

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|-------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------|----------------------|----------------|
| | Revenue FY2017 | Budget FY2018 | Budget FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| County Appropriation | \$ 53,061,950 | \$ 57,104,794 | \$ 62,722,564 | \$ 9,660,614 | 18.2% | \$ 5,617,770 | 9.8% |
| Tuition and Fees | | | | | | | |
| Resident | 27,923,688 | 26,618,504 | 26,089,969 | (1,833,719) | (6.6%) | (528,535) | (2.0%) |
| Non-Resident | 18,660,180 | 18,128,036 | 18,156,312 | (503,868) | (2.7%) | 28,276 | 0.2% |
| Summer School | 4,226,878 | 3,279,482 | 3,202,678 | (1,024,200) | (24.2%) | (76,804) | (2.3%) |
| Continuing Education | 9,370,163 | 10,487,167 | 10,485,283 | 1,115,120 | 11.9% | (1,884) | (0.0%) |
| Technology Fees | 4,011,005 | 3,873,805 | 4,074,505 | 63,501 | 1.6% | 200,700 | 5.2% |
| Enrollment Fees | 5,055,339 | 5,607,326 | 6,582,449 | 1,527,110 | 30.2% | 975,123 | 17.4% |
| Service Fees | 8,707,320 | 9,276,219 | 10,178,779 | 1,471,459 | 16.9% | 902,560 | 9.7% |
| Penalty Fees | 97,200 | 88,786 | 89,841 | (7,359) | (7.6%) | 1,055 | 1.2% |
| | <u>78,051,773</u> | <u>77,359,325</u> | <u>78,859,816</u> | <u>808,043</u> | <u>1.0%</u> | <u>1,500,491</u> | <u>1.9%</u> |
| State Aid | <u>40,413,996</u> | <u>41,074,202</u> | <u>40,931,574</u> | <u>517,578</u> | <u>1.3%</u> | <u>(142,628)</u> | <u>(0.3%)</u> |
| Other | | | | | | | |
| Grants | 66,474,576 | 67,500,000 | 75,000,000 | 8,525,424 | 12.8% | 7,500,000 | 11.1% |
| Auxiliary Enterprises | 7,638,500 | 2,078,285 | 998,529 | (6,639,971) | (86.9%) | (1,079,756) | (52.0%) |
| Facilities Rental | 386,568 | 495,774 | 913,157 | 526,589 | 136.2% | 417,383 | 84.2% |
| Grant Recovery | 455,295 | 675,000 | 500,000 | 44,705 | 9.8% | (175,000) | (25.9%) |
| Miscellaneous | 743,151 | 1,224,437 | 828,503 | 85,352 | 11.5% | (395,934) | (32.3%) |
| | <u>75,698,089</u> | <u>71,973,496</u> | <u>78,240,189</u> | <u>2,542,100</u> | <u>3.4%</u> | <u>6,266,693</u> | <u>8.7%</u> |
| Fund Balance | <u>157,218</u> | <u>36,629</u> | <u>644,460</u> | <u>487,242</u> | <u>309.9%</u> | <u>607,831</u> | <u>1659.4%</u> |
| TOTAL REVENUE | <u>\$ 247,383,026</u> | <u>\$ 247,548,446</u> | <u>\$ 261,398,603</u> | <u>\$ 14,015,577</u> | <u>5.7%</u> | <u>\$ 13,850,157</u> | <u>5.6%</u> |

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue - Percentage of Total Revenue
 FY2019

| | Actual Revenue FY2017 | % | Adopted Budget FY2018 | % | Adopted Budget FY2019 | % |
|-------------------------|--------------------------------------|---------------------|--------------------------------------|---------------------|--------------------------------------|---------------------|
| | | of Total Revenue | | of Total Revenue | | of Total Revenue |
| County Appropriation | \$ 53,061,950 | 21.4% | \$ 57,104,794 | 23.1% | \$ 62,722,564 | 24.0% |
| <u>Tuition and Fees</u> | | | | | | |
| Resident | 27,923,688 | 11.3% | 26,618,504 | 10.8% | 26,089,969 | 10.0% |
| Non-Resident | 18,660,180 | 7.5% | 18,128,036 | 7.3% | 18,156,312 | 6.9% |
| Summer School | 4,226,878 | 1.7% | 3,279,482 | 1.3% | 3,202,678 | 1.2% |
| Continuing Education | 9,370,163 | 3.8% | 10,487,167 | 4.2% | 10,485,283 | 4.0% |
| Technology Fees | 4,011,005 | 1.6% | 3,873,805 | 1.6% | 4,074,505 | 1.6% |
| Enrollment Fees | 5,055,339 | 2.0% | 5,607,326 | 2.3% | 6,582,449 | 2.5% |
| Service Fees | 8,707,320 | 3.5% | 9,276,219 | 3.7% | 10,178,779 | 3.9% |
| Penalty Fees | 97,200 | 0.0% | 88,786 | 0.0% | 89,841 | 0.0% |
| | 78,051,773 | 31.6% | 77,359,325 | 31.3% | 78,859,816 | 30.2% |
| State Aid | \$ 40,413,996 | 16.3% | 41,074,202 | 16.6% | \$ 40,931,574 | 15.7% |
| <u>Other</u> | | | | | | |
| Grants | 66,474,576 | 26.9% | 67,500,000 | 27.3% | 75,000,000 | 28.7% |
| Auxiliary Enterprises | 7,638,500 | 3.1% | 2,078,285 | 0.8% | 998,529 | 0.4% |
| Facilities Rental | 386,568 | 0.2% | 495,774 | 0.2% | 913,157 | 0.3% |
| Grant Recovery | 455,295 | 0.2% | 675,000 | 0.3% | 500,000 | 0.2% |
| Miscellaneous | 743,151 | 0.3% | 1,224,437 | 0.5% | 828,503 | 0.3% |
| | 75,698,089 | 30.6% | 71,973,496 | 29.1% | 78,240,189 | 29.9% |
| Fund Balance | 157,218 | 0.1% | 36,629 | 0.0% | 644,460 | 0.2% |
| TOTAL REVENUE | \$ 247,383,026 | 100.0% | \$ 247,548,446 | 100.0% | \$ 261,398,603 | 100.0% |

Community College of Baltimore County
 Adopted Operating Budget
Full-Time Equivalent (FTE) Data
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---|----------------------|--------------------------------|--------------------------------|---------------------|-----------|---------------------|-----------|
| | FY2017 | Budget FY2018 | Budget FY2019 | \$ | % | \$ | % |
| | | | | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| Cost per Student ¹ | <u>\$ 9,710</u> | <u>\$ 10,310</u> | <u>\$ 10,745</u> | <u>\$ 1,035</u> | 10.7% | <u>\$ 435</u> | 4.2% |
| Full-Time Equivalent Students | | | | | | | |
| Credit ² | 12,313 | 11,668 | 11,266 | (1,047) | (8.5%) | (402) | (3.4%) |
| Non-Credit ³ - Open Enrollment | 1,405 | 1,434 | 1,484 | 79 | 5.6% | 50 | 3.5% |
| Non-Credit ³ - Contract | <u>2,986</u> | <u>3,046</u> | <u>3,154</u> | <u>168</u> | 5.6% | <u>108</u> | 3.5% |
| | <u><u>16,704</u></u> | <u><u>16,148</u></u> | <u><u>15,904</u></u> | <u><u>(800)</u></u> | (4.8%) | <u><u>(244)</u></u> | (1.5%) |

NOTE:

¹Excludes Mandatory Transfers and Auxiliary Enterprises

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

³A 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
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|-----------|-----------------------------|-----------|
| | Expenditures | Budget | Budget | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| Instruction | \$ 82,963,342 | \$ 86,106,839 | \$ 89,255,818 | \$ 6,292,476 | 7.6% | \$ 3,148,979 | 3.7% |
| Public Service | 361,838 | 375,435 | 257,933 | (103,905) | (28.7%) | (117,502) | (31.3%) |
| Academic Support | 12,553,531 | 13,094,612 | 13,543,885 | 990,354 | 7.9% | 449,273 | 3.4% |
| Student Services | 15,932,103 | 16,395,210 | 16,480,827 | 548,724 | 3.4% | 85,617 | 0.5% |
| Institutional Support | 35,055,132 | 35,220,710 | 35,729,833 | 674,701 | 1.9% | 509,123 | 1.4% |
| Oper. and Maint. of Plant | 15,327,630 | 15,298,911 | 15,626,767 | 299,137 | 2.0% | 327,856 | 2.1% |
| Mandatory Transfers | 76,754,712 | 79,590,578 | 89,978,340 | 13,223,628 | 17.2% | 10,387,762 | 13.1% |
| Auxiliary Enterprises | <u>7,790,281</u> | <u>1,466,151</u> | <u>525,200</u> | <u>(7,265,081)</u> | (93.3%) | <u>(940,951)</u> | (64.2%) |
| TOTAL | <u>\$ 246,738,569</u> | <u>\$ 247,548,446</u> | <u>\$ 261,398,603</u> | <u>\$ 14,660,034</u> | 5.9% | <u>\$ 13,850,157</u> | 5.6% |

Community College of Baltimore County
 Adopted Operating Budget
Summary of Expenses - All Categories
 FY2019

| | Actual Expenditures | | Adopted Budget | | FY19 vs. FY17 | | FY19 vs. FY18 | |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|-------------|-----------------------------|-------------|
| | FY2017 | FY2018 | FY2018 | FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| Salaries and Fringe Benefits | \$ 132,066,770 | \$ 137,251,758 | \$ 137,251,758 | \$ 140,164,241 | \$ 8,097,471 | 6.1% | \$ 2,912,483 | 2.1% |
| Contracted Services | 18,391,276 | 17,409,240 | 17,409,240 | 19,280,464 | 889,188 | 4.8% | 1,871,224 | 10.7% |
| Supplies and Materials | 2,817,353 | 3,795,802 | 3,795,802 | 3,450,926 | 633,573 | 22.5% | (344,876) | (9.1%) |
| Communications | 938,928 | 1,050,369 | 1,050,369 | 1,030,018 | 91,090 | 9.7% | (20,351) | (1.9%) |
| Conferences and Meetings | 1,239,489 | 1,153,763 | 1,153,763 | 1,194,027 | (45,462) | (3.7%) | 40,264 | 3.5% |
| Mandatory Transfers | 76,754,712 | 79,590,578 | 79,590,578 | 89,978,340 | 13,223,628 | 17.2% | 10,387,762 | 13.1% |
| Utilities | 3,490,284 | 3,350,000 | 3,350,000 | 3,314,000 | (176,284) | (5.1%) | (36,000) | (1.1%) |
| Fixed Charges | 748,949 | 879,307 | 879,307 | 868,306 | 119,357 | 15.9% | (11,001) | (1.3%) |
| Furniture and Equipment | 2,500,527 | 1,601,478 | 1,601,478 | 1,593,081 | (907,446) | (36.3%) | (8,397) | (0.5%) |
| Auxiliary Enterprises | <u>7,790,281</u> | <u>1,466,151</u> | <u>1,466,151</u> | <u>525,200</u> | <u>(7,265,081)</u> | (93.3%) | <u>(940,951)</u> | (64.2%) |
| TOTAL | \$ <u>246,738,569</u> | \$ <u>247,548,446</u> | \$ <u>247,548,446</u> | \$ <u>261,398,603</u> | \$ <u>14,660,034</u> | 5.9% | \$ <u>13,850,157</u> | 5.6% |

Community College of Baltimore County
 Adopted Operating Budget
Summary of Expenses - Salaries and Benefits
 FY2019

| | Actual | | Adopted | | Adopted | | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---|-----------------------|-----------|--------------------|-----------|--------------------|-----------|------------------|-------------|---------------------|-------------|
| | Expenditures | | Budget | | Budget | | \$ | % | \$ | % |
| | FY2017 | | FY2018 | | FY2019 | | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| 5000 Salaries and Fringe Benefits | | | | | | | | | | |
| Administrative Staff | \$ 13,415,522 | \$ | 14,155,558 | \$ | 15,120,574 | \$ | 1,705,052 | 12.7% | \$ 965,016 | 6.8% |
| Professional Staff | 13,586,360 | | 15,302,171 | | 15,903,673 | | 2,317,313 | 17.1% | 601,502 | 3.9% |
| Faculty - Full Time | 33,400,700 | | 35,284,502 | | 35,717,455 | | 2,316,755 | 6.9% | 432,953 | 1.2% |
| Faculty - Part Time | 15,081,105 | | 13,872,790 | | 13,890,344 | | (1,190,761) | (7.9%) | 17,554 | 0.1% |
| Faculty - Summer School | 2,366,766 | | 2,201,939 | | 2,269,202 | | (97,564) | (4.1%) | 67,263 | 3.1% |
| Classified Union CWA (Unit 2) | 13,086,285 | | 14,667,828 | | 14,955,977 | | 1,869,692 | 14.3% | 288,149 | 2.0% |
| Classified Non-Union (Unit 4) | 1,189,597 | | 1,255,433 | | 1,238,962 | | 49,365 | 4.1% | (16,471) | (1.3%) |
| Classified Plant (AFSCME Unit 1) | 4,463,129 | | 5,063,948 | | 5,118,349 | | 655,220 | 14.7% | 54,401 | 1.1% |
| Classified 80 Hour (C8) | 1,959,964 | | 2,169,567 | | 2,194,584 | | 234,620 | 12.0% | 25,017 | 1.2% |
| Part Time Associates | 5,859,941 | | 6,481,914 | | 6,756,235 | | 896,294 | 15.3% | 274,321 | 4.2% |
| Overtime | 680,166 | | 649,302 | | 659,381 | | (20,785) | (3.1%) | 10,079 | 1.6% |
| Student Assistance | 254,102 | | 297,509 | | 294,123 | | 40,021 | 15.8% | (3,386) | (1.1%) |
| Health Plans | 13,640,442 | | 14,974,479 | | 14,703,378 | | 1,062,936 | 7.8% | (271,101) | (1.8%) |
| Other Post Employment Benefits | 4,168,820 | | 4,168,820 | | 4,168,820 | | 0 | 0.0% | - | 0.0% |
| Life Insurance | 413,754 | | 413,754 | | 413,754 | | - | (0.0%) | - | 0.0% |
| Social Security | 7,849,537 | | 8,288,470 | | 8,495,850 | | 646,313 | 8.2% | 207,380 | 2.5% |
| Workmen's Compensation | 122,012 | | 124,695 | | 383,035 | | 261,023 | 213.9% | 258,340 | 207.2% |
| Retirement | 408,302 | | 422,616 | | 407,198 | | (1,104) | (0.3%) | (15,418) | (3.6%) |
| State Retirement Admin Fee | 120,267 | | 130,224 | | 147,108 | | 26,841 | 22.3% | 16,884 | 13.0% |
| Automobile Allowance | - | | - | | - | | - | --- | - | --- |
| PPACA Fees | - | | 7,207 | | 7,207 | | 7,207 | --- | - | 0.0% |
| Turnover | - | | (2,680,968) | | (2,680,968) | | (2,680,968) | --- | - | 0.0% |
| Total Salaries and Fringe Benefits | \$ 132,066,770 | \$ | 137,251,758 | \$ | 140,164,241 | \$ | 8,097,471 | 6.1% | \$ 2,912,483 | 2.1% |

Community College of Baltimore County
 Adopted Operating Budget
Summary of Expenses - Salaries and Benefits
 FY2019

| | Actual | | Adopted | | Adopted | | FY19 vs. FY17 | | FY19 vs. FY18 | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------|-----------|---------------------|-----------|
| | Expenditures | | Budget | | Budget | | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2018 | FY2019 | FY2019 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| Full Time Faculty and Staff | \$ 81,101,557 | \$ 85,218,039 | \$ 85,218,039 | \$ 87,568,606 | \$ 87,568,606 | \$ 6,467,049 | | 8.0% | \$ 2,350,567 | 2.8% |
| Adjunct | 17,447,871 | 16,074,729 | 16,074,729 | 16,159,546 | 16,159,546 | (1,288,325) | | (7.4%) | 84,817 | 0.5% |
| Overtime and Temp Hourly | <u>6,794,208</u> | <u>7,428,725</u> | <u>7,428,725</u> | <u>7,709,739</u> | <u>7,709,739</u> | <u>915,531</u> | | 13.5% | <u>281,014</u> | 3.8% |
| | <u>105,343,636</u> | <u>108,721,493</u> | <u>108,721,493</u> | <u>111,437,891</u> | <u>111,437,891</u> | <u>6,094,255</u> | | 5.8% | <u>2,716,398</u> | 2.5% |
| Health | 17,809,262 | 19,150,506 | 19,150,506 | 18,879,405 | 18,879,405 | 1,070,143 | | 6.0% | (271,101) | (1.4%) |
| Payroll Taxes (FICA, Workers Comp) | 7,971,549 | 8,413,165 | 8,413,165 | 8,878,885 | 8,878,885 | 907,336 | | 11.4% | 465,720 | 5.5% |
| Other Benefits | <u>942,323</u> | <u>966,594</u> | <u>966,594</u> | <u>968,060</u> | <u>968,060</u> | <u>25,737</u> | | 2.7% | <u>1,466</u> | 0.2% |
| | <u>26,723,134</u> | <u>28,530,265</u> | <u>28,530,265</u> | <u>28,726,350</u> | <u>28,726,350</u> | <u>2,003,216</u> | | 7.5% | <u>196,085</u> | 0.7% |
| | <u>\$ 132,066,770</u> | <u>\$ 137,251,758</u> | <u>\$ 137,251,758</u> | <u>\$ 140,164,241</u> | <u>\$ 140,164,241</u> | <u>\$ 8,097,471</u> | | 6.1% | <u>\$ 2,912,483</u> | 2.1% |
| | - | - | - | - | - | 0 | | | - | |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Instruction
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|------------------------|-------------------|-------------------|------------------|----------------|------------------|----------------|
| | Expenditures FY2017 | Budget FY2018 | Budget FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| <u>5000 - Salaries and Fringe Benefits</u> | | | | | | | |
| Administrative Staff | \$ 1,732,892 | \$ 1,885,759 | \$ 2,115,790 | \$ 382,898 | 22.1% | \$ 230,031 | 12.2% |
| Professional Staff | 3,003,417 | 3,361,982 | 3,547,527 | 544,110 | 18.1% | 185,545 | 5.5% |
| Faculty - Full Time | 31,974,409 | 33,760,139 | 34,284,129 | 2,309,720 | 7.2% | 523,990 | 1.6% |
| Faculty - Part Time | 14,821,649 | 13,654,147 | 13,667,529 | (1,154,120) | (7.8%) | 13,382 | 0.1% |
| Faculty - Summer School | 2,357,946 | 2,201,939 | 2,269,202 | (88,744) | (3.8%) | 67,263 | 3.1% |
| Classified Union CWA (Unit 2) | 3,607,293 | 3,983,527 | 4,156,907 | 549,614 | 15.2% | 173,380 | 4.4% |
| Classified Non-Union (Unit 4) | 14,888 | - | - | (14,888) | (100.0%) | - | - |
| Classified Plant (AFSCME Unit 1) | 174,705 | 183,697 | 189,880 | 15,175 | 8.7% | 6,183 | 3.4% |
| Classified 80 Hour (C8) | 89,462 | 93,699 | 97,947 | 8,485 | 9.5% | 4,248 | 4.5% |
| Part Time Associates | 1,872,004 | 2,271,974 | 2,560,206 | 688,202 | 36.8% | 288,232 | 12.7% |
| Overtime | 21,653 | 7,986 | 8,093 | (13,560) | (62.6%) | 107 | 1.3% |
| Student Assistance | 91,514 | 123,010 | 121,487 | 29,973 | 32.8% | (1,523) | (1.2%) |
| Employee Health Plans | 6,575,304 | 7,215,034 | 7,135,065 | 559,761 | 8.5% | (79,969) | (1.1%) |
| Other Post Employment Benefits | 2,008,630 | 2,008,630 | 2,030,714 | 22,084 | 1.1% | 22,084 | 1.1% |
| Life Insurance | 190,842 | 190,842 | 201,548 | 10,706 | 5.6% | 10,706 | 5.6% |
| Social Security | 4,326,901 | 4,639,843 | 4,783,006 | 456,105 | 10.5% | 143,163 | 3.1% |
| Workmen's Compensation | 60,079 | 60,080 | 184,552 | 124,473 | 207.2% | 124,472 | 207.2% |
| Retirement | 20,415 | 21,131 | 20,360 | (55) | (0.3%) | (771) | (3.6%) |
| Turnover | - | (720,804) | (373,591) | (373,591) | - | 347,213 | 48.2% |
| | <u>72,944,001</u> | <u>74,942,615</u> | <u>77,000,351</u> | <u>4,056,350</u> | <u>5.6%</u> | <u>2,057,736</u> | <u>2.7%</u> |
| <u>6000 - Contracted Services</u> | | | | | | | |
| Contracted Services | 6,906,007 | 7,051,214 | 8,448,500 | 1,542,493 | 22.3% | 1,397,286 | 19.8% |
| Rental Equipment | 408,541 | 797,670 | 847,032 | 438,491 | 107.3% | 49,362 | 6.2% |
| Equipment Repair | 62,361 | 82,366 | 108,100 | 45,739 | 73.3% | 25,734 | 31.2% |
| | <u>7,376,909</u> | <u>7,931,250</u> | <u>9,403,632</u> | <u>2,026,723</u> | <u>27.5%</u> | <u>1,472,382</u> | <u>18.6%</u> |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Instruction
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|------------------------|----------------------|----------------------|---------------------|----------------|---------------------|----------------|
| | Expenditures FY2017 | Budget FY2018 | Budget FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| <u>6100 - Supplies and Materials</u> | | | | | | | |
| Instructional Supplies | 1,150,148 | 1,740,537 | 1,290,753 | 140,605 | 12.2% | (449,784) | (25.8%) |
| Subscriptions | 9,648 | 7,505 | 20,770 | 11,122 | 115.3% | 13,265 | 176.7% |
| | <u>1,159,797</u> | <u>1,748,042</u> | <u>1,311,523</u> | <u>151,726</u> | 13.1% | <u>(436,519)</u> | (25.0%) |
| <u>6300 - Conferences and Meetings</u> | | | | | | | |
| Local Travel | 77,489 | 84,498 | 98,350 | 20,861 | 26.9% | 13,852 | 16.4% |
| Conferences and Meetings | 322,972 | 392,817 | 452,234 | 129,262 | 40.0% | 59,417 | 15.1% |
| Dues | 119,106 | 90,536 | 93,128 | (25,978) | (21.8%) | 2,592 | 2.9% |
| | <u>519,567</u> | <u>567,851</u> | <u>643,712</u> | <u>124,145</u> | 23.9% | <u>75,861</u> | 13.4% |
| <u>7000 - Furniture and Equipment</u> | | | | | | | |
| Furniture and Equipment | 963,068 | 917,081 | 896,600 | (66,468) | (6.9%) | (20,481) | (2.2%) |
| | <u>963,068</u> | <u>917,081</u> | <u>896,600</u> | <u>(66,468)</u> | (6.9%) | <u>(20,481)</u> | (2.2%) |
| INSTRUCTION | \$ 82,963,342 | \$ 86,106,839 | \$ 89,255,818 | \$ 6,292,476 | 7.6% | \$ 3,148,979 | 3.7% |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Public Service
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|-------------------|-------------------|-------------------|---------------------|-----------------|---------------------|----------------|
| | Expenditures | Budget | Budget | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| <u>5000 - Salaries and Fringe Benefits</u> | | | | | | | |
| Administrative Staff | \$ 99,912 | \$ 102,808 | \$ 104,523 | \$ 4,611 | 4.6% | \$ 1,715 | 1.7% |
| Professional Staff | 90,023 | 92,721 | - | (90,023) | (100.0%) | (92,721) | (100.0%) |
| Classified Union CWA (Unit 2) | 71,476 | 73,981 | 75,097 | 3,621 | 5.1% | 1,116 | 1.5% |
| Part Time Associates | 16,493 | 23,999 | 24,362 | 7,869 | 47.7% | 363 | 1.5% |
| Employee Health Plans | 45,254 | 45,327 | 28,369 | (16,885) | (37.3%) | (16,958) | (37.4%) |
| Other Post Employment Benefits | 12,619 | 12,619 | 8,023 | (4,596) | (36.4%) | (4,596) | (36.4%) |
| Life Insurance | 1,175 | 1,175 | 796 | (379) | (32.3%) | (379) | (32.3%) |
| Social Security | 22,036 | 22,428 | 15,605 | (6,431) | (29.2%) | (6,823) | (30.4%) |
| Worker's Compensation | 377 | 377 | 1,158 | 781 | 207.1% | 781 | 207.2% |
| | <u>359,365</u> | <u>375,435</u> | <u>257,933</u> | <u>(101,432)</u> | <u>(28.2%)</u> | <u>(117,502)</u> | <u>(31.3%)</u> |
| <u>6100 - Supplies and Materials</u> | | | | | | | |
| Supplies | <u>2,473</u> | <u>-</u> | <u>-</u> | <u>(2,473)</u> | <u>(100.0%)</u> | <u>-</u> | <u>---</u> |
| | <u>2,473</u> | <u>-</u> | <u>-</u> | <u>(2,473)</u> | <u>(100.0%)</u> | <u>-</u> | <u>---</u> |
| PUBLIC SERVICE | <u>\$ 361,838</u> | <u>\$ 375,435</u> | <u>\$ 257,933</u> | <u>\$ (103,905)</u> | <u>(28.7%)</u> | <u>\$ (117,502)</u> | <u>(31.3%)</u> |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Academic Support
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---|--------------------------|--------------------------|--------------------------|-------------------------|---------------------|------------------------|----------------------|
| | Expenditures FY2017 | Budget FY2018 | Budget FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| <u>5000 - Salaries and Fringe Benefits</u> | | | | | | | |
| Administrative Staff | \$ 1,774,480 | \$ 1,831,489 | \$ 1,976,314 | \$ 201,834 | 11.4% | \$ 144,825 | 7.9% |
| Professional Staff | 1,622,833 | 1,747,249 | 1,961,445 | 338,612 | 20.9% | 214,196 | 12.3% |
| Faculty - Full Time | 1,202,230 | 1,282,474 | 1,280,989 | 78,759 | 6.6% | (1,485) | (0.1%) |
| Faculty - Part Time | 182,313 | 165,650 | 168,048 | (14,265) | (7.8%) | 2,398 | 1.4% |
| Classified Union CWA (Unit 2) | 3,803,274 | 4,288,127 | 4,393,199 | 589,925 | 15.5% | 105,072 | 2.5% |
| Classified Non-Union (Unit 4) | 43,893 | 46,114 | 48,204 | 4,311 | 9.8% | 2,090 | 4.5% |
| Part Time Associates | 307,977 | 442,957 | 400,231 | 92,254 | 30.0% | (42,726) | (9.6%) |
| Overtime | 25,172 | 2,777 | 2,536 | (22,636) | (89.9%) | (241) | (8.7%) |
| Student Assistance | 22,660 | 10,844 | 11,001 | (11,659) | (51.5%) | 157 | 1.4% |
| Employee Health Plans | 1,444,252 | 1,578,653 | 1,551,782 | 107,530 | 7.4% | (26,871) | (1.7%) |
| Other Post Employment Benefits | 439,489 | 439,489 | 444,597 | 5,108 | 1.2% | 5,108 | 1.2% |
| Life Insurance | 44,700 | 44,700 | 44,126 | (574) | (1.3%) | (574) | (1.3%) |
| Worker's Compensation | 13,146 | 13,146 | 40,382 | 27,236 | 207.2% | 27,236 | 207.2% |
| Social Security | 680,580 | 717,942 | 749,850 | 69,270 | 10.2% | 31,908 | 4.4% |
| Turnover | - | (431,165) | (428,942) | (428,942) | - - - | 2,223 | 0.5% |
| | <u>11,607,000</u> | <u>12,180,446</u> | <u>12,643,762</u> | <u>1,036,762</u> | <u>8.9%</u> | <u>463,316</u> | <u>3.8%</u> |
| <u>6000 - Contracted Services</u> | | | | | | | |
| Contracted Services | 233,385 | 238,486 | 235,432 | 2,047 | 0.9% | (3,054) | (1.3%) |
| Equipment Repair | 6,888 | 6,282 | 7,282 | 394 | 5.7% | 1,000 | 15.9% |
| | <u>240,273</u> | <u>244,768</u> | <u>242,714</u> | <u>2,441</u> | <u>1.0%</u> | <u>(2,054)</u> | <u>(0.8%)</u> |
| <u>6100 - Supplies and Materials</u> | | | | | | | |
| Supplies | 104,996 | 163,591 | 144,772 | 39,776 | 37.9% | (18,819) | (11.5%) |
| Subscriptions | 63,548 | 53,187 | 54,310 | (9,238) | (14.5%) | 1,123 | 2.1% |
| | <u>168,544</u> | <u>216,778</u> | <u>199,082</u> | <u>30,538</u> | <u>18.1%</u> | <u>(17,696)</u> | <u>(8.2%)</u> |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Academic Support
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|------------------------|----------------------|----------------------|-------------------|----------------|-------------------|----------------|
| | Expenditures FY2017 | Budget FY2018 | Budget FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| <u>6300 - Conferences and Meetings</u> | | | | | | | |
| Local Travel | 21,303 | 27,455 | 27,067 | 5,764 | 27.1% | (388) | (1.4%) |
| Conferences and Meetings | 95,256 | 66,089 | 74,733 | (20,523) | (21.5%) | 8,644 | 13.1% |
| Dues | 8,867 | 13,859 | 14,749 | 5,882 | 66.3% | 890 | 6.4% |
| | <u>125,426</u> | <u>107,403</u> | <u>116,549</u> | <u>(8,877)</u> | <u>(7.1%)</u> | <u>9,146</u> | <u>8.5%</u> |
| <u>6600 - Fixed Charges</u> | | | | | | | |
| Educational Improvement | 238,073 | 256,117 | 256,117 | 18,045 | 7.6% | - | 0.0% |
| | <u>238,073</u> | <u>256,117</u> | <u>256,117</u> | <u>18,045</u> | <u>7.6%</u> | <u>-</u> | <u>0.0%</u> |
| <u>7000 - Furniture and Equipment</u> | | | | | | | |
| Library Books | 62,959 | 79,695 | 77,711 | 14,752 | 23.4% | (1,984) | (2.5%) |
| Furniture and Equipment | 111,257 | 9,405 | 7,950 | (103,307) | (92.9%) | (1,455) | (15.5%) |
| | <u>174,216</u> | <u>89,100</u> | <u>85,661</u> | <u>(88,555)</u> | <u>(50.8%)</u> | <u>(3,439)</u> | <u>(3.9%)</u> |
| ACADEMIC SUPPORT | \$ 12,553,531 | \$ 13,094,612 | \$ 13,543,885 | \$ 990,354 | 7.9% | \$ 449,273 | 3.4% |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Student Services
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---|-------------------|-------------------|-------------------|------------------|----------------|---------------|-------------|
| | Expenditures | Budget | Budget | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| <u>5000 - Salaries and Fringe Benefits</u> | | | | | | | |
| Administrative Staff | \$ 3,103,177 | \$ 3,275,925 | \$ 3,402,254 | \$ 299,077 | 9.6% | \$ 126,329 | 3.9% |
| Professional Staff | 3,170,261 | 3,521,465 | 3,760,140 | 589,879 | 18.6% | 238,675 | 6.8% |
| Faculty - Full Time | 154,564 | 158,852 | 65,537 | (89,027) | (57.6%) | (93,315) | (58.7%) |
| Faculty - Summer School | 2,505 | - | - | (2,505) | (100.0%) | - | - - - |
| Classified Union CWA (Unit 2) | 2,786,336 | 3,161,724 | 3,217,437 | 431,101 | 15.5% | 55,713 | 1.8% |
| Classified Plant (AFSCME Unit 1) | 43,541 | 45,679 | - | (43,541) | (100.0%) | (45,679) | (100.0%) |
| Part Time Associates | 2,276,241 | 2,266,130 | 2,233,986 | (42,255) | (1.9%) | (32,144) | (1.4%) |
| Overtime | 62,816 | 64,835 | 69,691 | 6,875 | 10.9% | 4,856 | 7.5% |
| Student Assistance | 119,329 | 117,759 | 115,073 | (4,256) | (3.6%) | (2,686) | (2.3%) |
| Employee Health Plans | 1,639,575 | 1,794,693 | 1,731,466 | 91,892 | 5.6% | (63,227) | (3.5%) |
| Other Post Employment Benefits | 499,633 | 499,633 | 486,842 | (12,791) | (2.6%) | (12,791) | (2.6%) |
| Life Insurance | 50,367 | 50,367 | 48,319 | (2,048) | (4.1%) | (2,048) | (4.1%) |
| Social Security | 905,710 | 924,292 | 932,023 | 26,314 | 2.9% | 7,731 | 0.8% |
| Worker's Compensation | 14,946 | 14,945 | 45,908 | 30,963 | 207.2% | 30,963 | 207.2% |
| Turnover | - | (420,163) | (565,105) | (565,105) | - - - | (144,942) | (34.5%) |
| | <u>14,829,000</u> | <u>15,476,136</u> | <u>15,543,571</u> | <u>714,572</u> | <u>4.8%</u> | <u>67,435</u> | <u>0.4%</u> |
| <u>6000 - Contracted Services</u> | | | | | | | |
| Contracted Services | 808,139 | 617,810 | 628,688 | (179,451) | (22.2%) | 10,878 | 1.8% |
| Consultants | 15,773 | 26,053 | 26,053 | 10,280 | 65.2% | - | 0.0% |
| | <u>823,912</u> | <u>643,863</u> | <u>654,741</u> | <u>(169,171)</u> | <u>(20.5%)</u> | <u>10,878</u> | <u>1.7%</u> |
| <u>6100 - Supplies and Materials</u> | | | | | | | |
| Supplies | 156,896 | 182,217 | 182,882 | 25,986 | 16.6% | 665 | 0.4% |
| Subscriptions | 826 | 2,851 | 2,851 | 2,025 | 245.2% | - | 0.0% |
| | <u>157,722</u> | <u>185,068</u> | <u>185,733</u> | <u>28,011</u> | <u>17.8%</u> | <u>665</u> | <u>0.4%</u> |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Student Services
 FY2019

| | Actual Expenditures FY2017 | Adopted Budget FY2018 | Adopted Budget FY2019 | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|----------------------------------|-----------------------------|-----------------------------|--------------------------|----------------|-------------------------|----------------|
| | | | | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| <u>6300 - Conferences and Meetings</u> | | | | | | | |
| Local Travel | 22,132 | 21,691 | 22,691 | 559 | 2.5% | 1,000 | 4.6% |
| Conferences and Meetings | 83,330 | 45,293 | 50,572 | (32,758) | (39.3%) | 5,279 | 11.7% |
| Dues | 11,966 | 14,784 | 15,144 | 3,178 | 26.6% | 360 | 2.4% |
| | <u>117,428</u> | <u>81,768</u> | <u>88,407</u> | <u>(29,021)</u> | <u>(24.7%)</u> | <u>6,639</u> | <u>8.1%</u> |
| <u>7000 - Furniture and Equipment</u> | | | | | | | |
| Furniture and Equipment | 4,041 | 8,375 | 8,375 | 4,334 | 107.3% | - | 0.0% |
| | <u>4,041</u> | <u>8,375</u> | <u>8,375</u> | <u>4,041</u> | <u>107.3%</u> | <u>-</u> | <u>0.0%</u> |
| STUDENT SERVICES | <u>\$ 15,932,103</u> | <u>\$ 16,395,210</u> | <u>\$ 16,480,827</u> | <u>\$ 548,725</u> | 3.4% | <u>\$ 85,617</u> | 0.5% |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Institutional Support
 FY2019

| | Actual | | Adopted | | Adopted | | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|----------------|---------------|-----------|
| | Expenditures | | Budget | | Budget | | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2018 | FY2019 | FY2019 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| 5000 - Salaries and Fringe Benefits | | | | | | | | | | |
| Administrative Staff | \$ 6,406,522 | \$ 6,677,384 | \$ 6,677,384 | \$ 7,145,935 | \$ 7,145,935 | \$ 739,413 | 11.5% | \$ 468,551 | 7.0% | |
| Professional Staff | 5,313,759 | 6,173,547 | 6,173,547 | 6,165,487 | 6,165,487 | 851,728 | 16.0% | (8,060) | (0.1%) | |
| Faculty - Full Time | 69,497 | 83,037 | 83,037 | 86,800 | 86,800 | 17,303 | 24.9% | 3,763 | 4.5% | |
| Faculty Part Time | 77,143 | 52,993 | 52,993 | 54,767 | 54,767 | (22,376) | (29.0%) | 1,774 | 3.3% | |
| Faculty - Summer School | 6,315 | - | - | - | - | (6,315) | (100.0%) | - | - | |
| Classified Union CWA (Unit 2) | 2,701,465 | 3,024,909 | 3,024,909 | 2,970,075 | 2,970,075 | 268,610 | 9.9% | (54,834) | (1.8%) | |
| Classified Non-Union (Unit 4) | 1,130,816 | 1,209,319 | 1,209,319 | 1,190,758 | 1,190,758 | 59,942 | 5.3% | (18,561) | (1.5%) | |
| Classified Plant (AFSCME Unit 1) | 471,310 | 518,972 | 518,972 | 497,483 | 497,483 | 26,173 | 5.6% | (21,489) | (4.1%) | |
| Classified 80 Hour (C8) | 1,425,744 | 1,553,870 | 1,553,870 | 1,537,446 | 1,537,446 | 111,702 | 7.8% | (16,424) | (1.1%) | |
| Part Time Associates | 1,311,751 | 1,390,134 | 1,390,134 | 1,454,296 | 1,454,296 | 142,545 | 10.9% | 64,162 | 4.6% | |
| Overtime | 247,137 | 269,170 | 269,170 | 270,115 | 270,115 | 22,978 | 9.3% | 945 | 0.4% | |
| Student Assistance | 19,975 | 45,896 | 45,896 | 46,562 | 46,562 | 26,587 | 133.1% | 666 | 1.5% | |
| Employee Health Plans | 3,004,037 | 3,329,426 | 3,329,426 | 3,235,952 | 3,235,952 | 231,915 | 7.7% | (93,474) | (2.8%) | |
| Other Post Employment Benefits | 926,895 | 926,895 | 926,895 | 911,172 | 911,172 | (15,723) | (1.7%) | (15,723) | (1.7%) | |
| Life Insurance | 90,978 | 90,978 | 90,978 | 90,433 | 90,433 | (545) | (0.6%) | (545) | (0.6%) | |
| Social Security | 1,490,684 | 1,546,950 | 1,546,950 | 1,563,506 | 1,563,506 | 72,822 | 4.9% | 16,556 | 1.1% | |
| Worker's Compensation | 25,043 | 27,725 | 27,725 | 85,165 | 85,165 | 60,122 | 240.1% | 57,440 | 207.2% | |
| Retirement | 114,325 | 118,333 | 118,333 | 114,016 | 114,016 | (309) | (0.3%) | (4,317) | (3.6%) | |
| State Retirement Admin Fee | 120,267 | 130,224 | 130,224 | 147,108 | 147,108 | 26,841 | 22.3% | 16,884 | 13.0% | |
| State Retirement Costs | - | - | - | - | - | - | - | - | - | |
| PPACA Fees | - | 7,207 | 7,207 | 7,207 | 7,207 | 7,207 | - | - | - | |
| Vacation Accrual | - | - | - | - | - | - | - | - | - | |
| Turnover | - | (655,574) | (655,574) | (849,634) | (849,634) | (849,634) | - | (194,060) | (29.6%) | |
| | 24,953,662 | 26,521,395 | 26,521,395 | 26,724,649 | 26,724,649 | 1,770,987 | 7.1% | 203,254 | 0.8% | |
| 6000 - Contracted Services | | | | | | | | | | |
| Printing Off-Campus | 505,316 | 565,279 | 565,279 | 542,792 | 542,792 | 37,476 | 7.4% | (22,487) | (4.0%) | |
| Contracted Services | 5,234,521 | 4,035,338 | 4,035,338 | 4,329,395 | 4,329,395 | (905,126) | (17.3%) | 294,057 | 7.3% | |
| Rental Equipment | 141,361 | 134,253 | 134,253 | 134,253 | 134,253 | (7,108) | (5.0%) | - | 0.0% | |
| Advertising | 731,905 | 690,421 | 690,421 | 701,171 | 701,171 | (30,734) | (4.2%) | 10,750 | 1.6% | |
| Equipment Repair | 564,158 | 583,145 | 583,145 | 589,189 | 589,189 | 25,031 | 4.4% | 6,044 | 1.0% | |
| | 7,177,260 | 6,008,436 | 6,008,436 | 6,296,800 | 6,296,800 | (880,460) | (12.3%) | 288,364 | 4.8% | |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Institutional Support
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---|----------------------|----------------------|----------------------|-------------------|----------------|-------------------|----------------|
| | Expenditures | Budget | Budget | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| <u>6100 - Supplies and Materials</u> | | | | | | | |
| Office Supplies | 329,114 | 433,762 | 542,496 | 213,382 | 64.8% | 108,734 | 25.1% |
| Subscriptions | 11,488 | 8,305 | 8,245 | (3,243) | (28.2%) | (60) | (0.7%) |
| | <u>340,601</u> | <u>442,067</u> | <u>550,741</u> | <u>210,140</u> | <u>61.7%</u> | <u>108,674</u> | <u>24.6%</u> |
| <u>6200 - Communications</u> | | | | | | | |
| Postage | 489,992 | 476,942 | 453,789 | (36,203) | (7.4%) | (23,153) | (4.9%) |
| Telephone & Internet Communication | 448,936 | 573,427 | 576,229 | 127,293 | 28.4% | 2,802 | 0.5% |
| | <u>938,928</u> | <u>1,050,369</u> | <u>1,030,018</u> | <u>91,090</u> | <u>9.7%</u> | <u>(20,351)</u> | <u>(1.9%)</u> |
| <u>6300 - Conferences and Meetings</u> | | | | | | | |
| Local Travel | 43,447 | 32,809 | 42,510 | (937) | (2.2%) | 9,701 | 29.6% |
| Conferences and Meetings | 172,489 | 147,681 | 170,963 | (1,526) | (0.9%) | 23,282 | 15.8% |
| Dues | 245,646 | 201,889 | 117,255 | (128,391) | (52.3%) | (84,634) | (41.9%) |
| | <u>461,583</u> | <u>382,379</u> | <u>330,728</u> | <u>(130,855)</u> | <u>(28.3%)</u> | <u>(51,651)</u> | <u>(13.5%)</u> |
| <u>6600 - Fixed Charges</u> | | | | | | | |
| Liability Insurance | 62,255 | 62,190 | 62,400 | 145 | 0.2% | 210 | 0.3% |
| Fidelity Bond | 5,121 | 6,000 | 6,000 | 879 | 17.2% | - | 0.0% |
| Unemployment Insurance | 135,056 | 235,000 | 200,100 | 65,044 | 48.2% | (34,900) | (14.9%) |
| | <u>202,432</u> | <u>303,190</u> | <u>268,500</u> | <u>66,068</u> | <u>32.6%</u> | <u>(34,690)</u> | <u>(11.4%)</u> |
| <u>7000 - Furniture and Equipment</u> | | | | | | | |
| Furniture and Equipment | 980,667 | 512,874 | 528,397 | (452,270) | (46.1%) | 15,523 | 3.0% |
| | <u>980,667</u> | <u>512,874</u> | <u>528,397</u> | <u>(452,270)</u> | <u>(46.1%)</u> | <u>15,523</u> | <u>3.0%</u> |
| INSTITUTIONAL SUPPORT | \$ 35,055,132 | \$ 35,220,710 | \$ 35,729,833 | \$ 674,701 | 1.9% | \$ 509,123 | 1.4% |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Operation and Maintenance of Plant
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--|------------------|------------------|------------------|-----------------|---------------|----------------|-------------|
| | Expenditures | Budget | Budget | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| 5000 - Salaries and Fringe Benefits | | | | | | | |
| Administrative Staff | \$ 298,539 | \$ 382,193 | \$ 375,758 | \$ 77,219 | 25.9% | \$ (6,435) | (1.7%) |
| Professional Staff | 386,067 | 405,207 | 469,074 | 83,007 | 21.5% | 63,867 | 15.8% |
| Classified Union CWA (Unit 2) | 116,441 | 135,560 | 143,262 | 26,821 | 23.0% | 7,702 | 5.7% |
| Classified Plant (AFSCME Unit 1) | 3,773,574 | 4,315,600 | 4,430,986 | 657,412 | 17.4% | 115,386 | 2.7% |
| Classified 80 Hour (C8) | 444,759 | 521,998 | 559,191 | 114,432 | 25.7% | 37,193 | 7.1% |
| Part Time Associates | 75,475 | 86,720 | 83,154 | 7,680 | 10.2% | (3,566) | (4.1%) |
| Overtime | 323,388 | 304,534 | 308,946 | (14,442) | (4.5%) | 4,412 | 1.4% |
| Student Assistance | 623 | - | - | (623) | (100.0%) | - | --- |
| Employee Health Plans | 932,020 | 1,011,346 | 1,020,744 | 88,724 | 9.5% | 9,398 | 0.9% |
| Other Post Employment Benefits | 281,554 | 281,554 | 287,472 | 5,918 | 2.1% | 5,918 | 2.1% |
| Life Insurance | 35,692 | 35,692 | 28,532 | (7,160) | (20.1%) | (7,160) | (20.1%) |
| Social Security | 423,626 | 437,015 | 451,860 | 28,234 | 6.7% | 14,845 | 3.4% |
| Worker's Compensation | 8,422 | 8,422 | 25,870 | 17,448 | 207.2% | 17,448 | 207.2% |
| Retirement | 273,562 | 283,152 | 272,822 | (740) | (0.3%) | (10,330) | (3.6%) |
| State Retirement Costs | - | - | - | - | --- | - | --- |
| Turnover | - | (453,262) | (463,696) | (463,696) | --- | (10,434) | (2.3%) |
| | <u>7,373,741</u> | <u>7,755,731</u> | <u>7,993,975</u> | <u>620,234</u> | <u>8.4%</u> | <u>238,244</u> | <u>3.1%</u> |
| 6000 - Contracted Services | | | | | | | |
| Equipment Repair | 152,140 | 100,086 | 100,086 | (52,054) | (34.2%) | - | 0.0% |
| Contracted Services | 1,423,035 | 1,267,998 | 1,296,143 | (126,892) | (8.9%) | 28,145 | 2.2% |
| Rental of Facilities | 1,197,747 | 1,212,839 | 1,286,348 | 88,601 | 7.4% | 73,509 | 6.1% |
| | <u>2,772,923</u> | <u>2,580,923</u> | <u>2,682,577</u> | <u>(90,346)</u> | <u>(3.3%)</u> | <u>101,654</u> | <u>3.9%</u> |
| 6100 - Supplies and Materials | | | | | | | |
| Supplies & Materials | 988,215 | 1,203,368 | 1,203,368 | 215,153 | 21.8% | - | 0.0% |
| Subscriptions | - | 479 | 479 | 479 | --- | - | 0.0% |
| | <u>988,215</u> | <u>1,203,847</u> | <u>1,203,847</u> | <u>215,632</u> | <u>21.8%</u> | <u>-</u> | <u>0.0%</u> |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Operation and Maintenance of Plant
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|---|------------------------|----------------------|----------------------|-------------------|----------------|-------------------|----------------|
| | Expenditures FY2017 | Budget FY2018 | Budget FY2019 | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| 6300 - Conferences and Meetings | | | | | | | |
| Local Travel | 13,813 | 6,191 | 6,191 | (7,622) | (55.2%) | - | 0.0% |
| Conferences and Meetings | 548 | 3,716 | 3,985 | 3,437 | 626.9% | 269 | 7.2% |
| Dues | 1,125 | 4,455 | 4,455 | 3,330 | 296.0% | - | 0.0% |
| | <u>15,486</u> | <u>14,362</u> | <u>14,631</u> | <u>(855)</u> | <u>(5.5%)</u> | <u>269</u> | <u>1.9%</u> |
| 6500 - Utilities | | | | | | | |
| Fuel Oil | 30,796 | 17,000 | 18,481 | (12,315) | (40.0%) | 1,481 | 8.7% |
| Gas and Electric | 3,222,507 | 3,149,000 | 3,090,341 | (132,166) | (4.1%) | (58,659) | (1.9%) |
| Metropolitan Service Charge | 174,461 | 138,000 | 159,388 | (15,073) | (8.6%) | 21,388 | 15.5% |
| Water | 62,519 | 46,000 | 45,790 | (16,729) | (26.8%) | (210) | (0.5%) |
| | <u>3,490,284</u> | <u>3,350,000</u> | <u>3,314,000</u> | <u>(176,284)</u> | <u>(5.1%)</u> | <u>(36,000)</u> | <u>(1.1%)</u> |
| 6600 - Fixed Charges | | | | | | | |
| Property Insurance | 308,445 | 320,000 | 343,689 | 35,244 | 11.4% | 23,689 | 7.4% |
| | <u>308,445</u> | <u>320,000</u> | <u>343,689</u> | <u>35,244</u> | <u>11.4%</u> | <u>23,689</u> | <u>7.4%</u> |
| 7000 - Furniture and Equipment | | | | | | | |
| Furniture and Equipment | 378,535 | 74,048 | 74,048 | (304,487) | (80.4%) | - | 0.0% |
| | <u>378,535</u> | <u>74,048</u> | <u>74,048</u> | <u>(304,487)</u> | <u>(80.4%)</u> | <u>-</u> | <u>0.0%</u> |
| OPERATION & MAINTENANCE OF PLANT | \$ 15,327,630 | \$ 15,298,911 | \$ 15,626,767 | \$ 299,137 | 2.0% | \$ 327,856 | 2.1% |

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Mandatory Transfers
 FY2019

| | Actual | Adopted | Adopted | FY19 vs. FY17 | | FY19 vs. FY18 | |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------|-----------------------------|-----------|
| | Expenditures | Budget | Budget | \$ | % | \$ | % |
| | FY2017 | FY2018 | FY2019 | Inc (Dec) | Inc (Dec) | Inc (Dec) | Inc (Dec) |
| <u>Mandatory Transfers</u> | | | | | | | |
| Grants | \$ 66,474,576 | \$ 67,500,000 | \$ 75,000,000 | \$ 8,525,424 | 12.8% | \$ 7,500,000 | 11.1% |
| Basic Adult Education | 287,068 | 265,000 | 300,000 | 12,932 | 4.5% | 35,000 | 13.2% |
| Work Study Program | 69,590 | 175,000 | 75,000 | 5,410 | 7.8% | (100,000) | (57.1%) |
| Opportunity Grant | 1,128,886 | 1,200,000 | 1,300,000 | 171,114 | 15.2% | 100,000 | 8.3% |
| Grants - Other | - | 50,000 | 50,000 | 50,000 | - - - | - | 0.0% |
| Supplemental Educ. Opportunity Grant | 61,684 | 225,000 | 325,000 | 263,316 | 426.9% | 100,000 | 44.4% |
| Baltimore County College Promise | - | - | 979,596 | | | 979,596 | - - - |
| Early College High School | - | - | 213,125 | | | 213,125 | - - - |
| Debt Service | <u>8,732,908</u> | <u>10,175,578</u> | <u>11,735,619</u> | <u>3,002,711</u> | 34.4% | <u>1,560,041</u> | 15.3% |
| MANDATORY TRANSFERS | <u>\$ 76,754,712</u> | <u>\$ 79,590,578</u> | <u>\$ 89,978,340</u> | <u>\$ 13,223,628</u> | 17.2% | <u>\$ 10,387,762</u> | 13.1% |

Community College of Baltimore County
 Adopted Operating Budget
Auxiliary Enterprises
 FY2019

| | Actual FY2017 | Adopted Budget FY2018 | Adopted Budget FY2019 | FY19 vs. FY17 | | FY19 vs. FY18 | |
|-------------------------|---------------------|-----------------------------|-----------------------------|--------------------|-----------------|---------------------|----------------|
| | | | | \$ Inc (Dec) | % Inc (Dec) | \$ Inc (Dec) | % Inc (Dec) |
| <u>Revenue</u> | | | | | | | |
| Bookstores | \$ 6,657,110 | \$ 1,000,000 | \$ 740,000 | \$ (5,917,110) | (88.9%) | \$ (260,000) | (26.0%) |
| Food Service | 255,569 | 279,198 | 258,529 | 2,960 | 1.2% | (20,669) | (7.4%) |
| Children's Centers | 725,821 | 799,087 | - | (725,821) | (100.0%) | (799,087) | (100.0%) |
| | <u>7,638,500</u> | <u>2,078,285</u> | <u>998,529</u> | <u>(6,639,971)</u> | <u>(86.9%)</u> | <u>(1,079,756)</u> | <u>(52.0%)</u> |
| <u>Expenses</u> | | | | | | | |
| Bookstores | 6,444,207 | - | - | (6,444,207) | (100.0%) | - | --- |
| Food Service | 482,300 | 470,000 | 525,200 | 42,900 | 8.9% | 55,200 | 11.7% |
| Children's Centers | 863,774 | 996,151 | - | (863,774) | (100.0%) | (996,151) | (100.0%) |
| | <u>7,790,281</u> | <u>1,466,151</u> | <u>525,200</u> | <u>(7,265,081)</u> | <u>(93.3%)</u> | <u>(940,951)</u> | <u>(64.2%)</u> |
| <u>Net Contribution</u> | | | | | | | |
| Bookstores | 212,904 | 1,000,000 | 740,000 | 527,096 | 247.6% | (260,000) | (26.0%) |
| Food Service | (226,731) | (190,802) | (266,671) | (39,940) | 17.6% | (75,869) | 39.8% |
| Children's Centers | (137,953) | (197,064) | - | 137,953 | (100.0%) | 197,064 | 100.0% |
| | <u>\$ (151,779)</u> | <u>\$ 612,134</u> | <u>\$ 473,329</u> | <u>\$ 625,108</u> | <u>(411.9%)</u> | <u>\$ (138,805)</u> | <u>(22.7%)</u> |