

Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Revenue**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Revenue FY2016	Budget FY2017	Budget FY2018	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
County Appropriation	<u>\$ 49,388,362</u>	<u>\$ 53,061,951</u>	<u>\$ 57,104,794</u>	<u>\$ 7,716,432</u>	15.6%	<u>\$ 4,042,843</u>	7.6%
<b>Tuition and Fees</b>							
Resident	28,194,565	27,651,582	26,618,504	(1,576,061)	(5.6%)	(1,033,078)	(3.7%)
Non-Resident	17,984,040	17,915,300	18,128,036	143,996	0.8%	212,736	1.2%
Summer School	4,063,844	3,860,497	3,279,482	(784,362)	(19.3%)	(581,015)	(15.1%)
Continuing Education	9,864,750	10,844,238	10,487,167	622,417	6.3%	(357,071)	(3.3%)
Technology Fees	3,824,037	4,028,990	3,873,805	49,768	1.3%	(155,185)	(3.9%)
Enrollment Fees	4,613,457	4,866,591	5,607,326	993,869	21.5%	740,735	15.2%
Service Fees	9,046,576	8,587,298	9,276,219	229,643	2.5%	688,921	8.0%
Penalty Fees	<u>97,520</u>	<u>129,000</u>	<u>88,786</u>	<u>(8,734)</u>	(9.0%)	<u>(40,214)</u>	(31.2%)
	<u>77,688,789</u>	<u>77,883,496</u>	<u>77,359,325</u>	<u>(329,464)</u>	(0.4%)	<u>(524,171)</u>	(0.7%)
State Aid	<u>38,637,668</u>	<u>40,413,996</u>	<u>41,074,202</u>	<u>2,436,534</u>	6.3%	<u>660,206</u>	1.6%
<b>Other</b>							
Grants	66,208,158	66,250,000	67,500,000	1,291,842	2.0%	1,250,000	1.9%
Auxiliary Enterprises	8,598,287	8,852,078	2,078,285	(6,520,002)	(75.8%)	(6,773,793)	(76.5%)
Facilities Rental	375,523	378,000	495,774	120,251	32.0%	117,774	31.2%
Grant Recovery	506,470	675,000	675,000	168,530	33.3%	-	0.0%
Miscellaneous	<u>725,940</u>	<u>1,219,623</u>	<u>1,224,437</u>	<u>498,497</u>	68.7%	<u>4,814</u>	0.4%
	<u>76,414,378</u>	<u>77,374,701</u>	<u>71,973,496</u>	<u>(4,440,882)</u>	(5.8%)	<u>(5,401,205)</u>	(7.0%)
Fund Balance	<u>637,578</u>	<u>157,218</u>	<u>36,629</u>	<u>(600,949)</u>	(94.3%)	<u>(120,589)</u>	(76.7%)
<b>TOTAL REVENUE</b>	<u><b>\$ 242,766,775</b></u>	<u><b>\$ 248,891,362</b></u>	<u><b>\$ 247,548,446</b></u>	<u><b>\$ 4,781,671</b></u>	2.0%	<u><b>\$ (1,342,916)</b></u>	(0.5%)

Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Revenue - Percentage of Total Revenue**  
 FY2018

	<b>Actual Revenue FY2016</b>	%	<b>Adopted Budget FY2017</b>	%	<b>Adopted Budget FY2018</b>	%
		of Total Revenue		of Total Revenue		of Total Revenue
County Appropriation	<b><u>\$ 49,388,362</u></b>	20.3%	<b><u>\$ 53,061,951</u></b>	21.3%	<b><u>\$ 57,104,794</u></b>	23.1%
<u>Tuition and Fees</u>						
Resident	<b>28,194,565</b>	11.6%	<b>27,651,582</b>	11.1%	<b>26,618,504</b>	10.8%
Non-Resident	<b>17,984,040</b>	7.4%	<b>17,915,300</b>	7.2%	<b>18,128,036</b>	7.3%
Summer School	<b>4,063,844</b>	1.7%	<b>3,860,497</b>	1.6%	<b>3,279,482</b>	1.3%
Continuing Education	<b>9,864,750</b>	4.1%	<b>10,844,238</b>	4.4%	<b>10,487,167</b>	4.2%
Technology Fees	<b>3,824,037</b>	1.6%	<b>4,028,990</b>	1.6%	<b>3,873,805</b>	1.6%
Enrollment Fees	<b>4,613,457</b>	1.9%	<b>4,866,591</b>	2.0%	<b>5,607,326</b>	2.3%
Service Fees	<b>9,046,576</b>	3.7%	<b>8,587,298</b>	3.5%	<b>9,276,219</b>	3.7%
Penalty Fees	<b>97,520</b>	0.0%	<b>129,000</b>	0.1%	<b>88,786</b>	0.0%
	<b><u>77,688,789</u></b>	32.0%	<b><u>77,883,496</u></b>	31.3%	<b><u>77,359,325</u></b>	31.3%
State Aid	<b><u>\$ 38,637,668</u></b>	15.9%	<b><u>40,413,996</u></b>	16.2%	<b><u>\$ 41,074,202</u></b>	16.6%
<u>Other</u>						
Grants	<b>66,208,158</b>	27.3%	<b>66,250,000</b>	26.6%	<b>67,500,000</b>	27.3%
Auxiliary Enterprises	<b>8,598,287</b>	3.5%	<b>8,852,078</b>	3.6%	<b>2,078,285</b>	0.8%
Facilities Rental	<b>375,523</b>	0.2%	<b>378,000</b>	0.2%	<b>495,774</b>	0.2%
Grant Recovery	<b>506,470</b>	0.2%	<b>675,000</b>	0.3%	<b>675,000</b>	0.3%
Miscellaneous	<b>725,940</b>	0.3%	<b>1,219,623</b>	0.5%	<b>1,224,437</b>	0.5%
	<b><u>76,414,378</u></b>	31.5%	<b><u>77,374,701</u></b>	31.1%	<b><u>71,973,496</u></b>	29.1%
Fund Balance	<b><u>637,578</u></b>	0.3%	<b><u>157,218</u></b>	0.1%	<b><u>36,629</u></b>	0.0%
<b>TOTAL REVENUE</b>	<b><u>\$ 242,766,775</u></b>	100.0%	<b><u>\$ 248,891,362</u></b>	100.0%	<b><u>\$ 247,548,446</u></b>	100.0%

Community College of Baltimore County  
 Adopted Operating Budget  
**Full-Time Equivalent (FTE) Data**  
 FY2018

	Actual FY2016	Adopted Budget FY2017	Adopted Budget FY2018	FY18 vs. FY16		FY18 vs. FY17	
				\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Cost per Student <sup>1</sup>	<u>\$ 9,235</u>	<u>\$ 9,714</u>	<u>\$ 10,310</u>	<u>\$ 1,075</u>	11.6%	<u>\$ 596</u>	6.1%
<b>Full-Time Equivalent Students</b>							
Credit <sup>2</sup>	12,915	12,350	11,668	(1,247)	(9.7%)	(682)	(5.5%)
Non-Credit <sup>3</sup> - Open Enrollment	1,276	1,440	1,434	158	12.4%	(6)	(0.4%)
Non-Credit <sup>3</sup> - Contract	<u>2,978</u>	<u>3,060</u>	<u>3,046</u>	<u>68</u>	2.3%	<u>(14)</u>	(0.5%)
	<u><u>17,170</u></u>	<u><u>16,850</u></u>	<u><u>16,148</u></u>	<u><u>(1,022)</u></u>	(6.0%)	<u><u>(702)</u></u>	(4.2%)

NOTE:

<sup>1</sup>Excludes Mandatory Transfers and Auxiliary Enterprises

<sup>2</sup>A full-time equivalent credit student is a student or a combination of several students taking 30 credit hours per year.

<sup>3</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.

Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Expenses - All Functions**  
 FY2018

	Actual		Adopted		Adopted		FY18 vs. FY16		FY18 vs. FY17	
	Expenditures		Budget		Budget		%	\$	%	
	FY2016		FY2017		FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	
Instruction	\$ 82,485,103	\$	83,026,747	\$	86,106,839	\$ 3,621,736	4.4%	\$ 3,080,092	3.7%	
Public Service	349,735		371,476		375,435	25,700	7.3%	3,959	1.1%	
Academic Support	12,397,448		12,993,409		13,094,612	697,164	5.6%	101,203	0.8%	
Student Services	15,773,126		16,635,059		16,395,210	622,084	3.9%	(239,849)	(1.4%)	
Institutional Support	33,322,734		35,216,241		35,220,710	1,897,976	5.7%	4,469	0.0%	
Oper. and Maint. of Plant	14,226,300		15,430,257		15,298,911	1,072,611	7.5%	(131,346)	(0.9%)	
Mandatory Transfers	75,815,865		76,797,908		79,590,578	3,774,713	5.0%	2,792,670	3.6%	
Auxiliary Enterprises	<u>8,359,835</u>		<u>8,420,265</u>		<u>1,466,151</u>	<u>(6,893,684)</u>	(82.5%)	<u>(6,954,114)</u>	(82.6%)	
<b>TOTAL</b>	<b>\$ 242,730,147</b>	<b>\$</b>	<b>248,891,362</b>	<b>\$</b>	<b>247,548,446</b>	<b>\$ 4,818,300</b>	<b>2.0%</b>	<b>\$ (1,342,916)</b>	<b>(0.5%)</b>	

Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Expenses - All Categories**  
 FY2018

	Actual Expenditures		Adopted Budget		FY18 vs. FY16		FY18 vs. FY17	
	FY2016	FY2017	FY2017	FY2018	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Salaries and Fringe Benefits	\$ 132,431,671	\$ 135,579,046	\$ 135,579,046	\$ 137,251,758	\$ 4,820,087	3.6%	\$ 1,672,712	1.2%
Contracted Services	15,194,824	16,008,065	16,008,065	17,409,240	2,214,416	14.6%	1,401,175	8.8%
Supplies and Materials	2,825,597	3,558,242	3,558,242	3,795,802	970,205	34.3%	237,560	6.7%
Communications	1,138,804	1,063,898	1,063,898	1,050,369	(88,435)	(7.8%)	(13,529)	(1.3%)
Conferences and Meetings	1,046,718	1,000,047	1,000,047	1,153,763	107,045	10.2%	153,716	15.4%
Mandatory Transfers	75,815,865	76,797,908	76,797,908	79,590,578	3,774,713	5.0%	2,792,670	3.6%
Utilities	3,125,692	3,450,000	3,450,000	3,350,000	224,308	7.2%	(100,000)	(2.9%)
Fixed Charges	781,344	881,767	881,767	879,307	97,963	12.5%	(2,460)	(0.3%)
Furniture and Equipment	2,009,797	2,132,124	2,132,124	1,601,478	(408,319)	(20.3%)	(530,646)	(24.9%)
Auxiliary Enterprises	<u>8,359,835</u>	<u>8,420,265</u>	<u>8,420,265</u>	<u>1,466,151</u>	<u>(6,893,684)</u>	<u>(82.5%)</u>	<u>(6,954,114)</u>	<u>(82.6%)</u>
<b>TOTAL</b>	<b>\$ <u>242,730,146</u></b>	<b>\$ <u>248,891,362</u></b>	<b>\$ <u>248,891,362</u></b>	<b>\$ <u>247,548,446</u></b>	<b>\$ <u>4,818,300</u></b>	<b>2.0%</b>	<b>\$ <u>(1,342,916)</u></b>	<b>(0.5%)</b>

Community College of Baltimore County  
 Adopted Operating Budget  
**Summary of Expenses - Salaries and Benefits**  
 FY2018

	Actual		Adopted		Adopted		FY18 vs. FY16		FY18 vs. FY17	
	Expenditures		Budget		Budget		\$	%	\$	%
	FY2016		FY2017		FY2018		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b>5000 Salaries and Fringe Benefits</b>										
Administrative Staff	\$ 13,138,438	\$	13,839,849	\$	14,155,558	\$	1,017,120	7.7%	\$ 315,709	2.3%
Professional Staff	13,289,826		14,738,755		15,302,171		2,012,345	15.1%	563,416	3.8%
Faculty - Full Time	32,882,286		34,846,418		35,284,502		2,402,216	7.3%	438,084	1.3%
Faculty - Part Time	15,609,052		14,466,998		13,872,790		(1,736,262)	(11.1%)	(594,208)	(4.1%)
Faculty - Summer School	2,416,203		2,177,269		2,201,939		(214,264)	(8.9%)	24,670	1.1%
Classified Union CWA (Unit 2)	12,879,980		14,277,614		14,667,828		1,787,848	13.9%	390,214	2.7%
Classified Non-Union (Unit 4)	1,120,089		1,231,101		1,255,433		135,344	12.1%	24,332	2.0%
Classified Plant (AFSCME Unit 1)	4,366,343		5,111,662		5,063,948		697,605	16.0%	(47,714)	(0.9%)
Classified 80 Hour (C8)	1,917,221		2,156,887		2,169,567		252,346	13.2%	12,680	0.6%
Part Time Associates	5,645,551		5,901,279		6,481,914		836,363	14.8%	580,635	9.8%
Overtime	830,542		626,239		649,302		(181,240)	(21.8%)	23,063	3.7%
Student Assistance	268,260		423,963		297,509		29,249	10.9%	(126,454)	(29.8%)
Health Plans	14,348,250		14,951,064		14,974,479		626,229	4.4%	23,415	0.2%
Other Post Employment Benefits	4,840,000		4,168,820		4,168,820		(671,180)	(13.9%)	-	0.0%
Life Insurance	410,187		413,754		413,754		3,567	0.9%	-	0.0%
Social Security	7,675,634		8,164,893		8,288,470		612,836	8.0%	123,577	1.5%
Workmen's Compensation	270,339		124,695		124,695		(145,644)	(53.9%)	-	0.0%
Retirement	414,000		408,302		422,616		8,616	2.1%	14,314	3.5%
State Retirement Admin Fee	102,565		102,565		130,224		27,659	27.0%	27,659	27.0%
PPACA Fees	6,908		7,207		7,207		299	4.3%	-	0.0%
Turnover	-		(2,560,288)		(2,680,968)		(2,680,968)	- - -	(120,680)	(4.7%)
<b>Total Salaries and Fringe Benefits</b>	<b>\$ 132,431,671</b>	<b>\$</b>	<b>135,579,046</b>	<b>\$</b>	<b>137,251,758</b>	<b>\$</b>	<b>4,820,087</b>	<b>3.6%</b>	<b>\$ 1,672,712</b>	<b>1.2%</b>

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Instruction**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b>5000 - Salaries and Fringe Benefits</b>							
Administrative Staff	\$ 1,516,498	\$ 1,648,368	\$ 1,885,759	\$ 369,261	24.3%	\$ 237,391	14.4%
Professional Staff	2,368,835	2,559,104	3,361,982	993,147	41.9%	802,878	31.4%
Faculty - Full Time	31,464,111	33,363,225	33,760,139	2,296,028	7.3%	396,914	1.2%
Faculty - Part Time	15,288,095	14,225,163	13,654,147	(1,633,948)	(10.7%)	(571,016)	(4.0%)
Faculty - Summer School	2,413,773	2,177,269	2,201,939	(211,834)	(8.8%)	24,670	1.1%
Classified Union CWA (Unit 2)	3,499,245	3,771,376	3,983,527	484,282	13.8%	212,151	5.6%
Classified Plant (AFSCME Unit 1)	167,288	176,868	183,697	16,409	9.8%	6,829	3.9%
Classified 80 Hour (C8)	84,890	89,186	93,699	8,809	10.4%	4,513	5.1%
Part Time Associates	1,714,848	1,598,547	2,271,974	557,126	32.5%	673,427	42.1%
Overtime	27,973	5,803	7,986	(19,987)	(71.5%)	2,183	37.6%
Student Assistance	76,478	190,747	123,010	46,532	60.8%	(67,737)	(35.5%)
Employee Health Plans	7,097,783	7,203,730	7,215,034	117,251	1.7%	11,304	0.2%
Other Post Employment Benefits	2,421,582	2,008,630	2,008,630	(412,952)	(17.1%)	-	0.0%
Life Insurance	189,217	190,842	190,842	1,625	0.9%	-	0.0%
Social Security	4,454,051	4,507,843	4,639,843	185,792	4.2%	132,000	2.9%
Workmen's Compensation	-	60,080	60,080	60,080	- - -	-	0.0%
Retirement	20,700	20,415	21,131	431	2.1%	716	3.5%
Turnover	-	(688,358)	(720,804)	(720,804)	- - -	(32,446)	(4.7%)
	<u>72,805,368</u>	<u>73,108,838</u>	<u>74,942,615</u>	<u>2,137,247</u>	2.9%	<u>1,833,777</u>	2.5%
<b>6000 - Contracted Services</b>							
Contracted Services	6,278,744	6,388,620	7,051,214	772,470	12.3%	662,594	10.4%
Rental Equipment	97,973	66,026	797,670	699,697	714.2%	731,644	1108.1%
Equipment Repair	59,962	91,377	82,366	22,404	37.4%	(9,011)	(9.9%)
	<u>6,436,679</u>	<u>6,546,023</u>	<u>7,931,250</u>	<u>1,494,571</u>	23.2%	<u>1,385,227</u>	21.2%

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Instruction**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b><u>6100 - Supplies and Materials</u></b>							
Instructional Supplies	1,112,665	1,408,575	1,740,537	627,872	56.4%	331,962	23.6%
Subscriptions	8,020	3,766	7,505	(515)	(6.4%)	3,739	99.3%
	<u>1,120,685</u>	<u>1,412,341</u>	<u>1,748,042</u>	<u>627,357</u>	56.0%	<u>335,701</u>	23.8%
<b><u>6200 - Postage</u></b>							
Postage	301	-	-	(301)	(100.0%)	-	- - -
	<u>301</u>	<u>-</u>	<u>-</u>	<u>(301)</u>	(100.0%)	<u>-</u>	- - -
<b><u>6300 - Conferences and Meetings</u></b>							
Local Travel	74,854	42,614	84,498	9,644	12.9%	41,884	98.3%
Conferences and Meetings	334,585	359,344	392,817	58,232	17.4%	33,473	9.3%
Dues	102,210	77,930	90,536	(11,674)	(11.4%)	12,606	16.2%
	<u>511,649</u>	<u>479,888</u>	<u>567,851</u>	<u>56,202</u>	11.0%	<u>87,963</u>	18.3%
<b><u>7000 - Furniture and Equipment</u></b>							
Furniture and Equipment	1,610,421	1,479,657	917,081	(693,340)	(43.1%)	(562,576)	(38.0%)
	<u>1,610,421</u>	<u>1,479,657</u>	<u>917,081</u>	<u>(693,340)</u>	(43.1%)	<u>(562,576)</u>	(38.0%)
<b>INSTRUCTION</b>	<b>\$ 82,485,103</b>	<b>\$ 83,026,747</b>	<b>\$ 86,106,839</b>	<b>\$ 3,621,736</b>	4.4%	<b>\$ 3,080,092</b>	3.7%



Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Public Service**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	\$ 98,755	\$ 100,832	\$ 102,808	\$ 4,053	4.1%	\$ 1,976	2.0%
Professional Staff	89,360	90,943	92,721	3,361	3.8%	1,778	2.0%
Classified Union CWA (Unit 2)	71,299	72,538	73,981	2,682	3.8%	1,443	2.0%
Part Time Associates	16,739	23,766	23,999	7,260	43.4%	233	1.0%
Employee Health Plans	29,942	45,254	45,327	15,385	51.4%	73	0.2%
Other Post Employment Benefits	18,434	12,619	12,619	(5,815)	(31.5%)	-	0.0%
Life Insurance	1,192	1,175	1,175	(17)	(1.4%)	-	0.0%
Social Security	21,569	22,036	22,428	859	4.0%	392	1.8%
Worker's Compensation	-	377	377	377	- - -	-	0.0%
	<u>347,289</u>	<u>369,540</u>	<u>375,435</u>	<u>28,146</u>	<u>8.1%</u>	<u>5,895</u>	<u>1.6%</u>
<u>6100 - Supplies and Materials</u>							
Supplies	2,445	1,936	-	(2,445)	(100.0%)	(1,936)	(100.0%)
	<u>2,445</u>	<u>1,936</u>	<u>-</u>	<u>(2,445)</u>	<u>(100.0%)</u>	<u>(1,936)</u>	<u>(100.0%)</u>
<u>6300 - Conferences and Meetings</u>							
Local Travel	-	-	-	-	- - -	-	- - -
Conferences and Meetings	-	-	-	-	- - -	-	- - -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>- - -</u>	<u>-</u>	<u>- - -</u>
<b>PUBLIC SERVICE</b>	<b>\$ 349,735</b>	<b>\$ 371,476</b>	<b>\$ 375,435</b>	<b>\$ 25,700</b>	<b>7.3%</b>	<b>\$ 3,959</b>	<b>1.1%</b>

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Academic Support**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b><u>5000 - Salaries and Fringe Benefits</u></b>							
Administrative Staff	\$ 1,680,700	\$ 1,672,071	\$ 1,831,489	\$ 150,789	9.0%	\$ 159,418	9.5%
Professional Staff	1,691,517	1,862,974	1,747,249	55,732	3.3%	(115,725)	(6.2%)
Faculty - Full Time	1,194,054	1,248,340	1,282,474	88,420	7.4%	34,134	2.7%
Faculty - Part Time	180,992	162,402	165,650	(15,342)	(8.5%)	3,248	2.0%
Classified Union CWA (Unit 2)	3,632,873	4,209,922	4,288,127	655,254	18.0%	78,205	1.9%
Classified Non-Union (Unit 4)	41,779	43,893	46,114	4,335	10.4%	2,221	5.1%
Part Time Associates	351,456	473,317	442,957	91,501	26.0%	(30,360)	(6.4%)
Overtime	29,648	3,515	2,777	(26,871)	(90.6%)	(738)	(21.0%)
Student Assistance	19,715	17,379	10,844	(8,871)	(45.0%)	(6,535)	(37.6%)
Employee Health Plans	1,495,265	1,576,192	1,578,653	83,388	5.6%	2,461	0.2%
Other Post Employment Benefits	517,452	439,489	439,489	(77,963)	(15.1%)	-	0.0%
Life Insurance	45,202	44,700	44,700	(502)	(1.1%)	-	0.0%
Worker's Compensation	-	13,146	13,146	13,146	---	-	0.0%
Social Security	688,542	708,742	717,942	29,400	4.3%	9,200	1.3%
Turnover	-	(411,757)	(431,165)	(431,165)	---	(19,408)	(4.7%)
	<u>11,569,197</u>	<u>12,064,325</u>	<u>12,180,446</u>	<u>611,249</u>	<u>5.3%</u>	<u>116,121</u>	<u>1.0%</u>
<b><u>6000 - Contracted Services</u></b>							
Contracted Services	234,414	252,048	238,486	4,072	1.7%	(13,562)	(5.4%)
Equipment Repair	8,224	6,674	6,282	(1,942)	(23.6%)	(392)	(5.9%)
	<u>242,638</u>	<u>258,722</u>	<u>244,768</u>	<u>2,130</u>	<u>0.9%</u>	<u>(13,954)</u>	<u>(5.4%)</u>
<b><u>6100 - Supplies and Materials</u></b>							
Supplies	118,651	168,784	163,591	44,940	37.9%	(5,193)	(3.1%)
Subscriptions	58,225	56,617	53,187	(5,038)	(8.7%)	(3,430)	(6.1%)
	<u>176,876</u>	<u>225,401</u>	<u>216,778</u>	<u>39,902</u>	<u>22.6%</u>	<u>(8,623)</u>	<u>(3.8%)</u>

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Academic Support**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b><u>6300 - Conferences and Meetings</u></b>							
Local Travel	20,809	18,918	27,455	6,646	31.9%	8,537	45.1%
Conferences and Meetings	43,677	61,919	66,089	22,412	51.3%	4,170	6.7%
Dues	<u>7,254</u>	<u>13,607</u>	<u>13,859</u>	<u>6,605</u>	91.1%	<u>252</u>	1.9%
	<u>71,740</u>	<u>94,444</u>	<u>107,403</u>	<u>35,663</u>	49.7%	<u>12,959</u>	13.7%
<b><u>6600 - Fixed Charges</u></b>							
Educational Improvement	<u>273,021</u>	<u>256,117</u>	<u>256,117</u>	<u>(16,904)</u>	(6.2%)	<u>-</u>	0.0%
	<u>273,021</u>	<u>256,117</u>	<u>256,117</u>	<u>(16,904)</u>	(6.2%)	<u>-</u>	0.0%
<b><u>7000 - Furniture and Equipment</u></b>							
Library Books	59,174	84,682	79,695	20,521	34.7%	(4,987)	(5.9%)
Furniture and Equipment	<u>4,802</u>	<u>9,718</u>	<u>9,405</u>	<u>4,603</u>	95.9%	<u>(313)</u>	(3.2%)
	<u>63,976</u>	<u>94,400</u>	<u>89,100</u>	<u>25,124</u>	39.3%	<u>(5,300)</u>	(5.6%)
<b>ACADEMIC SUPPORT</b>	<b><u>\$ 12,397,448</u></b>	<b><u>\$ 12,993,409</u></b>	<b><u>\$ 13,094,612</u></b>	<b><u>\$ 697,164</u></b>	5.6%	<b><u>\$ 101,203</u></b>	0.8%

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Student Services**  
 FY2018

	<b>Actual</b>		<b>Adopted</b>		<b>Adopted</b>		FY18 vs. FY16		FY18 vs. FY17		
	<b>Expenditures</b>	<b>FY2016</b>	<b>Budget</b>	<b>FY2017</b>	<b>Budget</b>	<b>FY2018</b>	\$	%	\$	%	
							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	
<b><u>5000 - Salaries and Fringe Benefits</u></b>											
Administrative Staff	\$	3,201,865	\$	3,393,980	\$	3,275,925	\$	74,060	2.3%	\$ (118,055)	(3.5%)
Professional Staff		3,292,204		3,607,783		3,521,465		229,261	7.0%	(86,318)	(2.4%)
Faculty - Full Time		153,510		155,816		158,852		5,342	3.5%	3,036	1.9%
Faculty - Summer School		2,430		-		-		(2,430)	(100.0%)	-	- - -
Classified Union CWA (Unit 2)		2,872,153		3,141,785		3,161,724		289,571	10.1%	19,939	0.6%
Classified Plant (AFSCME Unit 1)		42,459		43,824		45,679		3,220	7.6%	1,855	4.2%
Part Time Associates		2,184,034		2,328,864		2,266,130		82,096	3.8%	(62,734)	(2.7%)
Overtime		59,108		63,649		64,835		5,727	9.7%	1,186	1.9%
Student Assistance		126,678		162,791		117,759		(8,919)	(7.0%)	(45,032)	(27.7%)
Employee Health Plans		1,687,107		1,791,891		1,794,693		107,586	6.4%	2,802	0.2%
Other Post Employment Benefits		564,672		499,633		499,633		(65,039)	(11.5%)	-	0.0%
Life Insurance		50,098		50,367		50,367		269	0.5%	-	0.0%
Social Security		836,992		943,754		924,292		87,300	10.4%	(19,462)	(2.1%)
Worker's Compensation		-		14,945		14,945		14,945	- - -	-	0.0%
Turnover		-		(401,250)		(420,163)		(420,163)	- - -	(18,913)	(4.7%)
		<u>15,073,309</u>		<u>15,797,832</u>		<u>15,476,136</u>		<u>402,827</u>	2.7%	<u>(321,696)</u>	(2.0%)
<b><u>6000 - Contracted Services</u></b>											
Contracted Services		435,393		539,320		617,810		182,417	41.9%	78,490	14.6%
Consultants		17,183		27,684		26,053		8,870	51.6%	(1,631)	(5.9%)
		<u>452,576</u>		<u>567,004</u>		<u>643,863</u>		<u>191,287</u>	42.3%	<u>76,859</u>	13.6%
<b><u>6100 - Supplies and Materials</u></b>											
Supplies		170,853		199,983		182,217		11,364	6.7%	(17,766)	(8.9%)
Subscriptions		1,447		3,033		2,851		1,404	97.1%	(182)	(6.0%)
		<u>172,300</u>		<u>203,016</u>		<u>185,068</u>		<u>12,768</u>	7.4%	<u>(17,948)</u>	(8.8%)

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Student Services**  
 FY2018

	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	FY18 vs. FY16		FY18 vs. FY17	
	<b>Expenditures</b>	<b>Budget</b>	<b>Budget</b>	\$	%	\$	%
	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>6300 - Conferences and Meetings</u>							
Local Travel	32,235	16,440	21,691	(10,544)	(32.7%)	5,251	31.9%
Conferences and Meetings	25,451	27,351	45,293	19,842	78.0%	17,942	65.6%
Dues	11,371	18,129	14,784	3,413	30.0%	(3,345)	(18.5%)
	<u>69,056</u>	<u>61,920</u>	<u>81,768</u>	<u>12,712</u>	18.4%	<u>19,848</u>	32.1%
<u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	5,885	5,287	8,375	2,490	42.3%	3,088	58.4%
	<u>5,885</u>	<u>5,287</u>	<u>8,375</u>	<u>5,885</u>	42.3%	<u>3,088</u>	58.4%
<b>STUDENT SERVICES</b>	<u>\$ 15,773,126</u>	<u>\$ 16,635,059</u>	<u>\$ 16,395,210</u>	<u>\$ 622,084</u>	3.9%	<u>\$ (239,849)</u>	(1.4%)

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Institutional Support**  
 FY2018

	Actual		Adopted		Adopted		FY18 vs. FY16		FY18 vs. FY17	
	Expenditures		Budget		Budget		\$	%	\$	%
	FY2016		FY2017		FY2018		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b>5000 - Salaries and Fringe Benefits</b>										
Administrative Staff	\$ 6,268,281	\$	6,609,601	\$	6,677,384	\$	409,103	6.5%	\$ 67,783	1.0%
Professional Staff	5,482,601		6,229,103		6,173,547		690,946	12.6%	(55,556)	(0.9%)
Faculty - Full Time	70,610		79,037		83,037		12,427	17.6%	4,000	5.1%
Faculty Part Time	139,965		79,433		52,993		(86,972)	(62.1%)	(26,440)	(33.3%)
Classified Union CWA (Unit 2)	2,681,592		2,952,960		3,024,909		343,317	12.8%	71,949	2.4%
Classified Non-Union (Unit 4)	1,078,309		1,187,208		1,209,319		131,010	12.1%	22,111	1.9%
Classified Plant (AFSCME Unit 1)	502,050		529,452		518,972		16,922	3.4%	(10,480)	(2.0%)
Classified 80 Hour (C8)	1,361,379		1,547,521		1,553,870		192,491	14.1%	6,349	0.4%
Part Time Associates	1,337,161		1,379,331		1,390,134		52,973	4.0%	10,803	0.8%
Overtime	249,650		276,450		269,170		19,520	7.8%	(7,280)	(2.6%)
Student Assistance	40,253		45,451		45,896		5,643	14.0%	445	1.0%
Employee Health Plans	3,116,312		3,324,229		3,329,426		213,114	6.8%	5,197	0.2%
Other Post Employment Benefits	1,046,555		926,895		926,895		(119,660)	(11.4%)	-	0.0%
Life Insurance	90,068		90,978		90,978		910	1.0%	-	0.0%
Social Security	1,295,367		1,542,195		1,546,950		251,583	19.4%	4,755	0.3%
Workmen's Compensation	270,339		27,725		27,725		(242,614)	(89.7%)	-	0.0%
Retirement	115,920		114,325		118,333		2,413	2.1%	4,008	3.5%
State Retirement Admin Fee	102,565		102,565		130,224		27,659	27.0%	27,659	27.0%
PPACA Fees	6,908		7,207		7,207		299	4.3%	-	0.0%
Turnover	-		(626,064)		(655,574)		(655,574)	- - -	(29,510)	(4.7%)
	<u>25,255,885</u>		<u>26,425,602</u>		<u>26,521,395</u>		<u>1,265,510</u>	5.0%	<u>95,793</u>	0.4%
<b>6000 - Contracted Services</b>										
Printing Off-Campus	596,390		575,323		565,279		(31,111)	(5.2%)	(10,044)	(1.7%)
Contracted Services	3,764,098		4,060,792		4,035,338		271,240	7.2%	(25,454)	(0.6%)
Rental Equipment	122,666		134,730		134,253		11,587	9.4%	(477)	(0.4%)
Advertising	698,872		694,750		690,421		(8,451)	(1.2%)	(4,329)	(0.6%)
Equipment Repair	495,353		590,567		583,145		87,792	17.7%	(7,422)	(1.3%)
	<u>5,677,379</u>		<u>6,056,162</u>		<u>6,008,436</u>		<u>331,057</u>	5.8%	<u>(47,726)</u>	(0.8%)

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Institutional Support**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures FY2016	Budget FY2017	Budget FY2018	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
<b>6100 - Supplies and Materials</b>							
Office Supplies	326,187	515,472	433,762	107,575	33.0%	(81,710)	(15.9%)
Subscriptions	7,477	11,859	8,305	828	11.1%	(3,554)	(30.0%)
	<u>333,664</u>	<u>527,331</u>	<u>442,067</u>	<u>108,403</u>	<u>32.5%</u>	<u>(85,264)</u>	<u>(16.2%)</u>
<b>6200 - Communications</b>							
Postage	569,840	520,916	476,942	(92,898)	(16.3%)	(43,974)	(8.4%)
Telephone & Internet Communications	568,663	542,982	573,427	4,764	0.8%	30,445	5.6%
	<u>1,138,503</u>	<u>1,063,898</u>	<u>1,050,369</u>	<u>(88,134)</u>	<u>(7.7%)</u>	<u>(13,529)</u>	<u>(1.3%)</u>
<b>6300 - Conferences and Meetings</b>							
Local Travel	46,598	33,556	32,809	(13,789)	(29.6%)	(747)	(2.2%)
Conferences and Meetings	140,536	97,512	147,681	7,145	5.1%	50,169	51.4%
Dues	189,717	220,546	201,889	12,172	6.4%	(18,657)	(8.5%)
	<u>376,851</u>	<u>351,614</u>	<u>382,379</u>	<u>5,528</u>	<u>1.5%</u>	<u>30,765</u>	<u>8.7%</u>
<b>6600 - Fixed Charges</b>							
Liability Insurance	42,271	47,290	62,190	19,919	47.1%	14,900	31.5%
Fidelity Bond	5,121	6,360	6,000	879	17.2%	(360)	(5.7%)
Educational Improvement	-	-	-	-	---	-	---
Unemployment Insurance	163,545	260,000	235,000	71,455	43.7%	(25,000)	(9.6%)
	<u>210,937</u>	<u>313,650</u>	<u>303,190</u>	<u>92,253</u>	<u>43.7%</u>	<u>(10,460)</u>	<u>(3.3%)</u>
<b>7000 - Furniture and Equipment</b>							
Furniture and Equipment	329,515	477,984	512,874	183,359	55.6%	34,890	7.3%
	<u>329,515</u>	<u>477,984</u>	<u>512,874</u>	<u>183,359</u>	<u>55.6%</u>	<u>34,890</u>	<u>7.3%</u>
<b>INSTITUTIONAL SUPPORT</b>	<b>\$ 33,322,734</b>	<b>\$ 35,216,241</b>	<b>\$ 35,220,710</b>	<b>\$ 1,897,976</b>	<b>5.7%</b>	<b>\$ 4,469</b>	<b>0.0%</b>

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Operation and Maintenance of Plant**  
 FY2018

	Actual		Adopted		Adopted		FY18 vs. FY16		FY18 vs. FY17	
	Expenditures		Budget		Budget		\$	%	\$	%
	FY2016	FY2017	FY2017	FY2018	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	
<b>5000 - Salaries and Fringe Benefits</b>										
Administrative Staff	\$ 372,338	\$ 414,997	\$ 414,997	\$ 382,193	\$ 382,193	\$ 9,855	2.6%	\$ (32,804)	(7.9%)	
Professional Staff	365,308	388,848	388,848	405,207	405,207	39,899	10.9%	16,359	4.2%	
Classified Union CWA (Unit 2)	122,818	129,033	129,033	135,560	135,560	12,742	10.4%	6,527	5.1%	
Classified Plant (AFSCME Unit 1)	3,654,546	4,361,518	4,361,518	4,315,600	4,315,600	661,054	18.1%	(45,918)	(1.1%)	
Classified 80 Hour (C8)	470,952	520,180	520,180	521,998	521,998	51,046	10.8%	1,818	0.3%	
Part Time Associates	41,313	97,454	97,454	86,720	86,720	45,407	109.9%	(10,734)	(11.0%)	
Overtime	464,164	276,822	276,822	304,534	304,534	(159,630)	(34.4%)	27,712	10.0%	
Student Assistance	5,136	7,595	7,595	-	-	(5,136)	(100.0%)	(7,595)	(100.0%)	
Employee Health Plans	921,841	1,009,768	1,009,768	1,011,346	1,011,346	89,505	9.7%	1,578	0.2%	
Other Post Employment Benefits	271,305	281,554	281,554	281,554	281,554	10,249	3.8%	-	0.0%	
Life Insurance	34,410	35,692	35,692	35,692	35,692	1,282	3.7%	-	0.0%	
Social Security	379,114	440,323	440,323	437,015	437,015	57,901	15.3%	(3,308)	(0.8%)	
Workmen's Compensation	-	8,422	8,422	8,422	8,422	8,422	- - -	-	0.0%	
Retirement	277,380	273,562	273,562	283,152	283,152	5,772	2.1%	9,590	3.5%	
Turnover	-	(432,859)	(432,859)	(453,262)	(453,262)	(453,262)	- - -	(20,403)	(4.7%)	
	<u>7,380,623</u>	<u>7,812,909</u>	<u>7,812,909</u>	<u>7,755,731</u>	<u>7,755,731</u>	<u>375,108</u>	<u>5.1%</u>	<u>(57,178)</u>	<u>(0.7%)</u>	
<b>6000 - Contracted Services</b>										
Equipment Repair	139,116	131,395	131,395	100,086	100,086	(39,030)	(28.1%)	(31,309)	(23.8%)	
Contracted Services	1,103,508	1,341,866	1,341,866	1,267,998	1,267,998	164,490	14.9%	(73,868)	(5.5%)	
Rental of Facilities	1,142,929	1,106,893	1,106,893	1,212,839	1,212,839	69,910	6.1%	105,946	9.6%	
	<u>2,385,552</u>	<u>2,580,154</u>	<u>2,580,154</u>	<u>2,580,923</u>	<u>2,580,923</u>	<u>195,371</u>	<u>8.2%</u>	<u>769</u>	<u>0.0%</u>	
<b>6100 - Supplies and Materials</b>										
Supplies & Materials	1,019,626	1,187,708	1,187,708	1,203,368	1,203,368	183,742	18.0%	15,660	1.3%	
Subscriptions	-	509	509	479	479	479	- - -	(30)	(5.9%)	
	<u>1,019,626</u>	<u>1,188,217</u>	<u>1,188,217</u>	<u>1,203,847</u>	<u>1,203,847</u>	<u>184,221</u>	<u>18.1%</u>	<u>15,630</u>	<u>1.3%</u>	



Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Operation and Maintenance of Plant**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<b><u>6300 - Conferences and Meetings</u></b>							
Local Travel	12,648	5,916	6,191	(6,457)	(51.1%)	275	4.6%
Conferences and Meetings	647	4,234	3,716	3,069	474.3%	(518)	(12.2%)
Dues	4,125	2,031	4,455	330	8.0%	2,424	119.4%
	<u>17,420</u>	<u>12,181</u>	<u>14,362</u>	<u>(3,058)</u>	<u>(17.6%)</u>	<u>2,181</u>	<u>17.9%</u>
<b><u>6500 - Utilities</u></b>							
Fuel Oil	30,691	27,600	17,000	(13,691)	(44.6%)	(10,600)	(38.4%)
Gas and Electric	2,856,093	3,194,930	3,149,000	292,907	10.3%	(45,930)	(1.4%)
Metropolitan Service Charge	187,777	165,700	138,000	(49,777)	(26.5%)	(27,700)	(16.7%)
Water	51,131	61,770	46,000	(5,131)	(10.0%)	(15,770)	(25.5%)
	<u>3,125,692</u>	<u>3,450,000</u>	<u>3,350,000</u>	<u>224,308</u>	<u>7.2%</u>	<u>(100,000)</u>	<u>(2.9%)</u>
<b><u>6600 - Fixed Charges</u></b>							
Property Insurance	297,387	312,000	320,000	22,613	7.6%	8,000	2.6%
	<u>297,387</u>	<u>312,000</u>	<u>320,000</u>	<u>22,613</u>	<u>7.6%</u>	<u>8,000</u>	<u>2.6%</u>
<b><u>7000 - Furniture and Equipment</u></b>							
Furniture and Equipment	-	74,796	74,048	74,048	- - -	(748)	(1.0%)
	<u>-</u>	<u>74,796</u>	<u>74,048</u>	<u>74,048</u>	<u>- - -</u>	<u>(748)</u>	<u>(1.0%)</u>
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$ 14,226,300</b>	<b>\$ 15,430,257</b>	<b>\$ 15,298,911</b>	<b>\$ 1,072,611</b>	<b>7.5%</b>	<b>\$ (131,346)</b>	<b>(0.9%)</b>

Community College of Baltimore County  
 Adopted Operating Budget  
**Expenses - Mandatory Transfers**  
 FY2018

	Actual	Adopted	Adopted	FY18 vs. FY16		FY18 vs. FY17	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY2016	FY2017	FY2018	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>Mandatory Transfers</u>							
Grants	\$ 66,208,158	\$ 66,250,000	\$ 67,500,000	\$ 1,291,842	2.0%	\$ 1,250,000	1.9%
Basic Adult Education	269,614	265,000	265,000	(4,614)	(1.7%)	-	0.0%
Work Study Program	141,994	175,000	175,000	33,006	23.2%	-	0.0%
Opportunity Grant	1,067,296	1,100,000	1,200,000	132,704	12.4%	100,000	9.1%
Grants - Other	-	50,000	50,000	50,000	- - -	-	0.0%
Supplemental Educ. Opportunity Grant	167,983	225,000	225,000	57,017	33.9%	-	0.0%
Debt Service	7,960,820	8,732,908	10,175,578	2,214,758	27.8%	1,442,670	16.5%
<b>MANDATORY TRANSFERS</b>	<b>\$ 75,815,865</b>	<b>\$ 76,797,908</b>	<b>\$ 79,590,578</b>	<b>\$ 3,774,713</b>	<b>5.0%</b>	<b>\$ 2,792,670</b>	<b>3.6%</b>

Community College of Baltimore County  
 Adopted Operating Budget  
**Auxiliary Enterprises**  
 FY2018

	Actual FY2016	Adopted Budget FY2017	Adopted Budget FY2018	FY18 vs. FY16		FY18 vs. FY17	
				\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
<b>Revenue</b>							
Bookstores	\$ 7,571,418	\$ 7,748,333	\$ 1,000,000	\$ (6,571,418)	(86.8%)	\$ (6,748,333)	(87.1%)
Food Service	282,401	279,198	279,198	(3,203)	(1.1%)	-	0.0%
Children's Centers	744,469	824,547	799,087	54,618	7.3%	(25,460)	(3.1%)
	<u>8,598,288</u>	<u>8,852,078</u>	<u>2,078,285</u>	<u>(6,520,003)</u>	<u>(75.8%)</u>	<u>(6,773,793)</u>	<u>(76.5%)</u>
<b>Expenses</b>							
Bookstores	6,930,062	6,987,567	-	(6,930,062)	(100.0%)	(6,987,567)	(100.0%)
Food Service	524,364	470,000	470,000	(54,364)	(10.4%)	-	0.0%
Children's Centers	905,408	962,698	996,151	90,743	10.0%	33,453	3.5%
	<u>8,359,835</u>	<u>8,420,265</u>	<u>1,466,151</u>	<u>(6,893,684)</u>	<u>(82.5%)</u>	<u>(6,954,114)</u>	<u>(82.6%)</u>
<b>Net Contribution</b>							
Bookstores	641,356	760,766	1,000,000	358,644	55.9%	239,234	31.4%
Food Service	(241,963)	(190,802)	(190,802)	51,161	(21.1%)	-	0.0%
Children's Centers	(160,940)	(138,151)	(197,064)	(36,124)	22.4%	(58,913)	(42.6%)
	<u>\$ 238,453</u>	<u>\$ 431,813</u>	<u>\$ 612,134</u>	<u>\$ 373,681</u>	<u>156.7%</u>	<u>\$ 180,321</u>	<u>41.8%</u>