

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Revenue FY 2022	Budget FY 2023	Budget FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
County Appropriation	\$ 73,200,190	\$ 77,987,403	\$ 84,230,208	\$ 11,030,018	15.1%	\$ 6,242,805	8.0%
Tuition and Fees:							
Summer							
In-county	2,042,711	2,649,979	2,073,432	30,721	1.5%	(576,547)	(21.8%)
Out of county	1,563,878	902,245	1,587,397	23,519	1.5%	685,152	75.9%
Out of state	62,414	229,936	63,353	939	1.5%	(166,583)	(72.4%)
Out of State Online	134,068	119,468	136,084	2,016	1.5%	16,616	13.9%
Subtotal Summer	<u>3,803,071</u>	<u>3,901,628</u>	<u>3,860,266</u>	<u>57,195</u>	1.5%	<u>(41,362)</u>	(1.1%)
Fall							
In-county	11,440,076	12,147,090	10,330,135	(1,109,941)	(9.7%)	(1,816,955)	(15.0%)
Out of county	6,431,992	6,766,227	5,899,567	(532,425)	(8.3%)	(866,660)	(12.8%)
Out of state	1,042,549	1,147,718	996,982	(45,567)	(4.4%)	(150,736)	(13.1%)
PA Border	98,641	50,000	50,000	(48,641)	(49.3%)	-	0.0%
Out of State Online	347,106	350,899	499,000	151,894	43.8%	148,101	42.2%
Subtotal Fall	<u>19,360,364</u>	<u>20,461,934</u>	<u>17,775,684</u>	<u>(1,584,680)</u>	(8.2%)	<u>(2,686,250)</u>	(13.1%)
Winter							
In-county	535,578	647,355	626,174	90,596	16.9%	(556,759)	(3.3%)
Out of county	325,203	402,678	380,213	55,010	16.9%	(22,465)	(5.6%)
Out of state	12,261	4,107	14,335	2,074	16.9%	10,228	249.0%
PA Border	6,000	-	-	(6,000)	(100.0%)	-	0.0%
Out of State Online	41,261	40,528	55,256	13,995	33.9%	14,728	36.3%
Subtotal Winter	<u>920,303</u>	<u>1,094,668</u>	<u>1,075,978</u>	<u>155,675</u>	16.9%	<u>(554,268)</u>	(1.7%)
Spring							
In-county	8,811,270	10,291,979	9,145,635	334,365	3.8%	(1,146,344)	(11.1%)
Out of county	4,730,384	5,948,829	4,966,777	236,393	5.0%	(982,052)	(16.5%)

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Revenue FY 2022	Budget FY 2023	Budget FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Out of state	691,147	634,788	725,686	34,539	5.0%	90,898	14.3%
PA Border	82,856	50,000	50,000	(32,856)	(39.7%)	-	0.0%
Out of State Online	328,757	318,101	488,145	159,388	48.5%	170,044	53.5%
Subtotal Spring	<u>14,644,414</u>	<u>17,243,697</u>	<u>15,376,243</u>	<u>731,829</u>	<u>5.0%</u>	<u>(1,867,454)</u>	<u>(10.8%)</u>
Academies	-	-	-	-	---	-	---
Total Credit Tuition	<u>38,728,152</u>	<u>42,701,927</u>	<u>38,088,171</u>	<u>(639,981)</u>	<u>(1.7%)</u>	<u>(4,613,756)</u>	<u>(10.8%)</u>
Continuing Education	12,136,058	11,486,945	12,344,571	208,513	1.7%	857,626	7.5%
Total Tuition	<u>50,864,210</u>	<u>54,188,872</u>	<u>50,432,742</u>	<u>(431,468)</u>	<u>(0.8%)</u>	<u>(3,756,130)</u>	<u>(6.9%)</u>
Technology Fees	3,695,771	4,254,600	3,728,750	32,979	0.9%	(525,850)	(12.4%)
Service Fees							
General Service Fees	5,413,976	6,205,379	5,396,500	(17,476)	(0.3%)	(808,879)	(13.0%)
Other	1,387,735	3,164,095	3,242,990	1,855,255	133.7%	78,895	2.5%
Total Service Fees Total	<u>6,801,711</u>	<u>9,369,474</u>	<u>8,639,490</u>	<u>1,837,779</u>	<u>27.0%</u>	<u>(729,984)</u>	<u>(7.8%)</u>
Enrollment Fees	2,395,027	3,114,636	2,653,559	258,532	10.8%	(461,077)	(14.8%)
Penalty Fees	21,219	68,704	68,704	47,485	223.8%	-	0.0%
Subtotal Fees	<u>12,913,728</u>	<u>16,807,414</u>	<u>15,090,503</u>	<u>2,176,775</u>	<u>16.9%</u>	<u>(1,716,911)</u>	<u>(10.2%)</u>
Total Tuition & Fees	<u>63,777,938</u>	<u>70,996,285</u>	<u>65,523,245</u>	<u>1,745,307</u>	<u>2.7%</u>	<u>(5,473,040)</u>	<u>(7.7%)</u>
State Aid	<u>48,795,281</u>	<u>61,614,534</u>	<u>71,703,077</u>	<u>22,907,796</u>	<u>46.9%</u>	<u>10,088,543</u>	<u>16.4%</u>
<u>Other</u>							
Investment Income	83,056	15,000	975,000	891,944	1073.9%	960,000	6400.0%
Grants	71,519,755	82,598,946	56,350,000	(15,169,755)	(23.4%)	(26,248,946)	(31.8%)
Auxiliary Enterprises	711,743	688,412	522,382	(189,361)	(26.6%)	(166,030)	(24.1%)

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Revenue FY 2022	Budget FY 2023	Budget FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (fec)	% Inc (Dec)
Facilities Rental	809,150	778,243	663,545	(145,605)	(18.0%)	(114,698)	(14.7%)
Grant Recovery	601,975	515,000	525,000	(76,975)	(12.8%)	10,000	1.9%
Miscellaneous	<u>4,727,168</u>	<u>730,589</u>	<u>4,032,961</u>	<u>(694,207)</u>	<u>(84.5%)</u>	<u>3,302,372</u>	<u>137.2%</u>
	<u>78,452,847</u>	<u>85,326,190</u>	<u>63,068,888</u>	<u>(15,383,959)</u>	<u>(25.9%)</u>	<u>(22,257,302)</u>	<u>(28.8%)</u>
Fund Balance	<u>400,000</u>	<u>744,977</u>	<u>749,441</u>	<u>349,441</u>	87.4%	<u>4,464</u>	309.3%
TOTAL REVENUE	<u>\$ 264,626,256</u>	<u>\$ 296,669,390</u>	<u>\$ 285,274,859</u>	<u>\$ 20,648,603</u>	4.9%	<u>\$ (11,394,531)</u>	(3.8%)

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue - Percentage of Total Revenue
 FY 2024

	Actual Revenue FY 2022	% of Total Revenue	Adopted Budget FY 2023	% of Total Revenue	Adopted Budget FY 2024	% of Total Revenue
County Appropriation	<u>\$ 73,200,190</u>	27.7%	<u>\$ 77,987,403</u>	26.3%	<u>\$ 84,230,208</u>	29.5%
<u>Tuition and Fees:</u>						
Summer						
In-county	2,042,711	0.8%	2,649,979	0.9%	2,073,432	0.7%
Out of county	1,563,878	0.6%	902,245	0.3%	1,587,397	0.6%
Out of state	62,414	0.0%	229,936	0.1%	63,353	0.0%
Out of State Online	<u>134,068</u>	0.1%	-	0.0%	<u>136,084</u>	0.0%
Subtotal Summer	<u>3,803,071</u>	1.4%	<u>3,782,160</u>	1.3%	<u>3,860,266</u>	1.4%
Fall						
In-county	11,440,076	4.3%	12,147,090	4.1%	10,330,135	3.6%
Out of county	6,431,992	2.4%	6,766,227	2.3%	5,899,567	2.1%
Out of state	1,042,549	0.4%	1,147,718	0.4%	996,982	0.3%
PA Border	98,641	0.0%	50,000	0.0%	50,000	0.0%
Out of State Online	<u>347,106</u>	0.1%	<u>350,899</u>	0.1%	<u>499,000</u>	0.2%
Subtotal Fall	<u>19,360,364</u>	7.3%	<u>20,461,934</u>	6.9%	<u>17,775,684</u>	6.2%
Winter						
In-county	535,578	0.2%	647,355	0.2%	626,174	0.2%
Out of county	325,203	0.1%	402,678	0.1%	380,213	0.1%
Out of state	12,261	0.0%	4,107	0.0%	14,335	0.0%
PA Border	6,000	0.0%	(6,000)	(0.0%)	-	0.0%
Out of State Online	<u>41,261</u>	0.0%	<u>(41,261)</u>	(0.0%)	<u>55,256</u>	0.0%
Subtotal Winter	<u>920,303</u>	0.3%	<u>1,006,879</u>	0.3%	<u>1,075,978</u>	0.4%

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue - Percentage of Total Revenue
 FY 2024

	Actual Revenue FY 2022	% of Total Revenue	Adopted Budget FY 2023	% of Total Revenue	Adopted Budget FY 2024	% of Total Revenue
Spring						
In-county	8,811,270	3.3%	10,291,979	3.5%	9,145,635	3.2%
Out of county	4,730,384	1.8%	5,948,829	2.0%	4,966,777	1.7%
Out of state	691,147	0.3%	634,788	0.2%	725,686	0.3%
PA Border	82,856	0.0%	50,000	0.0%	50,000	0.0%
Out of State Online	328,757	0.1%	318,101	0.1%	488,145	0.2%
Subtotal Spring	<u>14,644,414</u>	5.5%	<u>17,243,697</u>	5.8%	<u>15,376,243</u>	5.4%
Academies	-	0.0%	-	0.0%	-	0.0%
Total Credit Tuition	<u>38,728,152</u>	14.6%	<u>42,494,670</u>	14.3%	<u>38,088,171</u>	13.4%
Continuing Education	<u>12,136,058</u>	4.6%	<u>11,486,945</u>	3.9%	<u>12,344,571</u>	4.3%
Total Tuition	<u>50,864,210</u>	19.2%	<u>53,981,615</u>	18.2%	<u>50,432,742</u>	17.7%
Technology Fees	3,695,771	1.4%	<u>4,254,600</u>	1.4%	3,728,750	1.3%
Service Fees	-					
General Service Fees	5,413,976	2.0%	6,205,379	2.1%	5,396,500	1.9%
Other	<u>1,387,735</u>	0.5%	<u>3,164,095</u>	1.1%	<u>3,242,990</u>	1.1%
Total Service Fees Total	<u>6,801,711</u>	2.6%	<u>9,369,474</u>	3.2%	<u>8,639,490</u>	3.0%
Enrollment Fees	2,395,027	0.9%	3,114,636	1.0%	2,653,559	0.9%
Penalty Fees	21,219	0.0%	<u>68,704</u>	0.0%	<u>68,704</u>	0.0%
Subtotal Fees	<u>12,913,728</u>	4.9%	<u>16,807,414</u>	5.7%	<u>15,090,503</u>	5.3%
Total Tuition & Fees	<u>63,777,938</u>	24.1%	<u>70,996,285</u>	23.9%	<u>65,523,245</u>	23.0%

Community College of Baltimore County
 Adopted Operating Budget
Summary of Revenue - Percentage of Total Revenue
 FY 2024

	Actual Revenue FY 2022	% of Total Revenue	Adopted Budget FY 2023	% of Total Revenue	Adopted Budget FY 2024	% of Total Revenue
State Aid	<u>48,795,281</u>	18.4%	<u>61,614,534</u>	20.8%	<u>71,703,077</u>	25.1%
<u>Other</u>						
Investment Income	83,056	0.0%	15,000	0.0%	975,000	0.3%
Grants	71,519,755	27.0%	82,598,946	27.8%	56,350,000	19.8%
Auxiliary Enterprises	711,743	0.3%	688,412	0.2%	522,382	0.2%
Facilities Rental	809,150	0.3%	778,243	0.3%	663,545	0.2%
Grant Recovery	601,975	0.2%	515,000	0.2%	525,000	0.2%
CARES Grant Carryover	-		-	0.0%		0.0%
Miscellaneous	<u>4,727,168</u>	1.8%	<u>730,589</u>	0.2%	<u>4,032,961</u>	1.4%
	<u>78,452,847</u>	29.6%	<u>85,326,190</u>	28.8%	<u>60,768,888</u>	21.3%
Fund Balance	<u>400,000</u>	0.2%	<u>744,977</u>	0.3%	<u>749,441</u>	0.3%
TOTAL REVENUE	<u>\$ 264,626,256</u>	100.0%	<u>\$ 296,669,390</u>	100.0%	<u>\$ 285,274,859</u>	100.0%

Community College of Baltimore County
 Adopted Operating Budget
Full-Time Equivalent (FTE) Data
 FY 2024

	Actual Revenue FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	FY 24 vs. FY 22		FY 24 vs. FY 23	
				\$	%	\$	%
				Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
Cost per Student ¹	<u>\$ 12,145</u>	<u>\$ 13,332</u>	<u>\$ 15,047</u>	<u>\$ 2,902</u>	23.9%	<u>\$ 1,715</u>	12.9%
Full-Time Equivalent Students							
Credit ²	9,289	10,200	9,000	(289)	(3.1%)	(1,200)	(11.8%)
Non-Credit ³ - Open Enrollment	1,527	1,383	1,405	(122)	(8.0%)	22	1.6%
Non-Credit ³ - Contract	3,245	2,939	2,985	(260)	(8.0%)	46	1.6%
	<u>14,061</u>	<u>14,522</u>	<u>13,390</u>	<u>(671)</u>	(4.8%)	<u>(1,132)</u>	(7.8%)

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
 FY 2024

	Actual Expenditures		Adopted Budget		FY 24 vs. FY 22		FY 24 vs. FY 23	
	FY 2022	FY 2023	FY 2023	FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
Instruction	\$ 82,877,013	\$ 96,816,453	\$ 96,816,453	\$ 99,621,515	\$ 16,744,502	20.2%	\$ 2,805,062	2.9%
Academic Support	11,835,084	13,994,855	13,994,855	15,437,032	3,601,948	30.4%	1,442,177	10.3%
Student Services	16,246,402	20,026,208	20,026,208	21,817,710	5,571,308	34.3%	1,791,502	8.9%
Institutional Support	42,723,060	44,361,489	44,361,489	45,662,301	2,939,241	6.9%	1,300,812	2.9%
Oper. and Maint. of Plant	17,094,004	18,414,719	18,414,719	18,942,998	1,848,994	10.8%	528,279	2.9%
Mandatory Transfers	92,159,045	102,506,361	102,506,361	83,183,303	(8,975,742)	(9.7%)	(19,323,058)	(18.9%)
Auxiliary Enterprises	<u>942,207</u>	<u>549,305</u>	<u>549,305</u>	<u>610,000</u>	<u>(332,207)</u>	(35.3%)	<u>60,695</u>	11.0%
TOTAL	<u>\$ 263,876,815</u>	<u>\$ 296,669,390</u>	<u>\$ 296,669,390</u>	<u>\$ 285,274,859</u>	<u>\$ 21,398,044</u>	8.1%	<u>\$ (11,394,531)</u>	(3.8%)

Community College of Baltimore County
 Adopted Operating Budget
Summary of Expenses - All Categories
 FY 2024

	Actual		Adopted		FY 24 vs. FY 22		FY 24 vs. FY 23					
	Expenditures	FY 2022	Budget	FY 2023	Budget	FY 2024	\$	%	\$	%		
							Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)		
Salaries and Fringe Benefits	\$	133,926,757	\$	154,149,680	\$	164,180,573	\$	30,253,816	22.6%	\$	10,030,893	6.5%
Contracted Services		18,343,746		23,606,468		22,983,445		4,639,699	25.3%		(623,023)	(2.6%)
Supplies and Materials		3,103,127		4,581,814		4,530,364		1,427,237	46.0%		(51,450)	(1.1%)
Communications		918,839		891,153		927,987		9,148	1.0%		36,834	4.1%
Conferences and Meetings		693,612		1,400,433		2,028,600		1,334,988	192.5%		628,167	44.9%
Mandatory Transfers		92,159,045		102,506,361		83,183,303		(8,975,742)	(9.7%)		(19,323,058)	(18.9%)
Utilities		3,301,310		3,428,451		3,728,451		427,141	12.9%		300,000	8.8%
Fixed Charges		7,008,784		1,255,723		1,730,762		(5,278,022)	(75.3%)		475,039	37.8%
Furniture and Equipment		3,479,386		4,300,002		1,371,374		(2,108,012)	(60.6%)		(2,928,628)	(68.1%)
Auxiliary Enterprises		942,207		549,305		610,000		(332,207)	(35.3%)		60,695	11.0%
TOTAL	\$	263,876,815	\$	296,669,390	\$	285,274,859	\$	21,398,046	8.1%	\$	(11,394,531)	(3.8%)

Community College of Baltimore County
 Adopted Operating Budget
Summary of Expenses - Salaries and Benefits
 FY 2024

	Actual		Adopted		Adopted		FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures		Budget		Budget		\$	%	\$	%
	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 Salaries and Fringe Benefits				\$ -						
Administrative Staff	\$ 14,998,115	\$ 17,814,018	\$ 17,814,018	\$ 19,606,391	\$ 19,606,391	\$ 19,606,391	\$ 4,608,276	30.7%	\$ 1,792,373	10.1%
Professional Staff	15,570,518	19,768,236	19,768,236	23,776,821	23,776,821	23,776,821	8,206,303	52.7%	4,008,585	20.3%
Faculty - Full Time	33,798,659	39,484,926	39,484,926	41,727,415	41,727,415	41,727,415	7,928,756	23.5%	2,242,489	5.7%
Faculty - Part Time	13,980,023	13,542,738	13,542,738	13,141,908	13,141,908	13,141,908	(838,115)	(6.0%)	(400,830)	(3.0%)
Faculty - Summer School	2,309,697	2,590,321	2,590,321	2,628,601	2,628,601	2,628,601	318,904	13.8%	38,280	1.5%
Classified Union CWA (Unit 2)	12,587,241	16,025,501	16,025,501	16,426,420	16,426,420	16,426,420	3,839,179	30.5%	400,919	2.5%
Classified Non-Union (Unit 4)	1,306,332	1,516,460	1,516,460	1,562,322	1,562,322	1,562,322	255,990	19.6%	45,862	3.0%
Classified Plant (AFSCME Unit 1)	4,550,593	5,984,283	5,984,283	6,574,511	6,574,511	6,574,511	2,023,918	44.5%	590,228	9.9%
Classified 80 Hour (C8)	1,992,943	2,461,814	2,461,814	2,703,887	2,703,887	2,703,887	710,944	35.7%	242,073	9.8%
Part Time Associates	5,379,246	8,130,289	8,130,289	7,654,799	7,654,799	7,654,799	2,275,553	42.3%	(475,490)	(5.8%)
Overtime	577,449	651,071	651,071	673,806	673,806	673,806	96,357	16.7%	22,735	3.5%
Coronavirus Supp Pay	(559)	-	-	-	-	-	559	(100.0%)	-	- - -
Health Plans	15,153,007	14,119,875	14,119,875	15,308,408	15,308,408	15,308,408	155,401	1.0%	1,188,533	8.4%
Other Post Employment Benefits	2,100,200	3,800,000	3,800,000	4,700,000	4,700,000	4,700,000	2,599,800	123.8%	900,000	23.7%
Life Insurance	413,754	413,754	413,754	413,754	413,754	413,754	-	0.0%	-	0.0%
Social Security	8,215,167	9,491,104	9,491,104	9,747,204	9,747,204	9,747,204	1,532,037	18.6%	256,100	2.7%
Workmen's Compensation	491,695	446,389	446,389	430,652	430,652	430,652	(61,043)	(12.4%)	(15,737)	(3.5%)
Retirement	406,862	390,353	390,353	385,126	385,126	385,126	(21,736)	(5.3%)	(5,227)	(1.3%)
State Retirement Admin Fee	88,628	88,629	88,629	88,629	88,629	88,629	1	0.0%	-	0.0%
PPACA Fees	7,187	7,207	7,207	7,207	7,207	7,207	20	0.3%	-	0.0%
Turnover	-	(2,577,288)	(2,577,288)	(3,377,288)	(3,377,288)	(3,377,288)	(3,377,288)	- - -	(800,000)	31.0%
Total Salaries and Fringe Benefits	\$ 133,926,757	\$ 154,149,680	\$ 154,149,680	\$ 164,180,573	\$ 164,180,573	\$ 164,180,573	30,253,816	22.6%	10,030,893	6.5%

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Instruction
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY 2022	FY 2023	FY 2024	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 - Salaries and Fringe Benefits							
Administrative Staff	\$ 2,292,866	\$ 2,772,731	\$ 2,875,153	\$ 582,287	25.4%	\$ 102,422	3.7%
Professional Staff	3,847,857	4,748,768	5,437,764	1,589,907	41.3%	785,836	14.5%
Faculty - Full Time	32,719,964	38,076,089	40,207,743	7,487,779	22.9%	2,043,903	5.6%
Faculty - Part Time	13,777,969	13,317,656	12,878,626	(899,343)	(6.5%)	(439,030)	(3.3%)
Faculty - Summer School	2,309,697	2,590,321	2,628,601	318,904	13.8%	38,280	1.5%
Classified Union CWA (Unit 2)	3,429,338	4,306,691	4,285,973	856,635	25.0%	(20,248)	(0.5%)
Classified Plant (AFSCME Unit 1)	183,741	205,957	208,308	24,567	13.4%	2,351	1.1%
Classified 80 Hour (C8)	104,707	114,705	118,417	13,710	13.1%	3,712	3.2%
Part Time Associates	1,790,413	2,578,337	2,410,899	620,486	34.7%	(167,438)	(6.5%)
Overtime	30,784	20,838	21,482	(9,302)	(30.2%)	644	3.1%
Employee Health Plans	7,554,349	6,853,874	7,430,793	(123,556)	(1.6%)	576,919	8.4%
Other Post Employment Benefits	1,031,270	1,865,929	2,307,860	1,276,590	123.8%	441,931	23.7%
Life Insurance	201,548	201,548	201,548	0	0.0%	0	0.0%
Social Security	4,802,989	5,289,001	5,393,247	590,258	12.3%	104,246	2.0%
Workmen's Compensation	436,220	390,914	377,133	(59,087)	(13.5%)	(13,781)	(3.5%)
Retirement	83,009	83,009	83,009	0	0.0%	0	0.0%
Turnover	-	(373,773)	(489,795)	(489,795)	- - -	(116,022)	31.0%
	<u>74,596,721</u>	<u>83,042,595</u>	<u>86,376,761</u>	<u>11,780,040</u>	<u>15.8%</u>	<u>3,343,725</u>	<u>4.0%</u>
6000 - Contracted Services							
Contracted Services	4,949,821	8,599,284	7,658,648	2,708,827	54.7%	(940,636)	(10.9%)
Rental Equipment	1,238,820	880,549	2,079,663	840,843	67.9%	1,199,114	136.2%
Equipment Repair	82,141	100,250	183,605	101,464	123.5%	83,355	83.1%
	<u>6,270,783</u>	<u>9,580,083</u>	<u>9,921,916</u>	<u>3,651,134</u>	<u>58.2%</u>	<u>341,833</u>	<u>3.6%</u>

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Instruction
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures FY 2022	Budget FY 2023	Budget FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
6100 - Supplies and Materials							
Instructional Supplies	1,274,492	1,586,135	1,847,151	572,659	44.9%	241,630	16.5%
Subscriptions	<u>28,456</u>	<u>21,476</u>	<u>13,177</u>	<u>(15,279)</u>	<u>(53.7%)</u>	<u>11,087</u>	<u>(38.6%)</u>
	<u>1,302,948</u>	<u>1,607,611</u>	<u>1,860,328</u>	<u>557,380</u>	<u>42.8%</u>	<u>252,717</u>	<u>15.7%</u>
6300 - Conferences and Meetings							
Local Travel	25,646	174,528	106,599	80,953	315.7%	(63,029)	(38.9%)
Conferences and Meetings	172,445	323,649	663,908	491,463	285.0%	335,359	105.1%
Dues	<u>89,384</u>	<u>128,312</u>	<u>146,271</u>	<u>56,887</u>	<u>63.6%</u>	<u>17,959</u>	<u>14.0%</u>
	<u>287,475</u>	<u>626,489</u>	<u>916,778</u>	<u>629,303</u>	<u>218.9%</u>	<u>290,289</u>	<u>46.3%</u>
7000 - Furniture and Equipment							
Furniture and Equipment	419,086	1,959,675	545,732	126,646	30.2%	(1,413,943)	(72.2%)
	<u>419,086</u>	<u>1,959,675</u>	<u>545,732</u>	<u>126,646</u>	<u>30.2%</u>	<u>(1,413,943)</u>	<u>(72.2%)</u>
INSTRUCTION	<u>\$ 82,877,013</u>	<u>\$ 96,816,453</u>	<u>\$ 99,621,515</u>	<u>\$ 15,701,485</u>	<u>20.2%</u>	<u>\$ 1,762,045</u>	<u>2.9%</u>

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Academic Support
 FY 2024

	Actual		Adopted		FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures	Budget	Budget	Budget	\$	%	\$	%
	FY 2022	FY 2023	FY 2024	FY 2024	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>5000 - Salaries and Fringe Benefits</u>								
Administrative Staff	\$ 2,039,069	\$ 2,439,176	\$ 2,843,436	\$ 2,843,436	\$ 804,367	39.4%	\$ 404,260	16.6%
Professional Staff	1,710,023	2,247,782	2,751,820	2,751,820	1,041,797	60.9%	504,038	22.4%
Faculty - Full Time	1,078,695	1,282,635	1,453,718	1,453,718	375,023	34.8%	171,083	13.3%
Faculty - Part Time	147,243	173,849	204,814	204,814	57,571	39.1%	30,965	17.8%
Classified Union CWA (Unit 2)	3,311,015	4,330,593	4,379,408	4,379,408	1,068,393	32.3%	48,815	1.1%
Classified Non-Union (Unit 4)	54,446	56,453	63,016	63,016	8,570	15.7%	6,563	11.6%
Part Time Associates	172,444	312,176	224,684	224,684	52,240	30.3%	(87,492)	(28.0%)
Overtime	17,523	16,634	17,648	17,648	125	0.7%	1,014	6.1%
Employee Health Plans	1,520,482	1,408,092	1,526,618	1,526,618	6,136	0.4%	118,526	8.4%
Other Post Employment Benefits	205,304	371,467	459,446	459,446	254,142	123.8%	87,979	23.7%
Life Insurance	44,126	44,126	44,126	44,126	-	0.0%	-	0.0%
Worker's Compensation	13,504	13,504	13,028	13,028	(476)	(3.5%)	(476)	(3.5%)
Social Security	743,803	776,985	809,112	809,112	65,309	8.8%	32,127	4.1%
Turnover	-	(409,634)	(536,785)	(536,785)	(536,785)	- - -	(127,151)	31.0%
	<u>11,057,677</u>	<u>13,063,838</u>	<u>14,254,089</u>	<u>14,254,089</u>	<u>3,196,412</u>	<u>28.9%</u>	<u>1,190,251</u>	<u>9.1%</u>
<u>6000 - Contracted Services</u>								
Contracted Services	441,122	362,400	340,540	340,540	(100,582)	(22.8%)	(21,860)	(6.0%)
Equipment Repair	6,996	8,888	8,888	8,888	1,892	27.0%	-	0.0%
	<u>448,118</u>	<u>371,288</u>	<u>349,428</u>	<u>349,428</u>	<u>(98,690)</u>	<u>(22.0%)</u>	<u>(21,860)</u>	<u>(5.9%)</u>
<u>6100 - Supplies and Materials</u>								
Supplies	28,701	78,747	68,566	68,566	39,865	138.9%	(10,181)	(12.9%)
Subscriptions	37,563	43,132	43,137	43,137	5,574	14.8%	5	0.0%
	<u>66,264</u>	<u>121,879</u>	<u>111,703</u>	<u>111,703</u>	<u>45,439</u>	<u>68.6%</u>	<u>(10,176)</u>	<u>(8.3%)</u>

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Academic Support
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures FY 2022	Budget FY 2023	Budget FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
<u>6300 - Conferences and Meetings</u>							
Local Travel	6,479	20,072	42,646	36,167	558.2%	22,574	112.5%
Conferences and Meetings	19,852	67,407	112,296	92,444	465.7%	44,889	66.6%
Dues	7,693	6,500	9,665	1,972	25.6%	3,165	48.7%
	<u>34,023</u>	<u>93,979</u>	<u>164,607</u>	<u>130,584</u>	<u>383.8%</u>	<u>70,628</u>	<u>75.2%</u>
<u>6600 - Fixed Charges</u>							
Educational Improvement	160,721	242,282	472,282	311,561	193.9%	230,000	94.9%
	<u>160,721</u>	<u>242,282</u>	<u>472,282</u>	<u>311,561</u>	<u>193.9%</u>	<u>230,000</u>	<u>94.9%</u>
<u>7000 - Furniture and Equipment</u>							
Library Books	60,658	63,514	63,514	2,856	4.7%	-	0.0%
Furniture and Equipment	7,624	38,075	21,409	13,785	180.8%	(16,666)	(43.8%)
	<u>68,281</u>	<u>101,589</u>	<u>84,923</u>	<u>16,642</u>	<u>24.4%</u>	<u>(16,666)</u>	<u>(16.4%)</u>
ACADEMIC SUPPORT	<u>\$ 11,835,084</u>	<u>\$ 13,994,855</u>	<u>\$ 15,437,032</u>	<u>\$ 3,601,948</u>	<u>30.4%</u>	<u>\$ 1,442,177</u>	<u>10.3%</u>

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Student Services
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY 2022	FY 2023	FY 2024	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>5000 - Salaries and Fringe Benefits</u>							
Administrative Staff	3,249,514	\$ 3,916,741	\$ 4,539,273	\$ 1,289,759	39.7%	\$ 622,532	15.9%
Professional Staff	3,810,308	4,971,004	5,870,903	2,060,595	54.1%	899,899	18.1%
Faculty - Full Time	-	63,101	65,954	65,954	- - -	2,853	4.5%
Classified Union CWA (Unit 2)	3,054,004	4,005,598	4,027,702	973,698	31.9%	22,104	0.6%
Part Time Associates	1,806,493	2,724,040	2,774,513	968,020	53.6%	(2,644,638)	1.9%
Overtime	55,354	77,020	79,402	24,048	43.4%	1,810,800	3.1%
Employee Health Plans	1,956,268	1,741,250	1,887,820	(68,448)	(3.5%)	146,570	8.4%
Other Post Employment Benefits	260,437	471,223	582,828	322,391	123.8%	111,605	23.7%
Life Insurance	48,319	48,319	48,319	-	0.0%	-	0.0%
Social Security	1,009,614	1,113,744	1,154,822	145,208	14.4%	41,078	3.7%
Worker's Compensation	10,425	10,425	10,057	(368)	(3.5%)	(368)	(3.5%)
Turnover	-	(539,668)	(707,183)	(707,183)	- - -	(167,515)	31.0%
	<u>15,260,736</u>	<u>18,602,797</u>	<u>20,334,410</u>	<u>5,073,674</u>	<u>33.2%</u>	<u>844,920</u>	<u>9.3%</u>
<u>6000 - Contracted Services</u>							
Contracted Services	712,297	949,097	1,003,468	291,171	40.9%	54,371	5.7%
Consultants	-	8,237	8,237	8,237	- - -	-	0.0%
	<u>712,297</u>	<u>957,334</u>	<u>1,011,705</u>	<u>299,408</u>	<u>42.0%</u>	<u>54,371</u>	<u>5.7%</u>
<u>6100 - Supplies and Materials</u>							
Supplies	170,405	334,006	259,176	88,771	52.1%	(74,830)	(22.4%)
Subscriptions	40	1,582	1,582	1,542	3855.0%	-	0.0%
	<u>170,445</u>	<u>335,588</u>	<u>260,758</u>	<u>90,313</u>	<u>53.0%</u>	<u>(74,830)</u>	<u>(22.3%)</u>

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Student Services
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY 2022	FY 2023	FY 2024	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>6300 - Conferences and Meetings</u>							
Local Travel	4,696	53,738	38,346	33,650	716.6%	(15,392)	(28.6%)
Conferences and Meetings	19,040	52,114	121,763	102,723	539.5%	69,649	133.6%
Dues	4,641	12,040	12,040	7,399	159.4%	-	0.0%
	<u>28,377</u>	<u>117,892</u>	<u>172,149</u>	<u>143,772</u>	506.6%	<u>54,257</u>	46.0%
 <u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	74,546	12,597	38,688	(35,858)	(48.1%)	26,091	207.1%
	<u>74,546</u>	<u>12,597</u>	<u>38,688</u>	<u>(35,858)</u>	(48.1%)	<u>26,091</u>	207.1%
STUDENT SERVICES	<u>16,246,402</u>	<u>\$ 20,026,208</u>	<u>\$ 21,817,710</u>	<u>\$ 5,571,308</u>	34.3%	<u>\$ 1,791,502</u>	8.9%

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Institutional Support
 FY 2024

	Actual		Adopted		Adopted		FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures		Budget		Budget		\$	%	\$	%
	FY 2022		FY 2023		FY 2024		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
5000 - Salaries and Fringe Benefits										
Administrative Staff	\$ 7,118,950	\$	8,249,488	\$	8,883,035	\$	1,764,085	24.8%	\$ 633,547	7.7%
Professional Staff	5,753,871		7,244,659	\$	9,199,072		3,445,201	59.9%	1,954,413	27.0%
Faculty - Full Time	-		63,101				-	---	(63,101)	(100.0%)
Faculty Part Time	54,811		51,233		58,468		3,657	6.7%	7,235	14.1%
Classified Union CWA (Unit 2)	2,625,741		3,205,869	\$	3,539,077		913,336	34.8%	333,208	10.4%
Classified Non-Union (Unit 4)	1,251,886		1,460,007	\$	1,499,306		247,420	19.8%	39,299	2.7%
Classified Plant (AFSCME Unit 1)	239,452		482,760	\$	482,970		243,518	101.7%	210	0.0%
Classified 80 Hour (C8)	1,481,548		1,772,858	\$	1,981,775		500,227	33.8%	208,917	11.8%
Part Time Associates	1,447,530		2,361,193		2,085,767		638,237	44.1%	(275,426)	(11.7%)
Overtime	172,173		274,258		284,840		112,667	65.4%	10,582	3.9%
Coronavirus Supp Pay	(559)		-				559	(100.0%)	-	--- E11
Employee Health Plans	3,047,449		3,159,870		3,425,850		378,401	12.4%	265,980	8.4%
Other Post Employment Benefits	459,895		832,112		1,029,191		569,296	123.8%	197,079	23.7%
Life Insurance	91,229		91,229		91,229		-	0.0%	-	0.0%
Social Security	1,190,371		1,789,391		1,854,166		663,795	55.8%	64,775	3.6%
Worker's Compensation	25,038		25,038		24,155		(883)	(3.5%)	(883)	(3.5%)
Retirement	95,452		95,452		95,452		-	0.0%	-	0.0%
State Retirement Admin Fee	88,628		88,629		88,629		1	0.0%	-	0.0%
PPACA Fees	7,187		7,207		7,207		20	0.3%	-	0.0%
Turnover			(811,390)		(1,063,248)		(1,063,248)	---	(251,858)	31.0%
	25,150,652		30,442,964		33,566,941		8,416,289	33.5%	3,123,977	10.3%
6000 - Contracted Services										
Printing Off-Campus	495,530		482,652		526,652		31,122	6.3%	44,000	9.1%
Contracted Services	5,679,629		6,903,829		6,110,061		430,432	7.6%	(793,768)	(11.5%)
Rental Equipment	1,128		6,800		6,800		5,672	502.8%	-	0.0%
Advertising	917,656		1,368,084		1,243,509		325,853	35.5%	(124,575)	(9.1%)
Equipment Repair	728,904		688,414		520,915		(207,989)	(28.5%)	(167,499)	(24.3%)
	7,822,847		9,449,779		8,407,937		585,090	7.5%	(1,041,842)	(11.0%)

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Institutional Support
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures FY 2022	Budget FY 2023	Budget FY 2024	\$ Inc (Dec)	% Inc (Dec)	\$ Inc (Dec)	% Inc (Dec)
6100 - Supplies and Materials							
Office Supplies	351,842	634,192	597,828	245,986	69.9%	(36,364)	(5.7%)
Subscriptions	7,066	12,920	14,971	7,905	111.9%	2,051	15.9%
	<u>358,908</u>	<u>647,112</u>	<u>612,799</u>	<u>253,891</u>	<u>70.7%</u>	<u>(34,313)</u>	<u>(5.3%)</u>
6200 - Communications							
Postage	358,851	355,868	355,868	(2,983)	(0.8%)	-	0.0%
Telephone & Internet Communications	559,989	535,285	572,119	12,130	2.2%	36,834	6.9%
	<u>918,839</u>	<u>891,153</u>	<u>927,987</u>	<u>9,148</u>	<u>1.0%</u>	<u>36,834</u>	<u>4.1%</u>
6300 - Conferences and Meetings							
Local Travel	20,720	137,277	45,680	24,960	120.5%	(91,597)	(66.7%)
Conferences and Meetings	93,790	180,035	413,441	319,651	340.8%	233,406	129.6%
Dues	201,565	221,883	295,292	93,727	46.5%	73,409	33.1%
	<u>316,075</u>	<u>539,195</u>	<u>754,413</u>	<u>438,338</u>	<u>138.7%</u>	<u>215,218</u>	<u>39.9%</u>
6600 - Fixed Charges							
Misc Exp - Penalties and Fines	6,000,000	-	-	(6,000,000)	(100.0%)	-	-
Liability Insurance	293,399	354,882	513,420	220,021	75.0%	158,538	44.7%
Fidelity Bond	7,124	6,000	13,200	6,076	85.3%	7,200	120.0%
Educational Improvement	-	-	40,000	40,000	---	200,000	---
Unemployment Insurance	144,981	250,000	200,000	55,019	37.9%	(50,000)	(20.0%)
	<u>6,445,504</u>	<u>610,882</u>	<u>766,620</u>	<u>(5,678,884)</u>	<u>(88.1%)</u>	<u>155,738</u>	<u>25.5%</u>
7000 - Furniture and Equipment							
Furniture and Equipment	1,710,235	1,780,404	625,604	(1,084,631)	(63.4%)	(1,154,800)	(64.9%)
	<u>1,710,235</u>	<u>1,780,404</u>	<u>625,604</u>	<u>1,154,800</u>	<u>(63.4%)</u>	<u>(1,154,800)</u>	<u>(64.9%)</u>
INSTITUTIONAL SUPPORT	\$ 42,723,060	\$ 44,361,489	\$ 45,662,301	\$ 2,939,241	6.9%	1,300,812	2.9%

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Operation and Maintenance of Plant
 FY 2024

	Actual		Adopted		Adopted		FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures		Budget		Budget		\$	%	\$	%
	FY 2022		FY 2023		FY 2024		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>5000 - Salaries and Fringe Benefits</u>										
Administrative Staff	\$ 297,716	\$	435,882	\$	465,494	\$	166,805	56.0%	\$ 28,639	6.6%
Professional Staff	448,459		556,023		517,262		60,950	13.6%	(46,614)	(8.4%)
Classified Union CWA (Unit 2)	167,143		176,750		194,260		24,167	14.5%	14,560	8.2%
Classified Plant (AFSCME Unit 1)	4,127,400		5,295,566		5,883,233		1,666,629	40.4%	498,463	9.4%
Classified 80 Hour (C8)	406,688		574,251		603,695		187,844	46.2%	20,281	3.5%
Part Time Associates	162,366		154,543		158,936		(7,823)	(4.8%)	-	0.0%
Overtime	301,615		262,321		270,434		(39,294)	(13.0%)	-	0.0%
Employee Health Plans	1,074,459		956,789		1,037,327		(19,392)	(1.8%)	98,278	10.3%
Other Post Employment Benefits	143,294		259,269		320,675		177,381	123.8%	61,406	23.7%
Life Insurance	28,532		28,532		28,532		-	0.0%	-	0.0%
Social Security	468,390		521,983		535,857		67,467	14.4%	13,874	2.7%
Worker's Compensation	6,508		6,508		6,279		(229)	(3.5%)	(229)	(3.5%)
Retirement	228,401		211,892		206,665		(16,509)	(7.2%)	-	0.0%
Turnover			(442,823)		(580,277)		(442,823)	- - -	-	0.0%
	<u>7,860,971</u>		<u>8,997,486</u>		<u>9,648,372</u>		<u>1,825,173</u>	<u>23.2%</u>	<u>688,658</u>	<u>7.7%</u>
<u>6000 - Contracted Services</u>										
Equipment Repair	198,368		125,819		222,678		24,310	12.3%	96,859	77.0%
Contracted Services	1,966,297		2,186,893		2,103,183		136,886	7.0%	(83,710)	(3.8%)
Rental of Facilities	925,036		935,272		966,598		41,562	4.5%	31,326	3.3%
	<u>3,089,701</u>		<u>3,247,984</u>		<u>3,292,459</u>		<u>202,758</u>	<u>6.6%</u>	<u>44,475</u>	<u>1.4%</u>
<u>6100 - Supplies and Materials</u>										
Supplies & Materials	1,204,562		1,869,171		1,684,323		479,761	39.8%	(184,848)	(9.9%)
Subscriptions	-		453		453		453	- - -	-	0.0%
	<u>1,204,562</u>		<u>1,869,624</u>		<u>1,684,776</u>		<u>480,214</u>	<u>39.9%</u>	<u>(184,848)</u>	<u>(9.9%)</u>

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Operation and Maintenance of Plant
 FY 2024

	Actual	Adopted	Adopted	FY 24 vs. FY 22		FY 24 vs. FY 23	
	Expenditures	Budget	Budget	\$	%	\$	%
	FY 2022	FY 2023	FY 2024	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>6300 - Conferences and Meetings</u>							
Local Travel	12,934	11,023	7,074	(5,860)	(45.3%)	(3,949)	(35.8%)
Conferences and Meetings	13,590	7,769	9,493	(4,097)	(30.1%)	1,724	22.2%
Dues	1,138	4,086	4,086	2,948	259.1%	-	0.0%
	<u>27,662</u>	<u>22,878</u>	<u>20,653</u>	<u>(7,009)</u>	<u>(25.3%)</u>	<u>(2,225)</u>	<u>(9.7%)</u>
<u>6500 - Utilities</u>							
Fuel Oil	24,432	37,216	37,216	12,784	52.3%	-	0.0%
Gas and Electric	2,979,441	3,113,671	3,413,671	434,230	14.6%	300,000	9.6%
Metropolitan Service Charge	201,786	200,299	200,299	(1,487)	(0.7%)	-	0.0%
Water	95,652	77,265	77,265	(18,387)	(19.2%)	-	0.0%
	<u>3,301,310</u>	<u>3,428,451</u>	<u>3,728,451</u>	<u>427,141</u>	<u>12.9%</u>	<u>300,000</u>	<u>8.8%</u>
<u>6600 - Fixed Charges</u>							
Property Insurance	402,559	402,559	491,860	89,301	22.2%	89,301	22.2%
	<u>402,559</u>	<u>402,559</u>	<u>491,860</u>	<u>89,301</u>	<u>22.2%</u>	<u>89,301</u>	<u>22.2%</u>
<u>7000 - Furniture and Equipment</u>							
Furniture and Equipment	1,207,238	445,737	76,427	(1,130,811)	(93.7%)	(369,310)	(82.9%)
	<u>1,207,238</u>	<u>445,737</u>	<u>76,427</u>	<u>(1,130,811)</u>	<u>(93.7%)</u>	<u>(369,310)</u>	<u>(82.9%)</u>
OPERATION & MAINTENANCE OF PLANT	\$ 17,094,004	\$ 18,414,719	\$ 18,942,998	\$ 1,886,766	11.0%	566,051	3.1%

Community College of Baltimore County
 Adopted Operating Budget
Expenses - Mandatory Transfers
 FY 2024

	Actual		Adopted		FY 24 vs. FY 22		FY 24 vs. FY 23		
	Expenditures		Budget		\$	%	\$	%	
	FY 2022		FY 2023		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	
<u>Mandatory Transfers</u>									
Grants	\$ 71,519,755	\$	82,598,946	\$	56,350,000	\$ (15,169,755)	(21.2%)	\$ (26,248,946)	(31.8%)
Basic Adult Education	363,746		365,000		365,000	1,254	0.3%	-	0.0%
Work Study Program	-		75,000		75,000	75,000	- - -	-	0.0%
Opportunity Grant	2,991,405		1,400,000		2,000,000	(991,405)	(33.1%)	600,000	42.9%
Grants - Other	3,092		50,000		50,000	46,908	1517.1%	-	0.0%
Supplemental Educ. Opportunity Grant	295,829		325,000		325,000	29,171	9.9%	-	0.0%
Miscellaneous Expense	1,200,000		-		-	(1,200,000)	(100.0%)	-	0.0%
Baltimore County College Promise	1,449,278		2,872,360		8,800,000	7,350,722	507.2%	5,927,640	206.4%
Early College High School - Woodlawn	344,644		444,791		390,962	46,318	13.4%	(53,829)	(12.1%)
Early College High School - P-TECH Dundalk	64,742		389,423		342,294	277,552	428.7%	(47,129)	(12.1%)
Early College High School - P-TECH Owings Mills	3,390		220,476		193,794	190,404	5616.6%	(26,682)	(12.1%)
Debt Service	13,923,164		13,765,365		14,291,253	368,089	2.6%	525,888	3.8%
MANDATORY TRANSFERS	\$ 92,159,045	\$	102,506,361	\$	83,183,303	\$ (8,975,742)	(9.7%)	\$ (19,323,058)	(18.9%)

Community College of Baltimore County
 Adopted Operating Budget
Auxiliary Enterprises
 FY 2024

	Actual Revenue FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	FY 24 vs. FY 22		FY 24 vs. FY 23	
				\$	%	\$	%
				Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)
<u>Revenue</u>							
Bookstores	\$ 584,000	\$ 565,412	\$ 398,382	\$ (185,618)	(31.8%)	\$ (167,030)	(29.5%)
Food Service	102,318	123,000	124,000	21,682	21.2%	1,000	0.8%
One Card	25,425	-	-	(25,425)	(100.0%)	-	---
	<u>711,743</u>	<u>688,412</u>	<u>522,382</u>	<u>(189,361)</u>	<u>(26.6%)</u>	<u>(166,030)</u>	<u>(24.1%)</u>
<u>Expenses</u>							
Food Service	939,721	549,305	610,000	(329,721)	(35.1%)	60,695	11.0%
One Card	2,486	-	-	(2,486)	(100.0%)	-	---
	<u>942,207</u>	<u>549,305</u>	<u>610,000</u>	<u>(332,207)</u>	<u>(35.3%)</u>	<u>60,695</u>	<u>11.0%</u>
<u>Net Contribution</u>							
Bookstores	584,000	565,412	398,382	(185,618)	(31.8%)	(167,030)	(29.5%)
Food Service	(837,403)	(426,305)	(486,000)	351,403	(42.0%)	(59,695)	14.0%
One Card	22,939	-	-	(22,939)	(100.0%)	-	---
	<u>\$ (230,465)</u>	<u>\$ 139,107</u>	<u>\$ (87,618)</u>	<u>\$ 142,847</u>	<u>(62.0%)</u>	<u>\$ (226,725)</u>	<u>(163.0%)</u>