

Legislative Budget Analysis
Proposed FY 2024 Operating and Capital Budgets
Office of the County Auditor
Baltimore County, Maryland
HEARING DATE: May 15, 2023



Community College of Baltimore County

President: Dr. Sandra Kurtinitis

Budget Office Analyst: Michael Walther

Legislative Analyst: Rayven Vinson

Questions to Department Sent	Monday, April 24
Responses Received	Tuesday, May 2

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

BUDGET SUMMARY
\$ in Thousands

	GENERAL	SPECIAL	TOTAL	% Change Prior Year
PROPOSED CHANGE				
FY 2023 - 2024 Change	\$ 6,242.8	\$ (19,247.3)	\$ (13,004.5)	-4.4%
BUDGET TRENDS				
FY 2022 Actual	\$ 73,200.2 ⁽¹⁾	\$ 189,476.6 ⁽²⁾	\$ 262,676.8	
FY 2023 Approp.	77,987.4	218,682.0	296,669.4	12.9%
FY 2024 Request	84,230.2	199,434.7	283,664.9	-4.4%
FY 2024 Budget Analysis	84,230.2	199,434.7	283,664.9	-4.4%
POTENTIAL REDUCTIONS	TBD	\$ -	TBD	

⁽¹⁾ Reflects County General Funds provided to CCBC.

⁽²⁾ Excludes Auxiliary Fund, which is an enterprise fund

PERSONNEL

ALL FUNDS
FULL-TIME EQUIVALENT (FTE) POSITIONS

PROPOSED CHANGE	
FY 2023 - 2024 Change	(21)
BUDGET TRENDS	
FY 2022 Actual	1,640
FY 2023 Approp.	1,674
FY 2024 Request	1,653
FY 2024 Budget Analysis	1,653
POTENTIAL REDUCTIONS	0

VACANCY DATA

Positions Vacant as of April 24, 2023*	219
--	-----

FY 2024 ENROLLMENT PROJECTIONS*

<u>FTE</u>	
Credit	9,000
Non-Credit	4,390
Total	<u>13,390</u>

*Provided by CCBC.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

BUDGET SUMMARY:

The County's proposed FY 2024 budget for the Community College of Baltimore County (CCBC) totals \$283.7 million, a decrease of \$13.0 million, or 4.4%, from the FY 2023 budget as follows.

	General Fund (\$ in thousands)	Special Fund*	Total
2024 Request	\$ 84,230	\$ 199,435	\$ 283,665
2023 Appropriation	77,987	218,682	296,669
\$ Increase/(Decrease)	\$ 6,243	\$ (19,247)	\$ (13,005)
% Increase/(Decrease)	8.0%	-8.8%	-4.4%

* Comprised on non-County funds.

- **General Fund** - The budget increase is primarily due to personnel expenses for existing staff, including COLAs and increments and longevities.
- **Special Fund** - The budget decrease is primarily due to the FY 2023 appropriation of COVID-19 pandemic related federal stimulus.

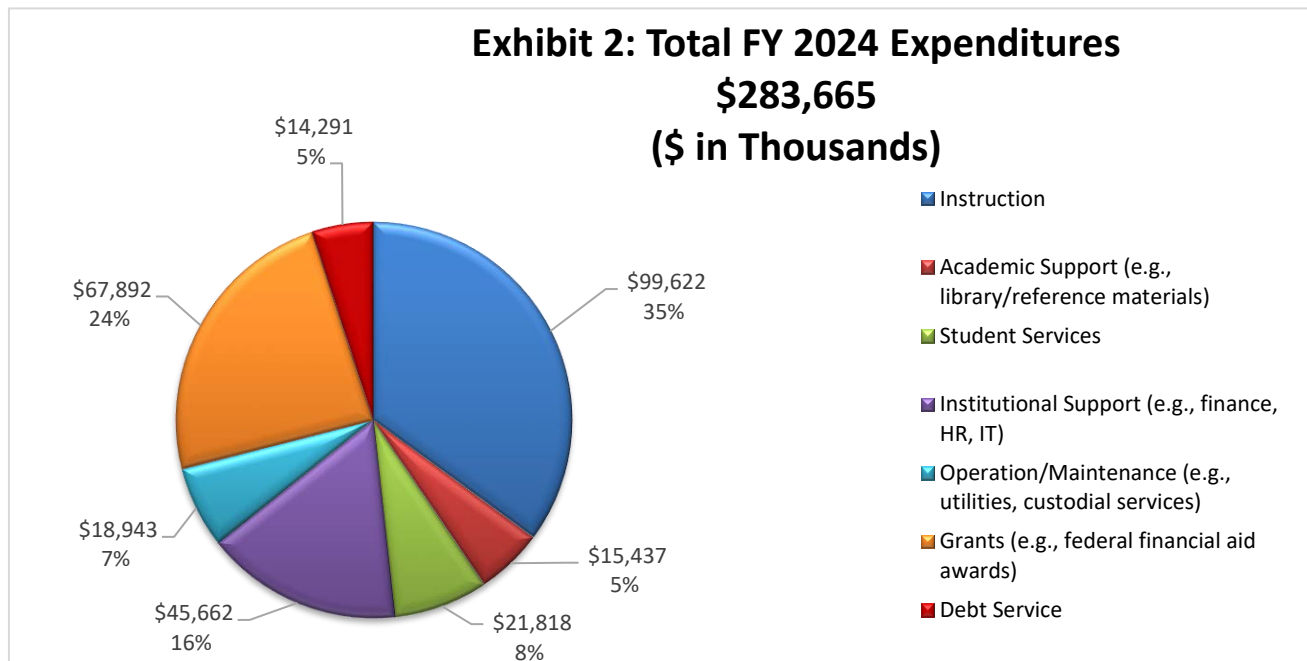
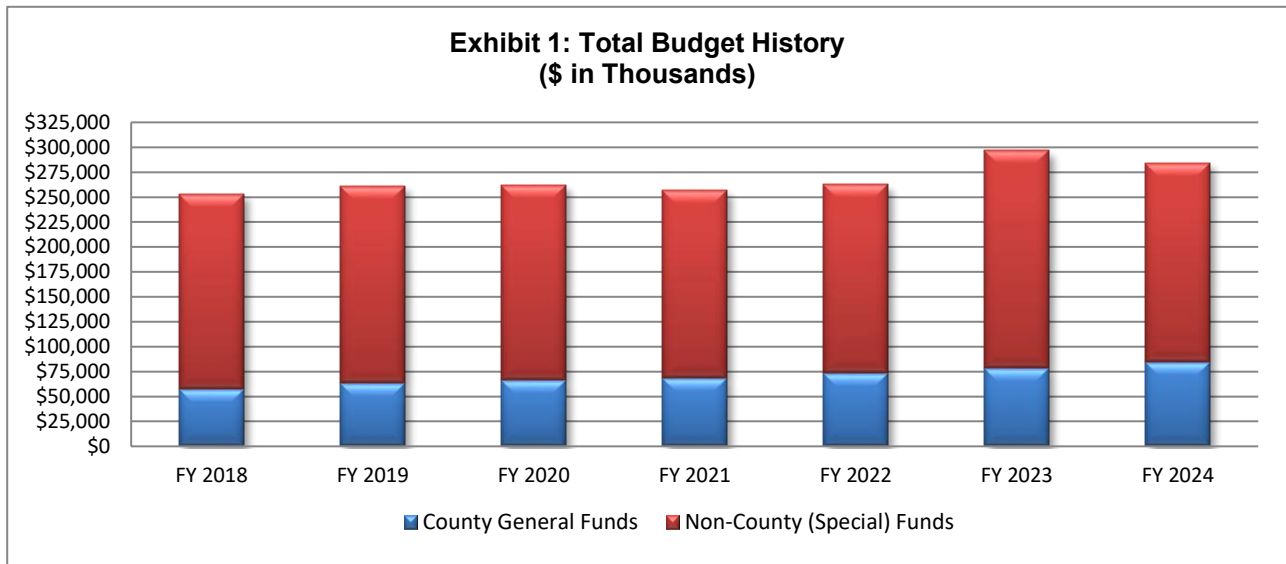
The proposed level of County support exceeds the State-mandated maintenance of effort (MOE) requirement by \$5.7 million (see Appendix C). FY 2024 direct State aid totals \$71.7 million, an increase of \$10.1 million. Any reduction of more than \$5.7 million to CCBC's operating budget would result in a loss of \$10.1 million in State aid. Additionally, the proposed budget relies on the use of approximately \$3.0 million of CCBC's fund balance.

CCBC's proposed FY 2024 budget comprises 6.3% of the County's total Operating Budget.

See Appendices A and B for program-level expenditure/appropriation and authorized.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

See Exhibits 1-4 for additional detail.



COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 3: Total FY 2024 Revenues
\$283,665
(\$ in Thousands)

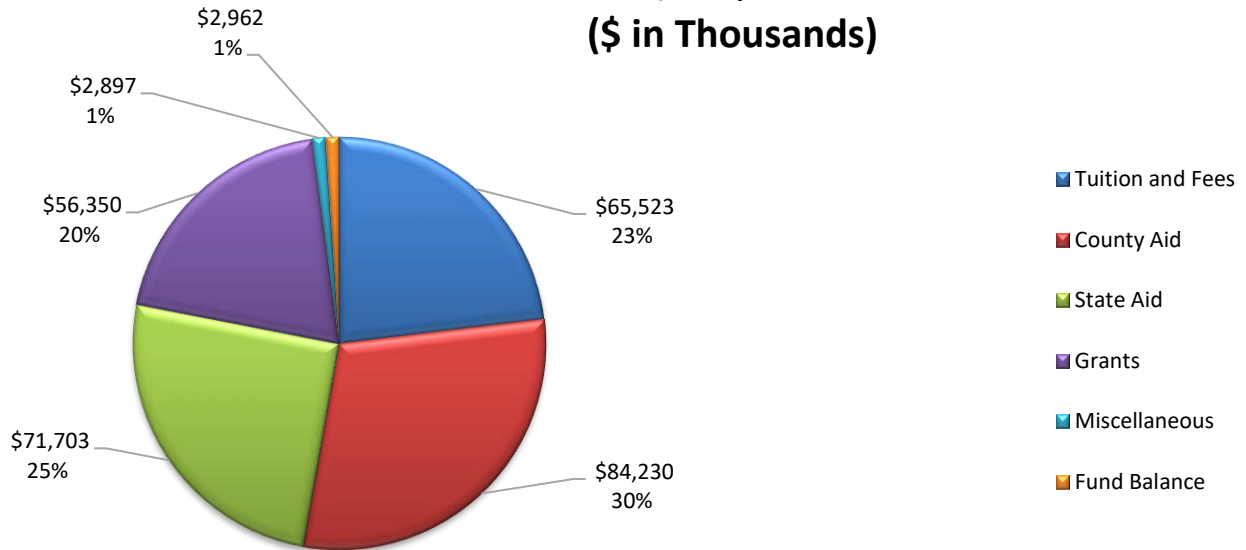
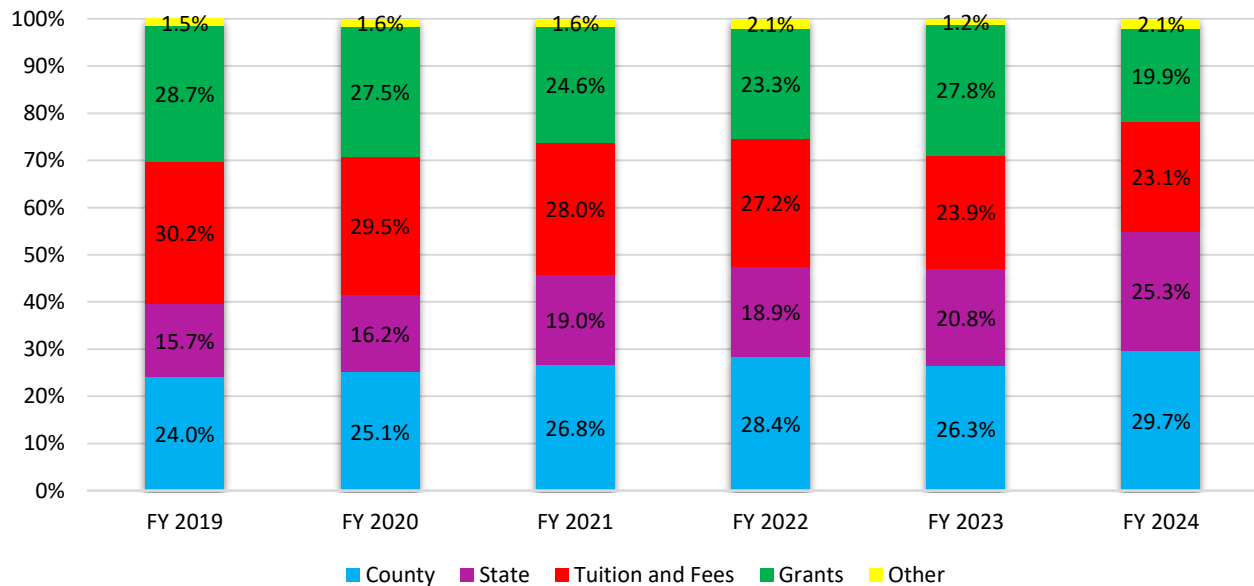


Exhibit 4 displays the composition of CCBC's budgeted revenues from FY 2019 through FY 2024.

Exhibit 4: Share of Budgeted Revenues



COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

POTENTIAL BUDGET REDUCTIONS:

The proposed FY 2024 budget for CCBC includes County funding of \$84.2 million. Excluding debt service, **the proposed FY 2024 budget for CCBC includes County funding of \$69.9 million, which exceeds the State's maintenance of effort (MOE) requirement by \$5.7 million.** As noted, in order for CCBC to receive the full amount of an increase in State aid (\$10.1 million for CCBC in FY 2024), the local government must appropriate local funds to its community college's operating budget in an amount level to, or greater than, the prior year's funding (excluding debt service). Committing funds for ongoing expenses above the MOE level represents a binding funding commitment; once the Council appropriates such funds, the County is unable to "pull back" its spending authorization.

Together, proposed additional County and State funding totals \$15.8 million – an amount that is insufficient to fund all announced new and continued costs, including COLAs and the expanded College Promise program. As a result, the proposed FY 2024 budget utilizes increased non-County revenue from CCBC's fund balance, as well as not-yet-fully-budgeted transfers of previously appropriated County American Rescue Plan Act (ARPA) funding. **It is not yet clear how all announced initiatives will be sustained in future budget years; however, CCBC has a track record of working cooperatively with County Government and ensuring budget stability.**

OPERATING BUDGET HIGHLIGHTS:

1. College Promise Program

The County Executive announced in his FY 2024 budget message that the County and CCBC would be partnering to make Community College available – for free – to any County family making less than \$150,000 a year. CCBC advised that the estimated cost for the near-universal Baltimore County College Promise totals \$10.4 million, in which \$4.6 million of County funding and \$5.8 million of CCBC funding are being allocated towards the credit student and workforce training components. The level of County support for the credit student expansion relies upon \$3.0 million previously earmarked in the FY 2023 budget plus \$1.0 million of new County ARPA grant funds (most likely to be made available via a FY 2024 supplemental budget action), while the workforce training program expansion is supported with \$600 thousand of newly-earmarked, previously-appropriated County ARPA grant funds. CCBC also advised that it reduced its classification and compensation study contingency by \$1.5 million in order to fund a portion of the

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

College Promise program expansion.

According to CCBC, the expansion of the College Promise program will extend eligibility to any high school graduate or GED completer regardless of high school graduation or GED completion date, except for DREAMERs, who must have graduated in 2018 or later. A credit student must have a final high school GPA of 2.3 or higher, while credit students with high school GPAs <2.3 must complete at least 3 CCBC credits with a 2.3 GPA or higher before qualifying for the Baltimore County Promise scholarship. There is no longer a high school GPA requirement for students in workforce programs. Finally, the FAFSA requirement has been limited to just students in credit programs, with DREAMERs completing a special CCBC application since they cannot file a FAFSA. In keeping with prior eligibility criteria, qualifying students must reside in the County, have an adjusted gross household income of \$150,000 or less, and complete all application requirements.

CCBC advised that the Promise program is a “last dollar” scholarship, meaning that credit students must complete the FAFSA to apply for and receive federal Pell grants and any other aid before receiving Promise dollars. CCBC further advised that a full-time credit student taking 12 credits has a \$4,062 annual bill, therefore, approximately 46% of the costs of an average eligible full-time student are covered by the Baltimore County College Promise program. Additionally, the cost of workforce development certificate programs ranges from \$330 to \$9,000, and the Promise award will ensure that all tuition and mandatory fees are 100% covered by aid.

CCBC estimates 5,000 students will receive aid through the program during FY 2024; 767 students have participated to date in FY 2023. CCBC further advised that College Promise students have exhibited a higher retention rate and achieved higher GPAs than the general student population. In addition, the State offers scholarships through the Maryland Community College Promise program, which provides free community college tuition to eligible students State-wide. CCBC advised that 171 students were awarded Maryland Community College Promise scholarships for the current 2022-2023 academic year.

CCBC should be prepared to discuss:

- ***What contingency plans are in place in case program demand again exceeds budgeted funding;***

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

- *How it anticipates the program will be fully funded in the future once federal grant funds are no longer available; and*
- *Any other ongoing, programmatic funding within the CCBC budget that is reliant upon one-time revenues (such as grant funds), in total, and by program.*

2. Collaboration with the Department of Economic and Workforce Development

CCBC advised that it continues to work closely with Baltimore County's Department of Economic and Workforce Development (DEWD) and serves as the County's Out of School Youth Provider. CCBC's FY 2024 overall budget for non-credit workforce development activities totals \$5.4 million, a \$292 thousand increase over FY 2023, and includes the following programs:

- Apprenticeship (\$1.5 million)
- Allied Health (\$1.3 million)
- Commercial Vehicle Program (\$951 thousand)
- Technical Training (\$922 thousand)
- Business/Management (\$375 thousand)
- Criminal Justice (\$180 thousand)
- Computers and Information Services (\$117 thousand)
- Hospitality (\$72 thousand)

In addition to its non-credit workforce offerings, collaborative efforts to support the County's workforce include:

- Partnering with DEWD and the University of Maryland St. Joseph Medical Center to offer Public Health Pathways for Certified Nursing Assistant and Licensed Practical Nurse programs;
- Supporting DEWD's and Maryland LABOR's U.S. Department of Commerce Good Jobs Challenge grant for Offshore Wind Workforce training. CCBC is a sub-grantee for the *Maryland Works for Wind* effort;
- Jointly soliciting information from groups of employers such as Tradepoint Atlantic (TPA) tenants and Workforce Investment Board (WIB) members to identify employment trends;
- Identifying companies in need of training and jointly addressing needs with DEWD;
- Providing Digital Literacy training to fill the skill gaps for unemployed and underemployed County residents in partnership with DEWD;
- Offering SNAP screening at unemployment orientations and other County events; and

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

- Providing Summer Youth Employment success skills to the County's Summer Youth Program.

Public Health Pathways

CCBC advised that the Public Health Pathways program will provide 30 unemployed or underemployed County residents with a 2-year nursing education program from CCBC that includes four months of Certified Nursing Assistant training, four months of prerequisite courses to prepare for the LPN program, and sixteen months of LPN education. CCBC will provide tutoring and specialized instruction to help students acquire the certifications. In addition, students will receive monthly stipends throughout the program, totaling \$25,000, to help cover transportation, childcare, and other living expenses. Participants are also guaranteed employment with the University of Maryland Saint Joseph Medical Center (UM SJMC).

CCBC advised that the program cost totals \$1.3 million, with funding of \$560 thousand from the County (ARPA funds), \$107 thousand from CCBC, \$115 thousand from UM SJMC ARPA funds, and \$500 thousand from the UM SJMC operating budget.

CCBC should be prepared to discuss its ongoing work with County youth and employers, in conjunction with DEWD, as well as other organizations, companies, and the State.

3. **Early College High Schools**

The proposed FY 2024 budget includes \$927 thousand for CCBC's three Early College High Schools (ECHS), a decrease of \$128 thousand, from the FY 2023 budget as follows:

- \$391 thousand for the ECHS at Woodlawn High School (\$54 thousand decrease);
- \$342 thousand for the Pathways in Technology (P-TECH) at Dundalk High School (\$47 thousand decrease); and
- \$194 thousand for the P-TECH at Owings Mills (\$27 thousand decrease).

ECHS program at Woodlawn High School

In fall 2017, CCBC, in collaboration with BCPS, opened the ECHS program at Woodlawn High School with a first year enrollment of 85 students. Despite previous declines in program demand in FY 2022 (261 students) and FY 2023 (239 students), CCBC projects total enrollment of 249 students in FY 2024.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

P-TECH at Dundalk High School

In fall 2018, CCBC and BCPS commenced the P-TECH at Dundalk High School, a partnership between CCBC, BCPS, KCI Technologies, and Whiting Turner, with first year enrollment of 48 students. CCBC projects total enrollment of 181 students in FY 2024.

P-TECH at Owings Mills High School

In fall 2020, CCBC and BCPS commenced the P-TECH at Owings Mills High School, a partnership between CCBC, BCPS, Northrop Grumman, Becton Dickinson, Potomac Photonics, and North American Millwright, with first year enrollment of 30 students. CCBC projects total enrollment of 130 students in FY 2024.

Other Early College Access Programs

CCBC offers several additional Early College Access Programs (ECAPs) to allow BCPS students the opportunity to earn college credits while still enrolled in high school, including the Tuition-Free Program, Parallel Enrollment Program, and the Diploma-to-Degree Program.

CCBC advised that FY 2023 headcount enrollment in ECAPs totaled 3,322, and the FY 2024 headcount is projected to increase by 394 to 3,716. Total participation has steadily increased since FY 2016 when 1,495 students were enrolled.

Blueprint for Maryland's Future Initiative

In 2021, the Maryland General Assembly passed the Blueprint for Maryland's Future initiative, which has provided FY 2024 grant funds to Baltimore County Public Schools (BCPS) and the Department of Economic and Workforce Development (DEWD) to create and enact programming geared towards enhancing career readiness and training programs for BCPS students. CCBC advised that it is working in partnership with BCPS and DEWD on the initiative, but CCBC advised that it is not a direct recipient of Maryland Blueprint funds. In the future, BCPS or other agencies may use Blueprint funds for services provided by CCBC to other agencies or their students.

CCBC should be prepared to discuss:

- ***Any ongoing program adjustments that CCBC is making to increase participation;***
- ***Whether funding constraints have suppressed or otherwise affected enrollment in***

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

ECHS or ECAP programs;

- *Anticipated future growth in enrollment in the ECHS programs and how the schools will be funded going forward; and*
- *Any budgetary impacts stemming from the Blueprint for Maryland's Future program.*

4. Enrollment

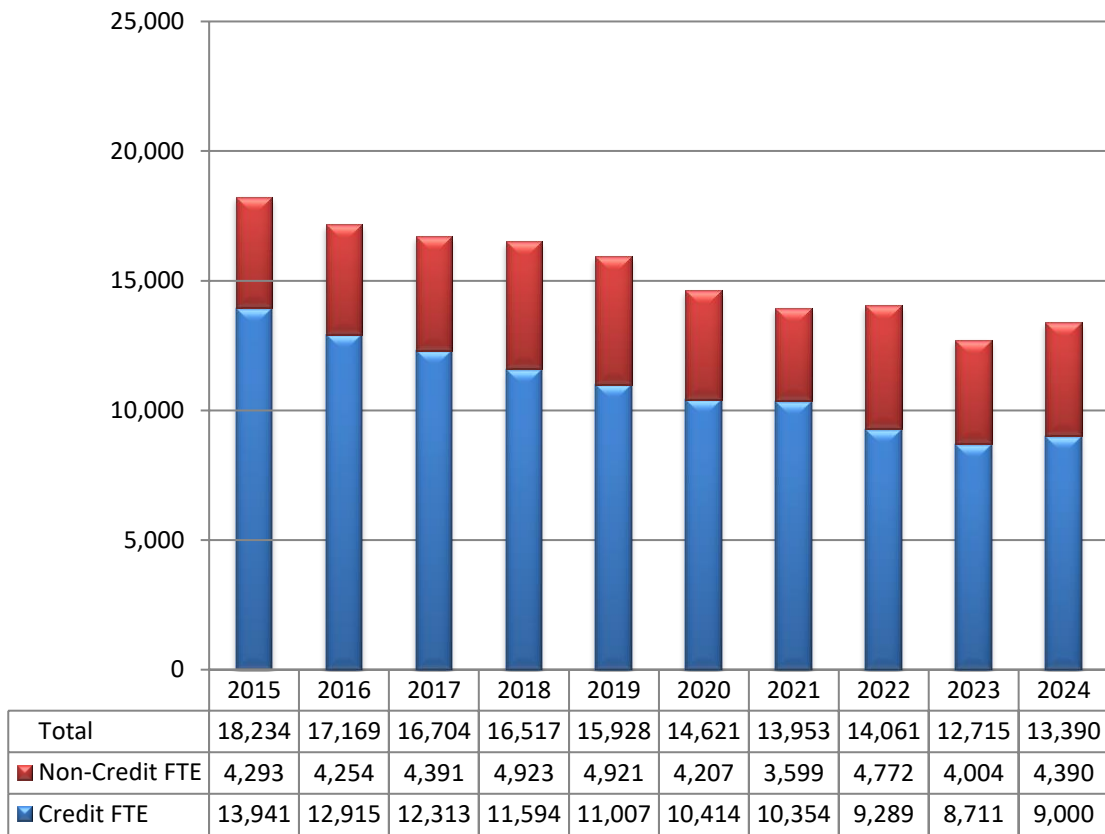
Exhibit 5 depicts CCBC's **total enrollment** from FY 2015 through FY 2024. CCBC projects that FY 2024 enrollment will total 13,390 FTE, including 9,000 credit and 4,390 non-credit FTE. This enrollment level would represent an increase from current FY 2023 projections, but a decrease of 1,132 FTE from FY 2023 Adopted Budget enrollment projections. As a result, a decrease of approximately \$5.5 million in Tuition and Fees revenue (from the FY 2023 budgeted amount) is forecast for FY 2024. Credit enrollment accounts for the totality of the decrease, or 1,200 FTE.

CCBC advised that there are several expense items impacted by enrollment fluctuations, most notably the adjunct budget as well as grant revenue and the related expenses in mandatory transfers. For example, the credit part-time faculty budget decreased by \$1.1 million to \$11.3 million; the Federal Pell grants budget by \$5 million to \$23 million; and the Federal Direct Lending budget by \$5 million to \$17 million.

CCBC advised that it has taken a multi-pronged approach to increase enrollment. Major strategies include: the purchase of software to allow the College to better connect with and support students; expanded student recruitment; targeted marketing; a new website; forming a Student Achievement and Success Committee; and expanding Early College Opportunities through Maryland's Blueprint.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 5: CCBC Total FTE



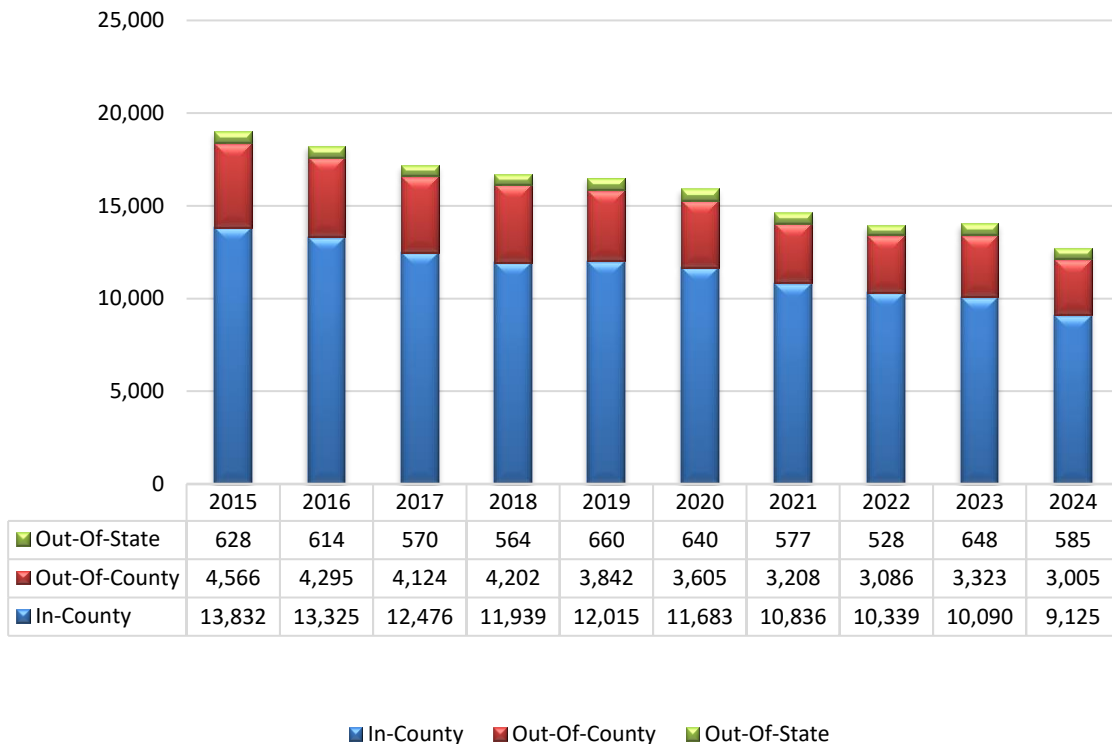
FY 2015 - FY 2022 actual; FY 2023 and FY 2024 are projected.

Both credit and non-credit enrollment underperformed expectations set by the FY 2023 Adopted Budget. As of May 1, 2023, credit enrollment was budgeted at 10,200 FTE, and CCBC now projects 8,711 FTE. Non-credit enrollment was budgeted at 4,322 FTE, and CCBC now projects 4,004 FTE.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 6 shows the composition of CCBC's **total enrollment from FY 2015 through FY 2024 by place of residency**. CCBC's total enrollment each year typically comprises in-County residents (73%), out-of-County residents (23%), and out-of-State residents (4%).

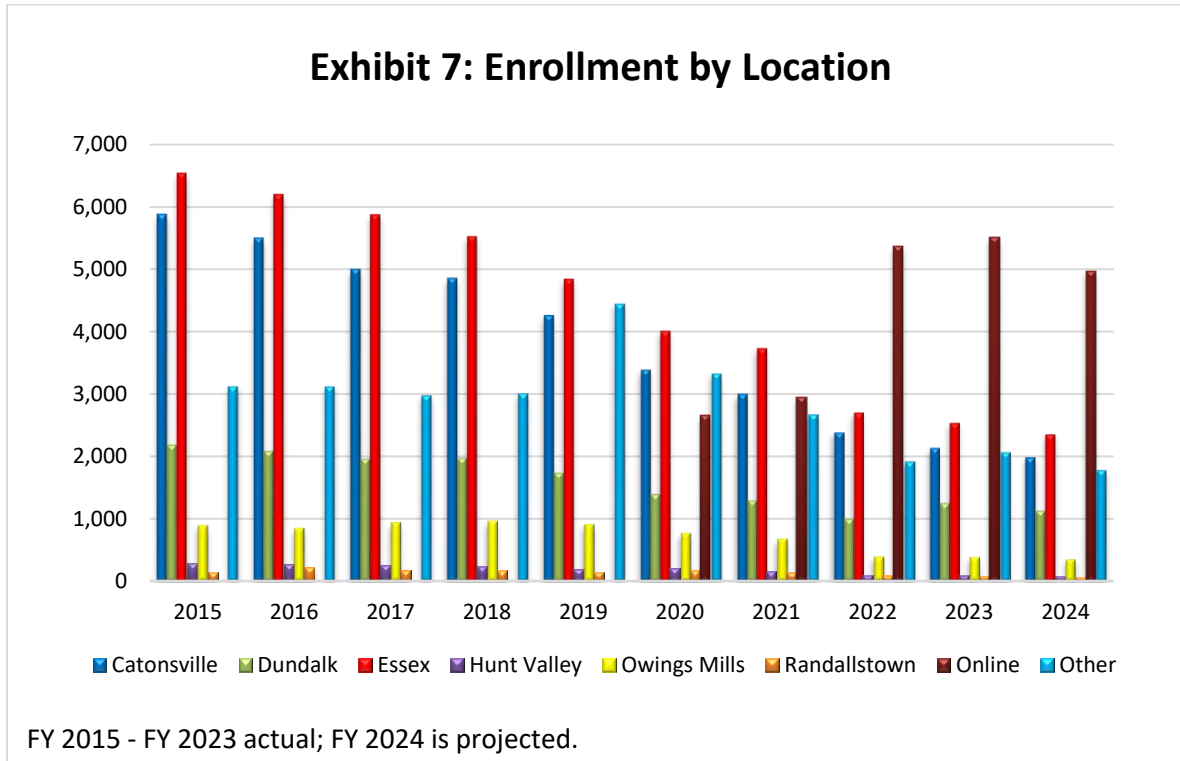
Exhibit 6: CCBC Enrollment by Residency



FY 2015 - FY 2022 actual; FY 2023 and FY 2024 are projected.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 7 shows CCBC's total enrollment, by location, from FY 2015 through FY 2024.



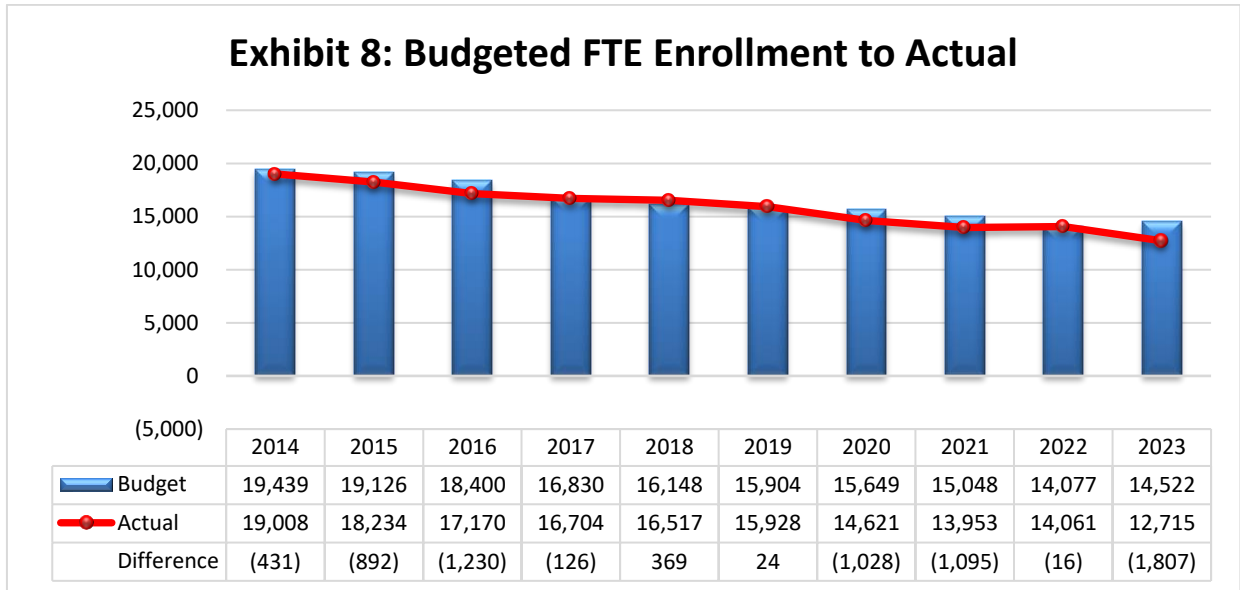
Online Enrollment

CCBC advised that online enrollment comprises 44% of its credit FTE, and students have taken part in 483 individual courses this academic year. CCBC currently offers 34 fully online degrees, 30 fully online credit certificates, and 13 fully online continuing education certificates. For FY 2024, CCBC plans to offer 44 new online courses, which will allow at least three more programs to have a fully online option to go along with in-person programming.

To support its expanding Departments of Online Learning and Marketing and Communications, CCBC has/will allocate funds to improve instructional technology for online learning, expand CCBC's enrollment partnerships, and market CCBC online. CCBC has also allocated funding for eight staff members.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 8 shows CCBC's budgeted compared with actual total FTE enrollment from FY 2014 through FY 2023 (revised).



CCBC should be prepared to discuss:

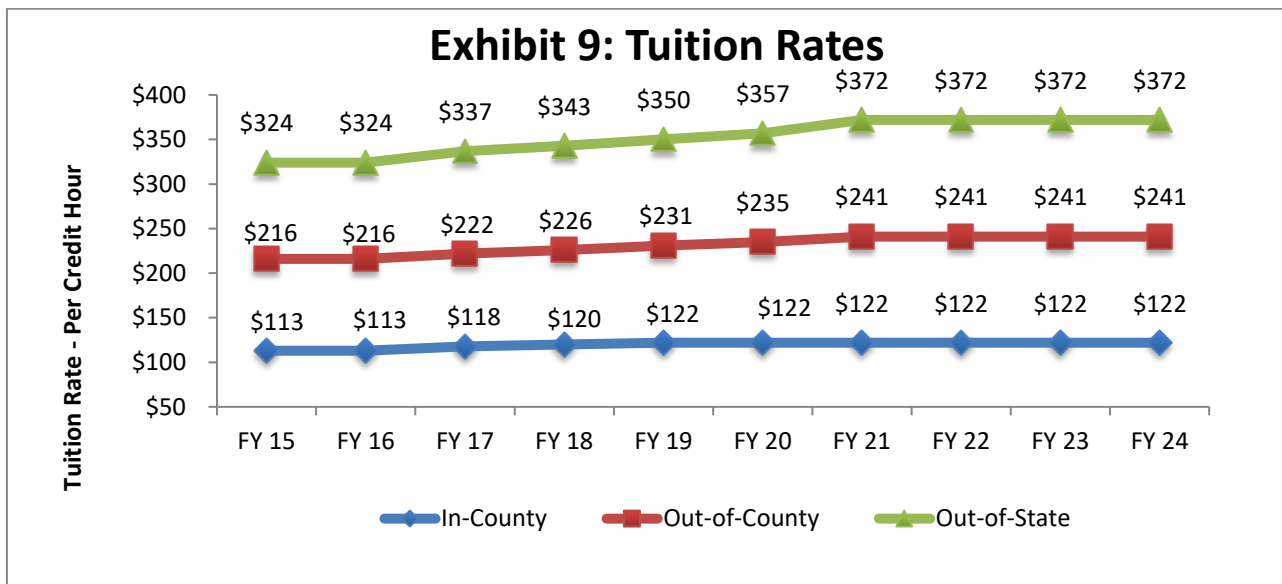
- ***The future outlook for enrollment and how CCBC is adjusting its degree and certificate offerings to accommodate students' needs and the demands of a changing workforce;***
- ***Its various strategies to increase enrollment;***
- ***How it is repurposing existing space at main campuses in light of declining in-person enrollment and accelerating online enrollment;***
- ***Which programs are expanding to have fully online options;***
- ***Its planning efforts for determining which programs will be expanded online, including any workforce training programs; and***
- ***The associated costs and/or savings with the growth of online enrollment.***

5. Tuition and Fees – No Increases

The proposed FY 2024 budget does not include a tuition increase, the fifth straight year without an increase for in-County students, and does not include any fee increases. FY 2024 tuition rates per credit hour are: \$122 for in-County, \$241 for out-of-County, and \$372 for out-of-State students.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 9 depicts a **10-year history of CCBC tuition rates from FY 2015 to FY 2024**. As illustrated, in-County rates have not increased since FY 2019, and both out-of-County and out-of-State rates have not increased since FY 2021. Tuition increases ranged from \$2 to \$15 per credit hour.



Based on information CCBC received from the other Maryland community colleges, as of May 1, 2023, 6 of Maryland's 15 other community colleges were proposing increases in tuition and fees for FY 2024, ranging from \$3 to \$20 per credit hour for in-County students; one community college is proposing a \$21 per credit hour decrease. Reflecting this most recently available data, CCBC would fall one spot, to the 7th highest of Maryland community colleges, in tuition and fees for in-County students.

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

Exhibit 10 shows preliminary tuition and fee rate changes for in-County students at Maryland community colleges for FY 2024.

Exhibit 10 Preliminary FY 2024 Tuition and Fees for Full-Time Students (Per Credit Hour) In-County Residents

Community Colleges	FY 2023	FY 2024	1-Year Change
Montgomery	\$ 201	\$ 180	\$ (21)
College of Southern Maryland	171	175	4
Carroll	172	172	-
Howard	170	170	-
Harford	162	166	4
Chesapeake	165	165	-
CCBC	163	163	-
Prince George's	161	161	-
Allegany	158	158	-
Frederick	158	158	-
Cecil	138	158	20
Wor-Wic	151	156	5
Anne Arundel	149	153	4
Garrett	142	145	3
Hagerstown	139	137	(2)
Average	\$ 160	\$ 161	\$ 1

Note: Rates provided by CCBC. FY 2024 is preliminary as of May 1, 2023.

CCBC should be prepared to discuss the future outlook for tuition and fees.

6. Vacancies

As of April 24, 2023, CCBC advised it had 219 vacant positions (out of 1,653 authorized FTEs), with the Office of Budget and Finance's projections for associated FY 2023 budgeted salaries totaling \$114,245,995. CCBC advised that the current vacancy level is the result of fiscal prudence due to the COVID-19 pandemic, compounded by effects of the nationwide "Great Resignation."

The Executive's proposed FY 2024 budget includes \$3,377,288 for turnover, or 2.4% of budgeted

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

salaries, \$800,000 more than the amount included in the FY 2023 Adopted Budget, which reflected 2.0% of FY 2023 budgeted salaries.

CCBC advised that it is closely monitoring the impacts of the declines in enrollment (discussed in greater detail below), and the impact that is having on the need for adjunct professors. CCBC's credit enrollment budget for FY 2023 was 10,200 FTE and is 9,000 FTE for FY 2024, a decrease of 1,200 FTE, or 11.8%. The decrease directly impacts the adjuncts required to support instruction, and that has been calculated and reflected as a decline in part-time credit faculty from 71.00 FTE in FY 2023 to 29.14 FTE in FY 2024, a decrease of 41.86 FTE. While part-time associates and higher overtime costs were utilized in FY 2023 to fill the gap left by a higher number of vacancies, in order to best modify its faculty to reflect the changes in enrollment, CCBC advised that it is decreasing its part-time budget and slowing the growth of overtime to reflect the active hiring of full-time employees. CCBC also advised that it is continuing funding in the Human Resources budget for recruitment advertising in an effort to attract a more robust applicant pool for vacant positions.

CCBC should be prepared to discuss:

- ***Its recruitment advertising efforts, particularly for full-time faculty;***
- ***Expected impacts on student learning, and plans to mitigate such impacts should vacancies remain elevated going forward; and***
- ***How CCBC plans to respond should there be a larger-than-expected increase in enrollment following the launch of the expanded College Promise program.***

7. Enhanced State Aid

The State's FY 2024 budget fully funds the Senator John R. Cade funding formula, providing CCBC with \$71.7 million, an increase of \$10.1 million, or 16.4%. The formula requires that the State should provide a per-student amount for community college students which is at least 29% of the per-student amount that it provides to students at 4-year public institutions of higher education.

CCBC should be prepared to discuss:

- ***Its plans to expend the additional \$10.1 million, including new and/or ongoing initiatives and spending general operation costs; and***

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

- *Its expectations for the continued funding of the Cade formula, and contingency plans in the event full future funding does not materialize.*

8. **Rainy Day Fund (for informational purposes only)**

Historically, the County's practice has been for CCBC to utilize a given fiscal year's fund balance (or unexpended budgeted funds) as a source of revenue for its budget two years later. However, if a revenue shortfall (State aid rescission, unexpected enrollment shortfall, etc.) materialized in a given year, CCBC would not have emergency funds to draw on and would need to cut back on planned expenditures. At the end of FY 2021, CCBC established its first rainy day fund. Board policy set CCBC's rainy day target between 1% and 5% of the College's annual operating revenue. CCBC advised that it strategically plans for a year end fund balance from operations ranging from \$400 thousand to \$700 thousand, and these funds are then appropriated as a revenue source for the next budget year. In addition, CCBC further advised that it will add incrementally to the Rainy Day Fund to manage eventually a reserve totaling 10%, which it expects to take approximately a decade to achieve.

CCBC advised that its Rainy Day Fund currently totals \$3 million or 1.1% of the FY 2024 proposed budget. Although CCBC is committed to growing this fund, as noted previously, in lieu of allocating any excess fund balance to the Rainy Day Fund for FY 2023, CCBC advised that it has dedicated these funds to support the expansion of the Baltimore County College Promise to promote student affordability.

9. **COVID-19 Stimulus Funding (for informational purposes only)**

CCBC advised that it received a total of \$70.9 million in federal stimulus funding during the COVID-19 pandemic over the course of three phases, known as HEERF I, II, and III:

- \$9.8 million in HEERF I funding from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding passed in March 2020
- \$22.3 million in HEERF II funding from the Coronavirus Response and Relief Supplemental Appropriation Act (CRRSAA) enacted in December 2020
- \$38.7 million in HEERF III funding from American Rescue Plan (ARP) Act stimulus legislative bills passed in March 2021.

CCBC is required to expend or encumber monies by June 30, 2023, with encumbered funds being

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

expensed by September 30, 2023.

The projected FY 2023 expenses include \$16.6 million in HEERF funding, which CCBC advised is being used for the following purposes: student awards and stimulus payments (\$13.3 million); revenue replacement (\$2.7 million); salaries for contact tracing, safety and testing monitors, employee vaccine incentives, and supplemental pay (\$337 thousand); purchasing student laptops and webcams (\$63 thousand); air purifiers and filters (\$48 thousand); COVID tests and testing supplies (\$65 thousand); personal protective equipment (\$8 thousand); and IT enhancements (\$15 thousand).

CCBC advised that it expects to use a majority of budgeted FY 2023 stimulus funds for funds provided directly to students in the form of awards and stimulus payments (80.4%) and for revenue replacement (16.4%). Expenditures of federal stimulus funds for FY 2020 through FY 2023 (projected) are reflected in **Exhibit 11**.

Exhibit 11

	FY20 & FY21 Expenditures	FY22 Expenditures	FY 2023 Projection	FY 2020 - FY 2023 Total
Revenue Replacement	\$ 15,123,406	\$ 10,038,480	\$ 2,714,139	\$ 27,876,025
Student Awards and Stimulus Payments	12,213,584	9,237,524	13,339,026	34,790,134
Salaries for Contact Tracing, Safety and Testing Monitors, Employee Vaccine Incentives and Supplemental Pay	1,938,954	1,625,443	337,173	3,901,570
Information Technology Enhancements	989,204	200,548	14,958	1,204,710
Air Purifiers and Filters	103,341	911,487	47,730	1,062,558
Personal Protective Equipment	710,231	95,716	8,300	814,247
Student Travel	247,994	316,617	-	564,611
Student Vaccine Incentives	6,973	253,246	-	260,219
Student Laptops and Webcams	168,936	35,000	62,842	266,778
Tests and Testing Supplies	-	53,677	64,820	118,497
	<u>\$ 31,502,623</u>	<u>\$ 22,767,738</u>	<u>\$ 16,588,988</u>	<u>\$ 70,859,349</u>

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

CAPITAL BUDGET HIGHLIGHTS:

10. The proposed FY 2024 Capital Budget includes \$26.0 million in funding for the following capital projects:

- \$15.3 million – CCBC Catonsville Student Services renovations and additions – includes the renovation of the upper-level offices for advising and student support and the renovation of the lower-level dining, student support offices, and gathering spaces
- \$3.8 million – Capital maintenance and renovation projects related to all three campuses
- \$3.5 million – CCBC Dundalk renovations and additions
- \$1.6 million – Roof repair and replacement projects across all three campuses
- \$953 thousand – Stormwater management projects
- \$620 thousand – Power plant modernization projects related to all three campuses
- \$125 thousand – CCBC Essex renovations and additions
- \$25 thousand – ADA alterations
- \$25 thousand – Asbestos abatement

CCBC should be prepared to discuss its plans and timelines for commencing and completing these capital projects and any associated impacts on its operating budget.

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

APPROPRIATION DETAIL					
	FY 2022 ACTUAL	FY 2023 APPROP	FY 2024 REQUEST	NET CHANGE	
				AMOUNT	%
3301 Instruction					
General Fund	\$ 30,412,266	\$ 30,092,733	\$ 32,891,472	\$ 2,798,739	9.3%
Special Fund	52,464,747	66,723,720	66,730,043	6,323	0.0%
Total	<u>82,877,013</u>	<u>96,816,453</u>	<u>99,621,515</u>	<u>2,805,062</u>	<u>2.9%</u>
3303 Academic Support					
General Fund	4,067,217	4,397,137	5,010,763	613,626	14.0%
Special Fund	7,767,867	9,597,718	10,426,269	828,551	8.6%
Total	<u>11,835,084</u>	<u>13,994,855</u>	<u>15,437,032</u>	<u>1,442,177</u>	<u>10.3%</u>
3304 Student Services					
General Fund	5,660,240	6,292,346	7,070,007	777,661	12.4%
Special Fund	10,586,162	13,733,862	14,747,703	1,013,841	7.4%
Total	<u>16,246,402</u>	<u>20,026,208</u>	<u>21,817,710</u>	<u>1,791,502</u>	<u>8.9%</u>
3305 Institutional Support					
General Fund	11,502,337	13,812,082	14,956,845	1,144,763	8.3%
Special Fund	31,220,723	30,549,407	30,705,456	156,049	0.5%
Total	<u>42,723,060</u>	<u>44,361,489</u>	<u>45,662,301</u>	<u>1,300,812</u>	<u>2.9%</u>
3306 Oper./Maint. Of Plant					
General Fund	5,373,479	5,700,690	6,082,818	382,128	6.7%
Special Fund	11,720,525	12,714,029	12,860,180	146,151	1.1%
Total	<u>17,094,004</u>	<u>18,414,719</u>	<u>18,942,998</u>	<u>528,279</u>	<u>2.9%</u>
3307 Mandatory Transfers					
General Fund	2,261,487	3,927,050	3,927,050	-	0.0%
Special Fund	74,774,394	84,813,946	63,965,000	(20,848,946)	-24.6%
Total	<u>77,035,881</u>	<u>88,740,996</u>	<u>67,892,050</u>	<u>(20,848,946)</u>	<u>-23.5%</u>
3308 Auxiliary Enterprise	-	-	-		
Special Fund *	942,207	549,305	610,000	60,695	11.0%
Total	<u>942,207</u>	<u>549,305</u>	<u>610,000</u>	<u>60,695</u>	<u>11.0%</u>
3340 Debt Service					
General Fund	13,923,164	13,765,365	14,291,253	525,888	3.8%
Grand Total	<u>\$262,676,815</u>	<u>\$296,669,390</u>	<u>\$ 283,664,859</u>	<u>\$ (13,004,531)</u>	<u>-4.4%</u>
Funds Recap:					
Total General Fund	\$ 73,200,190	\$ 77,987,403	\$ 84,230,208	\$ 6,242,805	8.0%
Total Special Fund	189,476,625	218,681,987	199,434,651	(19,247,336)	-8.8%
Total All Funds	<u>\$262,676,815</u>	<u>\$296,669,390</u>	<u>\$ 283,664,859</u>	<u>\$ (13,004,531)</u>	<u>-4.4%</u>

* Enterprise Fund

BALTIMORE COUNTY
FISCAL YEAR 2024 BUDGET ANALYSIS

COMMUNITY COLLEGE OF BALTIMORE COUNTY (033)

PERSONNEL DETAIL				
	<u>FY 2022 ACTUAL</u>	<u>FY 2023 APPROP</u>	<u>FY 2024 RECOMM</u>	<u>NET CHANGE</u>
3301 Instruction	862	886	830	(56)
3303 Academic Support	151	155	159	4
3304 Student Services	192	195	204	9
3305 Institutional Support	286	288	308	20
3306 Oper./Maint.of Plant	149	150	152	2
3307 Mandatory Transfers	0	0	0	0
3308 Auxiliary Enterprise	0	0	0	0
3340 Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Funds	<u><u>1,640</u></u>	<u><u>1,674</u></u>	<u><u>1,653</u></u>	<u><u>(21)</u></u>

Maintenance of Effort - CCBC

Required Local Share

FY 2023 General Fund Appropriation	\$ 77,987,403	
Less Debt Service Appropriation	<u>(13,765,365)</u>	
Required Local Share		\$ 64,222,038

Proposed Local Share

FY 2024 Proposed General Fund Appropriation	\$ 84,230,208	
Less Debt Service Funding	<u>(14,291,253)</u>	
Proposed Local Share		<u>69,938,955</u>
Over (Under) Required Local Share		<u><u>\$ 5,716,917</u></u>

State Aid Contingent Upon Local Share

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Contingent Upon Local Share</u>
State Aid	\$ 61,614,534	\$ 71,703,077	<u><u>\$ 10,088,543</u></u>