

Community College of Baltimore County
Phases Operating Budget
Summary of Revenue
FY2022

	Actual Revenue	Adopted Budget	Final Amended Budget	County Executive's Budget	April BoT Budget	Adopted Budget	FY22 vs. FY20		FY22 vs. FY21 Amended	
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
County Appropriation	\$ 66,516,429	\$ 68,673,564	\$ 68,673,564	\$ 73,200,190	\$ 73,200,190	\$ 73,200,190	\$ 6,683,761	10.0%	\$ 4,526,626	6.6%
Tuition and Fees:										
Summer										
In-county	1,776,199	2,693,127	2,693,127	2,820,850	2,820,850	2,820,850	1,044,652	58.8%	127,723	4.7%
Out of county	1,729,628	920,638	920,638	964,300	964,300	964,300	(765,328)	(44.2%)	43,662	4.7%
Out of state	329,807	142,183	142,183	148,926	148,926	148,926	(180,881)	(54.8%)	6,743	4.7%
PA Border	-	-	-	-	-	-	-	---	-	---
Out of State Online	-	-	-	-	-	-	-	---	-	---
Subtotal Summer	<u>3,835,633</u>	<u>3,755,948</u>	<u>3,755,948</u>	<u>3,934,076</u>	<u>3,934,076</u>	<u>3,934,076</u>	<u>98,444</u>	<u>2.6%</u>	<u>178,128</u>	<u>4.7%</u>
Fall										
In-county	12,009,580	14,862,899	14,862,899	15,081,481	15,081,481	15,081,481	3,071,901	25.6%	218,582	1.5%
Out of county	4,351,141	4,277,236	4,277,236	4,325,800	4,325,800	4,325,800	(25,341)	(0.6%)	48,564	1.1%
Out of state	\$1,789,449	\$771,192	771,192	779,785	779,785	779,785	(1,009,664)	(56.4%)	8,593	1.1%
PA Border	77,172	48,199	48,199	49,991	49,991	49,991	(27,181)	(35.2%)	1,792	3.7%
Out of State Online	-	390,000	390,000	411,990	411,990	411,990	411,990	---	21,990	5.6%
Subtotal Fall	<u>18,227,341</u>	<u>20,349,526</u>	<u>20,349,526</u>	<u>20,649,047</u>	<u>20,649,047</u>	<u>20,649,047</u>	<u>2,421,706</u>	<u>13.3%</u>	<u>299,521</u>	<u>1.5%</u>
Winter										
In-county	775,157	335,014	335,014	379,698	379,698	379,698	(395,459)	(51.0%)	44,684	13.3%
Out of county	620,694	494,445	494,445	569,548	569,548	569,548	(51,146)	(8.2%)	75,103	15.2%
Out of state	183,177	146,217	146,217	167,514	167,514	167,514	(15,663)	(8.6%)	21,297	14.6%
PA Border	-	-	-	-	-	-	-	---	-	---
Out of State Online	-	-	-	-	-	-	-	---	-	---
Subtotal Winter	<u>1,579,027</u>	<u>975,676</u>	<u>975,676</u>	<u>1,116,760</u>	<u>1,116,760</u>	<u>1,116,760</u>	<u>(462,267)</u>	<u>(29.3%)</u>	<u>141,084</u>	<u>14.5%</u>
Spring										
In-county	11,434,762	12,923,543	12,923,543	11,995,070	11,995,070	11,995,070	560,308	4.9%	(928,473)	(7.2%)
Out of county	6,173,014	3,624,567	3,624,567	3,450,445	3,450,445	3,450,445	(2,722,569)	(44.1%)	(174,122)	(4.8%)
Out of state	1,576,517	664,497	664,497	621,991	621,991	621,991	(954,526)	(60.5%)	(42,506)	(6.4%)
PA Border	-	48,199	48,199	50,051	50,051	50,051	50,051	---	1,852	3.8%
Out of State Online	-	335,400	335,400	313,133	313,133	313,133	313,133	---	(22,267)	(6.6%)
Subtotal Spring	<u>19,184,293</u>	<u>17,596,206</u>	<u>17,596,206</u>	<u>16,430,690</u>	<u>16,430,690</u>	<u>16,430,690</u>	<u>(2,753,603)</u>	<u>(14.4%)</u>	<u>(1,165,516)</u>	<u>(6.6%)</u>
Academies										
	-	-	-	-	-	-	-	---	-	---
	-	-	-	-	-	-	-	---	-	---
Total Credit Tuition	<u>42,826,293</u>	<u>42,677,356</u>	<u>42,677,356</u>	<u>42,130,573</u>	<u>42,130,573</u>	<u>42,130,573</u>	<u>(695,720)</u>	<u>(1.6%)</u>	<u>(546,783)</u>	<u>(1.3%)</u>
Continuing Education	9,297,019	11,193,376	11,193,376	10,425,450	10,425,450	10,425,450	1,128,431	12.1%	(767,926)	(6.9%)
Total Tuition	<u>52,123,312</u>	<u>53,870,732</u>	<u>53,870,732</u>	<u>52,556,023</u>	<u>52,556,023</u>	<u>52,556,023</u>	<u>432,711</u>	<u>0.8%</u>	<u>(1,314,709)</u>	<u>(2.4%)</u>

Community College of Baltimore County
Phases Operating Budget
Summary of Revenue
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Revenue	Budget	Budget	Executive's Budget	Budget	Budget	\$	%	\$	%
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
Technology Fees	4,321,399	4,219,481	4,219,481	4,200,622	4,200,622	4,200,622	(120,777)	(2.8%)	(18,859)	(0.4%)
Service Fees										
General Service Fees	6,051,087	6,086,906	6,086,906	6,088,577	6,088,577	6,088,577	37,490	0.6%	1,671	0.0%
Other	3,036,455	3,268,176	3,268,176	3,264,293	3,264,293	3,264,293	227,838	7.5%	(3,883)	(0.1%)
Total Service Fees Total	9,087,542	9,355,082	9,355,082	9,352,870	9,352,870	9,352,870	265,328	2.9%	(2,212)	(0.0%)
Enrollment Fees	3,156,860	4,398,006	4,398,006	3,974,699	3,974,699	3,974,699	817,839	25.9%	(423,307)	(9.6%)
Penalty Fees	62,483	74,500	74,500	68,704	68,704	68,704	6,221	10.0%	(5,796)	(7.8%)
Subtotal Fees	16,628,284	18,047,069	18,047,069	17,596,895	17,596,895	17,596,895	968,611	5.8%	(450,174)	(2.5%)
Total Tuition & Fees	68,751,597	71,917,801	71,917,801	70,152,917	70,152,917	70,152,917	1,401,320	2.0%	(1,764,884)	(2.5%)
State Aid	42,451,319	48,795,281	42,451,318	48,795,281	48,795,281	48,795,281	6,343,962	14.9%	6,343,963	14.9%
Other										
Investment Income	298,632	405,000	405,000	20,000	20,000	20,000	(278,632)	(93.3%)	(385,000)	(95.1%)
Grants	59,695,459	63,200,000	74,825,000	60,000,000	60,000,000	105,984,384	46,288,925	77.5%	31,159,384	41.6%
County ARP	-	-	-	472,922	472,922	472,922	472,922	---	472,922	---
CCBC ARP	-	-	-	350,000	350,000	350,000	350,000	---	350,000	---
Auxiliary Enterprises	904,732	780,000	780,000	720,350	720,350	720,350	(184,382)	(20.4%)	(59,650)	(7.6%)
Facilities Rental	955,056	1,048,000	1,048,000	962,500	962,500	962,500	7,444	0.8%	(85,500)	(8.2%)
Grant Recovery	476,683	510,000	510,000	515,000	515,000	515,000	38,317	8.0%	5,000	1.0%
CARES Grant Carryover	-	-	1,000,000	-	-	-	-	---	(1,000,000)	(100.0%)
Miscellaneous	469,095	668,765	668,765	1,976,750	1,976,750	1,597,156	1,128,061	240.5%	928,391	138.8%
	62,799,656	66,611,765	79,236,765	65,017,522	65,017,522	110,622,312	47,822,656	76.2%	31,385,547	39.6%
Fund Balance	971,396	654,356	654,356	400,000	400,000	400,000	(571,396)	(58.8%)	(254,356)	(38.9%)
TOTAL REVENUE	\$ 241,490,397	\$ 256,652,767	\$ 262,933,804	\$ 257,565,911	\$ 257,565,911	\$ 303,170,699	\$ 61,680,303	25.5%	\$ 40,236,895	15.3%

Community College of Baltimore County
Phases Operating Budget
Summary of Revenue - Percentage of Total Revenue
FY2022

	Actual Revenue FY2020	% of Total Revenue	Adopted Budget FY2021	% of Total Revenue	Final Amended Budget FY2021	% of Total Revenue	County Executive's Budget FY2022	% of Total Revenue	April BoT Budget FY2022	% of Total Revenue	Adopted Budget FY2022	% of Total Revenue
County Appropriation	\$ 66,516,429	27.5%	\$ 68,673,564	26.8%	\$ 68,673,564	26.1%	\$ 73,200,190	28.4%	\$ 73,200,190	24.1%	\$ 73,200,190	24.1%
Tuition and Fees:												
Summer												
In-county	1,776,199	0.7%	2,693,127	1.0%	2,693,127	1.0%	2,820,850	1.1%	2,820,850	0.9%	2,820,850	0.9%
Out of county	1,729,628	0.7%	920,638	0.4%	920,638	0.4%	964,300	0.4%	964,300	0.3%	964,300	0.3%
Out of state	329,807	0.1%	142,183	0.1%	142,183	0.1%	148,926	0.1%	148,926	0.0%	148,926	0.0%
PA Border	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Out of State Online	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Subtotal Summer	3,835,633	1.6%	3,755,948	1.5%	3,755,948	1.4%	3,934,076	1.5%	3,934,076	1.3%	3,934,076	1.3%
Fall												
In-county	12,009,580	5.0%	14,862,899	5.8%	14,862,899	5.7%	15,081,481	5.9%	15,081,481	5.0%	15,081,481	5.0%
Out of county	4,351,141	1.8%	4,277,236	1.7%	4,277,236	1.6%	4,325,800	1.7%	4,325,800	1.4%	4,325,800	1.4%
Out of state	1,789,449	0.7%	771,192	0.3%	771,192	0.3%	779,785	0.3%	779,785	0.3%	779,785	0.3%
PA Border	77,172	0.0%	48,199	0.0%	48,199	0.0%	49,991	0.0%	49,991	0.0%	49,991	0.0%
Out of State Online	-	0.0%	390,000	0.2%	390,000	0.1%	411,990	0.2%	411,990	0.1%	411,990	0.1%
Subtotal Fall	18,227,341	7.5%	20,349,526	7.9%	20,349,526	7.7%	20,649,047	8.0%	20,649,047	6.8%	20,649,047	6.8%
Winter												
In-county	775,157	0.3%	335,014	0.1%	335,014	0.1%	379,698	0.1%	379,698	0.1%	379,698	0.1%
Out of county	620,694	0.3%	494,445	0.2%	494,445	0.2%	569,548	0.2%	569,548	0.2%	569,548	0.2%
Out of state	183,177	0.1%	146,217	0.1%	146,217	0.1%	167,514	0.1%	167,514	0.1%	167,514	0.1%
PA Border	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Out of State Online	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Subtotal Winter	1,579,027	0.7%	975,676	0.4%	975,676	0.4%	1,116,760	0.4%	1,116,760	0.4%	1,116,760	0.4%
Spring												
In-county	11,434,762	4.7%	12,923,543	5.0%	12,923,543	4.9%	11,995,070	4.7%	11,995,070	4.0%	11,995,070	4.0%
Out of county	6,173,014	2.6%	3,624,567	1.4%	3,624,567	1.4%	3,450,445	1.3%	3,450,445	1.1%	3,450,445	1.1%
Out of state	1,576,517	0.7%	664,497	0.3%	664,497	0.3%	621,991	0.2%	621,991	0.2%	621,991	0.2%
PA Border	-	0.0%	48,199	0.0%	48,199	0.0%	50,051	0.0%	50,051	0.0%	50,051	0.0%
Out of State Online	-	0.0%	335,400	0.1%	335,400	0.1%	313,133	0.1%	313,133	0.1%	313,133	0.1%
Subtotal Spring	19,184,293	7.9%	17,596,206	6.9%	17,596,206	6.7%	16,430,690	6.4%	16,430,690	5.4%	16,430,690	5.4%
Academies	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Credit Tuition	42,826,293	17.7%	42,677,356	16.6%	42,677,356	16.2%	42,130,573	16.4%	42,130,573	13.9%	42,130,573	13.9%

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Summary of Revenue - Percentage of Total Revenue
FY2022

	Actual Revenue FY2020	% of Total Revenue	Adopted Budget FY2021	% of Total Revenue	Final Amended Budget FY2021	% of Total Revenue	County Executive's Budget FY2022	% of Total Revenue	April BoT Budget FY2022	% of Total Revenue	Adopted Budget FY2022	% of Total Revenue
Continuing Education	<u>9,297,019</u>	3.8%	<u>11,193,376</u>	4.4%	<u>11,193,376</u>	4.3%	<u>10,425,450</u>	4.0%	<u>10,425,450</u>	3.4%	<u>10,425,450</u>	3.4%
Total Tuition	<u>52,123,312</u>	21.6%	<u>53,870,732</u>	21.0%	<u>53,870,732</u>	20.5%	<u>52,556,023</u>	20.4%	<u>52,556,023</u>	17.3%	<u>52,556,023</u>	17.3%
Technology Fees	<u>4,321,399</u>	1.8%	<u>4,219,481</u>	1.6%	<u>4,219,481</u>	1.6%	<u>4,200,622</u>	1.6%	<u>4,200,622</u>	1.4%	<u>4,200,622</u>	1.4%
Service Fees								0.0%				0.0%
General Service Fees	<u>6,051,087</u>	2.5%	<u>6,086,906</u>	2.4%	<u>6,086,906</u>	2.3%	<u>6,088,577</u>	2.4%	<u>6,088,577</u>	2.0%	<u>6,088,577</u>	2.0%
Other	<u>3,036,455</u>	1.3%	<u>3,268,176</u>	1.3%	<u>3,268,176</u>	1.2%	<u>3,264,293</u>	1.3%	<u>3,264,293</u>	1.1%	<u>3,264,293</u>	1.1%
Total Service Fees Total	<u>9,087,542</u>	3.8%	<u>9,355,082</u>	3.6%	<u>9,355,082</u>	3.6%	<u>9,352,870</u>	3.6%	<u>9,352,870</u>	3.1%	<u>9,352,870</u>	3.1%
Enrollment Fees	<u>3,156,860</u>	1.3%	<u>4,398,006</u>	1.7%	<u>4,398,006</u>	1.7%	<u>3,974,699</u>	1.5%	<u>3,974,699</u>	1.3%	<u>3,974,699</u>	1.3%
Penalty Fees	<u>62,483</u>	0.0%	<u>74,500</u>	0.0%	<u>74,500</u>	0.0%	<u>68,704</u>	0.0%	<u>68,704</u>	0.0%	<u>68,704</u>	0.0%
Subtotal Fees	<u>16,628,284</u>	6.9%	<u>18,047,069</u>	7.0%	<u>18,047,069</u>	6.9%	<u>17,596,895</u>	6.8%	<u>17,596,895</u>	5.8%	<u>17,596,895</u>	5.8%
Total Tuition & Fees	<u>68,751,597</u>	28.5%	<u>71,917,801</u>	28.0%	<u>71,917,801</u>	27.4%	<u>70,152,917</u>	27.2%	<u>70,152,917</u>	23.1%	<u>70,152,917</u>	23.1%
State Aid	<u>42,451,319</u>	17.6%	<u>48,795,281</u>	19.0%	<u>42,451,318</u>	16.1%	<u>48,795,281</u>	18.9%	<u>48,795,281</u>	16.1%	<u>48,795,281</u>	16.1%
Other												
Investment Income	<u>298,632</u>	0.1%	<u>405,000</u>	0.2%	<u>405,000</u>	0.2%	<u>20,000</u>	0.0%	<u>20,000</u>	0.0%	<u>20,000</u>	0.0%
Grants	<u>59,695,459</u>	24.7%	<u>63,200,000</u>	24.6%	<u>74,825,000</u>	28.5%	<u>60,000,000</u>	23.3%	<u>105,984,384</u>	35.0%	<u>105,984,384</u>	35.0%
County ARP							<u>472,922</u>		<u>472,922</u>	0.2%	<u>472,922</u>	0.2%
CCBC ARP							<u>350,000</u>		<u>350,000</u>	0.1%	<u>350,000</u>	0.1%
Auxiliary Enterprises	<u>904,732</u>	0.4%	<u>780,000</u>	0.3%	<u>780,000</u>	0.3%	<u>720,350</u>	0.3%	<u>720,350</u>	0.2%	<u>720,350</u>	0.2%
Facilities Rental	<u>955,056</u>	0.4%	<u>1,048,000</u>	0.4%	<u>1,048,000</u>	0.4%	<u>962,500</u>	0.4%	<u>962,500</u>	0.3%	<u>962,500</u>	0.3%
Grant Recovery	<u>476,683</u>	0.2%	<u>510,000</u>	0.2%	<u>510,000</u>	0.2%	<u>515,000</u>	0.2%	<u>515,000</u>	0.2%	<u>515,000</u>	0.2%
CARES Grant Carryover					<u>1,000,000</u>					0.0%	-	0.0%
Miscellaneous	<u>469,095</u>	0.2%	<u>668,765</u>	0.3%	<u>668,765</u>	0.3%	<u>1,976,750</u>	0.8%	<u>1,597,156</u>	0.5%	<u>1,597,156</u>	0.5%
	<u>62,799,656</u>	26.0%	<u>66,611,765</u>	26.0%	<u>79,236,765</u>	30.1%	<u>65,017,522</u>	25.2%	<u>110,622,312</u>	36.5%	<u>110,622,312</u>	36.5%
Fund Balance	<u>971,396</u>	0.4%	<u>654,356</u>	0.3%	<u>654,356</u>	0.2%	<u>400,000</u>	0.2%	<u>400,000</u>	0.1%	<u>400,000</u>	0.1%
TOTAL REVENUE	<u>\$ 241,490,397</u>	100.0%	<u>\$ 256,652,767</u>	100.0%	<u>\$ 262,933,804</u>	100.0%	<u>\$ 257,565,911</u>	100.0%	<u>\$ 303,170,699</u>	100.0%	<u>\$ 303,170,699</u>	100.0%

Community College of Baltimore County
 Phases Operating Budget
Full-Time Equivalent (FTE) Data
 FY2022

	Actual	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Revenue FY2020	Budget FY2021	Executive's Budget FY2022	Budget FY2022	Budget FY2022	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Cost per Student ¹	<u>\$ 11,301</u>	<u>\$ 11,242</u>	<u>\$ 12,615</u>	<u>\$ 12,615</u>	<u>\$ 12,544</u>	<u>\$ 1,243</u>	11.0%	<u>\$ 1,302</u>	11.6%
Full-Time Equivalent Students									
Credit ²	10,414	9,996	10,075	10,075	10,075	(339)	(3.3%)	79	0.8%
Non-Credit ³ - Open Enrollment	1,346	1,617	1,281	1,281	1,281	(66)	(4.9%)	(336)	(20.8%)
Non-Credit ³ - Contract	<u>2,861</u>	<u>3,435</u>	<u>2,721</u>	<u>2,721</u>	<u>2,721</u>	<u>(139)</u>	<u>(4.9%)</u>	<u>(714)</u>	<u>(20.8%)</u>
	<u>14,621</u>	<u>15,048</u>	<u>14,077</u>	<u>14,077</u>	<u>14,077</u>	<u>(544)</u>	<u>(3.7%)</u>	<u>(971)</u>	<u>(6.5%)</u>

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
 Phases Operating Budget
Summary of Expenses - All Functions
 FY2022

	Actual Expenditures		Adopted Budget		Final Amended Budget		County Executive's Budget		April BoT Budget		Adopted Budget		FY22 vs. FY20		FY22 vs. FY21 Amended	
	Actual	FY2021	FY2021	FY2021	FY2021	FY2021	FY2022	FY2022	FY2022	FY2022	FY2022	FY2022	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Instruction	\$ 84,658,881	\$ 90,396,459	\$ 87,705,649	\$ 92,930,660	\$ 90,579,908	\$ 90,342,626	\$ 5,683,745	6.7%	\$ 2,636,977	3.0%						
Public Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Academic Support	12,003,494	12,896,852	12,512,956	12,796,067	13,074,401	13,074,401	1,070,907	8.9%	561,445	4.5%						
Student Services	17,215,321	17,939,900	17,405,891	18,519,903	18,993,685	18,930,659	1,715,338	10.0%	1,524,768	8.8%						
Institutional Support	35,777,326	36,821,490	35,725,437	36,395,998	37,327,326	37,117,992	1,340,666	3.7%	1,392,555	3.9%						
Oper. and Maint. of Plant	15,575,345	16,453,968	15,814,773	16,942,982	17,610,290	17,119,932	1,544,587	9.9%	1,305,159	8.3%						
Mandatory Transfers	75,320,886	81,650,598	93,275,598	79,429,810	79,429,810	126,034,598	50,713,712	67.3%	32,759,000	35.1%						
Auxiliary Enterprises	550,491	493,500	493,500	550,491	550,491	550,491	-	0.0%	56,991	11.5%						
TOTAL	\$ 241,101,744	\$ 256,652,767	\$ 262,933,803	\$ 257,565,911	\$ 257,565,911	\$ 303,170,699	\$ 62,068,955	25.7%	\$ 40,236,896	15.3%						

Community College of Baltimore County
Phases Operating Budget
Summary of Expenses - All Categories
FY2022

	Actual Expenditures		Adopted Budget		Final Amended Budget		County Executive's Budget		April BoT Budget		Adopted Budget		FY22 vs. FY20		FY22 vs. FY21 Amended	
	FY2020	FY2021	FY2021	FY2021	FY2021	FY2021	FY2022	FY2022	FY2022	FY2022	FY2022	FY2022	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Salaries and Fringe Benefits	\$ 139,977,416	\$ 144,221,800	\$ 139,220,879	\$ 143,472,009	\$ 146,140,560	\$ 146,140,560	\$ 6,163,144	4.4%	\$ 6,919,681	5.0%						
Contracted Services	15,701,960	18,379,513	18,423,070	22,236,887	19,268,636	18,268,636	2,566,676	16.3%	(154,434)	(0.8%)						
Supplies and Materials	2,815,103	3,577,372	3,577,372	3,738,736	4,034,936	4,034,936	1,219,833	43.3%	457,564	12.8%						
Communications	841,682	964,052	964,052	886,153	886,153	886,153	44,471	5.3%	(77,899)	(8.1%)						
Conferences and Meetings	864,365	1,162,989	930,391	997,236	1,000,736	1,000,736	136,371	15.8%	70,345	7.6%						
Mandatory Transfers	75,320,886	81,650,598	93,275,598	79,429,810	79,429,810	126,034,598	50,713,712	67.3%	32,759,000	35.1%						
Utilities	3,230,147	3,626,651	3,472,651	3,728,451	3,728,451	3,728,451	498,304	15.4%	255,800	7.4%						
Fixed Charges	1,128,180	954,882	954,882	1,054,882	1,054,882	1,054,882	(73,298)	(6.5%)	100,000	10.5%						
Furniture and Equipment	671,513	1,621,411	1,621,411	1,471,256	1,471,256	1,471,256	799,743	119.1%	(150,155)	(9.3%)						
Auxiliary Enterprises	550,491	493,500	493,500	550,491	550,491	550,491	-	(0.0%)	56,991	11.5%						
TOTAL	\$ 241,101,744	\$ 256,652,768	\$ 262,933,804	\$ 257,565,911	\$ 257,565,911	\$ 303,170,698	\$ 62,068,955	25.7%	\$ 40,236,894	15.3%						
% Salary to Adjusted Expenses	84.72%	82.64%	82.30%	80.79%	82.29%	82.76%										
Total Expenses	\$ 241,101,744	\$ 256,652,768	\$ 262,933,804	\$ 257,565,911	\$ 257,565,911	\$ 303,170,698										
Less Manadatory Transfers	(75,320,886)	(81,650,598)	(93,275,598)	(79,429,810)	(79,429,810)	(126,034,598)										
Less Auxiliary Expenses	(550,491)	(493,500)	(493,500)	(550,491)	(550,491)	(550,491)										
Adjusted Expenses	\$ 165,230,367	\$ 174,508,670	\$ 169,164,706	\$ 177,585,610	\$ 177,585,610	\$ 176,585,609										
Salaries & Fringes	\$ 139,977,416	\$ 144,221,800	\$ 139,220,879	\$ 143,472,009	\$ 146,140,560	\$ 146,140,560										

Community College of Baltimore County
Phases Operating Budget
Summary of Expenses - Salaries and Benefits
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures	Budget	Budget	Executive's Budget	Budget	Budget	\$	%	\$	%
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 Salaries and Fringe Benefits										
Administrative Staff	\$ 14,785,446	\$ 16,031,871	\$ 15,300,485	\$ 16,409,570	\$ 16,767,494	\$ 16,767,494	\$ 1,982,048	13.4%	\$ 1,467,009	(87.0%)
Professional Staff	15,492,141	17,173,015	16,367,521	17,787,847	18,114,605	18,114,605	2,622,464	16.9%	1,747,084	(84.0%)
Faculty - Full Time	34,429,184	36,592,224	34,854,260	36,895,463	37,782,582	37,782,582	3,353,398	9.7%	2,928,322	(90.4%)
Faculty - Part Time	13,856,981	13,776,237	13,776,237	12,857,500	12,857,500	12,857,500	(999,481)	(7.2%)	(918,737)	(107.3%)
Faculty - Summer School	2,444,210	2,438,648	2,438,648	2,513,688	2,513,688	2,513,688	69,478	2.8%	75,040	(97.2%)
Classified Union CWA (Unit 2)	13,816,274	15,042,871	14,326,925	15,011,628	15,462,276	15,462,276	1,646,002	11.9%	1,135,351	(88.5%)
Classified Non-Union (Unit 4)	1,193,007	1,263,934	1,204,268	1,282,466	1,326,757	1,326,757	133,750	11.2%	122,489	(88.9%)
Classified Plant (AFSCME Unit 1)	4,697,002	5,449,993	5,209,326	5,522,464	5,672,705	5,672,705	975,703	20.8%	463,379	(81.3%)
Classified 80 Hour (C8)	2,154,329	2,251,825	2,137,871	2,294,712	2,348,258	2,348,258	193,929	9.0%	210,387	(90.9%)
Part Time Associates	5,877,412	6,345,531	6,341,038	6,713,600	6,937,929	6,937,929	1,060,517	18.0%	596,891	(83.3%)
Overtime	626,759	685,574	685,574	646,777	646,777	646,777	20,018	3.2%	(38,797)	(97.1%)
Coronavirus Supp Pay	899,910	-	-	-	-	-	(899,910)	(100.0%)	-	---
Student Assistance	67,977	295,778	80,486	-	-	-	(67,977)	(100.0%)	(80,486)	(184.5%)
Health Plans	15,328,366	15,712,252	15,712,252	15,823,897	15,823,897	15,823,897	495,531	3.2%	111,645	(96.8%)
Other Post Employment Benefits	4,168,820	4,168,820	4,168,820	2,100,200	2,100,200	2,100,200	(2,068,620)	(49.6%)	(2,068,620)	(149.6%)
Life Insurance	413,754	413,754	413,754	413,754	413,754	413,754	-	0.0%	-	(100.0%)
Social Security	8,449,494	8,727,915	8,351,856	8,808,921	8,982,616	8,982,616	533,122	6.3%	630,760	(93.6%)
Workmen's Compensation	675,929	444,628	444,628	464,112	464,112	464,112	(211,817)	(31.3%)	19,484	(147.6%)
Retirement	486,243	485,991	485,991	406,862	406,862	406,862	(79,381)	(16.3%)	(79,129)	(116.3%)
State Retirement Admin Fee	107,330	94,699	94,699	88,629	88,629	88,629	(18,701)	(17.4%)	(6,070)	(119.7%)
Automobile Allowance	-	-	-	-	-	-	-	---	-	---
PPACA Fees	6,848	7,207	7,207	7,207	7,207	7,207	359	5.2%	-	(95.0%)
Turnover	-	(3,180,967)	(3,180,967)	(2,577,288)	(2,577,288)	(2,577,288)	(2,577,288)	---	603,679	(19.0%)
Total Salaries and Fringe Benefits	\$ 139,977,416	\$ 144,221,800	\$ 139,220,879	\$ 143,472,009	\$ 146,140,560	\$ 146,140,560	6,163,144	4.4%	6,919,681	(95.6%)
Full Time Faculty and Staff	\$ 86,567,383	\$ 90,624,766	\$ 86,219,689	\$ 92,626,862	\$ 94,897,389	\$ 94,897,389	8,330,006	9.6%	8,677,700	(90.3%)
Adjunct	16,301,192	16,214,885	16,214,885	15,371,188	15,371,188	15,371,188	(930,004)	(5.7%)	(843,697)	(105.7%)
Coronavirus Supp Pay	899,910	-	-	-	-	-	(899,910)	(100.0%)	-	---
Overtime and Temp Hourly	6,572,149	7,326,883	7,107,098	7,360,377	7,584,706	7,584,706	1,012,557	15.4%	477,608	(85.8%)
	110,340,633	114,166,534	109,541,672	115,358,427	117,853,283	117,853,283	7,512,650	6.8%	8,311,611	(93.1%)
Health	19,504,034	19,888,279	19,888,279	17,931,304	17,931,304	17,931,304	(1,572,730)	(8.1%)	(1,956,975)	(107.9%)
Payroll Taxes (FICA, Workers Comp)	9,125,423	9,172,543	8,796,484	9,273,033	9,446,728	9,446,728	321,305	3.5%	650,244	(96.3%)
Other Benefits	1,007,327	994,444	994,444	909,245	909,245	909,245	(98,082)	(9.7%)	(85,199)	(109.9%)
	29,636,784	30,055,266	29,679,207	28,113,582	28,287,277	28,287,277	(1,349,507)	(4.6%)	(1,391,930)	(104.5%)
	\$ 139,977,416	\$ 144,221,800	\$ 139,220,879	\$ 143,472,009	\$ 146,140,560	\$ 146,140,560	6,163,144	4.4%	6,919,681	(95.6%)

Community College of Baltimore County
 Phases Operating Budget
Expenses - Instruction
 FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures	Budget	Budget	Executive's Budget	Budget	Budget	\$	%	\$	%
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 - Salaries and Fringe Benefits										
Administrative Staff	\$ 2,119,839	\$ 2,409,884	\$ 2,304,560	\$ 2,490,863	\$ 2,532,842	\$ 2,532,842	\$ 413,003	19.5%	\$ 228,282	9.9%
Professional Staff	3,239,390	3,784,317	3,614,111	4,408,560	4,387,514	4,387,514	1,148,124	35.4%	773,403	21.4%
Faculty - Full Time	33,339,894	35,278,961	33,597,209	35,569,653	36,454,404	36,454,404	3,114,510	9.3%	2,857,195	8.5%
Faculty - Part Time	13,704,457	13,551,227	13,551,227	12,630,294	12,630,294	12,630,294	(1,074,163)	(7.8%)	(920,933)	(6.8%)
Faculty - Summer School	2,444,210	2,438,648	2,438,648	2,513,688	2,513,688	2,513,688	69,478	2.8%	75,040	3.1%
Classified Union CWA (Unit 2)	3,725,190	3,895,468	3,703,188	3,903,831	4,010,171	4,010,171	284,981	7.7%	306,983	8.3%
Classified Non-Union (Unit 4)										
Classified Plant (AFSCME Unit 1)	184,141	190,220	180,431	189,531	195,217	195,217	11,076	6.0%	14,786	8.2%
Classified 80 Hour (C8)	102,386	105,458	100,031	105,477	108,641	108,641	6,255	6.1%	8,610	8.6%
Part Time Associates	2,075,282	2,191,904	2,187,411	2,068,114	2,068,114	2,068,114	(7,168)	(0.3%)	(119,297)	(5.5%)
Overtime	31,501	19,929	19,929	20,530	20,530	20,530	(10,971)	(34.8%)	601	3.0%
Coronavirus Supp Pay	260,112	-	-	-	-	-	(260,112)	(100.0%)	-	- - -
Student Assistance	21,864	102,646	26,627	-	-	-	(21,864)	(100.0%)	(26,627)	(100.0%)
Employee Health Plans	7,505,739	7,593,164	7,593,164	7,704,349	7,704,349	7,704,349	198,610	2.6%	111,185	1.5%
Other Post Employment Benefits	2,030,714	2,030,714	2,030,714	1,031,270	1,031,270	1,031,270	(999,444)	(49.2%)	(999,444)	(49.2%)
Life Insurance	201,548	201,548	201,548	201,548	201,548	201,548	0	0.0%	-	0.0%
Social Security	4,677,414	4,883,455	4,678,777	4,932,911	4,972,255	4,972,255	294,841	6.3%	293,478	6.3%
Workmen's Compensation	477,446	312,764	312,764	408,637	408,637	408,637	(68,809)	(14.4%)	95,873	30.7%
Retirement	99,405	99,153	99,153	83,009	83,009	83,009	(16,396)	(16.5%)	(16,144)	(16.3%)
Turnover	-	(443,265)	(443,265)	(373,773)	(373,773)	(373,773)	(373,773)	- - -	69,492	(15.7%)
	<u>76,240,533</u>	<u>78,646,195</u>	<u>76,196,227</u>	<u>77,888,492</u>	<u>78,948,710</u>	<u>78,948,710</u>	<u>2,708,177</u>	3.6%	<u>2,752,483</u>	3.6%
6000 - Contracted Services										
Contracted Services	5,238,767	7,976,329	7,886,725	11,521,447	8,064,277	7,826,995	(4,347,370)	119.9%	(59,730)	(0.8%)
Rental Equipment	1,330,106	800,026	800,026	891,397	891,397	891,397	(438,709)	(33.0%)	91,371	11.4%
Equipment Repair	39,958	97,891	97,891	86,476	86,476	86,476	46,518	116.4%	(11,415)	(11.7%)
	<u>6,608,832</u>	<u>8,874,246</u>	<u>8,784,642</u>	<u>12,499,320</u>	<u>9,042,150</u>	<u>8,804,868</u>	<u>2,196,036</u>	89.1%	<u>20,226</u>	0.2%

Community College of Baltimore County
Phases Operating Budget
Expenses - Instruction
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures	Budget	Budget	Executive's Budget	Budget	Budget	\$	%	\$	%
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
6100 - Supplies and Materials										
Instructional Supplies	1,064,560	1,419,472	1,419,472	1,438,180	1,484,380	1,484,458	419,898	35.1%	64,986	4.6%
Subscriptions	14,335	22,117	22,117	20,508	20,508	20,430	6,095	43.1%	(1,687)	(7.6%)
	<u>1,078,895</u>	<u>1,441,589</u>	<u>1,441,589</u>	<u>1,458,688</u>	<u>1,504,888</u>	<u>1,504,888</u>	<u>425,993</u>	<u>35.2%</u>	<u>63,299</u>	<u>4.4%</u>
6300 - Conferences and Meetings										
Local Travel	54,173	96,357	96,357	88,495	88,495	87,995	33,822	63.4%	(8,362)	(8.7%)
Conferences and Meetings	230,373	435,269	284,032	334,164	334,164	334,737	104,364	45.1%	50,705	17.9%
Dues	82,263	82,905	82,905	82,917	82,917	82,844	581	0.8%	(61)	(0.1%)
	<u>366,809</u>	<u>614,531</u>	<u>463,294</u>	<u>505,576</u>	<u>505,576</u>	<u>505,576</u>	<u>138,767</u>	<u>37.8%</u>	<u>42,282</u>	<u>9.1%</u>
6600 - Fixed Charges										
Liability Insurance	4,369	-	-	-	-	-	(4,369)	(100.0%)	-	---
	<u>4,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,369)</u>	<u>(100.0%)</u>	<u>-</u>	<u>---</u>
7000 - Furniture and Equipment										
Furniture and Equipment	359,443	819,898	819,898	578,584	578,584	578,584	219,141	61.0%	(241,314)	(29.4%)
	<u>359,443</u>	<u>819,898</u>	<u>819,898</u>	<u>578,584</u>	<u>578,584</u>	<u>578,584</u>	<u>219,141</u>	<u>61.0%</u>	<u>(241,314)</u>	<u>(29.4%)</u>
INSTRUCTION	\$ 84,658,881	\$ 90,396,459	\$ 87,705,649	\$ 92,930,660	\$ 90,579,908	\$ 90,342,626	\$ 5,683,745	9.8%	\$ 5,225,011	6.0%

Community College of Baltimore County
Phases Operating Budget
Expenses - Academic Support
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures FY2020	Budget FY2021	Budget FY2021	Executive's Budget FY2022	Budget FY2022	Budget FY2022	\$	%	\$	%
							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 - Salaries and Fringe Benefits										
Administrative Staff	\$ 1,865,897	\$ 2,082,691	\$ 1,984,503	\$ 2,095,161	\$ 2,155,284	\$ 2,155,284	\$ 289,387	15.5%	\$ 170,781	8.6%
Professional Staff	1,750,242	1,859,856	1,775,628	1,914,682	1,970,109	1,970,109	219,867	12.6%	194,481	11.0%
Faculty - Full Time	1,044,373	1,181,804	1,128,615	1,202,694	1,205,062	1,205,062	160,689	15.4%	76,447	6.8%
Faculty - Part Time	180,199	169,584	169,584	171,280	171,280	171,280	(8,919)	(4.9%)	1,696	1.0%
Classified Union CWA (Unit 2)	3,454,958	4,158,223	3,977,678	4,122,700	4,233,136	4,233,136	778,178	22.5%	255,458	6.4%
Classified Non-Union (Unit 4)	50,390	51,902	49,231	51,912	53,469	53,469	3,079	6.1%	4,238	8.6%
Part Time Associates	234,587	281,313	281,313	294,055	294,055	294,055	59,468	25.3%	12,742	4.5%
Overtime	8,002	15,908	15,908	16,388	16,388	16,388	8,386	104.8%	480	3.0%
Coronavirus Supp Pay	33,838	-	-	-	-	-	(33,838)	(100.0%)	-	---
Student Assistance	-	11,424	3,186	-	-	-	-	---	(3,186)	(100.0%)
Employee Health Plans	1,492,889	1,556,910	1,556,910	1,559,482	1,559,482	1,559,482	66,594	4.5%	2,572	0.2%
Other Post Employment Benefits	444,597	444,597	444,597	205,304	205,304	205,304	(239,293)	(53.8%)	(239,293)	(53.8%)
Life Insurance	44,126	44,126	44,126	44,126	44,126	44,126	-	0.0%	-	0.0%
Worker's Compensation	40,382	26,828	26,828	13,504	13,504	13,504	(26,878)	(66.6%)	(13,324)	(49.7%)
Social Security	714,303	711,047	679,007	716,380	759,803	759,803	45,500	6.4%	80,796	11.9%
Turnover	-	(508,939)	(508,939)	(409,634)	(409,634)	(409,634)	(409,634)	---	99,305	(19.5%)
	<u>11,358,784</u>	<u>12,087,274</u>	<u>11,628,175</u>	<u>11,998,034</u>	<u>12,271,368</u>	<u>12,271,368</u>	<u>912,584</u>	<u>8.0%</u>	<u>643,193</u>	<u>5.5%</u>
6000 - Contracted Services										
Contracted Services	265,229	217,908	310,464	211,797	214,797	214,797	(50,432)	(19.0%)	(95,667)	(30.8%)
Equipment Repair	8,032	6,888	6,888	6,888	8,888	8,888	856	10.7%	2,000	29.0%
	<u>273,261</u>	<u>224,796</u>	<u>317,352</u>	<u>218,685</u>	<u>223,685</u>	<u>223,685</u>	<u>(49,576)</u>	<u>(18.1%)</u>	<u>(93,667)</u>	<u>(29.5%)</u>
6100 - Supplies and Materials										
Supplies	37,433	107,746	107,746	77,600	77,600	77,600	40,167	107.3%	(30,146)	(28.0%)
Subscriptions	46,658	50,747	50,747	85,667	85,667	85,667	39,009	83.6%	(11,738)	68.8%
	<u>84,090</u>	<u>158,493</u>	<u>158,493</u>	<u>163,267</u>	<u>163,267</u>	<u>163,267</u>	<u>79,177</u>	<u>94.2%</u>	<u>(79,316)</u>	<u>3.0%</u>

Community College of Baltimore County
Phases Operating Budget
Expenses - Academic Support
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures FY2020	Budget FY2021	Budget FY2021	Executive's Budget FY2022	Budget FY2022	Budget FY2022	\$	%	\$	%
							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
6300 - Conferences and Meetings										
Local Travel	10,046	23,243	23,243	20,399	20,399	20,399	10,353	103.1%	(2,844)	(12.2%)
Conferences and Meetings	21,386	64,520	47,167	57,948	57,948	57,948	36,562	171.0%	10,781	22.9%
Dues	4,900	11,660	11,660	10,669	10,669	10,669	5,769	117.7%	(991)	(8.5%)
	<u>36,332</u>	<u>99,423</u>	<u>82,070</u>	<u>89,016</u>	<u>89,016</u>	<u>89,016</u>	52,684	145.0%	6,946	8.5%
6600 - Fixed Charges										
Educational Improvement	200,035	242,282	242,282	242,282	242,282	242,282	42,247	21.1%	-	0.0%
	<u>200,035</u>	<u>242,282</u>	<u>242,282</u>	<u>242,282</u>	<u>242,282</u>	<u>242,282</u>	42,247	21.1%	-	0.0%
7000 - Furniture and Equipment										
Library Books	48,256	73,514	73,514	73,514	73,514	73,514	25,258	52.3%	-	0.0%
Furniture and Equipment	2,737	11,070	11,070	11,269	11,269	11,269	8,532	311.7%	199	1.8%
	<u>50,994</u>	<u>84,584</u>	<u>84,584</u>	<u>84,783</u>	<u>84,783</u>	<u>84,783</u>	33,790	66.3%	199	0.2%
ACADEMIC SUPPORT	\$ 12,003,494	\$ 12,896,852	\$ 12,512,956	\$ 12,796,067	\$ 13,074,401	\$ 13,074,401	\$ 1,070,907	8.9%	\$ 561,445	4.5%

Community College of Baltimore County
Phases Operating Budget
Expenses - Student Services
FY2022

	Actual Expenditures FY2020	Adopted Budget FY2021	Final Amended Budget FY2021	County Executive's Budget FY2022	April BoT Budget FY2022	Adopted Budget FY2022	FY22 vs. FY20 \$	FY22 vs. FY20 %	FY22 vs. FY21 Amended \$	FY22 vs. FY21 Amended %
5000 - Salaries and Fringe Benefits										
Administrative Staff	3,388,816	\$ 3,639,787	\$ 3,468,098	\$ 3,766,162	\$ 3,865,591	\$ 3,865,591	\$ 476,775	14.1%	\$ 397,493	11.5%
Professional Staff	3,700,427	4,331,841	4,129,804	4,425,421	4,512,713	4,512,713	812,286	22.0%	382,909	9.3%
Faculty - Full Time	159	71,705	70,056	61,558	61,558	61,558	61,399	38571.9%	(8,498)	(12.1%)
Faculty - Part-Time	6,379	-	-	-	-	-	(6,379)	(100.0%)	-	---
Classified Union CWA (Unit 2)	3,448,298	3,677,874	3,496,552	3,707,915	3,834,540	3,834,540	386,242	11.2%	337,988	9.7%
Part Time Associates	2,106,686	2,191,582	2,191,582	2,528,430	2,614,159	2,614,159	507,473	24.1%	422,577	19.3%
Overtime	81,948	75,642	75,642	77,997	77,997	77,997	(3,951)	(4.8%)	2,355	3.1%
Coronavirus Supp Pay	147,281	-	-	-	-	-	(147,281)	(100.0%)	-	---
Student Assistance	36,374	133,222	37,151	-	-	-	(36,374)	(100.0%)	(37,151)	(100.0%)
Employee Health Plans	1,873,128	1,925,278	1,925,278	1,978,268	1,978,268	1,978,268	105,140	5.6%	52,990	2.8%
Other Post Employment Benefits	486,842	486,842	486,842	260,437	260,437	260,437	(226,405)	(46.5%)	(226,405)	(46.5%)
Life Insurance	48,319	48,319	48,319	48,319	48,319	48,319	-	0.0%	-	0.0%
Social Security	999,221	1,018,957	976,370	1,030,407	1,061,614	1,061,614	62,393	6.2%	85,244	8.7%
Worker's Compensation	45,908	30,499	30,499	10,425	10,425	10,425	(35,483)	(77.3%)	(20,074)	(65.8%)
Turnover	-	(670,497)	(670,497)	(539,668)	(539,668)	(539,668)	(539,668)	---	130,829	(19.5%)
	<u>16,369,785</u>	<u>16,961,051</u>	<u>16,265,696</u>	<u>17,355,671</u>	<u>17,785,953</u>	<u>17,785,953</u>	<u>1,416,168</u>	<u>8.7%</u>	<u>1,520,257</u>	<u>9.3%</u>
6000 - Contracted Services										
Contracted Services	541,211	657,816	835,730	782,221	822,221	759,195	217,984	40.3%	(76,535)	(9.2%)
Consultants	1,797	24,644	24,644	24,644	24,644	24,644	22,847	1271.4%	-	0.0%
	<u>543,008</u>	<u>682,460</u>	<u>860,374</u>	<u>806,865</u>	<u>846,865</u>	<u>783,839</u>	<u>240,831</u>	<u>44.4%</u>	<u>(76,535)</u>	<u>(8.9%)</u>
6100 - Supplies and Materials										
Supplies	197,872	190,618	190,618	231,719	231,719	231,719	33,847	17.1%	41,101	21.6%
Subscriptions	378	2,170	2,170	2,170	2,170	2,170	1,792	474.1%	-	0.0%
	<u>198,250</u>	<u>192,788</u>	<u>192,788</u>	<u>233,889</u>	<u>233,889</u>	<u>233,889</u>	<u>35,639</u>	<u>18.0%</u>	<u>41,101</u>	<u>21.3%</u>

Community College of Baltimore County
Phases Operating Budget
Expenses - Student Services
FY2022

	Actual Expenditures FY2020	Adopted Budget FY2021	Final Amended Budget FY2021	County Executive's Budget FY2022	April BoT Budget FY2022	Adopted Budget FY2022	FY22 vs. FY20		FY22 vs. FY21 Amended	
							\$	%	\$	%
							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>6300 - Conferences and Meetings</u>										
Local Travel	13,877	25,655	25,655	32,378	35,378	35,378	21,501	154.9%	9,723	37.9%
Conferences and Meetings	70,635	53,888	37,320	37,320	37,320	37,320	(33,315)	(47.2%)	-	0.0%
Dues	8,923	16,135	16,135	10,597	11,097	11,097	2,174	24.4%	(5,038)	(31.2%)
	<u>93,435</u>	<u>95,678</u>	<u>79,110</u>	<u>80,295</u>	<u>83,795</u>	<u>83,795</u>	<u>(13,140)</u>	<u>(10.3%)</u>	<u>4,685</u>	<u>5.9%</u>
<u>7000 - Furniture and Equipment</u>										
Furniture and Equipment	10,843	7,923	7,923	43,183	43,183	43,183	32,340	298.3%	35,260	445.0%
	<u>10,843</u>	<u>7,923</u>	<u>7,923</u>	<u>43,183</u>	<u>43,183</u>	<u>43,183</u>	<u>32,340</u>	<u>298.3%</u>	<u>35,260</u>	<u>445.0%</u>
STUDENT SERVICES	<u>17,215,321</u>	<u>\$ 17,939,900</u>	<u>\$ 17,405,891</u>	<u>\$ 18,519,903</u>	<u>\$ 18,993,685</u>	<u>\$ 18,930,659</u>	<u>\$ 1,715,338</u>	<u>10.0%</u>	<u>\$ 1,524,768</u>	<u>8.8%</u>

Community College of Baltimore County
Phases Operating Budget
Expenses - Institutional Support
FY2022

	Actual Expenditures FY2020	Adopted Budget FY2021	Final Amended Budget FY2021	County Executive's Budget FY2022	April BoT Budget FY2022	Adopted Budget FY2022	FY22 vs. FY20 \$ Inc (Dec)	FY22 vs. FY20 % Inc (Dec)	FY22 vs. FY21 Amended \$ Inc (Dec)	FY22 vs. FY21 Amended % Inc (Dec)
5000 - Salaries and Fringe Benefits										
Administrative Staff	\$ 7,107,037	\$ 7,506,926	\$ 7,167,211	\$ 7,674,863	\$ 7,811,256	\$ 7,811,256	\$ 704,219	9.9%	\$ 644,045	9.0%
Professional Staff	6,313,197	6,696,931	6,371,985	6,548,344	6,745,533	6,745,533	432,336	6.8%	373,548	5.9%
Faculty - Full Time	44,758	59,754	58,380	61,558	61,558	61,558	16,800	37.5%	3,178	5.4%
Faculty Part Time	(34,054)	55,426	55,426	55,926	55,926	55,926	89,980	(264.2%)	500	0.9%
Classified Union CWA (Unit 2)	3,030,249	3,156,468	3,003,032	3,117,238	3,218,756	3,218,756	188,507	6.2%	215,724	7.2%
Classified Non-Union (Unit 4)	1,142,617	1,212,032	1,155,037	1,230,554	1,273,288	1,273,288	130,671	11.4%	118,251	10.2%
Classified Plant (AFSCME Unit 1)	348,983	481,735	462,760	494,928	505,217	505,217	156,234	44.8%	42,457	9.2%
Classified 80 Hour (C8)	1,590,798	1,605,721	1,522,207	1,626,322	1,688,760	1,688,760	97,962	6.2%	166,553	10.9%
Part Time Associates	1,340,139	1,575,208	1,575,208	1,670,743	1,809,343	1,809,343	469,204	35.0%	234,135	14.9%
Overtime	266,013	261,965	261,965	273,418	273,418	273,418	7,405	2.8%	11,453	4.4%
Coronavirus Supp Pay	257,935						(257,935)	(100.0%)	-	---
Student Assistance	9,739	48,486	13,522	-	-	-	(9,739)	(100.0%)	(13,522)	(100.0%)
Employee Health Plans	3,411,597	3,493,829	3,493,829	3,493,339	3,493,339	3,493,339	81,742	2.4%	(490)	(0.0%)
Other Post Employment Benefits	919,195	919,195	919,195	459,895	459,895	459,895	(459,300)	(50.0%)	(459,300)	(50.0%)
Life Insurance	91,229	91,229	91,229	91,229	91,229	91,229	-	0.0%	-	0.0%
Social Security	1,595,778	1,637,016	1,562,127	1,648,306	1,696,554	1,696,554	100,776	6.3%	134,427	8.6%
Worker's Compensation	86,323	57,350	57,350	25,038	25,038	25,038	(61,285)	(71.0%)	(32,312)	(56.3%)
Retirement	114,016	114,016	114,016	95,452	95,452	95,452	(18,564)	(16.3%)	(18,564)	(16.3%)
State Retirement Admin Fee	107,330	94,699	94,699	88,629	88,629	88,629	(18,701)	(17.4%)	(6,070)	(6.4%)
PPACA Fees	6,848	7,207	7,207	7,207	7,207	7,207	359	5.2%	-	0.0%
Turnover	-	(1,008,092)	(1,008,092)	(811,390)	(811,390)	(811,390)	(811,390)	---	196,702	(19.5%)
	<u>27,749,727</u>	<u>28,067,101</u>	<u>26,978,293</u>	<u>27,851,599</u>	<u>28,589,008</u>	<u>28,589,008</u>	839,281	3.0%	1,610,715	6.0%
6000 - Contracted Services										
Printing Off-Campus	437,734	501,738	501,738	483,338	483,338	483,338	45,604	10.4%	(18,400)	(3.7%)
Contracted Services	3,631,248	4,066,898	4,107,093	3,905,487	4,099,406	3,890,072	258,824	7.1%	(201,606)	(5.3%)
Rental Equipment	4,963	7,237	7,237	6,800	6,800	6,800	1,837	37.0%	(437)	(6.0%)
Advertising	826,045	725,444	725,444	732,544	732,544	732,544	(93,501)	(11.3%)	7,100	1.0%
Equipment Repair	686,226	689,480	689,480	688,414	688,414	688,414	2,188	0.3%	(1,066)	(0.2%)
	<u>5,586,216</u>	<u>5,990,797</u>	<u>6,030,992</u>	<u>5,816,583</u>	<u>6,010,502</u>	<u>5,801,168</u>	214,952	3.8%	(214,409)	(3.8%)

Community College of Baltimore County
Phases Operating Budget
Expenses - Institutional Support
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures FY2020	Budget FY2021	Budget FY2021	Executive's Budget FY2022	Budget FY2022	Budget FY2022	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
6100 - Supplies and Materials										
Office Supplies	521,069	555,438	555,438	577,112	577,112	577,305	56,236	10.8%	21,674	3.9%
Subscriptions	13,968	8,024	8,024	8,873	8,873	8,680	(5,288)	(37.9%)	849	8.2%
	<u>535,037</u>	<u>563,462</u>	<u>563,462</u>	<u>585,985</u>	<u>585,985</u>	<u>585,985</u>	50,948	9.5%	22,523	4.0%
6200 - Communications										
Postage	336,512	428,767	428,767	350,868	350,868	350,868	14,356	4.3%	(77,899)	(18.2%)
Telephone & Internet Communications	505,170	535,285	535,285	535,285	535,285	535,285	30,115	6.0%	-	0.0%
	<u>841,682</u>	<u>964,052</u>	<u>964,052</u>	<u>886,153</u>	<u>886,153</u>	<u>886,153</u>	44,471	5.3%	(77,899)	(8.1%)
6300 - Conferences and Meetings										
Local Travel	31,148	44,720	44,720	44,740	44,740	44,892	13,744	44.1%	172	0.4%
Conferences and Meetings	101,856	170,065	122,625	127,838	127,838	127,838	25,982	25.5%	5,213	4.3%
Dues	216,192	124,735	124,735	130,842	130,842	130,690	(85,502)	(39.5%)	5,955	4.8%
	<u>349,196</u>	<u>339,520</u>	<u>292,080</u>	<u>303,420</u>	<u>303,420</u>	<u>303,420</u>	(45,776)	(13.1%)	11,340	3.9%
6600 - Fixed Charges										
UBIT Taxes				-	-	-				
Liability Insurance	99,189	101,600	101,600	101,600	101,600	101,600	2,411	2.4%	-	0.0%
Fidelity Bond	4,744	6,000	6,000	6,000	6,000	6,000	1,256	26.5%	-	0.0%
Unemployment Insurance	367,182	150,000	150,000	150,000	150,000	150,000	(217,182)	(59.1%)	-	0.0%
	<u>471,115</u>	<u>257,600</u>	<u>257,600</u>	<u>257,600</u>	<u>257,600</u>	<u>257,600</u>	(213,515)	(45.3%)	-	0.0%
7000 - Furniture and Equipment										
Furniture and Equipment	244,353	638,958	638,958	694,658	694,658	694,658	450,305	184.3%	55,700	8.7%
	<u>244,353</u>	<u>638,958</u>	<u>638,958</u>	<u>694,658</u>	<u>694,658</u>	<u>694,658</u>	450,305	184.3%	55,700	8.7%
INSTITUTIONAL SUPPORT	<u>\$ 35,777,326</u>	<u>\$ 36,821,490</u>	<u>\$ 35,725,437</u>	<u>\$ 36,395,998</u>	<u>\$ 37,327,326</u>	<u>\$ 37,117,992</u>	\$ 1,340,666	3.7%	\$ 1,392,555	3.9%

Community College of Baltimore County
Phases Operating Budget
Expenses - Operation and Maintenance of Plant
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures	Budget	Budget	Executive's Budget	Budget	Budget	\$	%	\$	%
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 - Salaries and Fringe Benefits										
Administrative Staff	\$ 303,857	\$ 392,583	\$ 376,113	\$ 382,521	\$ 402,521	\$ 402,521	\$ 98,664	32.5%	\$ 26,408	7.0%
Professional Staff	488,885	500,070	475,993	490,840	498,736	498,736	9,851	2.0%	22,743	4.8%
Classified Union CWA (Unit 2)	157,579	154,838	146,475	159,944	165,673	165,673	8,094	5.1%	19,198	13.1%
Classified Plant (AFSCME Unit 1)	4,163,878	4,778,038	4,566,135	4,838,005	4,972,271	4,972,271	808,393	19.4%	406,136	8.9%
Classified 80 Hour (C8)	461,145	540,646	515,633	562,913	550,857	550,857	89,712	19.5%	35,224	6.8%
Part Time Associates	120,718	105,524	105,524	152,258	152,258	152,258	31,540	26.1%	46,734	44.3%
Overtime	239,295	312,130	312,130	258,444	258,444	258,444	19,149	8.0%	(53,686)	(17.2%)
Coronavirus Supp Pay	200,744	-	-	-	-	-	(200,744)	(100.0%)	-	---
Employee Health Plans	1,045,013	1,143,071	1,143,071	1,088,459	1,088,459	1,088,459	43,446	4.2%	(54,612)	(4.8%)
Other Post Employment Benefits	287,472	287,472	287,472	143,294	143,294	143,294	(144,178)	(50.2%)	(144,178)	(50.2%)
Life Insurance	28,532	28,532	28,532	28,532	28,532	28,532	-	0.0%	-	0.0%
Social Security	462,778	477,440	455,575	480,917	492,390	492,390	29,612	6.4%	36,815	8.1%
Worker's Compensation	25,870	17,187	17,187	6,508	6,508	6,508	(19,362)	(74.8%)	(10,679)	(62.1%)
Retirement	272,822	272,822	272,822	228,401	228,401	228,401	(44,421)	(16.3%)	(44,421)	(16.3%)
Turnover	-	(550,175)	(550,175)	(442,823)	(442,823)	(442,823)	(442,823)	---	107,352	(19.5%)
	<u>8,258,588</u>	<u>8,460,178</u>	<u>8,152,487</u>	<u>8,378,213</u>	<u>8,545,521</u>	<u>8,545,521</u>	<u>286,933</u>	<u>3.5%</u>	<u>393,034</u>	<u>4.8%</u>
6000 - Contracted Services										
Equipment Repair	192,774	101,046	101,046	125,819	125,819	125,819	(66,955)	(34.7%)	24,773	24.5%
Contracted Services	1,234,169	1,275,668	1,098,164	1,365,702	1,615,702	1,620,615	386,446	31.3%	522,451	47.6%
Rental of Facilities	1,263,701	1,230,500	1,230,500	1,403,913	1,403,913	908,642	(355,059)	(28.1%)	(321,858)	(26.2%)
	<u>2,690,644</u>	<u>2,607,214</u>	<u>2,429,710</u>	<u>2,895,434</u>	<u>3,145,434</u>	<u>2,655,076</u>	<u>(35,568)</u>	<u>(1.3%)</u>	<u>225,366</u>	<u>9.3%</u>
6100 - Supplies and Materials										
Supplies & Materials	918,831	1,220,587	1,220,587	1,296,454	1,546,454	1,546,454	627,623	68.3%	325,867	26.7%
Subscriptions	-	453	453	453	453	453	453	---	-	0.0%
	<u>918,831</u>	<u>1,221,040</u>	<u>1,221,040</u>	<u>1,296,907</u>	<u>1,546,907</u>	<u>1,546,907</u>	<u>628,076</u>	<u>68.4%</u>	<u>325,867</u>	<u>26.7%</u>

Community College of Baltimore County
Phases Operating Budget
Expenses - Operation and Maintenance of Plant
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures	Budget	Budget	Executive's Budget	Budget	Budget	\$	%	\$	%
	FY2020	FY2021	FY2021	FY2022	FY2022	FY2022	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
6300 - Conferences and Meetings										
Local Travel	15,125	5,856	5,856	7,074	7,074	7,074	(7,356)	(53.2%)	1,218	20.8%
Conferences and Meetings	2,331	3,769	3,769	7,769	7,769	7,769	5,438	233.3%	4,000	106.1%
Dues	1,138	4,212	4,212	4,086	4,086	4,086	2,948	259.1%	(126)	(3.0%)
	<u>18,594</u>	<u>13,837</u>	<u>13,837</u>	<u>18,929</u>	<u>18,929</u>	<u>18,929</u>	335	1.8%	5,092	36.8%
6500 - Utilities										
Fuel Oil	10,230	37,216	37,216	37,216	37,216	37,216	26,986	263.8%	-	0.0%
Gas and Electric	2,860,299	3,178,871	3,024,871	3,313,671	3,313,671	3,313,671	453,372	15.9%	288,800	9.5%
Metropolitan Service Charge	306,989	326,989	326,989	300,299	300,299	300,299	(6,690)	(2.2%)	(26,690)	(8.2%)
Water	52,629	83,575	83,575	77,265	77,265	77,265	24,636	46.8%	(6,310)	(7.6%)
	<u>3,230,147</u>	<u>3,626,651</u>	<u>3,472,651</u>	<u>3,728,451</u>	<u>3,728,451</u>	<u>3,728,451</u>	498,304	15.4%	255,800	7.4%
6600 - Fixed Charges										
Property Insurance	452,661	455,000	455,000	555,000	555,000	555,000	102,339	22.6%	100,000	22.0%
	<u>452,661</u>	<u>455,000</u>	<u>455,000</u>	<u>555,000</u>	<u>555,000</u>	<u>555,000</u>	102,339	22.6%	100,000	22.0%
7000 - Furniture and Equipment										
Furniture and Equipment	5,880	70,048	70,048	70,048	70,048	70,048	64,168	1091.3%	-	0.0%
	<u>5,880</u>	<u>70,048</u>	<u>70,048</u>	<u>70,048</u>	<u>70,048</u>	<u>70,048</u>	64,168	1091.3%	-	0.0%
OPERATION & MAINTENANCE OF PLANT	\$ 15,575,345	\$ 16,453,968	\$ 15,814,773	\$ 16,942,982	\$ 17,610,290	\$ 17,119,932	\$ 1,544,587	9.9%	\$ 1,305,159	8.3%

Community College of Baltimore County
 Phases Operating Budget
Expenses - Mandatory Transfers
 FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	Expenditures FY2020	Budget FY2021	Budget FY2021	Executive's Budget FY2022	Budget FY2022	Budget FY2022	\$	%	\$	%
Mandatory Transfers							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
Grants	\$ 59,695,459	\$ 63,200,000	\$ 74,825,000	\$ 60,000,000	\$ 60,000,000	\$ 105,984,384	\$ 46,288,925	77.5%	\$ 31,159,384	41.6%
Basic Adult Education	330,774	300,000	300,000	300,000	300,000	300,000	(30,774)	(9.3%)	-	0.0%
Work Study Program	33,300	75,000	75,000	75,000	75,000	75,000	41,700	125.2%	-	0.0%
Opportunity Grant	1,161,395	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	238,605	20.5%	-	0.0%
Grants - Other	30,011	50,000	50,000	5,000	5,000	5,000	(25,011)	(83.3%)	(45,000)	(90.0%)
Supplemental Educ. Opportunity Grant	287,706	325,000	325,000	325,000	325,000	325,000	37,294	13.0%	-	0.0%
Baltimore County College Promise	1,572,130	1,679,596	1,679,596	2,419,156	2,419,156	3,039,560	1,467,430	93.3%	1,359,964	81.0%
Early College High School - Woodlawn	353,407	456,933	456,933	589,243	589,243	589,243	235,836	66.7%	132,310	29.0%
Early College High School - P-TECH	74,034	224,264	224,264	393,247	393,247	393,247	319,213	431.2%	168,983	75.4%
Debt Service	11,782,670	13,939,805	13,939,805	13,923,164	13,923,164	13,923,164	2,140,494	18.2%	(16,641)	(0.1%)
MANDATORY TRANSFERS	<u>\$ 75,320,886</u>	<u>\$ 81,650,598</u>	<u>\$ 93,275,598</u>	<u>\$ 79,429,810</u>	<u>\$ 79,429,810</u>	<u>\$ 126,034,598</u>	<u>\$ 50,713,712</u>	67.3%	<u>\$ 32,759,000</u>	35.1%

Community College of Baltimore County
Phases Operating Budget
Auxiliary Enterprises
FY2022

	Actual	Adopted	Final Amended	County	April BoT	Adopted	FY22 vs. FY20		FY22 vs. FY21 Amended	
	FY2020	Budget FY2021	Budget FY2020	Executive's Budget FY2022	Budget FY2022	Budget FY2022	\$	%	\$	%
							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
Revenue										
Bookstores	\$ 749,708	\$ 570,000	\$ 570,000	\$ 535,350	\$ 535,350	\$ 535,350	(\$214,358)	(28.6%)	\$ (34,650)	(6.1%)
Food Service	155,024	210,000	210,000	185,000	185,000	185,000	29,976	19.3%	(25,000)	(11.9%)
Children's Centers	-	-	-	-	-	-	-	---	-	---
	<u>904,732</u>	<u>780,000</u>	<u>780,000</u>	<u>720,350</u>	<u>720,350</u>	<u>720,350</u>	<u>(184,382)</u>	<u>(20.4%)</u>	<u>(59,650)</u>	<u>(7.6%)</u>
Expenses										
Bookstores	-	-	-	-	-	-	-	---	-	---
Food Service	550,491	493,500	493,500	550,491	550,491	550,491	-	(0.0%)	56,991	11.5%
Children's Centers	-	-	-	-	-	-	-	---	-	---
	<u>550,491</u>	<u>493,500</u>	<u>493,500</u>	<u>550,491</u>	<u>550,491</u>	<u>550,491</u>	<u>-</u>	<u>(0.0%)</u>	<u>56,991</u>	<u>11.5%</u>
Net Contribution										
Bookstores	749,708	570,000	570,000	535,350	535,350	535,350	(\$214,358)	(28.6%)	(34,650)	(6.1%)
Food Service	(395,467)	(283,500)	(283,500)	(365,491)	(365,491)	(365,491)	29,976	(7.6%)	(81,991)	28.9%
Children's Centers	-	-	-	-	-	-	-	---	-	---
	<u>\$ 354,241</u>	<u>\$ 286,500</u>	<u>\$ 286,500</u>	<u>\$ 169,859</u>	<u>\$ 169,859</u>	<u>\$ 169,859</u>	<u>\$ (184,382)</u>	<u>(52.0%)</u>	<u>\$ (116,641)</u>	<u>(40.7%)</u>