

The Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Revenue**  
 FY 2010

	Actual Revenue FY2008	Adopted Budget FY2009	\$ Inc (Dec)	% Inc (Dec)	County Council Adopted Budget FY2010	\$ Inc (Dec)	% Inc (Dec)
County Appropriation	<u>\$ 41,863,707</u>	<u>\$ 42,277,644</u>	\$ 413,937	1.0%	<u>\$ 42,763,563</u>	\$ 485,919	1.1%
<u>Tuition and Fees</u>							
Resident	20,398,913	20,018,071	(380,842)	(1.9%)	20,637,453	619,382	3.1%
Non-Resident	12,610,215	13,129,051	518,836	4.1%	15,192,895	2,063,844	15.7%
Summer School	3,522,026	3,176,690	(345,336)	(9.8%)	3,436,310	259,620	8.2%
Continuing Education	8,830,838	10,532,012	1,701,174	19.3%	10,166,681	(365,331)	(3.5%)
Technology Fees	2,974,589	2,897,423	(77,166)	(2.6%)	4,311,460	1,414,037	48.8%
Other Fees	<u>2,270,596</u>	<u>2,209,700</u>	(60,896)	(2.7%)	<u>2,839,748</u>	630,048	28.5%
	<u>50,607,177</u>	<u>51,962,947</u>	1,355,770	2.7%	<u>56,584,547</u>	4,621,600	8.9%
State Aid	<u>36,341,154</u>	<u>37,430,623</u>	1,089,469	3.0%	<u>36,924,256</u>	(506,367)	(1.4%)
<u>Other</u>							
Grants	22,328,965	23,260,000	931,035	4.2%	28,765,000	5,505,000	23.7%
Auxiliary Enterprises	9,502,038	10,357,837	855,799	9.0%	9,964,313	(393,524)	(3.8%)
Facilities Rental	170,880	165,000	(5,880)	(3.4%)	219,000	54,000	32.7%
Grant Recovery	421,355	440,000	18,645	4.4%	550,000	110,000	25.0%
Interest Income	777,630	1,049,375	271,745	34.9%	565,000	(484,375)	(46.2%)
Miscellaneous	<u>1,209,686</u>	<u>934,585</u>	(275,101)	(22.7%)	<u>1,009,687</u>	75,102	8.0%
	<u>34,410,554</u>	<u>36,206,797</u>	1,796,243	5.2%	<u>41,073,000</u>	4,866,203	13.4%
Fund Balance	<u>2,100,642</u>	<u>887,917</u>	(1,212,725)	(57.7%)	<u>1,547,137</u>	659,220	74.2%
<b><u>TOTAL REVENUE</u></b>	<b><u>\$ 165,323,234</u></b>	<b><u>\$ 168,765,928</u></b>	<b><u>\$3,442,694</u></b>	<b>2.1%</b>	<b><u>\$ 178,892,503</u></b>	<b><u>\$ 10,126,575</u></b>	<b>6.0%</b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Revenue - Percentage of Total Revenue**  
 FY 2010

	<b>Actual Revenue FY2008</b>	% of Total Revenue	<b>Adopted Budget FY2009</b>	% of Total Revenue	<b>County Council Adopted Budget FY2010</b>	% of Total Revenue
County Appropriation	<u>\$ 41,863,707</u>	25.3%	<u>\$ 42,277,644</u>	25.1%	<u>\$ 42,763,563</u>	23.9%
<u>Tuition and Fees</u>						
Resident	20,398,913	12.3%	20,018,071	11.9%	20,637,453	11.5%
Non-Resident	12,610,215	7.6%	13,129,051	7.8%	15,192,895	8.5%
Summer School	3,522,026	2.1%	3,176,690	1.9%	3,436,310	1.9%
Continuing Education	8,830,838	5.3%	10,532,012	6.2%	10,166,681	5.7%
Technology Fees	2,974,589	1.8%	2,897,423	1.7%	4,311,460	2.4%
Other Fees	<u>2,270,596</u>	1.4%	<u>2,209,700</u>	1.3%	<u>2,839,748</u>	1.6%
	<u>50,607,177</u>	30.6%	<u>51,962,947</u>	30.8%	<u>56,584,547</u>	31.6%
State Aid	<u>36,341,154</u>	22.0%	<u>37,430,623</u>	22.2%	<u>36,924,256</u>	20.6%
<u>Other</u>						
Grants	22,328,965	13.5%	23,260,000	13.8%	28,765,000	16.1%
Auxiliary Enterprises	9,502,038	5.7%	10,357,837	6.1%	9,964,313	5.6%
Facilities Rental	170,880	0.1%	165,000	0.1%	219,000	0.1%
Grant Recovery	421,355	0.3%	440,000	0.3%	550,000	0.3%
Interest Income	777,630	0.5%	1,049,375	0.6%	565,000	0.3%
Miscellaneous	<u>1,209,686</u>	0.7%	<u>934,585</u>	0.6%	<u>1,009,687</u>	0.6%
	<u>34,410,554</u>	20.8%	<u>36,206,797</u>	21.5%	<u>41,073,000</u>	23.0%
Fund Balance	<u>2,100,642</u>	1.3%	<u>887,917</u>	0.5%	<u>1,547,137</u>	0.9%
<b><u>TOTAL REVENUE</u></b>	<b><u>\$ 165,323,234</u></b>	100.0%	<b><u>\$ 168,765,928</u></b>	100.0%	<b><u>\$ 178,892,503</u></b>	100.0%

The Community College of Baltimore County  
 Adopted Operating Budget  
**Full-Time Equivalent (FTE) Data**  
 FY 2010

	<b>Actual</b>	<b>Adopted</b>	Inc (Decr)		<b>County Council</b>	Inc (Decr)	
	<b>FY2008</b>	<b>Budget</b>	\$	%	<b>Adopted Budget</b>	\$	%
		<b>FY2009</b>			<b>FY2010</b>		
Cost per Student	<u>\$ 10,093</u>	<u>\$ 10,274</u>	<u>\$ 181</u>	1.8%	<u>\$ 10,369</u>	<u>\$ 96</u>	0.9%
<b>Full-Time Equivalent Students</b>							
Credit <sup>1</sup>	<b>11,912</b>	<b>11,825</b>	(87)	(0.7%)	<b>12,650</b>	825	7.0%
Non-Credit <sup>2 - Open Enrollment</sup>	<b>1,440</b>	<b>1,483</b>	43	3.0%	<b>1,483</b>	-	0.0%
Non-Credit <sup>2 - Credit</sup>	<u><b>3,028</b></u>	<u><b>3,119</b></u>	<u>91</u>	<u>3.0%</u>	<u><b>3,119</b></u>	<u>-</u>	<u>0.0%</u>
	<u><b>16,380</b></u>	<u><b>16,427</b></u>	<u>47</u>	<u>0.3%</u>	<u><b>17,252</b></u>	<u>825</u>	<u>5.0%</u>

NOTE:

<sup>1</sup>A full-time equivalent credit student is a student or a combination of several students taking 30 credit hours per year.

<sup>2</sup>A full-time equivalent non-credit student is a student or a combination of several students taking 375 clock hours (450 fifty-minute course hours) per year.

The Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Expenses - All Categories**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
5000 Salaries and Fringe Benefits	\$ 105,157,263	\$ 110,313,614	\$ 5,156,351	4.9%	\$ 112,965,245	\$ 2,651,631	2.4%
6000 Contracted Services	11,783,277	10,320,776	(1,462,501)	(12.4%)	11,975,061	1,654,285	16.0%
6100 Supplies and Materials	3,811,167	3,669,063	(142,104)	(3.7%)	3,569,002	(100,061)	(2.7%)
6200 Communications	1,355,522	1,601,344	245,822	18.1%	1,646,594	45,250	2.8%
6300 Conferences and Meetings	1,366,000	1,113,702	(252,298)	(18.5%)	1,192,527	78,825	7.1%
6400 Mandatory Transfers	26,413,402	27,705,589	1,292,187	4.9%	33,983,590	6,278,001	22.7%
6500 Utilities	3,645,325	3,575,639	(69,686)	(1.9%)	3,649,239	73,600	2.1%
6600 Fixed Charges	354,520	533,483	178,963	50.5%	545,125	11,642	2.2%
6700 Miscellaneous Expenses	1,377	2,471	1,094	79.5%	-	(2,471)	(100.0%)
6900 Bookstore Expense	6,480,742	6,692,764	212,022	3.3%	6,818,439	125,675	1.9%
7000 Furniture and Equipment	<u>3,560,902</u>	<u>3,237,483</u>	<u>(323,419)</u>	(9.1%)	<u>2,547,681</u>	<u>(689,802)</u>	(21.3%)
<b><u>TOTAL</u></b>	<b><u>\$ 163,929,498</u></b>	<b><u>\$ 168,765,928</u></b>	<b><u>\$ 4,836,430</u></b>	3.0%	<b><u>\$ 178,892,503</u></b>	<b><u>\$ 10,126,575</u></b>	6.0%

The Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Expenses - Salaries and Benefits**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted FY2010	\$	%
5000 Salaries and Fringe Benefits							
Administrative Staff	15,734,809	17,790,107	2,055,298	13.1%	19,116,188	1,326,081	7.5%
Administrative Staff - Part Time	103,419	81,950			84,911		
Faculty - Full Time	23,766,094	26,594,615	2,828,521	11.9%	27,337,856	743,241	2.8%
Faculty - Part Time	11,764,700	11,425,644	(339,056)	(2.9%)	12,489,662	1,064,018	9.3%
Faculty - Summer School	1,779,231	1,470,170	(309,061)	(17.4%)	1,788,710	318,540	21.7%
Counseling Staff	2,236,612	2,734,466	497,854	22.3%	2,251,546	(482,920)	(17.7%)
Clerical Staff	4,963,652	5,251,926	288,274	5.8%	5,332,062	80,136	1.5%
Secretarial	4,453,078	4,764,710	311,632	7.0%	4,898,997	134,287	2.8%
Technical - Classified	6,177,488	6,952,033	774,545	12.5%	6,704,373	(247,660)	(3.6%)
Temp./Hourly/Overtime	5,901,844	5,083,072	(818,772)	(13.9%)	5,017,289	(65,783)	(1.3%)
Campus Safety	560,312	1,104,128	543,816	97.1%	991,330	(112,798)	(10.2%)
General Services	501,139	607,739	106,600	21.3%	611,396	3,657	0.6%
Building/Grounds/Engineering Staff	3,855,541	4,379,385	523,844	13.6%	4,489,355	109,970	2.5%
Student Assistance	256,524	527,876	271,352	105.8%	449,419	(78,457)	(14.9%)
Plant Operations Staff	30,360	-	(30,360)	(100.0%)	-	-	0.0%
Miscellaneous Benefits	33,131	33,500	369	1.1%	53,600	20,100	60.0%
Health Plans	16,176,365	16,922,823	746,458	4.6%	17,044,814	121,991	0.7%
Social Security	6,164,350	6,536,189	371,839	6.0%	6,757,245	221,056	3.4%
Workmen's Compensation	412,647	616,284	203,637	49.3%	65,700	(550,584)	(89.3%)
Retirement	285,970	307,243	21,273	7.4%	351,038	43,795	14.3%
Automobile Allowance	-	-	-	0.0%	-	-	0.0%
Turnover	-	(2,870,246)	(2,870,246)	0.0%	(2,870,246)	-	0.0%
<b><u>TOTAL</u></b>	<b><u>\$ 105,157,264</u></b>	<b><u>\$ 110,313,614</u></b>	<b><u>5,156,350</u></b>	<b><u>4.9%</u></b>	<b><u>\$ 112,965,245</u></b>	<b><u>2,651,631</u></b>	<b><u>2.4%</u></b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Expenses - All Functions**  
 FY 2010

Function	Actual Expenditures		Adopted Budget		County Council Adopted Budget		Inc (Decr)	
	FY2008	FY2009			FY2010			
	\$	\$	\$	%	\$	\$	%	
Instruction	63,155,098	65,684,756	2,529,658	4.0%	67,966,380	2,281,624	3.5%	
Public Service	355,925	383,891	27,966	7.9%	392,805	8,914	2.3%	
Academic Support	11,359,760	11,822,673	462,913	4.1%	11,823,565	892	0.0%	
Student Services	11,643,835	12,488,089	844,254	7.3%	13,364,966	876,877	7.0%	
Institutional Support	28,278,316	28,175,741	(102,575)	(0.4%)	28,321,105	145,364	0.5%	
Oper. and Maint. of Plant	14,137,469	13,595,429	(542,040)	(3.8%)	14,084,007	488,578	3.6%	
Mandatory Transfers	26,413,402	27,705,589	1,292,187	4.9%	33,983,590	6,278,001	22.7%	
Auxiliary Enterprises	8,585,693	8,909,760	324,067	3.8%	8,956,085	46,325	0.5%	
<b><u>TOTAL</u></b>	<b><u>\$ 163,929,498</u></b>	<b><u>\$ 168,765,928</u></b>	<b><u>\$ 4,836,430</u></b>	<b><u>3.0%</u></b>	<b><u>\$ 178,892,503</u></b>	<b><u>\$ 10,126,575</u></b>	<b><u>6.0%</u></b>	

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Instruction**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	\$ 2,521,809	\$ 2,814,742	\$ 292,933	11.6%	2,973,158	\$ 158,416	5.6%
Faculty - Full Time	23,314,878	25,994,366	2,679,488	11.5%	26,650,080	655,714	2.5%
Faculty - Part Time	11,614,998	11,411,244	(203,754)	(1.8%)	12,268,016	856,772	7.5%
Faculty - Summer School	1,779,231	1,470,170	(309,061)	(17.4%)	1,788,710	318,540	21.7%
Counseling Staff	113,351	244,295	130,944	115.5%	94,010	(150,285)	(61.5%)
Clerical Staff	502,611	545,847	43,236	8.6%	565,043	19,196	3.5%
Secretarial	1,711,249	1,775,685	64,436	3.8%	1,910,255	134,570	7.6%
Technical - Classified	1,706,105	1,621,388	(84,717)	(5.0%)	1,617,623	(3,765)	(0.2%)
Temp./Hourly/Overtime	1,090,991	1,361,681	270,690	24.8%	1,253,875	(107,806)	(7.9%)
Employee Health Plans	7,655,586	7,996,922	341,336	4.5%	8,004,759	7,837	0.1%
Social Security	3,398,997	3,544,549	145,552	4.3%	3,677,924	133,375	3.8%
Retirement	3,295	3,295	0	0.0%	3,295	-	0.0%
Turnover	-	(814,903)	(814,903)	- - -	(814,903)	-	0.0%
	<u>55,413,099</u>	<u>57,969,281</u>	<u>2,556,182</u>	4.6%	<u>59,991,845</u>	<u>2,022,564</u>	3.5%
<u>6000 - Contracted Services</u>							
Contracted Services	2,712,192	2,195,873	(516,319)	(19.0%)	3,306,658	1,110,785	50.6%
Rental Equipment	64,900	63,841	(1,059)	(1.6%)	72,141	8,300	13.0%
Instructional Field Trips	1,652	6,859	5,207	315.1%	8,259	1,400	20.4%
Equipment Repair	31,723	64,916	33,193	104.6%	56,671	(8,245)	(12.7%)
	<u>2,810,467</u>	<u>2,331,489</u>	<u>(478,978)</u>	(17.0%)	<u>3,443,729</u>	<u>1,112,240</u>	47.7%
<u>6100 - Supplies and Materials</u>							
Instructional Supplies	1,364,835	1,961,936	597,101	43.7%	1,670,058	(291,878)	(14.9%)
Subscriptions	2,887	7,270	4,383	151.8%	7,026	(244)	(3.4%)
	<u>1,367,722</u>	<u>1,969,206</u>	<u>601,484</u>	44.0%	<u>1,677,084</u>	<u>(292,122)</u>	(14.8%)

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Instruction**  
 FY 2010

<b>Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Inc (Decr)</b>		<b>County Council</b>	<b>Inc (Decr)</b>	
	<b>Expenditures</b>	<b>Budget</b>			<b>Adopted Budget</b>		
	<b>FY2008</b>	<b>FY2009</b>	<b>\$</b>	<b>%</b>	<b>FY2010</b>	<b>\$</b>	<b>%</b>
<u>6300 - Conferences and Meetings</u>							
Local Travel	107,497	137,583	30,086	28.0%	148,626	11,043	8.0%
Conferences and Meetings	471,851	291,052	(180,799)	(38.3%)	372,279	81,227	27.9%
Dues	63,349	68,747	5,398	8.5%	85,397	16,650	24.2%
	<u>642,697</u>	<u>497,382</u>	<u>(145,315)</u>	<u>(22.6%)</u>	<u>606,302</u>	<u>108,920</u>	<u>21.9%</u>
<u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	2,921,111	2,917,398	(3,713)	(0.1%)	2,247,420	(669,978)	(23.0%)
	<u>2,921,111</u>	<u>2,917,398</u>	<u>(3,713)</u>	<u>(0.1%)</u>	<u>2,247,420</u>	<u>(669,978)</u>	<u>(23.0%)</u>
<b><u>INSTRUCTION</u></b>	<b><u>\$ 63,155,098</u></b>	<b><u>\$ 65,684,756</u></b>	<b><u>\$ 2,529,658</u></b>	<b>4.0%</b>	<b><u>67,966,380</u></b>	<b><u>\$ 2,281,624</u></b>	<b>3.5%</b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Public Service**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		Cty Exec	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Approved Budget FY2010	\$	%
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	\$ 154,279	\$ 159,943	\$ 5,664	3.7%	164,259	\$ 4,316	2.7%
Technical - Classified	107,799	116,502	8,703	8.1%	117,902	1,400	1.2%
Temp./Hourly/Overtime	7,638	8,815	1,177	15.4%	8,815	-	0.0%
Employee Health Plans	61,220	68,330	7,110	11.6%	69,216	886	1.3%
Social Security	19,940	21,733	1,793	9.0%	21,915	182	0.8%
Turnover	-	(3,876)	(3,876)	---	(3,876)	-	0.0%
	<u>350,876</u>	<u>371,447</u>	<u>20,571</u>	<u>5.9%</u>	<u>378,231</u>	<u>6,784</u>	<u>1.8%</u>
<u>6000 - Contracted Services</u>							
Contracted Services	-	1,000	1,000	---	7,470	6,470	647.0%
Equipment Repair	1,360	3,400	2,040	150.0%	3,400	-	0.0%
	<u>1,360</u>	<u>4,400</u>	<u>3,040</u>	<u>223.5%</u>	<u>10,870</u>	<u>6,470</u>	<u>147.0%</u>
<u>6100 - Supplies and Materials</u>							
Supplies	2,993	7,344	4,351	145.3%	3,004	(4,340)	(59.1%)
	<u>2,993</u>	<u>7,344</u>	<u>4,351</u>	<u>145.3%</u>	<u>3,004</u>	<u>(4,340)</u>	<u>(59.1%)</u>
<u>6300 - Conferences and Meetings</u>							
Local Travel	476	700	224	47.0%	700	-	0.0%
Conferences and Meetings	220	-	(220)	(100.0%)	-	-	---
	<u>696</u>	<u>700</u>	<u>4</u>	<u>0.5%</u>	<u>700</u>	<u>-</u>	<u>0.0%</u>
<b><u>PUBLIC SERVICE</u></b>	<b>\$ 355,925</b>	<b>\$ 383,891</b>	<b>\$ 27,966</b>	<b>7.9%</b>	<b>392,805</b>	<b>\$ 8,914</b>	<b>2.3%</b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Academic Support**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	\$ 3,069,437	\$ 3,762,879	\$ 693,442	22.6%	3,697,197	\$ (65,682)	(1.7%)
Administrative Staff - Part Time	103,419	81,950	(21,469)	(20.8%)	84,911	2,961	3.6%
Faculty - Full Time	451,216	600,249	149,033	33.0%	687,776	87,527	14.6%
Faculty - Part Time	571	14,400	13,829	2421.9%	152,207	137,807	90.5%
Clerical Staff	1,053,087	1,074,713	21,626	2.1%	1,122,428	47,715	4.4%
Secretarial	681,972	707,292	25,320	3.7%	667,705	(39,587)	(5.6%)
Technical - Classified	1,583,872	1,931,775	347,903	22.0%	2,030,775	99,000	5.1%
Temp./Hourly/Overtime	536,696	561,300	24,604	4.6%	349,445	(211,855)	(37.7%)
Employee Health Plans	2,044,582	1,998,797	(45,785)	(2.2%)	2,024,669	25,872	1.3%
Social Security	572,324	626,094	53,770	9.4%	622,726	(3,368)	(0.5%)
Turnover	-	(658,234)	(658,234)	- - -	(658,234)	-	0.0%
	<u>10,097,175</u>	<u>10,701,215</u>	<u>604,040</u>	6.0%	<u>10,781,605</u>	<u>80,390</u>	0.8%
<u>6000 - Contracted Services</u>							
Contracted Services	555,706	390,955	(164,751)	(29.6%)	298,065	(92,890)	(23.8%)
Equipment Repair	13,562	23,053	9,491	70.0%	10,665	(12,388)	(53.7%)
	<u>569,268</u>	<u>414,008</u>	<u>(155,260)</u>	(27.3%)	<u>308,730</u>	<u>(105,278)</u>	(25.4%)
<u>6100 - Supplies and Materials</u>							
Supplies	325,495	350,637	25,142	7.7%	312,478	(38,159)	(10.9%)
Subscriptions	16,050	20,730	4,680	29.2%	20,767	37	0.2%
	<u>341,545</u>	<u>371,367</u>	<u>29,822</u>	8.7%	<u>333,245</u>	<u>(38,122)</u>	(10.3%)
<u>6200 - Communications</u>							
Postage	-	15,275	15,275	- - -	-	(15,275)	(100.0%)
	<u>-</u>	<u>15,275</u>	<u>15,275</u>	- - -	<u>-</u>	<u>(15,275)</u>	(100.0%)

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Academic Support**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
<u>6300 - Conferences and Meetings</u>							
Local Travel	42,307	57,141	14,834	35.1%	50,869	(6,272)	(11.0%)
Conferences and Meetings	61,269	81,494	20,225	33.0%	81,099	(395)	(0.5%)
Dues	29,198	24,375	(4,823)	(16.5%)	16,620	(7,755)	(31.8%)
	<u>132,774</u>	<u>163,010</u>	<u>30,236</u>	<u>22.8%</u>	<u>148,588</u>	<u>(14,422)</u>	<u>(8.8%)</u>
<u>6600 - Fixed Charges</u>							
Educational Improvement	105,652	68,425	(37,227)	(35.2%)	150,925	82,500	120.6%
	<u>105,652</u>	<u>68,425</u>	<u>(37,227)</u>	<u>(35.2%)</u>	<u>150,925</u>	<u>82,500</u>	<u>120.6%</u>
<u>7000 - Furniture and Equipment</u>							
Library Books	37,764	84,373	46,609	123.4%	94,772	10,399	12.3%
Equipment	75,583	5,000	(70,583)	(93.4%)	5,700	700	14.0%
	<u>113,347</u>	<u>89,373</u>	<u>(23,974)</u>	<u>(21.2%)</u>	<u>100,472</u>	<u>11,099</u>	<u>12.4%</u>
<b><u>ACADEMIC SUPPORT</u></b>	<b><u>\$ 11,359,760</u></b>	<b><u>\$ 11,822,673</u></b>	<b><u>\$ 462,913</u></b>	<b>4.1%</b>	<b><u>11,823,565</u></b>	<b><u>\$ 892</u></b>	<b>0.0%</b>

The Community College of Baltimore County  
 Adopted Operating Budget  
 Expenses - Student Services  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	\$ 2,243,477	\$ 2,400,210	\$ 156,733	7.0%	3,272,829	\$ 872,619	36.4%
Faculty - Part-Time	105,631	-	(105,631)	(100.0%)	-	-	0.0%
Counseling Staff	2,123,260	2,490,171	366,911	17.3%	2,157,536	(332,635)	(13.4%)
Clerical Staff	1,581,216	1,710,611	129,395	8.2%	1,764,828	54,217	3.2%
Secretarial	703,903	812,759	108,856	15.5%	794,538	(18,221)	(2.2%)
Technical - Classified	235,344	313,335	77,991	33.1%	177,444	(135,891)	(43.4%)
Temp./Hourly/Overtime	1,476,564	1,299,640	(176,924)	(12.0%)	1,555,515	255,875	19.7%
Student Assistance	256,524	449,419	192,895	75.2%	449,419	-	0.0%
Employee Health Plans	1,805,287	1,914,600	109,313	6.1%	1,939,381	24,781	1.3%
Social Security	622,217	702,617	80,400	12.9%	769,270	66,653	9.5%
Turnover	-	(121,407)	(121,407)	- - -	(121,407)	-	0.0%
	<u>11,153,424</u>	<u>11,971,955</u>	<u>818,531</u>	<u>7.3%</u>	<u>12,759,353</u>	<u>787,398</u>	<u>6.6%</u>
<u>6000 - Contracted Services</u>							
Contracted Services	185,466	214,281	28,815	15.5%	324,171	109,890	51.3%
Consultants	18,842	25,860	7,018	37.2%	38,365	12,505	48.4%
	<u>204,308</u>	<u>240,141</u>	<u>35,833</u>	<u>17.5%</u>	<u>362,536</u>	<u>122,395</u>	<u>51.0%</u>
<u>6100 - Supplies and Materials</u>							
Supplies	166,454	125,021	(41,433)	(24.9%)	177,693	52,672	42.1%
Subscriptions	1,349	4,121	2,772	205.5%	3,729	(392)	(9.5%)
	<u>167,803</u>	<u>129,142</u>	<u>(38,661)</u>	<u>(23.0%)</u>	<u>181,422</u>	<u>52,280</u>	<u>40.5%</u>
<u>6300 - Conferences and Meetings</u>							
Local Travel	28,517	29,757	1,240	4.3%	37,373	7,616	25.6%
Conferences and Meetings	67,954	54,472	(13,482)	(19.8%)	8,349	(46,123)	(84.7%)
Dues	11,731	12,622	891	7.6%	15,933	3,311	26.2%

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Student Services**  
 FY 2010

<b>Category</b>	<b>Actual Expenditures FY2008</b>	<b>Adopted Budget FY2009</b>	Inc (Decr)		<b>County Council Adopted Budget FY2010</b>	Inc (Decr)	
			\$	%		\$	%
	<u>108,201</u>	<u>96,851</u>	(11,350)	(10.5%)	<u>61,655</u>	(35,196)	(36.3%)
<u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	<u>10,098</u>	<u>50,000</u>	39,902	395.1%	-	(50,000)	100.0%
	<u>10,098</u>	<u>50,000</u>	39,902	395.1%	-	(50,000)	100.0%
<b><u>STUDENT SERVICES</u></b>	<u>\$ 11,643,835</u>	<u>\$ 12,488,089</u>	<u>\$ 844,254</u>	7.3%	<u>13,364,966</u>	<u>\$ 876,877</u>	7.0%

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Institutional Support**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	\$ 7,331,370	\$ 8,254,267	\$ 922,897	12.6%	8,597,574	\$ 343,307	4.2%
Faculty ReleaseTime	43,500	-	(43,500)	(100.0%)	69,439	69,439	---
Clerical Staff	1,453,316	1,527,190	73,874	5.1%	1,477,192	(49,998)	(3.3%)
Secretarial	1,293,029	1,398,923	105,894	8.2%	1,457,283	58,360	4.2%
Technical - Classified	1,883,530	2,249,066	365,536	19.4%	2,026,330	(222,736)	(9.9%)
Temp./Hourly/Overtime	1,598,138	1,110,600	(487,538)	(30.5%)	970,656	(139,944)	(12.6%)
Campus Safety	560,312	1,104,128	543,816	97.1%	991,330	(112,798)	(10.2%)
General Services	501,139	607,739	106,600	21.3%	611,396	3,657	0.6%
Plant Operations Staff	30,360	-	(30,360)	(100.0%)	-	-	---
Miscellaneous Benefits	33,131	33,500	369	1.1%	53,600	20,100	60.0%
Employee Health Plans	3,362,386	3,645,268	282,882	8.4%	3,692,454	47,186	1.3%
Social Security	1,082,591	1,125,480	42,889	4.0%	1,150,357	24,877	2.2%
Workmen's Compensation	412,647	616,284	203,637	49.3%	65,700	(550,584)	(89.3%)
Retirement	91,176	73,461	(17,715)	(19.4%)	148,498	75,037	102.1%
Turnover	-	(1,189,733)	(1,189,733)	---	(1,189,733)	-	0.0%
	<u>19,676,625</u>	<u>20,556,173</u>	<u>879,548</u>	<u>4.5%</u>	<u>20,122,076</u>	<u>(434,097)</u>	<u>(2.1%)</u>
<u>6000 - Contracted Services</u>							
Printing Off-Campus	450,760	713,507	262,747	58.3%	648,399	(65,108)	(9.1%)
Contracted Services	4,040,286	3,142,942	(897,344)	(22.2%)	3,432,620	289,678	9.2%
Rental Equipment	3,565	8,330	4,765	133.7%	148,620	140,290	1684.2%
Advertising	1,002,976	646,055	(356,921)	(35.6%)	678,358	32,303	5.0%
Equipment Repair	194,825	303,382	210,430	55.7%	273,385	(29,997)	(9.9%)
	<u>5,692,412</u>	<u>4,814,216</u>	<u>(878,196)</u>	<u>(15.4%)</u>	<u>5,181,382</u>	<u>367,166</u>	<u>7.6%</u>
<u>6100 - Supplies and Materials</u>							
Office Supplies	596,332	516,344	(79,988)	(13.4%)	683,411	167,067	32.4%
Commencement Expenses	469	3,500	3,031	645.7%	3,500	-	0.0%
Subscriptions	6,407	13,029	6,622	103.4%	10,502	(2,527)	(19.4%)
	<u>603,208</u>	<u>532,873</u>	<u>(70,335)</u>	<u>(11.7%)</u>	<u>697,413</u>	<u>164,540</u>	<u>30.9%</u>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Institutional Support**  
 FY 2010

<b>Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Inc (Decr)</b>		<b>County Council</b>	<b>Inc (Decr)</b>	
	<b>Expenditures</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>	<b>Adopted Budget</b>	<b>\$</b>	<b>%</b>
	<b>FY2008</b>	<b>FY2009</b>			<b>FY2010</b>		
<u>6200 - Communications</u>							
Telephone	660,109	730,322	70,213	10.6%	765,915	35,593	4.9%
Postage	695,412	855,747	160,335	23.1%	880,679	24,932	2.9%
	<u>1,355,522</u>	<u>1,586,069</u>	<u>230,547</u>	<u>17.0%</u>	<u>1,646,594</u>	<u>60,525</u>	<u>3.8%</u>
<u>6300 - Conferences and Meetings</u>							
Local Travel	62,507	68,375	5,868	9.4%	73,668	5,293	7.7%
Conferences and Meetings	264,558	168,947	(95,611)	(36.1%)	145,408	(23,539)	(13.9%)
Dues	128,149	90,546	(37,603)	(29.3%)	126,288	35,742	39.5%
	<u>455,214</u>	<u>327,868</u>	<u>(127,346)</u>	<u>(28.0%)</u>	<u>345,364</u>	<u>17,496</u>	<u>5.3%</u>
<u>6600 - Fixed Charges</u>							
Liability Insurance	5,455	30,445	24,990	458.1%	28,000	(2,445)	(8.0%)
Fidelity Bond	10,402	6,160	(4,242)	(40.8%)	6,200	40	0.6%
Educational Improvement	1,000	-	(1,000)	(100.0%)	-	-	---
Unemployment Insurance	95,265	175,000	79,735	83.7%	165,000	(10,000)	(5.7%)
New Initiatives	-	32,953	32,953	---	-	(32,953)	(100.0%)
	<u>112,122</u>	<u>244,558</u>	<u>132,436</u>	<u>118.1%</u>	<u>199,200</u>	<u>(45,358)</u>	<u>(18.5%)</u>
<u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	383,214	113,984	(269,230)	(70.3%)	129,076	15,092	13.2%
	<u>383,214</u>	<u>113,984</u>	<u>(269,230)</u>	<u>(70.3%)</u>	<u>129,076</u>	<u>15,092</u>	<u>13.2%</u>
<b><u>INSTITUTIONAL SUPPORT</u></b>	<b><u>\$ 28,278,316</u></b>	<b><u>\$ 28,175,741</u></b>	<b><u>\$ (102,575)</u></b>	<b><u>(0.4%)</u></b>	<b><u>28,321,105</u></b>	<b><u>\$ 145,364</u></b>	<b><u>0.5%</u></b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Operation and Maintenance of Plant**  
 FY 2010

Category	Actual		Adopted		County Council		Inc (Decr)	
	Expenditures	Budget	Inc (Decr)		Adopted Budget	Inc (Decr)		
	FY2008	FY2009	\$	%	FY2010	\$	%	
<b><u>5000 - Salaries and Fringe Benefits</u></b>								
Administrative Staff	\$ 236,767	\$ 212,166	\$ (24,601)	(10.4%)	221,516	\$ 9,350	4.4%	
Clerical Staff	95,186	101,974	6,788	7.1%	104,154	2,180	2.1%	
Secretarial	62,925	70,051	7,126	11.3%	69,216	(835)	(1.2%)	
Technical - Classified	50,946	52,891	1,945	3.8%	53,613	722	1.4%	
Temp/Hourly/Overtime	817,998	450,446	(367,552)	(44.9%)	581,047	130,601	29.0%	
Building/Grounds/Engineering Staff	3,855,541	4,379,385	523,844	13.6%	4,489,355	109,970	2.5%	
Employee Health Plans	1,152,406	1,191,974	39,568	3.4%	1,207,403	15,429	1.3%	
Social Security	363,414	396,817	33,403	9.2%	405,385	8,568	2.2%	
Retirement	79,493	80,504	1,011	1.3%	80,504	-	0.0%	
Turnover	-	(82,093)	(82,093)	- - -	(82,093)	-	0.0%	
	<u>6,714,675</u>	<u>6,854,115</u>	<u>139,440</u>	<u>2.1%</u>	<u>7,130,100</u>	<u>275,985</u>	<u>4.0%</u>	
<b><u>6000 - Contracted Services</u></b>								
Equipment Repair	141,207	388,154	246,947	174.9%	164,023	(224,131)	(57.7%)	
Plant Engineering	1,347,032	1,082,601	(264,431)	(19.6%)	1,504,202	421,601	38.9%	
Rental of Facilities	788,527	844,066	55,539	7.0%	792,064	(52,002)	(6.2%)	
	<u>2,276,765</u>	<u>2,314,821</u>	<u>38,056</u>	<u>1.7%</u>	<u>2,460,289</u>	<u>145,468</u>	<u>6.3%</u>	
<b><u>6100 - Supplies and Materials</u></b>								
Plant Engineering	1,222,501	547,848	(674,653)	(55.2%)	566,338	18,490	3.4%	
Subscriptions	1,435	5,145	3,710	258.5%	3,145	(2,000)	(38.9%)	
	<u>1,223,936</u>	<u>552,993</u>	<u>(670,943)</u>	<u>(54.8%)</u>	<u>569,483</u>	<u>16,490</u>	<u>3.0%</u>	
<b><u>6300 - Conferences and Meetings</u></b>								
Local Travel	2,015	2,819	804	39.9%	2,819	-	0.0%	
Conferences and Meetings	5,857	4,509	(1,348)	(23.0%)	3,509	(1,000)	(22.2%)	
Dues	1,578	3,305	1,727	109.4%	2,855	(450)	(13.6%)	
	<u>9,451</u>	<u>10,633</u>	<u>1,182</u>	<u>12.5%</u>	<u>9,183</u>	<u>(1,450)</u>	<u>(13.6%)</u>	
<b><u>6500 - Utilities</u></b>								
Fuel Oil	83,460	35,000	(48,460)	(58.1%)	35,000	-	0.0%	
Gas and Electric	3,281,625	3,277,000	(4,625)	(0.1%)	3,350,600	73,600	2.2%	

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Operation and Maintenance of Plant**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
Metropolitan Service Charge	198,288	202,083	3,795	1.9%	202,083	-	0.0%
Water	81,952	61,556	(20,396)	(24.9%)	61,556	-	0.0%
	<u>3,645,325</u>	<u>3,575,639</u>	(69,686)	(1.9%)	<u>3,649,239</u>	73,600	2.1%
<u>6600 - Fixed Charges</u>							
Property Insurance	136,747	220,500	83,753	61.2%	195,000	(25,500)	(11.6%)
	<u>136,747</u>	<u>220,500</u>	83,753	61.2%	<u>195,000</u>	(25,500)	(11.6%)
<u>7000 - Furniture and Equipment</u>							
Replacement of Equipment	130,570	66,728	(63,842)	(48.9%)	70,713	3,985	6.0%
	<u>130,570</u>	<u>66,728</u>	(63,842)	(48.9%)	<u>70,713</u>	3,985	6.0%
<b><u>OPERATION &amp; MAINTENANCE OF PLANT</u></b>	<b><u>\$ 14,137,469</u></b>	<b><u>\$ 13,595,429</u></b>	<b><u>\$ (542,040)</u></b>	<b><u>(3.8%)</u></b>	<b><u>14,084,007</u></b>	<b><u>\$ 488,578</u></b>	<b><u>3.6%</u></b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Mandatory Transfers**  
 FY 2010

<b>Category</b>	<b>Actual Expenditures FY2008</b>	<b>Adopted Budget FY2009</b>	Inc (Decr)		<b>County Council Adopted Budget FY2010</b>	Inc (Decr)	
			\$	%		\$	%
<u>Mandatory Transfers</u> <sup>(1)</sup>							
Grants	\$ 22,328,371	\$ 23,260,000	\$ 931,629	4.2%	\$ 28,765,000	\$ 5,505,000	23.7%
Work Study Program	205,251	200,000	(5,251)	(2.6%)	200,000	-	0.0%
Adult Education Grants	240,000	240,000	-	0.0%	240,000	-	0.0%
Grants - Other	-	75,000	75,000	---	325,000	250,000	333.3%
Supplemental Educ. Opportunity Grant	108,128	185,000	76,872	71.1%	150,000	(35,000)	(18.9%)
Debt Service	<u>3,531,652</u>	<u>3,745,589</u>	213,937	6.1%	<u>4,303,590</u>	558,001	14.9%
<b><u>MANDATORY TRANSFERS</u></b>	<b><u>\$ 26,413,402</u></b>	<b><u>\$ 27,705,589</u></b>	<b><u>\$ 1,292,187</u></b>	<b>4.9%</b>	<b><u>\$ 33,983,590</u></b>	<b><u>\$ 6,278,001</u></b>	<b>22.7%</b>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Auxiliary Enterprises**  
 FY 2010

Category	Actual	Adopted	Inc (Decr)		County Council	Inc (Decr)	
	Expenditures FY2008	Budget FY2009	\$	%	Adopted Budget FY2010	\$	%
<b>5000 - Salaries and Fringe Benefits</b>							
Administrative Staff	\$ 177,670	\$ 185,900	\$ 8,230	4.6%	189,655	\$ 3,755	2.0%
Clerical Staff	278,236	291,591	13,355	4.8%	298,417	6,826	2.3%
Technical - Classified	609,893	667,076	57,183	9.4%	680,686	13,610	2.0%
Temp/Hourly/Overtime	373,820	290,590	(83,230)	(22.3%)	297,936	7,346	2.5%
Student Assistance	-	78,457	78,457	---	-	(78,457)	(100.0%)
Employee Health Plans	94,898	106,932	12,034	12.7%	106,932	-	0.0%
Social Security	104,867	118,899	14,032	13.4%	109,668	(9,231)	(7.8%)
Retirement	112,006	149,983	37,977	33.9%	118,741	(31,242)	(20.8%)
	<u>1,751,390</u>	<u>1,889,428</u>	<u>138,038</u>	<u>7.9%</u>	<u>1,802,035</u>	<u>(87,393)</u>	<u>(4.6%)</u>
<b>6000 - Contracted Services</b>							
Contracted Services	214,460	196,611	(17,849)	(8.3%)	201,935	5,324	2.7%
Equipment Repair	708	-	(708)	(100.0%)	1,000	1,000	0.0%
Rental Equipment	-	2,000	2,000	---	-	(2,000)	(100.0%)
Advertising	13,529	3,090	(10,439)	(77.2%)	4,590	1,500	48.5%
	<u>228,697</u>	<u>201,701</u>	<u>(26,996)</u>	<u>(11.8%)</u>	<u>207,525</u>	<u>5,824</u>	<u>2.9%</u>
<b>6100 - Supplies and Materials</b>							
Supplies	101,803	105,138	3,335	3.3%	105,771	633	0.6%
Instructional Supplies	1,933	700	(1,233)	(63.8%)	1,280	580	82.9%
Subscriptions	223	300	77	34.5%	300	-	0.0%
	<u>103,960</u>	<u>106,138</u>	<u>2,178</u>	<u>2.1%</u>	<u>107,351</u>	<u>1,213</u>	<u>1.1%</u>
<b>6300 - Conferences and Meetings</b>							
Local Travel	1,668	2,448	780	46.8%	4,720	2,272	92.8%
Conferences and Meetings	11,578	10,315	(1,263)	(10.9%)	11,970	1,655	16.0%
Dues	3,721	4,495	774	20.8%	4,045	(450)	(10.0%)
	<u>16,967</u>	<u>17,258</u>	<u>291</u>	<u>1.7%</u>	<u>20,735</u>	<u>3,477</u>	<u>20.1%</u>
<b>6700 - Miscellaneous Expense</b>							
Miscellaneous Expense	1,377	2,471	1,094	79.5%	-	(2,471)	(100.0%)
	<u>1,377</u>	<u>2,471</u>	<u>1,094</u>	<u>79.5%</u>	<u>-</u>	<u>(2,471)</u>	<u>(100.0%)</u>

The Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Auxiliary Enterprises**  
 FY 2010

<b>Category</b>	<b>Actual</b>	<b>Adopted</b>	<b>Inc (Decr)</b>		<b>County Council</b>	<b>Inc (Decr)</b>	
	<b>Expenditures</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>	<b>Adopted Budget</b>	<b>\$</b>	<b>%</b>
	<b>FY2008</b>	<b>FY2009</b>			<b>FY2010</b>		
<u>6900 - Bookstore Expense</u>							
Textbook Purchase	4,641,457	4,833,391	191,934	4.1%	4,909,781	76,390	1.6%
Used book Purchase	970,347	911,238	(59,109)	(6.1%)	954,381	43,143	4.7%
Purchase Returns and Allowances	(38,721)	44,165	82,886	(214.1%)	45,126	961	2.2%
Freight In	89,295	95,602	6,307	7.1%	92,067	(3,535)	(3.7%)
Freight Out	25,699	26,157	458	1.8%	25,344	(813)	(3.1%)
Snacks/ Health	36,745	39,532	2,787	7.6%	36,298	(3,234)	(8.2%)
Clothing	103,825	107,438	3,613	3.5%	109,463	2,025	1.9%
Technical Supplies	171,327	131,079	(40,248)	(23.5%)	153,025	21,946	16.7%
General Reading	58,366	57,001	(1,365)	(2.3%)	57,739	738	1.3%
Cards/Posters	6,039	5,808	(231)	(3.8%)	6,188	380	6.5%
Gift Purchases	10,028	9,433	(595)	(5.9%)	10,153	720	7.6%
Postage	9,018	9,244	226	2.5%	9,558	314	3.4%
Printing	99,979	103,895	3,916	3.9%	100,744	(3,151)	(3.0%)
Supplies for Resale	127,126	146,028	18,902	14.9%	136,721	(9,307)	(6.4%)
Bus Passes	169,191	172,753	3,562	2.1%	171,851	(902)	(0.5%)
Cost of Goods Sold	1,020	-	(1,020)	(100.0%)	-	-	---
	<u>6,480,742</u>	<u>6,692,764</u>	<u>212,022</u>	<u>3.3%</u>	<u>6,818,439</u>	<u>125,675</u>	<u>1.9%</u>
<u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	<u>2,561</u>	<u>-</u>	<u>(2,561)</u>	<u>(100.0%)</u>	<u>-</u>	<u>-</u>	<u>---</u>
	<u>2,561</u>	<u>-</u>	<u>(2,561)</u>	<u>(100.0%)</u>	<u>-</u>	<u>-</u>	<u>---</u>
<b><u>AUXILIARY ENTERPRISES</u></b>	<b><u>\$ 8,585,693</u></b>	<b><u>\$ 8,909,760</u></b>	<b><u>\$ 324,067</u></b>	<b><u>3.8%</u></b>	<b><u>\$ 8,956,085</u></b>	<b><u>\$ 46,325</u></b>	<b><u>0.5%</u></b>