as opposed to the expected 33%. (Based on an even distribution throughout the year.)
- 7) Other income is under budget by 27% at this time, with 33% (4/12 months) expected to date. Investment income represents \$23,990 or 74% of other income. Interest rates continue to remain lower than anticipated in the budget. This area of the budget is anticipated to be approximately \$425,000 under budget for the year if interest rates remain unchanged. Service revenues for administration of contracts and small miscellaneous revenue make up the other 26% of other income.
- 8) The \$510,981 for continuing education's contribution to the operating fund will be recognized evenly over the next 12 months.
- 9) The use of \$628,687 from the fund balance was previously planned in the budget for FY10 budget. Due to the state cuts mention in #6 above, many cost savings measures were implemented and resulted in a \$693,510 savings that was carried over from FY09. This savings will be used to fund this budget line item as well as part of the state cut already received in FY10.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures. No salary increases were given nor budgeted this year. Currently, the college is bracing for another round of state cuts. Various positions are frozen and travel is being limited. In addition, furniture and equipment budgets are being held to cover the current cuts.

FUND 10 - OPERATING BUDGET
HIGHLIGHTS AND CURRENT DEVELOPMENTS

Expenses (continued)

- 10) In the instructional function, it should be noted that adjunct faculty costs are currently 16% above this time last year, or \$312,517. This increase is due to the high rate of enrollment growth mentioned above. Only 3% growth was budgeted; so all cost overruns in this area of the budget will be covered from excess revenues earned to date in the summer and fall terms. Budget is built in the special funds for this type of unanticipated growth in both revenue and expenditures, which will be explained more in that portion of this report.
- 11) Savings have occurred in the academic support function due to limited spending on faculty development due to travel savings. This is causing a lower than average spending variance as compared to the other functions.
- 12) Waivers are charged at the time of registration. Scholarships, however, are disbursed four to six weeks after the start of the major semesters, and were disbursed in September. It is anticipated that all funds available will be awarded and disbursed by year-end.
- 13) Overall, the operating budget's total expenditures are 68% of budget to date, the same percentage at this time for the same period last year, and are within budget.

FUND 11 (Continuing Education and General) Highlights and Current Developments

October 2009

Tuition and Fees

- 1) Summer II and III credit tuition revenue is above the expect budget (\$55,924) by 5%, or \$2,691. Summer II and III are approximately 44% of total summer revenues for this division. Summer I (Budget = \$70,481) will occur at the end of the fiscal year and accounts for approximately 56% of the summer budget. Fall tuition revenue is ahead of budget by 15%, or \$21,077 in this division. Credit enrollment in this division is primarily telecourses and tele-web classes. Tele-web classes use an online feature along with the pre-recorded lectures used by telecourses.

Overall, a 3% FTE enrollment increase was budgeted with no increase in tuition rates. FTE enrollment for summer II was up 10% and headcount was up 31% from the prior year. Summer III was up 16% and headcount was up 13%. In-county tuition is currently \$114 per credit hour. Out-of-county and out-of-state tuitions are \$197 and \$242, respectively.

- 2) These actual amounts represent **preregistrations for the January intersession term and the spring term which begins in February of 2010. Final revenue numbers and statistics will be reported at that time.**
- 3) Noncredit tuition and fee revenues are reflecting **50% and 52%**, respectively, of the budget earned at this time. **Enrollments are down from last year, however, revenues are within expectations year to date.** Areas that experienced a decline in enrollments included the Kids on Campus lunch program and the motorcycle program. Areas where revenues are exceeding budget currently include open enrollment career programs, General Services Administration (GSA) contracts, and the English Language Institute.

Governmental Revenue

- 4) The state contribution for FY10 for continuing education increased 1% over the prior year, and is recognized evenly over the year. Funding for FY10 is based on an FTE formula related to enrollments from FY08. The state cut that the college received for FY10 will not be reduced from this division although they will be impacted by it. Please refer to the operating budget notes for more information concerning the state cut.

FUND 11 (Continuing Education and General) **Highlights and Current Developments**

Service and Other Income

- 5) Service revenues relate to administrative overhead charged to contracts and consulting revenues earned. Currently, this category is approximately **3%** under the anticipated **33%** collected to date (4/12 months of the budget); however, these revenues are not earned evenly throughout the year. Administrative overhead for grants is often charged at the end of the grant period, so these revenues are anticipated to be within budget later in the year.
- 6) The \$510,981 for continuing education's contribution to the operating fund will be recognized evenly over the next 12 months.
- 7) This unrestricted appropriation allows the division to use carryover funds to support upgrades in labs and repairs to the continuing education areas as needed. Funds in the amount of \$400,000 are included in both the revenue and expense portion of this budget, and will only be recognized as needed.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures. No salary increases were given nor budgeted this year.

- 8) The instructional expense budget includes the \$400,000 expense contingency mention in note 7 above. When this \$400,000 is excluded from the annual budget, spending is **70%** of budget, **and is comparable to spending levels at this time last year.**
- 9) Scholarships and waivers are currently at **42%** of budget and are in line with the prior year at this time. This division has primarily waivers in this category, which occur at the time of registration.

Special Funds Highlights and Current Developments

October 2009

These funds represent programs that receive no county and little state funding and therefore are either self-funded or dependent on excess tuition and fee revenues or fund balances to operate. This area of the budget is also one that contains tuition and fees for excess growth over the anticipated enrollment goal of 3% for the operating and continuing education budgets. Budgets are developed for potential unbudgeted growth in the operating, continuing education, and self-funded programs. The statistical results of programs mentioned below represent September quarterly data and will be updated again in December for the second quarter.

Tuition and Fees

- 1) Tuition and fees earned in these funds are primarily from the Laurel College Center. LCC is a regional higher education center in Laurel operated in partnership by both Prince Georges' Community College (PGCC) and Howard Community College (HCC).

Credit revenues for tuition and fees summer and fall at LCC are up 63% over the prior year, and FTE's are up 8% for summer and 74% for fall. Conversely, non-credit revenues are significantly higher for summer due to higher than anticipated enrollments in courses that lead to jobs such as Clinical Nursing Assistants (CNA) and child care providers.

The tuition and fee budgets also include credit and noncredit growth, should enrollment exceed the base budget in the operating and continuing education funds. For example, fall revenues in both of these funds exceeded expectations and, therefore, this budget allows for that growth in both revenues and expenditures needed to manage that unanticipated growth.

- 2) Miscellaneous fees for special programs are included in this budget to allow for those fees to be maintained for the program. Examples include the Silas Craft Collegians, Rouse Scholars, and Schoenbrodt Honors programs, and special testing fees.

Governmental Revenue

- 3) The FY10 state contributions for cost centers in the special funds include \$25,396 for the Project Access program and \$226,618 for the Laurel College Center. Funding for FY10 is based on an FTE formula related to enrollments from FY08. The state cut that the college received for FY10 will not impact this division. Please see the notes to the operating budget for more information about the state cut. This state revenue is recognized evenly over 12 months.

Special Funds Highlights and Current Developments

Other Income

- 4) Other income comes from service or miscellaneous program revenue. Primary programs include international education, youth arts programs, various camps, music arts, and the theater programs. Each program budgets for all expected and potential growth. In addition, state aid received by PGCC for LCC and all special funding as a regional center is reported in this revenue source because the funds are over and above HCC's basic unrestricted state appropriation. Earnings to date are as expected. The high budget represents potential growth for all programs in the special funds.
- 5) This unrestricted appropriation allows all programs to carry over funds that they earn. A fund balance in the amount of \$1,100,342 has been recognized to date to cover all anticipated expenditures. As revenues are earned throughout the year, these fund balances will be reduced, if not needed, to cover current expenses. Some programs get support from operating budget surpluses, if they are available at year-end. This source of funding is budgeted from the fund balance since excess earnings are not known at the time of budget development. Funding is determined in late spring after enrollment revenues and excess funds are estimated; transfers are done at year-end.
- 6) Auxiliary revenues and expenses come primarily from the college bookstore, the Belmont Conference Center, the Children's Learning Center, and the food services operation. The bookstore does not receive any support from the operating budget. This year, the Belmont Conference Center is budgeted to break even with no college support. Expenditures will be reduced if earned revenues do not support it. The food service operation continues to run at a deficit, which is supported from the operating budget or the bookstore fund balance if no operating surplus is available. To date, \$1,876,662 of the fund balance has been recognized to cover all anticipated costs to date. As additional revenues are earned, these funds will be reduced if not needed to cover expenses.

Bookstore revenues are 9% ahead of this time last year, due to the increased number of students on campus purchasing books. Budgeted revenue earned is currently 45% of budget while this time last year earnings were only 43%. Expenses are only 4% ahead of last year and are 46% of budget spent and encumbered as opposed to 47% of budget this time last year.

Special Funds **Highlights and Current Developments**

(Auxiliary results continued)

Belmont revenues are currently under budget for the 1st quarter by 13.5%. Economic conditions have hurt the conference business. Expenses are under budget and additional reductions are planned.

The Children's Learning Center revenues are under budget by 18% due to lower than anticipated infant enrollments, currently down 33%. The center overall is at 86% capacity. It appears that the current economic conditions are impacting affordability of day care services for some students. Expenses are under budget by 12% primarily due to the fact that the center is not operating at full capacity and currently has one vacant teacher position and unused hourly support designated for one vacant infant classroom. The center operated at a \$17,311 loss for the 1st quarter, which can be covered by the current fund balance.

Food services revenues for the Café on the Quad are 40% higher than last year due to increased sales and pricing. However, revenues are not anticipated to cover costs for the year and the operations will continue to be subsidized by the operating budget, the bookstore surplus or the current fund balance. Expenses are only slightly ahead of this time last year and are within budget.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures. No salary increases were given nor budgeted this year. Excess budgets are built in each of these functions for potential unbudgeted growth in the operating and continuing education funds.

- 7) The instructional expense budget includes the Laurel College Center, international education programs, youth arts programs, music arts program, and various smaller instructional-related program expenses. Expenses for LCC are within budget for the 1st quarter.
- 8) This functions primarily contain funds for growth in the operating and continuing education budgets and has few expenses.
- 9) Academic support is primarily spending for the theater programs. Some grant funding is also provided to support expenditures for the Rep Stage.

- 10) The student services function contains expenditures for Project Access, Career Links, tutoring, special accommodations for students, sports programs, and special testing.
- 11) Plant expenditures are for signage, the shuttle service, and security expenses related to managing the college's lack of parking.
- 12) Institutional support expenditures are primarily for special administrative programs, such as the wellness program and core competency training, which depend on surplus revenue or fund balances for support.
- 13) Waivers erroneously deferred to FY10 have been charged to this fund. This error will be covered by the budgeted surplus in the special funds. These waivers should have been recorded in FY09, but due to an incorrect analysis, were improperly deferred. The auditors have been notified of this error and feel it is immaterial to the financial statements and will not warrant a restatement.

RESTRICTED BUDGET
Highlights and Current Developments

October 2009

The restricted budget contains multiple grants from various funding sources. Some grants are competitive, while others are awarded based on availability of funds or in the case of financial aid and scholarships, student eligibility. Revenue is typically billed for on a reimbursement basis; however, some award funds are sent to the college at the beginning of the grant period. Budgets are built to include all grants applied for regardless of actual notification that the award has been received. In addition, contingencies are developed within each function to allow for the use of unanticipated grants awarded during the year. For budget purposes, funds carried forward in the fund balance are shown in the current year's revenue to match expenditures.

- 1) This amount represents a grant from Howard County Government for the cable studio. Expenditures are reimbursed by the county periodically as billed.
- 2) State of Maryland revenues are for various grants primarily for instructional programs such as Adult Basic Education, English as a second language, nursing, radiologic technology, and student scholarship programs. The state typically forwards funding at the beginning of the grant period.
- 3) Federally-funded programs are primarily financial aid and student work-study. Also included are grants such as the Department of Health and Mental Hygiene training grants, the National Science Foundation Technology grant, student support services, and Perkins grants. All federal funds are drawn down on a reimbursement basis.
- 4) Other grants are from the Howard Community College Educational Foundation, Inc. Also included are grants from miscellaneous non-profit groups for programs such as nursing and STARTALK. These funds typically are reimbursed.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures. No salary increases were given nor budgeted this year.

- 5) These functions have no expenditures to date. Budgets allow for grants obtained during the year.
- 6) These expenditures are primarily for the student services program, which supports various student needs.
- 7) Scholarships are typically disbursed after the first month of classes to ensure student eligibility. Disbursements for the fall term have been made and are reflected in these financial reports.
- 8) This amount is a temporary deficit that will clear once expenses are reimbursed or federal funds are drawn down.

DEBT, CONTINGENCY, OTHER POST EMPLOYMENT BENEFITS (OPEB), PLANT, and
AGENCY FUNDS
Highlights and Current Developments

October 2009

Revenues

- 1) Fees revenues in this section of the budget are part of the college's consolidated fee. Fees collected in the amount of \$281,375 are for student government programs in the agency fund and \$705,022 cover plant and debt expenses. To date, 55% of revenues have been collected, which is higher than anticipated at this time. Higher enrollments, discussed in the notes to the operating budget, are causing revenues to be higher than expected.
- 2) This unrestricted appropriation allows these budgets to use carryover funds to support programs as needed. Fees collected to date are not adequate to cover all expenses, so use of \$491,144 of these funds is required at this time.
- 3) There is a \$500,000 contingency built in the budget should there be a need to request a reallocation of any source and use categories.
- 4) This amount represents an internal adjustment made to balance the auxiliary budgets revenue and expenses. Funds were moved from the unrestricted surplus, which may be needed to cover costs in that area of the budget.
- 5) This budget represents the debt service paid by the county for the college's capital projects. The college does not report these amounts in their financial statements and, therefore, does not record them in the general ledger of the college.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures. No salary increases were given nor budgeted this year.

- 6) The plant function includes small renovations projects that are funded with student fees. Projects are on track as planned to date.
- 7) Agency expenditures include student government programs. Actuals are currently only 37% of the budget. This budget includes spending the available fund balance if needed, but there is no current plan to spend these funds at this time creating a lower than anticipated percentage of budget spent to date.
- 8) Actual costs of \$195,044 represent the first of two annual payments made to repay the county for the college share of debt service on bonds issued by the county on the college's behalf. The county pays \$4,365,802 of this budget and \$861,088 is college paid. The next payment will occur in November, with additional payments in February. The county portion of these expenses are not recorded on the college's book just as the revenues are not recorded, mentioned in note five above.

**HOWARD COMMUNITY COLLEGE
CAPITAL PROJECTS
SUMMARY SHEET**

Results as of October 31, 2009

PROJECTS	STATE, COUNTY & OTHER BUDGETED REVENUE	EXPENDITURES THROUGH FY09	FUNDS AVAILABLE FOR FY10	EXPENDITURES FY10	ENCUMBRANCES FY10	BUDGET BALANCE-TO-DATE
M-0512 Athletic & Fitness Center & Field Renovations	\$5,446,391.00	\$4,638,218.09	\$808,172.91	\$772,333.71	\$35,839.20	\$0.00
M-0534 Renovations to McCuan Hall & Smith Theatre (A Bldg)	\$12,612,500.00	\$12,536,808.29	\$75,691.71	\$0.00	\$75,691.71	\$0.00
M-0526 Parking Garages	\$1,417,000.00	\$246,493.55	\$1,170,506.45	\$1,653.65	\$677,589.52	\$491,263.28
M-0528 HVAC Replacement and Upgrade	\$1,819,000.00	\$1,414,487.44	\$404,512.56	\$404,512.56	\$0.00	\$0.00
M-0530 Rouse Company Foundation Student Services Hall (SSB)	\$28,748,750.00	\$28,724,647.76	\$24,102.24	\$11,667.38	\$12,434.86	\$0.00
M-533 Renovations to Vacated Student Services Area (CLB)	\$18,980,810.00	\$13,512,707.43	\$5,468,102.57	\$1,954,636.06	\$1,667,992.98	\$1,845,473.53
M-0537 Belmont Conference Center	\$10,020,000.00	\$4,914,208.70	\$5,105,791.30	\$0.00	\$131,973.62	\$4,973,817.68
M-0538 Children's Learning Center (CLC)	\$824,000.00	\$824,000.00	\$0.00	\$0.00	\$0.00	\$0.00
M540 - Safety, Compliance & Facility Renewals (New Systemic)	\$3,529,000.00	\$1,571,238.23	\$1,957,761.77	\$304,527.88	\$1,162,138.84	\$491,095.05
M- 0532 - Allied Health Instructional Building	\$4,008,000.00	\$0.00	\$4,008,000.00	\$0.00	\$0.00	\$4,008,000.00
TOTAL	\$87,405,451.00	\$68,382,809.49	\$19,022,641.51	\$3,449,331.24	\$3,763,660.73	\$11,809,649.54

CAPITAL BUDGET **HIGHLIGHTS AND CURRENT DEVELOPMENTS**

For ease of reading all new information appears in green.

October 2009

Project M-0512 – Athletic and Fitness Center and Field Renovations

This project was started in FY96 and included the current building renovations and the reconditioning and improvements to the athletic fields. Previously completed areas included the renovation of the athletic and fitness center, a new gym floor and swimming pool upgrades. In addition, a new air conditioning system was added to the building. The athletic fields saw the addition of a new storm water management pond, four athletic fields and a new 400-meter track along with Americans with Disabilities Act (ADA) access to fields and ambulance service to the remaining sections of the building.

Due to budget constraints, this project was phased over a number of years. The college is currently completing phase V in FY10, which includes the installation of a multi-purpose turf field for use by soccer, lacrosse, baseball, softball, and other recreational activities along with the installation of fencing around the field. This portion of the project should be completed by November 2009.

Two more phases are planned in this capital project, which will occur in FY14 and FY15, depending on the availability of funds. These phases include the installation of a field building with spectator seating, completion of exterior lighting, necessary utilities, and additional fencing in FY14. Replacement of exterior building siding and upgrading of building electrical systems are anticipated to occur in FY15.

Project – M-0534 – Renovations to McCuan Hall and Smith Theatre

The purpose of this project was to design and renovate McCuan Hall and the Smith Theatre, a total of approximately 33,932 net assignable square feet and 49,860 gross square feet. This renovation is basically complete. The sound system was installed after the major renovations occurred and the Smith Theatre re-opened. The college is currently completing the punch-list items and expects to close out the project this year.

M-0526 – Parking Garages

After a thorough analysis of the campus land plans, future building sites, and forest conservation and wetland restrictions, the college determined that construction of parking decks was more feasible than additional surface parking lots. The first 500-space parking garage was constructed in FY05 under capital project M-0529. The current project represents a 750-space parking garage and the funding to date represents the design funding only. The architect has been hired and the site for the garage has been finalized as the location adjacent to the Hickory Ridge building.

M-0528 HVAC Replacement and Upgrade

The purpose of this project was to replace and upgrade the college's HVAC system, which included renovations to replace air handlers, baseboard radiation, and piping as well as duct modifications and direct digital controls. Renovations were previously done in the James Clark, Jr, Library Hall with current renovations underway for the nursing building. Modifications to the nursing building include the replacement of baseboard radiation and piping as well as induction terminal reheat units. This project is now complete.

M-0530 Rouse Foundation Student Services Hall

The purpose of this project was to design and construct a student services facility of 103,770 gross square feet and 62,465 net assignable square feet. The building provides a one-stop shop approach for students to receive a variety of services, including academic support, admissions and advising, counseling, registration, financial aid, career services, student support services, testing, tutoring, business office, bookstore services, and dining services. Although the building was completed, several adjustments needed to be made to the cashier's area and security. Punchlist items are being finalized and the project will be closed out this year.

M-0533- Renovations to the Vacated Student Services Area (CLH)

The space that was previously occupied by student services has been vacated, and renovations are currently occurring in the James Clark, Jr. Library Hall. The renovated space totals 53,890 NASF. This includes: (1) the renovation of the vacated space following the move into the new student services building; (2) the expansion of the science and technology disciplines including life sciences, wireless technology, biomedical engineering, engineering transfer, and photonics; (3) the necessary improvements to the library and cultural center; (4) the consolidation of instructional areas; (5) the consolidation of administrative spaces and functions; and (6) the upgrading and/or replacement of building systems including Federal Pacific Energy equipment, HVAC, electrical, telecommunications, ADA accessibility, security structures, restrooms, and elevators.

Renovations for the building were phased to accommodate the continual operations of the network operations center and the library and are expected to be completed next spring. Final furniture and equipment for the building will be delivered at that time.

M-0537 – Belmont Conference Center.

In August 2009, the college's board of trustees made the decision to sell Belmont. The college received county support toward the acquisition of the Belmont Conference Center and the renovation of the stone barn in FY08. Funds were allocated by both the college and the county to support this project. The funds provided by the county in the capital budget were Paygo funds. On the purchase, \$2,200,000 was spent of county funds and \$2,250,718 was spent with a combination of college and foundation funds.

With regard to the barn renovations, \$2,820,000 had been allocated by the county. The expenditures and encumbrances to date total \$595,465. Although the design of the

barn renovation was 75% complete, no construction on the barn was started. The “other” funds of \$2,800,000 authorized in FY09 and FY10 for barn construction have not been put into the project and will not be encumbered as the barn renovations will not occur. Hence the budget balance noted on the sheet of \$4,973,818 needs to be reduced by the \$2,800,000 leaving \$2,173,818 in the project.

M-0538 Children’s Learning Center (CLC)

This represents the completion of the 4,400 square feet of shell space that was built out in the Children’s Learning Center. The college spent \$32,000 on furniture and equipment from the unrestricted funds in prior years for this project. The project was completed in FY09 and will be closed out this year.

M-0540 Safety, Compliance, Facility Renewals (New Systemic)

This project began in FY08 and includes improvements to the college’s physical plant as well as major deferred maintenance and facility renewals. Projects in-progress and completed to date include:

- Phased installation of campus-wide security access/camera control system/rekeying;
- ADA renovations;
- Phased public restroom upgrades;
- Phased deferred maintenance per building assessment study;
- Interior improvements (classrooms, offices, and other);
- Conversion of science and technology building lower level spaces to 3 classrooms and 2 labs;
- Conversion of spaces for radiologic technology classrooms and equipment;
- Facilities master plan development; and
- IT upgrades and modifications.

M-0532 – Health Sciences (Allied Health) Instructional Building

The purpose of this project is to design and construct a health sciences building of approximately 55,650 net assignable square feet (NASF) and 94,830 gross square feet (GSF). Currently, the health sciences division offers programs including cardiovascular technology, emergency medical technician/paramedic, exercise science, life fitness, health care, health education, human services, nursing, radiologic technology, surgical technology, physical therapy, and respiratory therapy. In addition to these offerings, dental assistant/hygienist and occupational therapy are new programs proposed to be housed in the new building. The disciplines above include the state’s workforce shortage areas as reported by the Maryland Higher Education Commission. Of the fourteen disciplines proposed for this facility, twelve support the state’s workforce shortage areas. Funds represent the design for the project and the administration has selected an architect for the building. Approvals have been obtained from the board of trustees and the state Board of Public Works (BPW) and meetings for the design will start in December.

**Howard Community College
10/2009
Cost Center Variances**

Cost Center	FY2010 Actual to date (Note 1)	Total Original Budget (Note 2)	Total Projected Expenditures	Dollar* Variance From Original	Projected Percentage Variance from Original FY2009	
		A	B	B-A		
Instruction						
11200	Schoenbrodt Honors	11,406	26,418	26,418	-	0%
11300	Mathematics	1,557,320	2,006,325	2,006,325	-	0%
11310	Health	193,744	250,576	250,576	0	0%
11400	Social sciences	1,640,866	1,897,824	1,893,824	(4,000)	0%
11410	Eng/world languages	2,554,663	3,113,568	3,113,568	-	0%
11450	Arts and humanities	2,071,881	2,484,059	2,484,059	-	0%
11480	Rouse Scholars	109,924	131,311	131,311	-	0%
11600	Distance learning	282,890	461,384	461,384	-	0%
12100	Nursing	1,632,530	1,996,635	1,996,635	-	0%
12118	Rad Tech program	221,099	233,625	233,625	-	0%
12120	Emergency medical technology	187,680	206,479	206,479	-	0%
12150	Cardiovascular program	150,761	179,738	179,738	-	0%
12200	Business and computers	1,449,958	1,900,011	1,894,811	(5,200)	0%
12250	Science and technology programs	2,014,840	2,597,334	2,597,334	-	0%
12280	Cooperative education	4,040	15,507	15,507	-	0%
13500	Service learning	67,782	84,130	86,482	2,352	3%
13550	Instr. International program	72,389	135,239	135,239	-	0%
44010	User computer services	438,046	480,265	480,265	-	0%
44020	Student computer services	961,765	1,253,265	1,253,265	-	0%
44030	Student labs	208,968	311,199	311,199	-	0%
46100	1st floor support	149,202	171,045	171,045	-	0%
46200	2nd floor support	95,219	118,239	118,239	-	0%
46300	Hickory Ridge	69,828	94,120	94,120	-	0%
46400	Evening services	-	1,325	1,325	-	0%
46700	ELB divisions support	117,391	129,329	129,329	-	0%
46800	Arts and humanities support	83,714	124,521	124,521	-	0%
47500	Faculty learning community	3,373	22,000	22,000	-	0%
48000	Outcomes assessment	129,185	197,118	197,118	-	0%
48500	Instructional direction	10,449	273,115	273,115	-	0%
48501	Learning communities	175,181	204,246	201,895	(2,352)	-1%
48502	Program development	13,832	66,373	75,573	9,200	14%
52102	Pool guards	21,363	97,215	97,215	(0)	0%
53200	Learning assistance center	558,892	725,139	725,139	0	0%
99970	Benefits/chargebacks	1,018,862	4,006,077	4,006,077	(0)	0%
99980	VP's allocation	5,941	399,590	399,590	-	0%
99990	Furniture and equipment	-	515,552	515,552	-	0%
	Total instruction	18,284,982	26,909,897	26,909,897	0	0%

Public Service						
33250	Cable studio	271,774	308,661	308,661	(0)	0%
99970	Benefits/chargebacks	19,642	84,288	84,288	(0)	0%
99990	Furniture and Equipment	-	26,594	26,594	-	0%
	Total public service	291,416	419,543	419,543	(0)	0%
Academic Support						
33400	Horowitz Center	144,682	174,552	174,552	-	0%
33500	Student Arts Collective	93,212	131,058	131,058	-	0%
41001	Library services	731,545	803,914	803,914	(0)	0%
41002	Teaching and learning center	123,825	136,525	136,525	0	0%
43100	AV services	258,068	301,692	301,692	(0)	0%
43200	Video services	44,527	83,813	83,813	-	0%
43300	Instructional technology	125,234	136,726	136,726	-	0%
46000	VP of academic affairs	305,214	323,002	323,002	(0)	0%
47000	Faculty development	31,150	121,747	121,747	0	0%
48100	Interactive classroom	-	17,600	17,600	-	0%
99970	Benefits/chargebacks	306,081	1,173,256	1,173,256	(0)	0%
99980	VP's allocation	-	5,924	5,924	-	0%
99990	Furniture and equipment	-	125,773	125,773	-	0%
	Total academic support	2,163,538	3,535,581	3,535,581	(0)	0%
Student Services						
46500	Advising, academic services	480,993	541,023	536,023	(5,000)	-1%
46502	Academic Standing-enrollment ser	2,463		26,440	26,440	n/a
46600	Welcome center & telephone adv.	137,030	194,872	194,872	-	0%
51000	VP of student services	254,475	279,546	279,546	-	0%
51200	Student ambassador program	2,722	9,432	9,432	-	0%
52000	Student activities	-	2,603	2,603	-	0%
52100	PE facility	314,555	379,181	379,181	-	0%
53000	Career services	417,833	486,989	486,989	-	0%
53100	Test center	304,209	365,765	365,765	-	0%
53104	Nursing Assessment			15,000	15,000	
53500	Retention	124,164	145,979	145,979	-	0%
53555	Career links	23,870	38,541	38,541	-	0%
53556	Academic Standing - student dev	-	-	8,560	8,560	
54000	Financial aid services	512,301	758,851	758,851	-	0%
54001	FAS New Year Eve	-	9,100	9,100	-	0%
55000	Admissions	723,362	785,137	785,137	-	0%
55001	Workgroup	316,942	424,747	429,747	5,000	1%
56000	Records	370,608	490,584	490,584	0	0%
99970	Benefits/chargebacks	267,603	958,362	958,362	0	0%
99980	VP's allocation	-	15,114	6,554	(8,560)	-57%
99990	Furniture and equipment	-	204,752	163,312	(41,440)	-20%
	Total student services	4,253,129	6,090,578	6,090,578	0	0%

This new cost center was established and funded from F&E funds

This new cost center was established and funded from F&E funds

Funding of services for academic standing and the nursing assessment

Institutional Support						
61000	President	574,569	640,377	640,054	(323)	0%
61100	Board of trustees	42,794	133,979	133,979	-	0%
61200	Research, planning and org. dev.	395,743	502,804	502,804	-	0%
61900	Senior administration	3,133	13,617	13,617	-	0%
62000	VP of administration and finance	323,935	334,673	334,173	(500)	0%
62100	Finance office	1,198,870	1,296,294	1,296,294	-	0%
63101	Human resources	527,200	627,502	627,502	-	0%
63102	Recruitment	33,043	56,546	56,546	-	0%
63103	Unemployment	(3,524)	49,753	49,753	-	0%
63150	Diversity programs	7,165	12,000	12,000	-	0%
63200	Reprographics	140,988	209,040	209,040	-	0%
63400	Security	1,137,893	1,314,889	1,312,389	(2,500)	0%
63500	Telecommunications	160,788	262,541	262,541	-	0%
63554	Mediation & conflict resolution center	20,000	20,000	20,000	-	0%
63600	Risk management	88,007	347,921	348,421	500	0%
63700	General administration	188,027	855,561	858,061	2,500	0%
63800	Commencement/award programs	29,674	123,989	123,989	-	0%
64000	Administrative information systems	1,146,168	1,305,703	1,305,703	-	0%
64001	Enterprise network	449,109	568,416	568,416	-	0%
64002	Web enterprise	244,057	324,255	324,255	-	0%
64100	Information technology administration	273,533	314,772	314,772	-	0%
65000	Public relations and marketing	743,442	983,247	983,247	-	0%
65100	Development and alumni relations	461,351	593,869	594,192	323	0%
65900	Fundraising	8,200	30,000	30,000	-	0%
99970	Benefits/chargebacks	200,331	724,518	724,518	-	0%
99990	Furniture and equipment	-	130,116	130,116	-	0%
	Total institutional support	8,394,494	11,776,381	11,776,381	-	0%
Plant						
71000	Plant administration	10,738	127,677	127,677	-	0%
71100	General services	2,985,380	3,688,823	3,688,823	-	0%
71110	Mailroom	142,862	166,004	166,004	-	0%
71115	Set up/asset reallocation	67,744	69,940	69,940	-	0%
71150	Recycling	7,424	50,000	50,000	-	0%
71500	Safety	72,036	75,871	75,871	-	0%
72000	Engineering	885,745	1,074,096	1,064,096	(10,000)	-1%
72500	Preventive maintenance	192,328	301,221	311,221	10,000	3%
73000	Housekeeping	961,808	1,473,693	1,473,693	-	0%
75000	Grounds	333,180	372,221	373,567	1,346	0%
76000	Renovations	18,223	171,523	170,177	(1,346)	-1%
99970	Benefits/chargebacks	223,057	933,404	933,404	-	0%
99990	Furniture and equipment	-	231,835	231,835	-	0%
	Total plant	5,900,526	8,736,309	8,736,309	-	0%
Scholarships						
81000	Scholarships	323,080	675,644	675,644	-	0%
82000	Waivers	200,811	560,064	560,064	-	0%
	Total scholarships	523,891	1,235,708	1,235,708	-	0%
	Grand totals	39,811,977	58,703,997	58,703,997	0	0%

**Transfer to Preventive Maintenance
To cover Grainger Equipment**

Note 1: Includes encumbrances for budgeted wages and outstanding purchase orders.

Note 2: Opening budgets reflect actual salary needs for the current year due to staffing changes. There was no merit given in FY10.

* Variances in excess of \$10,000 will be explained.

**Howard Community College
10/2009
Cost Center Spending Percentages**

Cost Center		FY2010 Spent to date	Total Projected Expenditures	Percentage of Budget Spent to Date	
Instruction					
11200	Schoenbrodt Honors	5,751	26,418	22%	
11300	Mathematics	490,907	2,006,325	24%	
11310	Health	60,695	250,576	24%	
11400	Social sciences	465,220	1,893,824	25%	
11410	Eng/world languages	839,026	3,113,568	27%	
11450	Arts and humanities	672,894	2,484,059	27%	
11480	Rouse Scholars	39,456	131,311	30%	
11600	Distance learning	166,779	461,384	36%	
12100	Nursing	571,509	1,996,635	29%	
12118	Rad Tech program	81,289	233,625	35%	
12120	Emergency medical technology	76,113	206,479	37%	
12150	Cardiovascular program	53,281	179,738	30%	
12200	Business and computers	510,238	1,894,811	27%	
12250	Science and technology programs	674,585	2,597,334	26%	
12280	Cooperative education	4,040	15,507	26%	
13500	Service learning	30,460	86,482	35%	
13550	Instructional international program	29,195	135,239	22%	
44010	User computer services	167,950	480,265	35%	
44020	Student computer services	386,575	1,253,265	31%	
44030	Student labs	97,401	311,199	31%	
46100	1st floor support	53,294	171,045	31%	
46200	2nd floor support	41,447	118,239	35%	
46300	Hickory Ridge	25,294	94,120	27%	
46400	Evening services	-	1,325	0%	1
46700	Support/DH	43,331	129,329	34%	
46800	Arts and humanities support	34,897	124,521	28%	
47500	Faculty learning community	2,173	22,000	10%	1
48000	Outcomes assessment	44,060	197,118	22%	
48500	Instructional direction	10,386	273,115	4%	2
48501	Learning communities	62,719	201,895	31%	
48502	Program development	13,832	75,573	18%	
52102	Pool guards	21,363	97,215	22%	
53200	Learning assistance center	221,914	725,139	31%	
99970	Benefits/chargebacks	982,896	4,006,077	25%	
99980	VP's allocation	5,941	399,590	1%	2
99990	Furniture and equipment	-	515,552	0%	3
	Total instruction	6,986,909	26,909,898	26%	

**Howard Community College
10/2009
Cost Center Spending Percentages**

Public Service

33250	Cable studio	90,747	308,661	29%	
99970	Benefits/chargebacks	19,642	84,288	23%	
99990	Furniture and equipment	-	26,594	0%	3
	Total public service	110,389	419,543	26%	

Academic Support

33400	Horowitz Center	62,607	174,552	36%	
33500	Student Arts Collective	29,989	131,058	23%	
41001	Library services	373,323	803,914	46%	4
41002	Teaching and learning center	41,397	136,525	30%	
43100	Education technology	99,104	301,692	33%	
43200	Video services	25,332	83,813	30%	
43300	Instructional technology	42,959	136,726	31%	
46000	VP of academic affairs	99,597	323,002	31%	
47000	Faculty development	29,440	121,747	24%	
48100	Interactive classroom	-	17,600	0%	1
99970	Benefits/chargebacks	303,314	1,173,256	26%	
99980	VP's allocation	-	5,924	0%	1
99990	Furniture and equipment	-	125,773	0%	3
	Total academic support	1,107,061	3,535,581	31%	

Howard Community College
10/2009
Cost Center Spending Percentages

46500	Advising, academic	200,615	536,023	37%	
46502	Academic Standing-enrollment ser	2,463	26,440	9%	1
46600	Welcome center & telephone adv.	60,211	194,872	31%	
51000	VP of student services	87,834	279,546	31%	
51200	Student ambassador program	2,722	9,432	29%	
52000	Student activities		2,603	0%	1
52100	PE facility	112,047	379,181	30%	
53000	Career services	156,146	486,989	32%	
53100	Test center	136,244	365,765	37%	
53104	Nursing Assessment		15,000	0%	1
53500	Retention	43,149	145,979	30%	
53555	Career links	18,656	38,541	48%	5
53556	Academic Standing - student dev		8,560	0%	1
54000	Financial aid services	203,655	758,851	27%	
54001	FAS New Year Eve	-	9,100	0%	6
55000	Admissions	249,586	785,137	32%	
55001	Workgroup	143,066	429,747	33%	
56000	Records	159,850	490,584	33%	
99970	Benefits/chargebacks	262,070	958,362	27%	
99980	VP's allocation	-	6,554	0%	1
99990	Furniture and equipment	-	163,312	0%	3
	Total student services	1,838,315	6,090,578	30%	
61000	President	247,483	640,054	39%	
61100	Board of trustees	22,161	133,979	17%	
61200	Research, planning and org. dev.	138,517	502,804	28%	
61900	Senior administration	2,164	13,617	16%	
62000	VP of administration and finance	111,813	334,173	33%	
62100	Finance office	414,743	1,296,294	32%	
63101	Human resources	176,311	627,502	28%	
63102	Recruitment	5,222	56,546	9%	7
63103	Unemployment	(4,624)	49,753	-9%	8
63150	Diversity programs	7,165	12,000	60%	1
63200	Reprographics	34,624	209,040	17%	
63400	Security	368,135	1,312,389	28%	
63500	Telecommunications	28,808	262,541	11%	9
63554	Mediation & conflict resolution center	20,000	20,000	100%	10
63600	Risk management	42,036	348,421	12%	9
63700	General administration	167,994	858,061	20%	
63800	Commencement/award programs	2,194	123,989	2%	6
64000	Administrative information systems	612,866	1,305,703	47%	11
64001	Enterprise network	194,508	568,416	34%	
64002	Web enterprise	110,512	324,255	34%	
64100	Information technology administration	108,364	314,772	34%	
65000	Public relations and marketing	242,030	983,247	25%	
65100	Development and alumni relations	182,524	594,192	31%	
65900	Fundraising	1,788	30,000	6%	6
99970	Benefits/chargebacks	188,809	724,518	26%	
99990	Furniture and equipment	-	130,116	0%	3
	Total institutional support	3,426,146	11,776,381	29%	

Howard Community College
10/2009
Cost Center Spending Percentages

Plant					
71000	VP of administration and finance	8,299	127,677	6%	12
71100	General services	594,515	3,688,823	16%	
71110	Mailroom	52,566	166,004	32%	
71115	Set up/asset rel	23,451	69,940	34%	
71150	Recycling	2,126	50,000	4%	13
71500	Safety	24,691	75,871	33%	
72000	Engineering	310,931	1,064,096	29%	
72500	Preventive maintenance	89,695	311,221	29%	
73000	Environmental Se	413,278	1,473,693	28%	
75000	Grounds	106,684	373,567	29%	
76000	Renovations	14,583	170,177	9%	14
99970	Benefits/chargebacks	207,489	933,404	22%	
99990	Furniture and equipment	-	231,835	0%	3
	Total plant	1,848,308	8,736,309	21%	
Scholarships					
81000	Scholarships	323,080	675,644	48%	15
82000	Waivers	200,811	560,064	36%	
	Total scholarships	523,891	1,235,708	42%	
	Grand totals	15,841,019	58,703,997	27%	

Notes: Only variances greater than 40%, or less than 15% are noted at this time.

- 1 These cost centers have relatively small budgets. Spending occurs for supplies and services as needed.
- 2 These programs, which support instruction and student services, will expend funds as needed during the year.
- 3 Furniture and equipment budgets are typically spent later in the year.
- 4 The library pays annual service fees for contracts and online access early in the year for the entire year.
- 5 This cost center contains scholarships and child care stipends which have been expended early in the year.
- 6 Expenses in these cost centers occur later in the year.
- 7 Savings have been experienced due to the temporary freeze on hiring.
- 8 An accrual from the prior year is causing this variance, expenditures are incurred quarterly.
- 9 Timing of payments is causing this temporary variance.
- 10 The mediation center has its operating budget in the special funds. This amount supplements that budget.
- 11 The payment of annual maintenance contracts early in the year is causing this temporary variance.
- 12 The payment of insurance expenses will occur later in the year in this cost center.
- 13 Recycling costs have been minimized through efforts with the Howard County Government.
- 14 Major renovation projects will occur over winter and spring break when the college is closed.
- 15 Scholarships for fall have been disbursed.

**Resolution for Board of Trustees to Meet in Closed Session
on December 9, 2009**

WHEREAS, The board of trustees of Howard Community College is authorized by Section 10-508 of the State Government Article of the Annotated Code of Maryland to conduct certain portions of its meetings in closed session.

NOW, THEREFORE, BE IT RESOLVED, that the board of trustees of Howard Community College hereby conduct its meeting in closed session on December 9, 2009, at the Belmont Conference Center to discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom it has jurisdiction, as permitted under Section 10-508(a)(1) and that such meeting shall continue in closed session until the completion of business.