

**R95C00**  
**Baltimore City Community College**

***Operating Budget Data***

(\$ in Thousands)

	<u>FY 12</u> <u>Actual</u>	<u>FY 13</u> <u>Working</u>	<u>FY 14</u> <u>Allowance</u>	<u>FY 13-14</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$40,743	\$38,917	\$41,828	\$2,912	7.5%
<b>Adjusted General Fund</b>	<b>\$40,743</b>	<b>\$38,917</b>	<b>\$41,828</b>	<b>\$2,912</b>	<b>7.5%</b>
Special Funds	0	1,648	0	-1,648	-100.0%
<b>Adjusted Special Fund</b>	<b>\$0</b>	<b>\$1,648</b>	<b>\$0</b>	<b>-\$1,648</b>	<b>-100.0%</b>
Other Unrestricted Funds	22,418	37,997	27,660	-10,337	-27.2%
<b>Adjusted Other Unrestricted Fund</b>	<b>\$22,418</b>	<b>\$37,997</b>	<b>\$27,660</b>	<b>-\$10,337</b>	<b>-27.2%</b>
Total Unrestricted Funds	63,161	78,562	69,488	-9,073	-11.5%
<b>Adjusted Total Unrestricted Funds</b>	<b>\$63,161</b>	<b>\$78,562</b>	<b>\$69,488</b>	<b>-\$9,073</b>	<b>-11.5%</b>
Restricted Funds	27,430	28,059	27,222	-837	-3.0%
<b>Adjusted Restricted Fund</b>	<b>\$27,430</b>	<b>\$28,059</b>	<b>\$27,222</b>	<b>-\$837</b>	<b>-3.0%</b>
<b>Adjusted Grand Total</b>	<b>\$90,591</b>	<b>\$106,621</b>	<b>\$96,710</b>	<b>-\$9,910</b>	<b>-9.3%</b>

- The allowance declines \$9.9 million from the fiscal 2013 working appropriation, driven by a \$9.1 million decline in unrestricted funds due to lower transfers from fund balance and lower tuition and fee revenues.
- State support increases \$1.3 million, or 3.1%, reflecting a \$2.9 million general fund increase offset by one-time Budget Restoration Funds in fiscal 2013.
- Restricted funds decline by \$837,034, driven by lower than expected State and local grants and contracts.

Note: Numbers may not sum to total due to rounding.

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## ***Personnel Data***

	<b><u>FY 12 Actual</u></b>	<b><u>FY 13 Working</u></b>	<b><u>FY 14 Allowance</u></b>	<b><u>FY 13-14 Change</u></b>
Regular Positions	472.00	453.00	453.00	0.00
Contractual FTEs	<u>305.25</u>	<u>322.96</u>	<u>245.82</u>	<u>-77.14</u>
<b>Total Personnel</b>	<b>777.25</b>	<b>775.96</b>	<b>698.82</b>	<b>-77.14</b>

### ***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions

Positions and Percentage Vacant as of 12/31/12

12.10

43.50

2.67%

9.60%

- On December 31, 2012, Baltimore City Community College (BCCC) had a vacancy rate of 9.6%, or 43.5 positions. This represents the first time the college has had a vacancy rate below 9.8% in 11 years.
- Contractual full-time equivalent (FTE) positions decline 77.14 in the allowance:
  - 68.58 from Instruction;
  - 3.53 from Institutional Support; and
  - 5.03 from Operations and Maintenance of Plant.

The decline in contractual FTEs is driven by a 14.9% decline in enrollment between fiscal 2011 and 2013.

## *Analysis in Brief*

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### Major Trends

***Student Performance Measures:*** Though the standard measure of success in higher education is graduation, community college students often have different goals compared to those at four-year institutions, and the standard measurement used is the successful persister rate. The successful persister rate of students who complete required developmental education is much higher than those who enter as “college-ready”; however, few students complete their required developmental education courses. BCCC has initiated several programs to address this issue. **The President should comment on the progress of implementing these programs and others that are aimed at increasing the developmental completer rate.**

***Enrollments Decline in Fiscal 2012, More Declines Expected in 2013:*** After experiencing fluctuating enrollment while most other community colleges grew significantly, BCCC’s enrollments are projected to decline 11.8% in fiscal 2013, led by a 22.8% decline in credit full-time equivalent students. This is likely due to an improving economy and changes to federal financial aid programs. **The President should comment on the decline in enrollments projected for fiscal 2013, especially for credit enrollments.**

### Issues

***Making College Affordable:*** Colleges offer institutional scholarships to students in need of financial assistance and to reward academic achievement. The majority of BCCC’s institutional scholarships are awarded based on financial need, although some of those awards are made to students without a determination of Expected Family Contribution (EFC), which the federal government uses to determine financial need. **The President should comment on how the college awards institutional scholarships and how need-based aid is awarded to students without an established EFC.**

***Vacancy Rate Remains High:*** Only twice since fiscal 2002 has BCCC’s vacancy rate been below 10%. Although the college fills an average of 4 positions a month, an average of 6 positions are vacated. The vacancy rate is a big contributor to the college’s significant fund balance transfers. **The President should comment on improving employee retention and reducing the college’s vacancy rate.**

***Report on Contractual Status Employees:*** The use of adjunct professors and contractual staff allow colleges to be more flexible when responding to changes in enrollment and market demands. However, there are concerns that colleges are relying too much on these employees as a way to avoid paying for health insurance and other employee benefits. BCCC has a significant number of persons who have been employed contractually for over five years. **The President should comment on the use of contractual employees at BCCC and the outlook for converting contractual employees to regular positions.**

***Proposed East Side Location:*** For many years, BCCC has discussed the need for a location on the east side of Baltimore City. BCCC proposed using the Maryland Economic Development Corporation to finance the purchase and renovation of an abandoned high school, though the college's board of trustees put the project on hold in July 2012. **The President should comment on the current status of the Gompers School project and the development of an east side location. The President should comment on BCCC's plans for its Harbor Campus property.**

***Audit Recommends Follow-up with Board of Public Works and Attorney General:*** An Office of Legislative Audits report from April 2012 contained seven findings, two of which had recommendations for follow-up with the Board of Public Works (BPW) and the Office of the Attorney General (OAG). The first related to an undisclosed \$200,000 payment from the lessor of the college's space in the University of Maryland, Baltimore BioPark, and the second concerned an undisclosed lease modification of that space. The college maintains that nothing improper occurred in either instance. The lease modification has been retroactively approved by BPW, but the status of the \$200,000 is still unresolved. **The President should comment on the current status of this finding and if BCCC has sent a letter to the Department of General Services and BPW stating the college's view.**

## **Recommended Actions**

1. Concur with Governor's allowance with the recommendation that reductions to public four-year institutions' spending should also apply to Baltimore City Community College via the college's funding formula.
2. Adopt committee narrative requesting the submission of a report on institutional aid by Expected Family Contribution.
3. Adopt committee narrative requesting the submission of an annual report on loan data by Expected Family Contribution.

## **Updates**

***Middle States Accreditation Reaffirmed:*** On June 23, 2011, BCCC's accrediting body put its accreditation on probation for failure to show progress in identifying and measuring student learning objectives, as well as making programmatic changes based on those findings. The college worked to create a Student Learning Outcomes Assessment process and address other concerns, and on June 28, 2012, probation was removed and accreditation was reaffirmed.

***New Leadership at BCCC:*** In December 2012, the college's board of trustees voted to separate the college's president from the institution. Dr. Carolyn Hull Anderson has been named as the college's interim president while the board searches for a permanent replacement. Dr. Anderson started her career as a faculty member at BCCC in 1970, and she has held administrative positions at Broome Community College and Cincinnati State Technical and Community College.

**R95C00**  
**Baltimore City Community College**

***Operating Budget Analysis***

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**Program Description**

Baltimore City Community College (BCCC) is a State-sponsored, two-year degree granting college on two campuses with more than 60 off-campus sites throughout Baltimore. BCCC offers both credit and continuing education training programs and courses as well as extensive outreach for educational opportunities. The college's Business and Continuing Education Division works in partnership with local businesses, government agencies, and institutions offering contract customized training, apprenticeships, and other industry-related programs contributing to Baltimore's economic development initiatives. The college's administrative and academic control differs from other community colleges in the State since there is minimal local funding. Baltimore City must provide at least \$1,000,000 annually to support education at BCCC, and of that amount at least \$400,000 must be allocated to tuition reimbursements and scholarships.

BCCC works toward achieving the following goals:

- improve retention of students to graduation or transfer to a baccalaureate-granting college or university;
- improve responsiveness to Baltimore's workforce needs;
- promote community college outreach and services; and
- ensure affordability to Baltimore City residents.

**Carnegie Classification:** Community College

**Fall 2012 Undergraduate Enrollment Headcount**

Male	2,109
Female	5,051
<b>Total</b>	<b>7,160</b>

**Campus (Main Campus)**

Acres	18.1*
Buildings	7
Average Age	30.9 years
Oldest	Bard Library (1965)

**Fall 2012 New Students Headcount**

First-time	1,586
Transfers/Others	122
Dual w/ High School	37
<b>Total</b>	<b>1,745</b>

**Degrees Awarded (2010-2011)**

Associate's	543
Credit Certificate	58
<b>Total Degrees</b>	<b>601</b>

**Programs**

Associate's	36
Credit Certificate	14
Non-credit Certificate	21

**Proposed Fiscal 2014 In-county Tuition and Fees\*\***

Undergraduate Tuition	\$2,640
Mandatory Fees	\$360

\*BCCC does not report land purchased across the street from its main campus in December 2010.

\*\*Contingent on Board of Trustees approval.

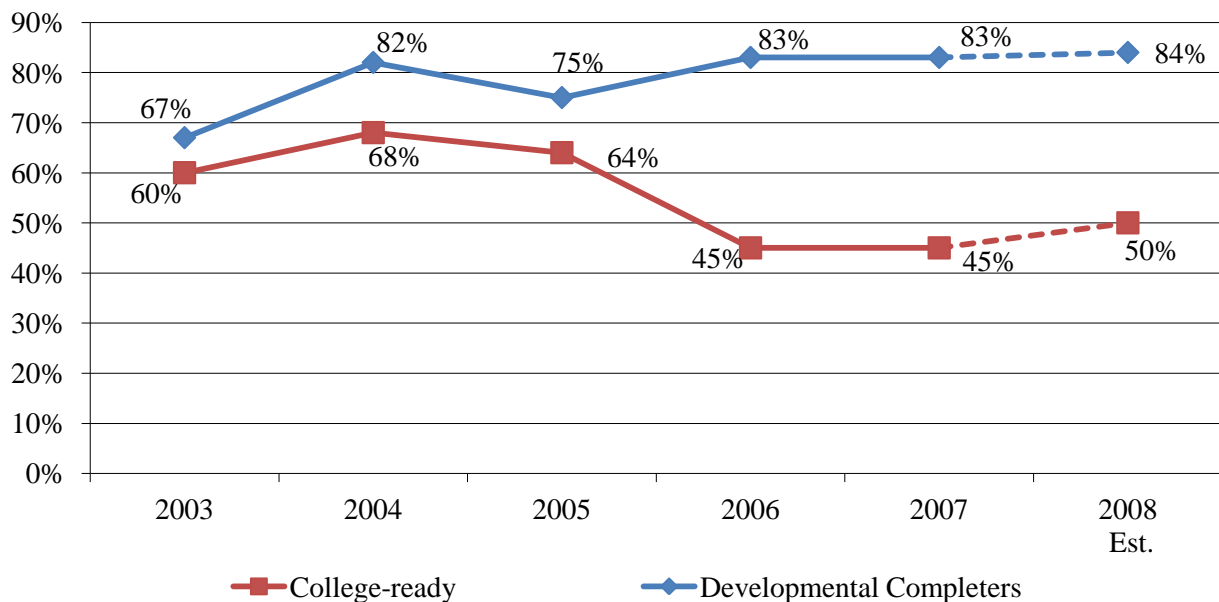
## Performance Analysis: Managing for Results

### 1. Student Performance Measures

The standard measure of success in higher education is graduation. It is somewhat different for community college students, however, as they are more likely to have work and family commitments than students at traditional four-year colleges or may be working toward a certificate rather than a degree. Community college students also tend to be older than average, and BCCC students, in particular, tend to face greater economic challenges than students at other community colleges in Maryland.

Since community college students are more likely to be enrolled part time and even “stop out” for a period of time, the standard measure of success is the successful persister rate. A successful persister is a student who attempts 18 or more credits in his or her first two years, and after four years, is still enrolled, has graduated, or has transferred to another college. BCCC measures this rate for several groups, and **Exhibit 1** shows the rates for college-ready students and developmental completers.

**Exhibit 1**  
**Four-year Successful Persister Rates**  
**Fall 2003-2008 Cohorts**



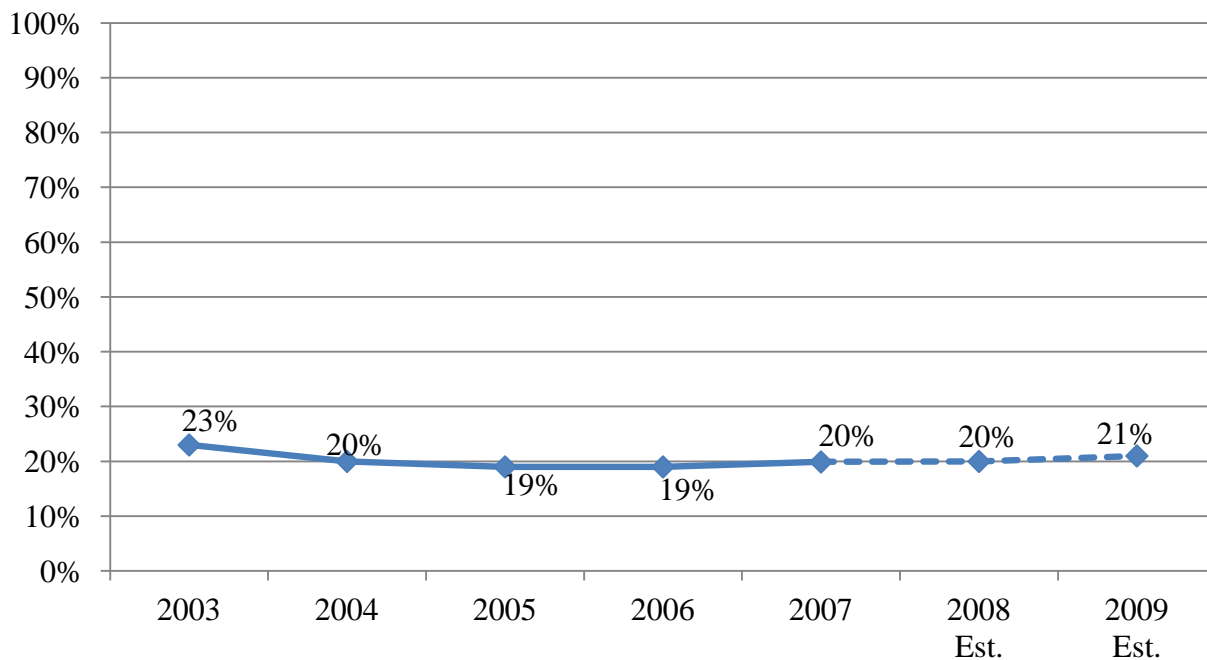
Source: Governor’s Budget Books, Fiscal 2011-2014

College-ready students are few at BCCC, usually less than 100 in a given cohort, and the data includes students who did not have to take a placement exam but likely would have placed into developmental education. Developmental completers are students who needed developmental education and completed it. These students regularly outperform BCCC's college-ready students, and Exhibit 1 shows the trend continues with the 2007 cohort, as they successfully persisted at a rate of 83%, compared to 45% for college-ready students. The achievement gap of the two groups grew especially large starting with the 2006 cohort, when the rate for college-ready students fell 19 percentage points, while that for developmental completers increased by 8 points. Both rates held steady for the 2007 cohort.

Although they perform well, the actual number of students who finish developmental education and thus become developmental completers is low. For the fall 2007 cohort, 1,055 students required developmental education, and only 210 students completed the required developmental coursework after four years. **Exhibit 2** shows that the rate has been flat at between 19 and 20% since the 2004 cohort and is not projected to increase significantly for the 2008 or 2009 cohorts.

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**Exhibit 2**  
**Developmental Completer Rate**  
**Fall 2003-2009 Cohorts**



Note: The developmental completer rate shows the percent of developmental students who have completed recommended coursework within four years.

Source: Governor's Budget Books, Fiscal 2011-2014

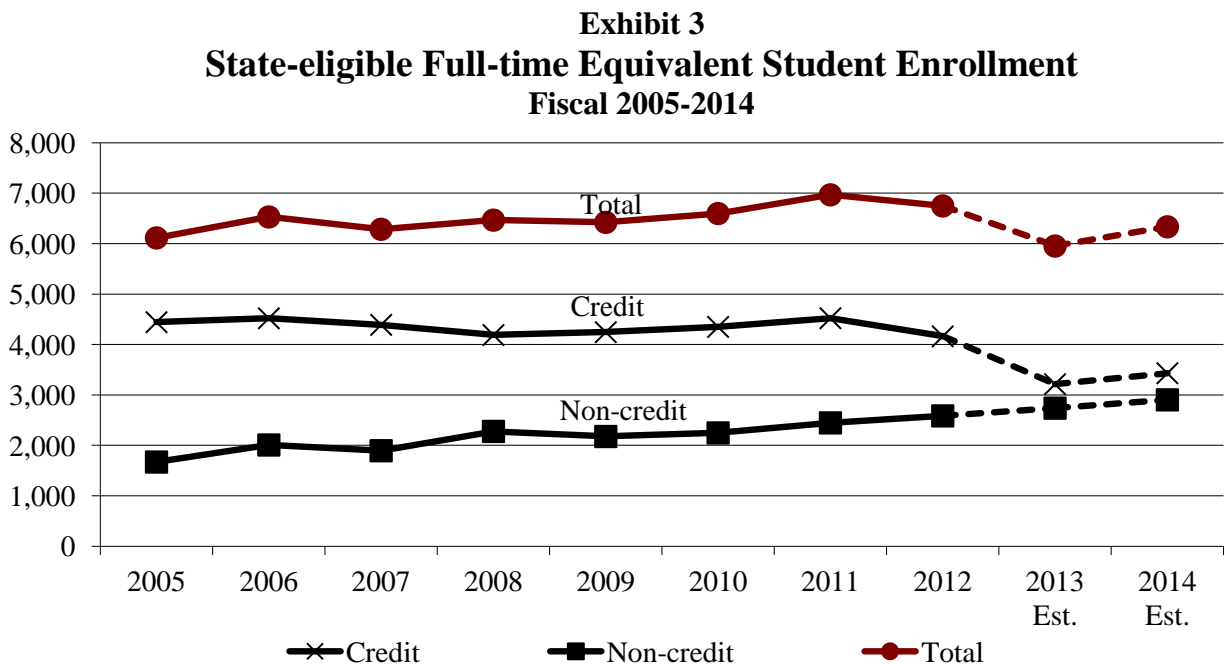
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Increasing performance on this measure will have a significant impact on BCCC's completion rates. BCCC has recently started a number of initiatives that the college hopes will show positive results in coming years. A redesign of the college's entire developmental math program, one that over 85% of BCCC students are required to take (often along with English and/or reading), was fully implemented in the fall 2012 semester.

The Performance Alert and Intervention System requires faculty to report student behaviors that foreshadow poor academic results, and is expected to have an impact on the success of students in credit level classes. The Promise Academy is focused on students with the lowest placement exam scores, and the 4A Program is focused on African American males who are in need of development work. Both of those programs should have a positive input on the developmental completer rate. **The President should comment on the progress of implementing these programs and others that are aimed at increasing the developmental completer rate.**

## 2. Enrollments Decline in Fiscal 2012, More Declines Expected in 2013

Student enrollments have fluctuated over the past several years. While most community colleges grew consistently from fiscal 2005 to 2011, BCCC actually declined twice. As shown in **Exhibit 3**, BCCC enrollments fell again in fiscal 2012, and a sizable full-time equivalent student (FTES) decrease is expected in fiscal 2013, 11.8%. Although non-credit enrollments are projected to increase by 6.0% in fiscal 2013, credit enrollments are expected to decline by 22.8%.



Source: Governor's Budget Books, Fiscal 2007-2014



Significant factors in the enrollment decline are likely the improving economy and changes to federal financial aid programs. Federal changes to the Pell Grant program expanded satisfactory progress rules and shortened the length of time that a student may receive aid. Over 77% of BCCC students receive Pell Grants and are affected by changes to the program. BCCC also points to the negative impact the recent accreditation issues have had on the college's reputation. **The President should comment on the decline in enrollments projected for fiscal 2013, especially for credit enrollments.**

It should be noted that BCCC's funding formula is based on the most recent actual FTES enrollment and the proposed State support for selected public four-year institutions. As BCCC's fiscal 2015 allowance will be based on the actual fiscal 2013 FTES enrollments, the expected decline in FTES may translate to a decline in State funding for fiscal 2015. However, an increase in State support to public four-year institutions in fiscal 2015 may offset some of the decline due to enrollments.

## **Fiscal 2013 Actions**

Section 25 of Chapter 1 of the First Special Session of 2012 – the Budget Reconciliation and Financing Act (BRFA) of 2012 – required the Governor to abolish at least 100 vacant positions as of January 1, 2013, saving at least \$6 million in general funds. BCCC's share of the reduction was 3 positions. However, since BCCC is a formula-funded agency, there are no savings recognized by the State as a result.

## **Proposed Budget**

State law ties BCCC's general fund appropriation to a percent of the per-student funding at selected public four-year colleges (61% in fiscal 2014) and actual BCCC enrollments. General funds also support the English for Speakers of Other Languages (ESOL) grant. **Exhibit 4** shows that BCCC's general fund appropriation increases \$2.9 million, although that amount is overstated as fiscal 2013 funding also includes \$1.6 million from the Budget Restoration Fund, a State special fund that was created in Chapter 1 of the First Special Session of 2012. Overall, State funding increases 3.1%.

Other unrestricted funds (not including fund balance transfers) decline \$4.8 million, or 17.6%. Other unrestricted revenues include income from tuition and fees, which are budgeted to decline \$5.3 million due to lower enrollments. Restricted revenue, which consists mainly of federal student scholarship funding, declines \$0.8 million. The largest change is the transfer from the fund balance into the operating budget, which declines \$5.6 million, as the transfer falls from \$11.0 million to \$5.4 million. This will be discussed further later in the analysis.

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**Exhibit 4**  
**Proposed Budget**  
**Baltimore City Community College**  
**(\$ in Thousands)**

	<b><u>FY 12</u></b> <b><u>Actual</u></b>	<b><u>FY 13</u></b> <b><u>Working</u></b>	<b><u>FY 14</u></b> <b><u>Allowance</u></b>	<b><u>FY 13-14</u></b> <b><u>Change</u></b>	<b><u>% Change</u></b> <b><u>Prior Year</u></b>
General Funds	\$40,743	\$38,917	\$41,828	\$2,912	7.5%
Budget Restoration Funds	0	1,648	0	-1,648	-100.0%
Total State Support	40,743	40,565	41,828	1,264	3.1%
Other Unrestricted Funds	24,357	27,040	22,278	-4,762	-17.6%
Total Unrestricted Funds	65,100	67,605	64,107	-3,498	-5.2%
Fund Balance Transfer (to)/from	-1,939	10,957	5,382	-5,575	-50.9%
Restricted Funds	27,430	28,059	27,222	-837	-3.0%
<b>Total Funds</b>	<b>\$90,591</b>	<b>\$106,621</b>	<b>\$96,710</b>	<b>-\$9,910</b>	<b>-9.3%</b>

Note: Numbers may not sum due to rounding. Fund balance transfers reflect net change of transfers to and from the fund balance each year.

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### **BCCC's Funding Formula**

Chapters 568 and 569 of 1998 established a funding formula for BCCC that was enhanced in fiscal 2006 and further revised several times, most recently in the BRFA of 2012. The fiscal 2013 statutory formula percentage is 61% of per student funding at selected public four-year institutions, as shown in **Exhibit 5**. Unlike in recent years, there are no contingent reductions to the college's general fund appropriation. BCCC is to receive \$40.9 million from its statutory formula, and an additional \$0.9 million is appropriated for the ESOL grant.

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**Exhibit 5**  
**Baltimore City Community College Allowance**  
**Fiscal 2014**

	<b><u>2014</u></b> <b><u>Allowance</u></b>	<b><u>2014</u></b> <b><u>Adjusted</u></b>
<b>State Formula Aid Per FTES at BCCC</b>		
Fiscal 2014 aid per FTES at selected four-year public institutions	\$9,939.00	\$9,938.86
Statutory formula percentage	61.0%	61.0%
BCCC aid per FTES	\$6,062.79	\$6,062.70
<b>State Formula Aid for BCCC</b>		
Aid per FTES	\$6,062.79	\$6,062.70
Fiscal 2012 FTES	6,748.92	6,748.72
<b>State Aid to BCCC</b>	<b>\$40,917,285</b>	<b>\$40,915,465</b>
English for Speakers of Other Languages annual grant adjustment	911,152	911,152
<b>Fiscal 2014 Allowance</b>	<b>\$41,828,437</b>	<b>\$41,826,617</b>
<b>Difference</b>		<b>-\$1,820</b>

BCCC: Baltimore City Community College

FTES: full-time equivalent student

Source: Governor's Budget Books, Fiscal 2014; Department of Legislative Services

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Exhibit 5 also shows a slightly adjusted calculation that differs by \$1,820 from that in the Governor's allowance. This calculation accounts for two slight variations from how the Senator John A. Cade Funding Formula was calculated for the State's locally operated community colleges.

First, the figure used to calculate per-student funding at the selected public four-year institutions was rounded to the dollar instead of to the penny, as was done for the Cade formula and has been the practice in prior years. Second, the allowance uses a fiscal 2012 enrollment figure reported by the college that differs by 0.2 FTES from the FTES certified by the Maryland Higher Education Commission (MHEC). Statute dictates that enrollments are to be based on those certified by MHEC. Making these two adjustments results in a calculation that is \$1,820 less than what is in the allowance. Given the small amount of dollars involved, the Department of Legislative Services (DLS) is not recommending a reduction. However, the Cade and BCCC formulas should be calculated consistently. MHEC has indicated that it will meet with the Department of Budget and Management and DLS prior to the next budget cycle to clarify how the formulas should be calculated.

## Expenditures by Program

**Exhibit 6** shows unrestricted funding by budget program from fiscal 2012 to 2014. Funding for instruction declines \$2.4 million, or 10.4%. This is driven by a decline in adjunct professors, the payments for whom decline \$2.8 million in the allowance. However, a \$435,003 increase in regular employee salaries offsets this decline.

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**Exhibit 6**  
**Baltimore City Community College**  
**Budget Changes for Current Unrestricted Funds by Program**  
**Fiscal 2012-2014**  
**(\$ in Thousands)**

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Working</u>	<u>2012-13</u> <u>% Change</u>	<u>2014</u> <u>Allowance</u>	<u>2013-14</u> <u>\$ Change</u>	<u>2013-14</u> <u>% Change</u>
<b>Expenditures</b>						
Instruction	\$21,984	\$23,592	7.3%	\$21,149	-\$2,443	-10.4%
Academic Support	3,883	4,679	20.5%	4,720	41	0.9%
Student Services	6,359	7,105	11.7%	6,889	-217	-3.0%
Institutional Support	15,782	21,348	35.3%	20,945	-403	-1.9%
Operation and Maintenance of Plant	9,024	16,494	82.8%	10,443	-6,051	-36.7%
Scholarships and Fellowships	113	115	1.5%	117	2	1.7%
<b>Subtotal Education and General</b>	<b>\$57,146</b>	<b>\$73,333</b>	<b>28.3%</b>	<b>\$64,263</b>	<b>-\$9,070</b>	<b>-12.4%</b>
Auxiliary Enterprises	6,015	5,229	-13.1%	5,225	-\$3	-0.1%
<b>Total</b>	<b>\$63,161</b>	<b>\$78,562</b>	<b>24.4%</b>	<b>\$69,488</b>	<b>-\$9,073</b>	<b>-11.5%</b>
<b>Revenues</b>						
Tuition and Fees	\$16,467	\$19,414	17.9%	\$14,140	-\$5,273	-27.2%
General Funds	40,743	38,917	-4.5%	41,828	2,912	7.5%
Budget Restoration Funds		1,648		0	-1,648	-100.0%
Other	3,651	3,626	-0.7%	4,138	511	14.1%
<b>Subtotal</b>	<b>\$60,860</b>	<b>\$63,605</b>	<b>4.5%</b>	<b>\$60,107</b>	<b>-\$3,498</b>	<b>-5.5%</b>
Auxiliary Enterprises	4,240	4,000	-5.7%	4,000	0	0.0%
Transfers (to)/from Fund Balance	-1,939	10,957	-665.1%	5,382	-5,575	-50.9%
<b>Total</b>	<b>\$63,161</b>	<b>\$78,562</b>	<b>24.4%</b>	<b>\$69,488</b>	<b>-\$9,073</b>	<b>-11.5%</b>

Source: Governor's Budget Books, Fiscal 2014

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The biggest change relates to the funding of capital projects from the college's fund balance budgeted in Operations and Maintenance of Plant. The fiscal 2013 working appropriation includes \$5.1 million for one-time capital projects funded out of BCCC's fund balance. That funding does not continue in fiscal 2014, accounting for the majority of the \$6.1 million change. Reductions in spending on contractual employees and employee retirement account for the rest of the change.

There are three large changes on the revenue side of BCCC's budget. Tuition and fee revenues decline \$5.3 million in the allowance due to the college's declining enrollment. The fiscal 2013 working appropriation has not been adjusted for that enrollment decline, and BCCC estimates that about \$4.0 million will be cancelled at the end of the fiscal year as a result.

General funds increase \$2.9 million, although the presence of \$1.6 million in Budget Restoration Funds in fiscal 2013 makes up much of the difference, and the remaining \$1.3 million is a result of changes in the college's funding formula. The other revenue source, auxiliary revenues, is unchanged in the allowance.

Finally, fund balance transfers represent the largest change and decline to \$5.4 million from \$11.0 million, a \$5.6 million reduction. The capital funding included in fiscal 2013 is noted above; the ongoing spending is for a major information technology (IT) upgrade. Funding for that project began in fiscal 2013 with \$5.9 million.

### **Delays in Capital and IT Projects**

As outlined above, \$11.0 million is authorized to be transferred from fund balance in fiscal 2013, \$5.9 million for the IT project and \$5.1 million for one-time capital projects. Due to project delays and project timing, the college has indicated that there will likely be significant transfers back to fund balance at the end of fiscal 2013.

The IT project is currently in the planning stages. Approval of the project's Information Technology Project Request by the Department of Information Technology occurred in September 2012, and the college still has some preliminary work to complete before it can move into procurement. As a result, BCCC expects to spend only about \$0.4 million of the \$5.9 million appropriation, and the remaining \$5.5 million will revert back to fund balance.

Similarly, of the \$5.1 million for one-time capital projects, BCCC estimates that \$4.3 million will revert back to fund balance to be re-appropriated in future years based on project timing. These projects included roof replacements, a new building for weatherization job training, security and fire system upgrades, and repairing damage to Harper Hall from the August 2011 earthquake. Although continued funding of these projects is not budgeted in fiscal 2014, BCCC reports that it plans to submit budget amendments during the year, as the projects progress and get closer to bid.

Altogether, BCCC is expecting to cancel \$9.8 million of the \$11.0 million appropriated. In total, BCCC's fund balance at the end of fiscal 2013 will be an estimated \$26.1 million.

### **Figures as Reported in Budget Detail**

A further issue relates to BCCC's reporting of budget figures. The expenditures by budget program in Exhibit 6 are still showing \$11.0 million being spent from fund balance even though the college is aware that the actual figure will likely be much less. For example, funding for the IT project is budgeted within Institutional Support. As the college currently estimates only \$0.4 million to be spent in fiscal 2013, that budget program is overstated by \$5.5 million. A similar issue is

present in Operations and Maintenance of Plant, where the capital spending is budgeted. **In the future, BCCC should attempt to more accurately depict the college's working budget in the figures shown in the Governor's budget detail.**

### **Large Fund Balance Transfers Are Common**

Though the amount that will ultimately be transferred to or from fund balance in fiscal 2013 is unknown, BCCC regularly has had sizable transfers. **Exhibit 7** shows that beginning in fiscal 2007, BCCC regularly transferred a significant percentage of its operating budget to fund balance each year. The source of surplus funds is largely vacant position salaries, an issue discussed in the second issue of this analysis. Unlike other State agencies, and because BCCC is formula-funded, there is no turnover adjustment in the budget to capture some normal amount of lapsed salaries. Unspent unrestricted funds totaled over 10.0% of the college's total unrestricted operating budget in three of the last six years (through fiscal 2012), reaching as much as 14.2% in fiscal 2009 when \$8.1 million went unspent and was transferred into fund balance.

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**Exhibit 7**  
**Fund Balance Transfers as a Percent of Total Budget**  
**Unrestricted Funds**  
**Fiscal 2006-2012**  
**(\$ in Thousands)**

<u>Fiscal Year</u>	<u>Transfers from Operating Budget</u>	<u>% of Unrestricted Funds</u>
2006	-\$806	-1.4%
2007	1,597	2.9%
2008	6,976	12.4%
2009	8,090	14.2%
2010	3,006	4.8%
2011	7,701	11.6%
2012	6,036	9.6%

Note: The fiscal 2012 is the amount of funds Baltimore City Community College transferred into fund balance. Exhibit 6 shows a net transfer of \$1.9 million, which is the difference between the \$6.0 million shown here and a \$4.1 million transfer to the general fund mandated by Chapter 397 of 2011 and Chapter 1 of the First Special Session of 2012.

Source: Governor's Budget Books, Fiscal 2008-2014

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However, BCCC does not anticipate transfers in the allowance or working budget despite monies being transferred back into fund balance annually since fiscal 2006. For fiscal 2013 and 2014, Exhibit 6 shows only the funds transferring from fund balance to the operating budget outlined above, and nothing going back into it. This has been BCCC's practice for several years. For example, the fiscal 2009 transfer of \$8.1 million showed \$0 in both its allowance and working budget.

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As the college regularly has a significant amount of unspent money at the end of the year, the actual amount of funds transferred to fund balance from the operating budget will likely be more than what is depicted in the current budget detail. **The President should comment on BCCC's budgetary practices for fund balance transfers.**

Colleges maintain fund balances to help with long-term planning and to provide a buffer for any unexpected budgetary changes. For example, after having saved money for several years, BCCC's major information technology project is being funded through fund balance. However, the transfers should not be excessive or negatively impact the college's core mission of educating students.

## Issues

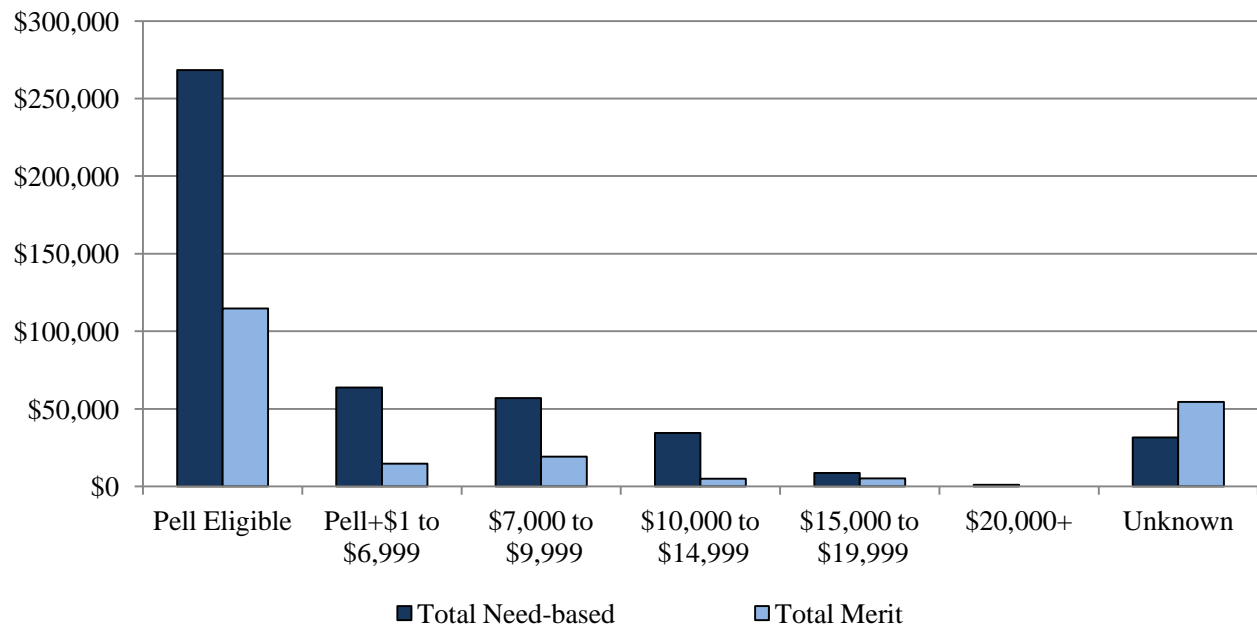
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### 1. Making College Affordable

BCCC is an affordable higher education option for residents of Baltimore – fall 2012 tuition and fees total \$3,000 for a full-time student. Tuition rates have been frozen since fall 2008, and the college does not plan to raise them in fall 2013. In addition, BCCC offers institutional scholarships.

**Exhibit 8** shows the total amount of need-based and merit-based institutional scholarships awarded in fiscal 2012 by Expected Family Contribution (EFC). An EFC is determined by the Free Application for Federal Student Aid (FAFSA), which calculates the amount of money a student's family is expected to pay toward his or her education. Although the exact amount changes from year to year, students with the lowest EFCs are eligible for Pell Grants. The exhibit shows that BCCC awards the most aid to students with the most need, whether that aid is awarded based on need or merit.

**Exhibit 8**  
**Total Amount of Need-based and Merit Scholarship Awards**  
**By Expected Family Contribution**  
**Fiscal 2012**



Source: Baltimore City Community College

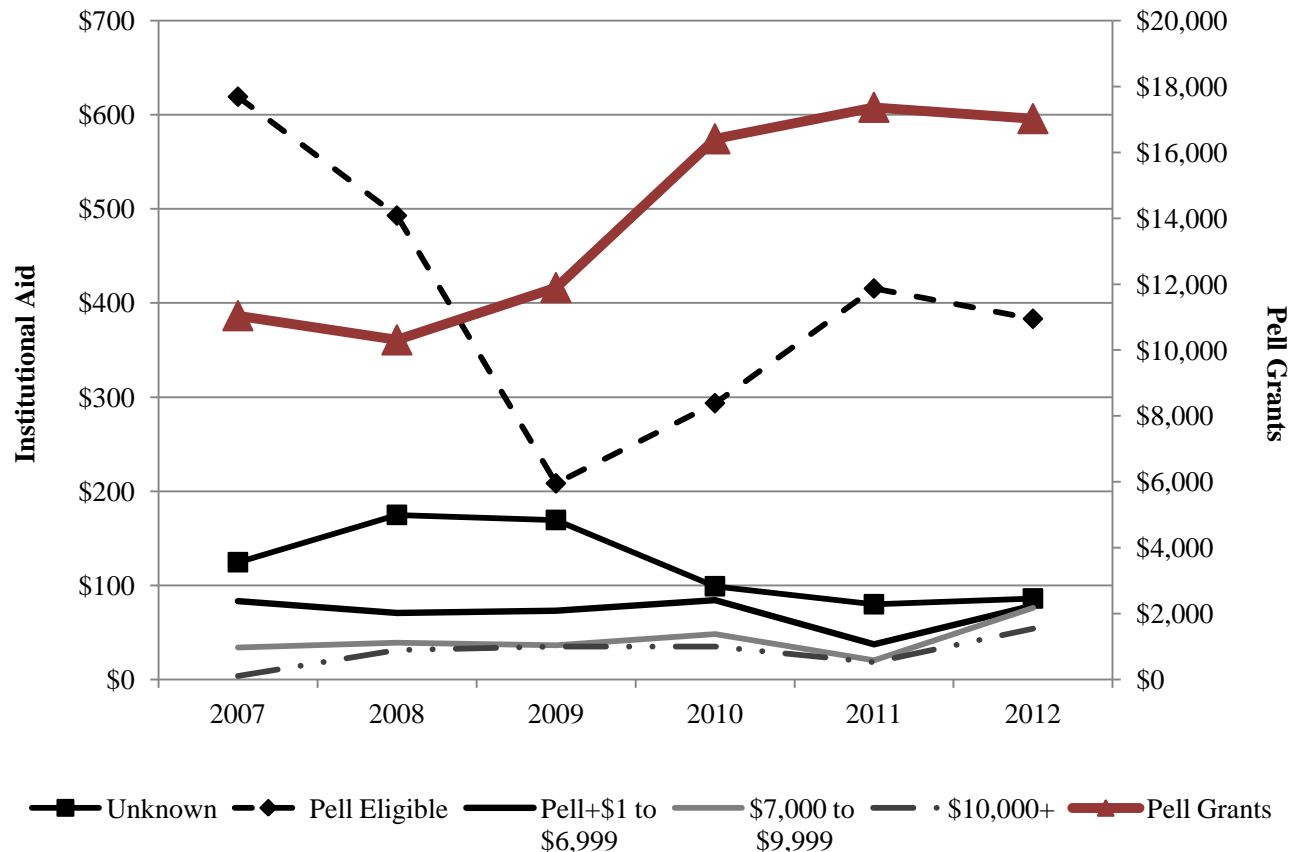


The higher the EFC category, the less amount of aid is awarded. However, need-based awards are greater than merit-based in each EFC grouping, except for those who are missing an EFC figure (“unknown”). Although a determination of EFC is not required to receive a merit award based on academic achievement, it is required for federal and State need-based awards and is generally required to receive need-based institutional aid. A missing EFC figure does not necessarily mean a student does not have need, just that it is not documented by the college, but typically it is higher income families that do not file a FAFSA.

Exhibit 8 shows that BCCC awarded \$31,614 in need-based scholarships to students without an EFC determination in fiscal 2012. In the event these students had real financial needs, the student may have missed out on aid from State and federal need-based financial aid programs by having not completed a FAFSA. **The President should comment on how the college awards institutional scholarships and how need-based aid is awarded to students without an established EFC. The President should additionally comment on how the college works to help students receive federal and State aid for which they are eligible.**

**Exhibit 9** shows the distribution of institutional scholarships and Pell Grants received by students from fiscal 2007 through 2012. Like most colleges, the value of BCCC’s Pell Grants far exceeds that of institutional scholarships and is shown on a second axis in Exhibit 8. In fiscal 2012, for example, institutional aid of all types and for all EFCs totaled \$0.7 million compared to \$17.0 million in Pell grant awards. The exhibit shows that except for fiscal 2009, BCCC has awarded the majority of its institutional scholarships to students with the most financial need. Institutional scholarship spending grew 12% in fiscal 2011 and 20% in fiscal 2012.

**Exhibit 9**  
**Institutional Aid Awarded by Expected Family Contribution**  
**Fiscal 2007-2012**  
**(\$ in Thousands)**

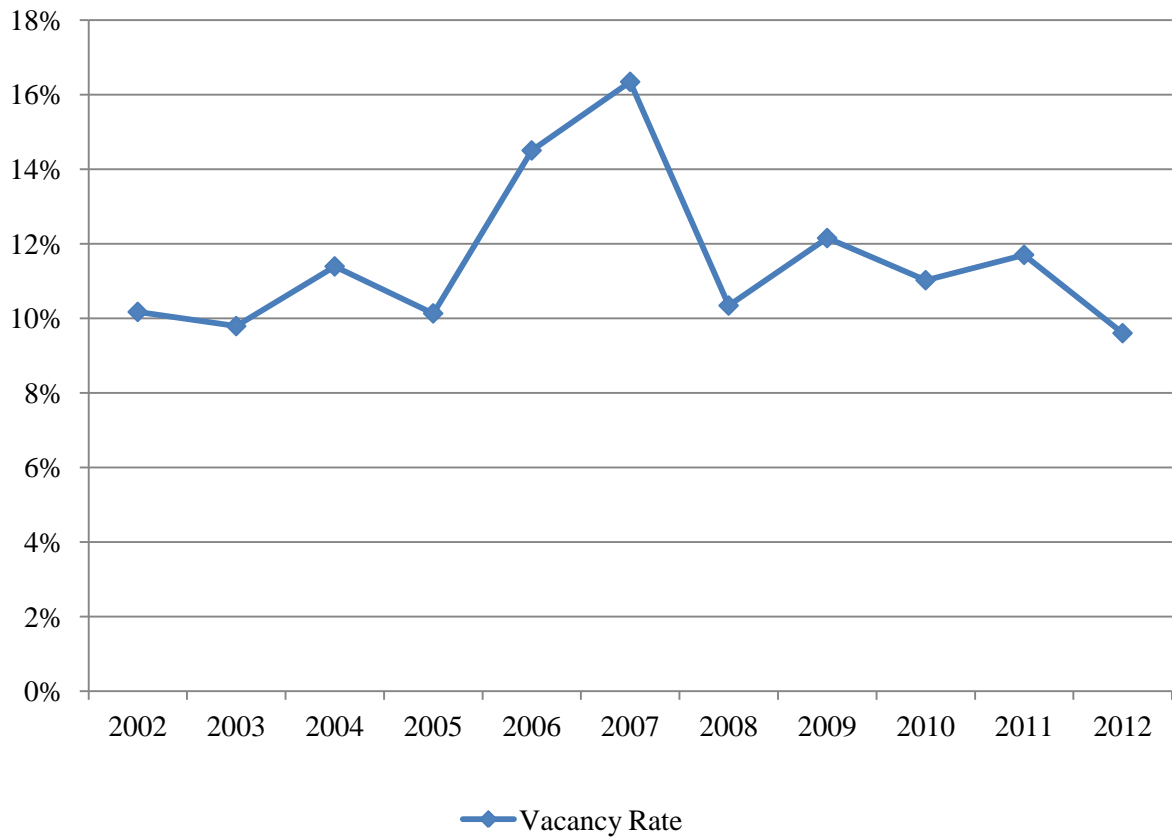


Source: Baltimore City Community College

## 2. Vacancy Rate Remains High

BCCC has had a high vacancy rate for a number of years. **Exhibit 10** shows BCCC's vacancy rate on December 31 of each year since 2002. Only two years have been below 10% – 2003 (9.8%) and 2012 (9.6%). When asked about this at budget hearings the past several years, BCCC reported each time that it had stepped up hiring and expected the vacancy rate to come down appreciably. Instead, the rate remained high, even as the total number of positions has been reduced. Depending on the nature of the positions that are unfilled, this high level of vacancies could have a serious and detrimental effect on the institution's ability to effectively carry out its mission.

**Exhibit 10**  
**Position Vacancy Rate**  
**December 31, 2002 – December 31, 2012**



Source: Department of Budget and Management, Department of Legislative Services

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DLS collected additional information on hiring and separations from the college for fiscal 2011 and 2012. The data submitted is shown in **Exhibit 11**. BCCC hires an average of 4.1 positions per month. However, the college's rate of separation was significantly higher, 6.3 positions per month, indicating that employee retention may be a bigger factor in efforts to lower the vacancy rate. Over the course of two years, the number of employees leaving BCCC is equivalent to one-third of BCCC's authorized PINs.

**Exhibit 11**  
**Hiring and Separations**  
**Fiscal 2011-2012**

	<b><u>Fiscal 2012 PINs</u></b>	<b><u>Vacancy Rate as of January 1, 2011</u></b>
Baltimore City Community College	468.5	11.3%

	<b><u>Positions Hired</u></b>	<b><u>Positions Separated</u></b>
Number per Month	4.1	6.3
As a % of PINs in fiscal 2011-2012	21.7%	33.4%

PIN: position identification number

Source: Baltimore City Community College

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The college's vacancy rate impacts how well the college operates. The college has pointed out that much of the turnover in recent years has been at the administrative level, as several vice presidents and many academic deans have been replaced in the past year. This could impact the direction of the school if long-term plans change with changes in administrative leadership.

Improving retention of faculty and staff will help toward long-term stability and growth for BCCC. If working conditions are an issue, the college's new administration should identify the issues and address them. **The President should comment on improving employee retention and reducing the college's vacancy rate.**

### **3. Report on Contractual Status Employees**

The use of adjunct professors and contractual staff is common at colleges and universities throughout the country. They allow for more flexibility in personnel management by allowing colleges to better address changes in enrollment or demand for services during registration periods. In the case of enrollment increases, the college can address the need for a short time and then, if the enrollment is sustained, hire full-time employees. It is less costly to hire employees contractually since they do not receive benefits like health insurance. Especially since the economic downturn began in fiscal 2008, colleges throughout the country have hired more contractual personnel as a lower-cost way to address growing demand for courses. This flexibility helped the college address its significant fall 2012 enrollment decline, at least with respect to instructional personnel.

However, there are concerns that colleges are relying too extensively on adjunct professors and full-time contractual staff, and the 2012 *Joint Chairmen's Report (JCR)* requested information on BCCC's use of contractual status employees. Though adjunct professors at BCCC are usually employed part-time, teaching one or two courses a semester, 61% of contractual staff at the college are employed full-time, and many of them have been working contractually for several years. BCCC's report includes a breakdown of length of service for full-time contractual personnel:

- 0-4 Years: 58 people
- 5-10 Years: 39 people
- 10+ Years: 8 people

Those employed contractually for over 10 years hold positions in accounting, information technology, and instructional support.

For those employed contractually for over five years, the need for that position is no longer temporary. However, it appears that open positions are rarely similar to those that have been filled with long-term contractuales. BCCC's JCR submission states that it encourages contractual personnel to apply for regular positions when qualified and that between January 2011 and August 2012, 27 contractual employees were hired into regular positions out of 72 successful recruitments. **The President should comment on the use of contractual employees at BCCC and the outlook for converting long-term contractual employees to regular positions.**

#### **4. Proposed East Side Location**

For several years now, BCCC has discussed the need for a location on the east side of Baltimore City to provide access to its underserved and undereducated population. The region has a 9.5% unemployment rate, an income that is two-thirds of the city's average, and a higher than average high school dropout rate.

The college's plans for the east side campus include adult basic education, General Education Diploma (GED), and developmental education components, and academic programs in construction, office administration, and nursing. The college's Business and Continuing Education Division, which handles contract training with city businesses, would move from its current location at the Inner Harbor to the east side campus as well.

BCCC has identified the Gompers School, an abandoned former high school, as the location for its east side campus. Currently owned by Baltimore City, the 125,000-square-foot structure would require an estimated \$26 million to renovate it into usable academic space.

## **Concerns Regarding Gompers**

Concerns have been raised regarding the college's proposed financing method, the possible circumventing of State oversight, and its enrollment projections.

- BCCC proposed using the Maryland Economic Development Corporation (MEDCO) to purchase and renovate the facility, and to manage the property while it is leased by the college. Legislation is required for this approach, as MEDCO is not authorized to finance the project under current law.
- If BCCC uses MEDCO financing, it could possibly avoid State oversight until the lease agreement is presented to the Board of Public Works (BPW) for approval, well after the facility was under renovation.

Additionally, the General Assembly has the statutory authority to approve all academic facilities in the State, and the Department of Budget and Management reviews the cost, scope, and scale of academic projects for State colleges and community colleges. Preliminary plans for the Gompers Building were not submitted. Finally, MHEC is statutorily required to approve academic programs offered at off-campus locations, and MHEC reports that BCCC has not approached the commission for off-campus program approvals, though it would be uncommon to do so at an early planning phase of a project.

- The college projects the site will be self-sustaining after three years, based on an enrollment of 515 FTES. Though the college administration is confident of these figures, some believe this may be overly optimistic.

If the enrollments fall short, the State may be asked to financially support a facility for which it had never received notice or formally approved. The college estimates debt payments at \$1.5 million annually and a MEDCO management fee of \$1.2 million. The project would cost \$69.2 million over the 25-year life of the bonds.

## **Current Project Status**

During the summer of 2012, the college's Board of Trustees put the project on hold to further review its revenue and cost estimates. **The President should comment on the current status of the Gompers School project and the development of an east side location.**

## **Downtown Bard Building**

In addition to exploring real estate options on the city's east side, BCCC has also been considering redeveloping the college's Harbor Campus, located in Baltimore City's Inner Harbor. The Bard Building was an academic building owned by the college that closed in 2010. BCCC reported at the time that it wanted to redevelop the property into a mixed use facility with office, retail, and college space.

During the 2012 legislative session, BCCC reported that it no longer expected a college presence in the redeveloped Harbor Campus, citing the cost to lease space back to the college. It would instead be a real estate holding that generates revenue for the college. BCCC was asked at that time if it had performed an appraisal of the land and reported that it had not done so. The 2012 JCR included a restriction of capital equipment funding for the Main Building – Administration Wing renovation pending receipt of a report with two independent appraisals of the Harbor Campus and other information relevant to becoming the landlord of a major downtown property.

As of January 2013, BCCC has not yet submitted the requested report. Although the Administration Wing project is behind schedule, the college must submit the JCR response before the last \$450,000 in equipment funding can be expended. **The President should update the committees on the status of this report.**

BCCC also reported a year ago that it had entered into exclusive negotiations with a developer, though negotiations were taking much longer than expected. Negotiations eventually ended after the two parties were unable to come to agreement. BCCC currently has a vacant academic building located in the city's Inner Harbor. **The President should comment on BCCC's plans for its Harbor Campus property.**

## **5. Audit Recommends Follow-up with Board of Public Works and Attorney General**

In April 2012, the Office of Legislative Audits (OLA) issued an audit report for BCCC containing seven findings. Five of the seven relate to delinquent student payments and secure networks, items often found in higher education audits. Two findings, however, were unique to BCCC, and OLA recommended follow-up with the Office of the Attorney General (OAG) in one finding and with BPW for both findings. These two findings related to the college's space in the University of Maryland, Baltimore (UMB) BioPark, which houses BCCC's Life Sciences Institute.

### **Undisclosed Payment from Lessor**

The first finding involved conflicting explanations relating to a \$200,000 payment from the BioPark lessor to BCCC. The lessor reported to OLA that the payment was part of an overall business deal with BCCC and was intended to help with the cost of construction. The lessor further stated that it was referred to as a contribution so that it could be deductible for income tax purposes. Additionally, the Department of General Services (DGS), who handles real estate and lease negotiations for BCCC, was unaware of this payment. Finally, OLA reported that the payment, after being deposited into the college's State account, was improperly transferred to the college's foundation because BCCC did not have the operating budget authority to make such a transaction.

BCCC disagreed with OLA's characterization of the payment. The college said that the lessor's explanation for the payment was not correct and that the \$200,000 was a contribution for scholarships and equipment in the Life Sciences Institute and was unrelated to the business deal.

BCCC additionally stated that UMB solicited the donation for the college, and that it did not require operating budget authority to transfer the funds to the college's foundation.

OLA's recommendation was to submit the details of the payment to DGS and BPW and work with OAG to determine the proper disposition of the payment. A follow-up letter from OLA on October 25, 2012, indicates that the college continues to disagree with OLA's description of the payment and that it does not believe it was required to submit information to DGS or BPW, but that the college will submit a letter to the two agencies stating its position. **The President should comment on the current status of this finding and if BCCC has sent a letter to DGS and BPW stating the college's view.** OAG has not yet determined the proper disposition of the payment.

### **Undisclosed Lease Modification Not in State's Best Interest**

The second finding related to a lease modification for the college's BioPark space. Under the initial agreement, BCCC was to pay a portion of the cost of the build-out of the space. When the build-out cost came in lower than expected, the college was offered \$1,000,000 in cash or a lease modification of \$965,000 over the course of the 10-year lease. The college chose the lease modification but did not submit it to BPW through DGS. OLA further stated that the lease modification was not in the State's best interest because the State could have earned an estimated \$160,000 in investment income over the 10-year lease period.

BCCC disagreed with OLA's characterization of the lease modification. The college stated it was the responsibility of DGS to report the lease modification to BPW, not BCCC, since DGS has oversight over its lease modifications (OLA responded that it was still the college's responsibility to ensure it occurred, as DGS was legal counsel in the modification, not a signatory). BCCC also said that the lease modification lowered the college's annual lease payments and was in the college's best interest, and as a State agency, what is in BCCC's best interest is also in the State's best interest.

On this item, OLA's recommendation was that the modification should be submitted to BPW for approval and to ensure that all lease modifications are in the State's best interest. At the July 11, 2012 meeting of BPW, BCCC's lease modification was retroactively approved.



## ***Recommended Actions***

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1. Concur with Governor's allowance.

However, to the extent the General Assembly reduces general and Higher Education Investment Fund spending to the selected four-year institutions, the Department of Legislative Services recommends a concomitant action consistent with the Baltimore City Community College funding formula.

2. Adopt the following narrative:

**Institutional Aid by Expected Family Contribution Category:** The committees request that data be submitted in an electronic format (Excel file) for Baltimore City Community College's (BCCC) institutional aid awards. Data should include the number of institutional aid awards and average award size by Expected Family Contribution (EFC) for institutional grants, institutional athletic scholarships, and other institutional scholarships as reported to the Maryland Higher Education Commission (MHEC) for fiscal 2013. The data in the response should differentiate between need-based and merit scholarships. Data should also include the number of institutional aid awards and average award size by EFC for tuition waivers/remissions of fees to employees and dependents for fiscal 2013. The report is to be submitted either by BCCC or MHEC.

<b>Information Request</b>	<b>Authors</b>	<b>Due Date</b>
Report of institutional aid by EFC category	MHEC or BCCC	December 15, 2013

3. Adopt the following narrative:

**Loan Data by Expected Family Contribution Category:** In order to more fully understand all of the types of aid available to students, the committees request that loan data be submitted for Baltimore City Community College (BCCC). Data should include, by Expected Family Contribution (EFC), the number of loans and average loan size of federal subsidized and unsubsidized loans, and loans from private sources as reported to the Maryland Higher Education Commission (MHEC) for fiscal 2013. Additionally, data should be provided on Pell grants, including the number and average award size by EFC for fiscal 2013. The report is to be submitted in an electronic format (Excel file) either by BCCC or MHEC.

<b>Information Request</b>	<b>Authors</b>	<b>Due Date</b>
Report on loan data by EFC category	MHEC or BCCC	December 15, 2013

## ***Updates***

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### **1. Middle States Accreditation Reaffirmed**

On June 23, 2011, the Middle States Commission on Higher Education (Middle States) (BCCC's regional accrediting body) put the college's accreditation on probation. Accreditation is required by the U.S. Department of Education for students to receive federal financial aid and most forms of State aid. Thorough reviews of accreditation occur every 10 years, with a less rigorous Periodic Review Report in the middle of each 10-year cycle.

BCCC's accreditation was put on probation because the college was not in compliance with Standard 14 by not being able to demonstrate that the college had identified learning objectives, been measuring whether students were meeting those objectives, or made programmatic changes based on those findings. Failure to meet Standard 14 does not mean students are not learning, just that the college is not assessing whether students are learning.

In response, BCCC administration and faculty worked to identify what students should be learning at the course, program, and institutional level, and formalized or created student learning outcomes assessments (SLOA). The college's plan provided for ongoing faculty training (including adjunct faculty), ensured that the SLOA process continues through work of the Faculty Senate and a newly established assessment office, and calls for a Learning Improvement Plan in the event student success benchmarks are not being met.

At Middle States' June 28, 2012 meeting, the accrediting body accepted BCCC's report, removed the probationary status of its accreditation, and reaffirmed the college's accreditation.

### **2. New Leadership at BCCC**

In December 2012, BCCC's Board of Trustees voted to separate the college's president from the institution and to search for a new chief executive. Early in January 2013, the board announced that Dr. Carolyn Hull Anderson has been named as interim president as it begins a search for a permanent replacement. Dr. Anderson started her career at BCCC in 1970, having been hired as a faculty member and advancing to Academic Development Program Director. She left BCCC in 1999 to take administrative positions at Broome Community College in New York and Cincinnati State Technical and Community College. Since 2011, Dr. Anderson has been an Associate Professor at Morgan State University.

## *Current and Prior Year Budgets*

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### **Current and Prior Year Budgets** **Baltimore City Community College** **(\$ in Thousands)**

<b>Fiscal 2012</b>	<b><u>General Fund</u></b>	<b><u>Special Fund</u></b>	<b><u>Federal Fund</u></b>	<b><u>Other Unrestricted Fund</u></b>	<b><u>Total Unrestricted Fund</u></b>	<b><u>Restricted Fund</u></b>	<b><u>Total</u></b>
Legislative Appropriation	\$40,403	\$0	\$0	\$25,708	\$66,111	\$27,433	\$93,544
Deficiency Appropriation	0	0	0	0	0	0	0
Budget Amendments	340	0	0	0	340	0	340
Reversions and Cancellations	0	0	0	-3,290	-3,290	-3	-3,293
<b>Actual Expenditures</b>	<b>\$40,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,418</b>	<b>\$63,161</b>	<b>\$27,430</b>	<b>\$90,591</b>
<b>Fiscal 2013</b>							
Legislative Appropriation	\$38,917	\$1,378	\$0	\$37,997	\$78,291	\$28,059	\$106,350
Budget Amendments	0	270	0	0	270	0	270
<b>Working Appropriation</b>	<b>\$38,917</b>	<b>\$1,648</b>	<b>\$0</b>	<b>\$37,997</b>	<b>\$78,562</b>	<b>\$28,059</b>	<b>\$106,621</b>

Note: Numbers may not sum to total due to rounding.

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## **Fiscal 2012**

The BCCC legislative appropriation grew by \$339,980 to account for a one-time \$750 employee bonus.

At the close of the fiscal year, \$3.3 million in unrestricted funds reverted to the college's fund balance. The main drivers of the unrestricted fund transfer were salary savings from vacant positions (\$1.6 million), savings for the college's major information technology upgrade (\$1.0 million), planned but delayed facility maintenance projects (\$0.4 million), and fees related to capital facilities (\$0.2 million).

## **Fiscal 2013**

The college received a \$270,176 special fund budget amendment to support a 2% employee cost-of-living adjustment. The source of funds was the Budget Restoration Fund.

## ***Audit Findings***

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Audit Period for Last Audit:	September 1, 2007 – November 16, 2010
Issue Date:	April 2012
Number of Findings:	7
Number of Repeat Findings:	2
% of Repeat Findings:	29%
Rating: (if applicable)	

- Finding 1:** BCCC could not adequately explain a \$200,000 payment it received from the BioPark lessor. In addition, this payment was not disclosed to DGS or to BPW and was improperly transferred to the BCCC Foundation.
- Finding 2:** BCCC agreed to a lease modification that did not appear to be in the State's best interest; this lease modification was not submitted to BPW for approval.
- Finding 3:** BCCC did not always take appropriate and timely action to collect outstanding student accounts.
- Finding 4:** BCCC did not consistently comply with certain corporate purchasing card requirements.
- Finding 5:** **BCCC's computer network was not properly secured.**
- Finding 6:** **Controls over the system supporting the student and faculty web portals were inadequate.**
- Finding 7:** BCCC did not have a complete Disaster Recovery Plan.

\*Bold denotes item repeated in full or part from preceding audit report.

## Major Information Technology Projects

### Baltimore City Community College Enterprise Resource Planning (ERP) System

<b>Project Status<sup>1</sup></b>	Planning			<b>New/Ongoing Project:</b>		New		
<b>Project Description:</b>	The college’s current information technology infrastructure is very antiquated and presents issues when one office has student or institution data that cannot be automatically transmitted to other campus offices. This project is to procure a modern ERP system that can automate a number of functions that currently must be performed manually and increase efficiency throughout the campus.							
<b>Project Business Goals:</b>	The goal of this project is to increase the efficiency and internal communication throughout the BCCC campus.							
<b>Estimated Total Project Cost<sup>1</sup>:</b>	Estimated to be \$11,000,000			<b>Estimated Planning Project Cost<sup>1</sup>:</b>		\$850,000		
<b>Project Start Date:</b>	August 2012			<b>Projected Completion Date:</b>		December 2013		
<b>Schedule Status:</b>	The project schedule has completion expected in December 2013, although that date may slip due to the amount of planning required before procurement can begin.							
<b>Cost Status:</b>	Funding is in BCCC’s fiscal 2013 and 2014 budgets.							
<b>Scope Status:</b>	The college is currently working to identify exactly the scope it needs from a new ERP system.							
<b>Project Management Oversight Status:</b>	The college’s chief information officer has been tasked with overseeing the implementation of the ERP system and expects to hire a project manager when it is closer to procurement.							
<b>Identifiable Risks:</b>	BCCC has identified a number of risks for this project. They include uncertain budgets from State appropriations, training employees for the new system, cleaning data so that all offices have uniform formats, and ensuring the new system is user friendly for front-line employees.							
<b>Additional Comments:</b>	BCCC has been saving for this project for a long time and has all the funding it should need saved in fund balance. Ensuring the college identifies additional risks as they arise, and mitigates those of which it is already aware, will be important for this project’s success.							
<b>Fiscal Year Funding (\$ in Thousands)</b>	<b>Prior Years</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>Balance to Complete</b>	<b>Total</b>
Personnel Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Professional and Outside Services	300.0	550.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Funding</b>	<b>\$300.0</b>	<b>\$550.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>

<sup>1</sup> In calendar 2011, a two-step approval process was adopted. Initially, an agency submits a Project Planning Request. After the requirements analysis has been completed and a project has completed all of the planning required through Phase Four of the Systems Development Lifecycle (Requirements Analysis), including a baseline budget and schedule, the agency may submit a Project Implementation Request and begin designing and developing the project when the request is approved. For planning projects, costs are estimated through planning phases. Implementation projects are required to have total development costs.

**Object/Fund Difference Report  
Baltimore City Community College**

<u>Object/Fund</u>	<u>FY 12 Actual</u>	<u>FY 13 Working Appropriation</u>	<u>FY 14 Allowance</u>	<u>FY 13 - FY 14 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	472.00	453.00	453.00	0.00	0%
02 Contractual	305.25	322.96	245.82	-77.14	-23.9%
<b>Total Positions</b>	<b>777.25</b>	<b>775.96</b>	<b>698.82</b>	<b>-77.14</b>	<b>-9.9%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 33,783,195	\$ 39,150,927	\$ 38,362,825	-\$ 788,102	-2.0%
02 Technical and Spec. Fees	13,245,168	13,601,426	10,332,840	-3,268,586	-24.0%
03 Communication	419,508	456,809	478,744	21,935	4.8%
04 Travel	717,841	666,192	666,192	0	0%
06 Fuel and Utilities	1,730,436	1,883,863	1,883,863	0	0%
07 Motor Vehicles	244,184	65,766	65,766	0	0%
08 Contractual Services	4,820,143	12,230,898	11,995,721	-235,177	-1.9%
09 Supplies and Materials	5,510,791	4,706,475	4,706,475	0	0%
10 Equipment – Replacement	1,331,464	586,369	586,369	0	0%
11 Equipment – Additional	340,788	1,349,947	1,349,947	0	0%
12 Grants, Subsidies, and Contributions	21,426,367	21,594,866	21,596,866	2,000	0%
13 Fixed Charges	6,781,435	3,878,972	3,875,749	-3,223	-0.1%
14 Land and Structures	239,280	6,448,000	808,998	-5,639,002	-87.5%
<b>Total Objects</b>	<b>\$ 90,590,600</b>	<b>\$ 106,620,510</b>	<b>\$ 96,710,355</b>	<b>-\$ 9,910,155</b>	<b>-9.3%</b>
<b>Funds</b>					
40 Unrestricted Fund	\$ 63,160,760	\$ 78,561,514	\$ 69,488,393	-\$ 9,073,121	-11.5%
43 Restricted Fund	27,429,840	28,058,996	27,221,962	-837,034	-3.0%
<b>Total Funds</b>	<b>\$ 90,590,600</b>	<b>\$ 106,620,510</b>	<b>\$ 96,710,355</b>	<b>-\$ 9,910,155</b>	<b>-9.3%</b>

Note: The fiscal 2013 appropriation does not include deficiencies. The fiscal 2014 allowance does not include contingent reductions.

**Fiscal Summary  
Baltimore City Community College**

<u>Program/Unit</u>	<u>FY 12 Actual</u>	<u>FY 13 Wrk Approp</u>	<u>FY 14 Allowance</u>	<u>Change</u>	<u>FY 13 - FY 14 % Change</u>
01 Instruction	\$ 26,440,322	\$ 28,626,691	\$ 25,391,961	-\$ 3,234,730	-11.3%
03 Public Service	1,598,157	1,495,000	1,450,000	-45,000	-3.0%
04 Academic Support	3,883,388	4,678,752	4,720,151	41,399	0.9%
05 Student Services	6,358,533	7,105,168	6,888,651	-216,517	-3.0%
06 Institutional Support	15,781,958	21,347,662	20,944,519	-403,143	-1.9%
07 Operation And Maintenance Of Plant	9,024,433	16,494,249	10,443,141	-6,051,108	-36.7%
08 Auxiliary Enterprises	6,015,017	5,228,541	5,225,485	-3,056	-0.1%
17 Scholarships And Fellowships	21,488,792	21,644,447	21,646,447	2,000	0%
<b>Total Expenditures</b>	<b>\$ 90,590,600</b>	<b>\$ 106,620,510</b>	<b>\$ 96,710,355</b>	<b>-\$ 9,910,155</b>	<b>-9.3%</b>
Unrestricted Fund	\$ 63,160,760	\$ 78,561,514	\$ 69,488,393	-\$ 9,073,121	-11.5%
Restricted Fund	27,429,840	28,058,996	27,221,962	-837,034	-3.0%
<b>Total Appropriations</b>	<b>\$ 90,590,600</b>	<b>\$ 106,620,510</b>	<b>\$ 96,710,355</b>	<b>-\$ 9,910,155</b>	<b>-9.3%</b>

Note: The fiscal 2013 appropriation does not include deficiencies. The fiscal 2014 allowance does not include contingent reductions.