

R95C00
Baltimore City Community College

Operating Budget Data

(\$ in Thousands)

	<u>FY 13</u> <u>Actual</u>	<u>FY 14</u> <u>Working</u>	<u>FY 15</u> <u>Allowance</u>	<u>FY 14-15</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$38,833	\$42,240	\$41,832	-\$408	-1.0%
Contingent & Back of Bill Reductions	0	-69	0	69	
Adjusted General Fund	\$38,833	\$42,170	\$41,832	-\$339	-0.8%
Special Funds	1,648	0	0	0	
Adjusted Special Fund	\$1,648	\$0	\$0	\$0	
Other Unrestricted Funds	17,983	27,660	27,180	-480	-1.7%
Adjusted Other Unrestricted Fund	\$17,983	\$27,660	\$27,180	-\$480	-1.7%
Total Unrestricted Funds	58,464	69,900	69,012	-888	-1.3%
Contingent & Back of Bill Reductions	0	-69	0	69	
Adjusted Total Unrestricted Funds	\$58,464	\$69,830	\$69,012	-\$819	-1.2%
Restricted Funds	22,166	27,222	22,569	-4,653	-17.1%
Adjusted Restricted Fund	\$22,166	\$27,222	\$22,569	-\$4,653	-17.1%
Adjusted Grand Total	\$80,630	\$97,052	\$91,580	-\$5,472	-5.6%

- The allowance declines \$5.5 million from the adjusted fiscal 2014 working appropriation, driven by a \$4.7 million decline in restricted funds due to lower than expected State and local grants and contracts and a decline in federal financial aid.
- State support decreases \$0.3 million, or 0.8%, due to receiving a cost-of-living adjustment (COLA) in fiscal 2014, but no COLA budgeted in fiscal 2015.

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

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Personnel Data

	<u>FY 13 Actual</u>	<u>FY 14 Working</u>	<u>FY 15 Allowance</u>	<u>FY 14-15 Change</u>
Regular Positions	453.00	453.00	453.00	0.00
Contractual FTEs	<u>298.47</u>	<u>260.82</u>	<u>260.91</u>	<u>0.09</u>
Total Personnel	751.47	713.82	713.91	0.09

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New
Positions

11.87 2.71%

Positions and Percentage Vacant as of 12/31/13

33.50 7.40%

- On December 31, 2013, Baltimore City Community College (BCCC) had a vacancy rate of 7.4%, or 33.5 positions. This represents only the third time the college has had a vacancy rate below 9.8% in 13 years and a significant decline from fiscal 2013's rate of 9.6%.
- Contractual full-time equivalent (FTE) positions increase 0.09 in 2015 after declining 37.65 in fiscal 2014 due to stabilization in student enrollment. Initially the decline in contractual FTEs in fiscal 2014 was projected to be greater.

Analysis in Brief

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.

Credit Enrollment Declines, Non-credit Grows: BCCC’s credit and non-credit student enrollment declined, in total, by about 800 full-time equivalent students in fiscal 2013, or 11.7%, whereas fiscal 2014 is projected to grow 6.3%, mostly driven by a 10.1% increase in non-credit students. Non-credit enrollment has been growing for many years and, if trends do not change, BCCC may soon enroll more non-credit students than credit students.

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 continue to be made to students without a determination of Expected Family Contribution, which the federal government uses to determine financial need.

The Operating Budget and Capital Planning: BCCC provided notice that it would like to expend its budget appropriation on a project different from what was originally intended, namely demolishing the Bard building rather than implementing needed information technology upgrades on campus. This issue discusses concerns over the demolition of the Bard building.

Enrollment Decline: Although community college enrollment has decreased statewide, the decline at BCCC has been of a much greater magnitude and has a greater effect on the institution as it did not grow as much as other community colleges during the recession. In response, BCCC has reconstituted its Strategic Enrollment Management and Retention Committee, will focus additional resources on reenrolling stopped out students, and has increased marketing efforts.

Unapproved Diplomas and Degree Program Oversight: For many years, BCCC failed to notify the Maryland Higher Education Commission (MHEC) of name changes in its certificate and degree programs. This means degrees awarded were not technically valid at graduation, although MHEC has since rectified the situation.

Recommended Actions

1. Add budget bill language that no funding may be used for the demolition of the Bard Building.
2. Transfer information technology (IT) funding to the Department of Information Technology's major IT program.
3. Adopt narrative requesting a report on progress toward Enterprise Resource Planning implementation.

Updates

Middle States Reaccreditation Begins: 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 regained its accreditation in June 2012 but is expecting its 10-year review in March 2014 and a final decision on accreditation in summer 2014.

R95C00
Baltimore City Community College

Operating Budget Analysis

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 at least \$400,000 of that amount must be allocated to tuition reimbursements and scholarships.

BCCC works toward achieving the following goals:

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

Carnegie Classification: Community College

Fall 2013 Undergraduate Enrollment Headcount

Male	1,721
Female	3,753
Total	5,474

Campus (Main Campus)

Acres	37.7
Buildings	11
Average Age	27.3
Oldest	1965

Fall 2013 New Students Headcount

First-time	1,326
Transfers	545
Dual Enrollment	94
Total	1,965

Degrees Awarded (2012-2013)

Associates	447
Certificates	52
Total Awards	499

Programs

Associates	27
Certificates	12

Proposed Fiscal 2015 In-city Tuition and Fees*

Undergraduate Tuition	\$2,640
Mandatory Fees	\$422

*Based on 30 credits.

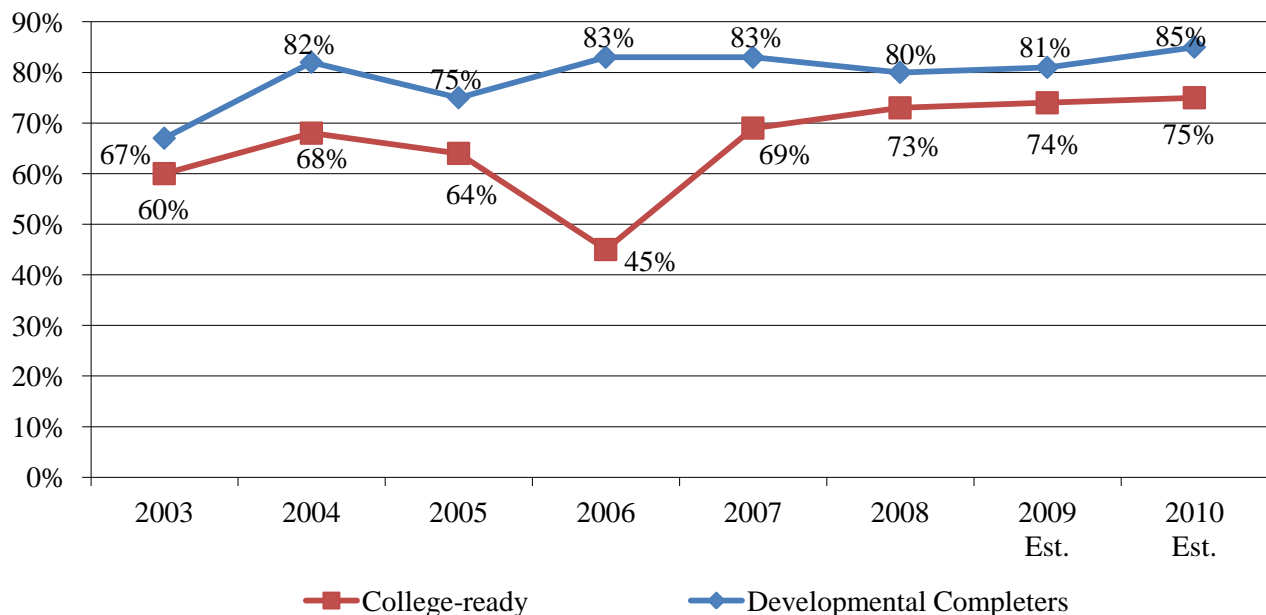
Performance Analysis: Managing for Results

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 they may be working toward a certificate rather than a degree. Community college students also tend to be older than average college students, 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 2003-2010 Cohorts

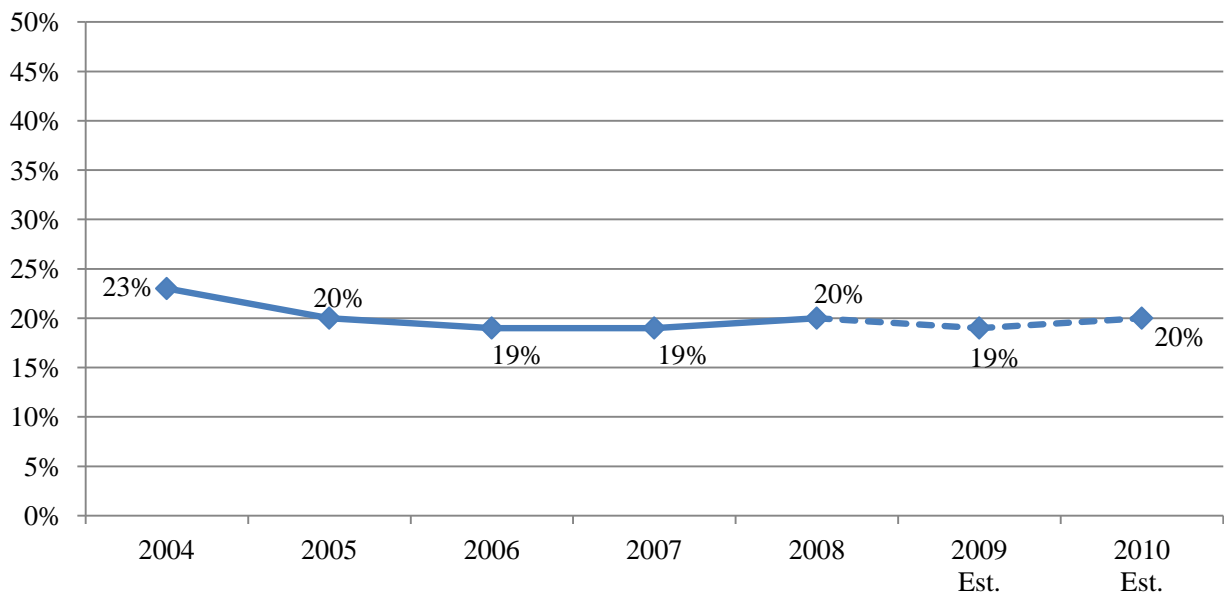


Source: Governor’s Budget Books, Fiscal 2011-2015

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 2008 cohort, as they successfully persisted at a rate of 80%, compared to 73% for college-ready students. The achievement gap of the two groups was especially large in the 2006 cohort, when the rate for college-ready students fell 19 percentage points, while that for developmental completers increased by 8 percentage points. Both rates changed only modestly for the 2008 cohort relative to the 2007 cohort, but the gap between them fell from 14 to 7 percentage points.

Although they perform well, the actual number of students who finish developmental education, and thus become developmental completers, is low. For the fall 2008 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 2009 or 2010 cohorts.

Exhibit 2
Developmental Completer Rate
Fall 2004-2010 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 2011-2015

Increasing performance on this measure will have a significant impact on BCCC's completion rates. BCCC has 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 reading), was fully implemented in the fall 2012 semester.

Additionally, 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, which began in summer 2011, 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. The college also receives funding through the Predominantly Black Institution formula grant from the U.S. Department of Education and has more recently received technical assistance from Complete College America to rethink the first-year experience for students. All of these programs should have a positive impact on the developmental completion rate, but it may be many years until those effects are seen in the cohorts of 2011, 2012, and beyond.

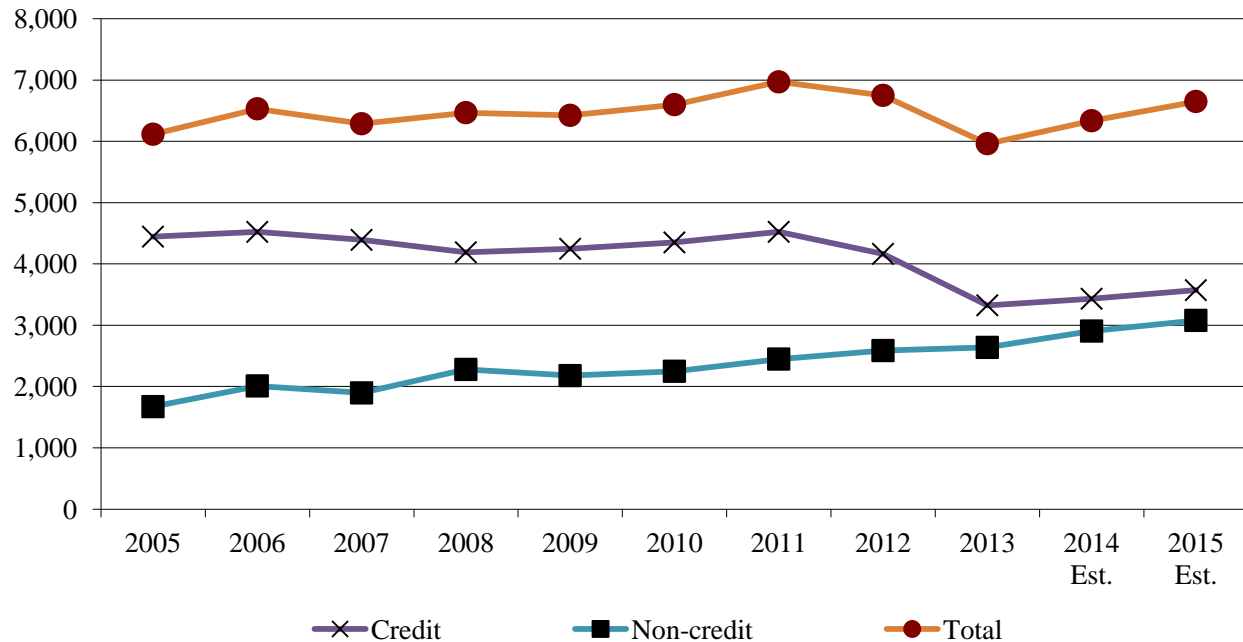
2. Credit Enrollment Declines, Non-credit Grows

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 2013. BCCC expects to increase full-time equivalent student (FTES) by 6.3% in fiscal 2014. Although non-credit enrollments are projected to increase by 10.1% in fiscal 2014, credit enrollments are expected to increase by only 3.2%. If credit enrollments do not pick up, BCCC may have more non-credit students than credit students for the first time in fiscal 2015.

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. BCCC also points to the negative impact the recent accreditation issues have had on the college's reputation. Enrollment is discussed further in Issue 3 of this analysis.

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 is based on the actual fiscal 2013 FTES enrollments, the decline in FTES translates to a decline in State funding for fiscal 2015. However, an increase in State support to public four-year institutions in fiscal 2015 offsets some of the decline due to enrollments, and a hold harmless clause prevents the Governor from allocating less than the prior year's appropriation.

Exhibit 3
State-eligible Full-time Equivalent Student Enrollment
Fiscal 2005-2015 Est.



Source: Governor's Budget Books, Fiscal 2007-2015

Fiscal 2014 Actions

There are three across-the-board withdrawn appropriations that impact State agencies. This includes reductions to employee/retiree health insurance, funding for a new Statewide Personnel information technology (IT) system, and retirement reinvestment. These actions are fully explained in the analyses of the Department of Budget and Management (DBM) – Personnel, the Department of Information Technology (DoIT), and the State Retirement Agency, respectively. The only action to affect BCCC is the personnel system, for which \$69,419 was removed from the college's budget in fiscal 2014.

While nearly all other State agencies and institutions were subject to across-the-board negative deficiencies for health insurance and pension obligations, BCCC was excluded due to its formula-funded nature. However, within the appropriate personnel subobjects in BCCC's working budget and allowance remains the funding that would have been removed, as BCCC is covered by the same health insurance policies as other State entities. **The President should explain what BCCC will do with this personnel funding that was not removed by a negative deficiency.**

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 2015) 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 decreases \$0.8 million, or 1%, due to BCCC receiving a cost-of-living adjustment (COLA) from DBM in fiscal 2014 above the amount of funding required by the per-student funding formula. As the fiscal 2015 COLA is not placed in any agency's allowance budget, even if one was budgeted, it would not appear in Exhibit 4. However, DBM has stated it has not budgeted for a COLA for BCCC in fiscal 2015, so the 1% decline represents a real decline in State support for BCCC. If State employees are provided a COLA in fiscal 2015, BCCC would need to provide the COLA from its own resources.

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

	FY 2013 <u>Actual</u>	FY 2014 <u>Adjusted</u>	FY 2015 <u>Adjusted</u>	FY 2014-15 <u>Change</u>	% Change <u>Prior Year</u>
General Funds	\$38,833	\$42,170	\$41,832	-\$408	-1.0%
Special Funds	1,648	0	0	0	
Total State Support	\$40,481	\$42,170	\$41,832	-\$408	-0.8%
Other Unrestricted Funds	20,613	22,278	21,453	-825	-3.7%
Total Unrestricted Funds	\$61,094	\$64,448	\$63,285	-\$1,164	-1.8%
Fund Balance Transfer	-2,629	5,382	5,727	345	6.4%
Restricted Funds	22,166	27,222	22,569	-4,653	-17.1%
Total Funds	\$80,630	\$97,052	\$91,580	-\$5,472	-5.6%

Note: Numbers may not sum due to rounding. Fund balance transfers reflect net change of transfers to and from the fund balance each year. Fiscal 2014 Adjusted reflects a negative deficiency that removed funding for the Statewide Personnel System.

Other unrestricted funds (not including fund balance transfers) decline \$0.8 million, or 3.7%. Other unrestricted revenues include income from tuition and fees, which are budgeted to decline \$0.4 million due to lower enrollments. Restricted revenue, which is about 70% federal student financial aid, declines \$4.6 million. Unlike large changes seen in prior years, the transfer from the fund balance into the operating budget increases \$0.3 million as the transfer grows from \$5.4 million to \$5.7 million. The use of this funding will be discussed later in the analysis.

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 by the Budget Reconciliation and Financing Act (BRFA) of 2012. The fiscal 2015 statutory formula percentage is 61% of per-student funding at selected public four-year institutions, as shown in **Exhibit 5**. Unlike in recent years, or for local community colleges in fiscal 2015, there are no contingent reductions to BCCC's general fund appropriation. This may be because the decline in enrollment has decreased the formula amount, \$39.6 million, below the prior year's formula amount, \$40.9 million. This triggers the hold harmless clause which requires the Governor to fund BCCC's formula by at least as much as was in the prior year's appropriation. For this reason, BCCC's total State aid is in fact the sum of the \$40.9 million, from the prior year's formula, and the revised ESOL amount of \$0.9 million, or \$41.8 million in total.

Exhibit 5
Baltimore City Community College Allowance
Fiscal 2015

	Fiscal 2014 <u>Working</u>	Fiscal 2015 <u>Allowance</u>
State Formula Aid Per FTES at BCCC		
Fiscal 2014 aid per FTES at selected four-year public institutions	\$9,921.00	\$10,929.68
Statutory formula percentage	61.0%	61.0%
BCCC aid per FTES	\$6,051.81	\$6,667.10
State Formula Aid for BCCC		
Aid per FTES	\$6,051.81	\$6,667.10
Second year prior FTES	6,748.72	5,946.13
State Aid to BCCC	\$40,917,285	\$39,643,443
English for Speakers of Other Languages (ESOL)	911,152	914,336
Total Allowance	\$41,828,437	\$41,831,621 ¹
Cost-of-living adjustment	411,225	0
Total Fiscal Year Working/Allowance	\$42,239,662	\$41,831,621
Difference		-\$408,041

BCCC: Baltimore City Community College
 FTES: full-time equivalent student

¹The fiscal 2015 allowance equals the fiscal 2014 formula aid plus the fiscal 2015 ESOL grant.

Note: Fiscal 2014 State aid to BCCC contains a rounding error explained in the 2013 BCCC budget analysis.

Source: Governor's Budget Books, Fiscal 2015; Department of Legislative Services

Expenditures by Program

Exhibit 6 shows unrestricted funding by budget program from fiscal 2013 to 2015. Funding for instruction increases \$0.4 million, or 2.0% from fiscal 2014 to 2015. This is driven by an adjustment to retain adjunct professors, since enrollment did not initially drop as far in fiscal 2014 as first thought.

Exhibit 6
Baltimore City Community College
Budget Changes for Current Unrestricted Funds by Program
Fiscal 2013-2015
(\$ in Thousands)

	<u>2013 Actual</u>	<u>2014 Working</u>	<u>2013-2014 % Change</u>	<u>2015 Adjusted</u>	<u>2014-2015 \$ Change</u>	<u>2014-2015 % Change</u>
Expenditures						
Instruction	\$20,766	\$21,751	4.7%	\$22,192	\$441	2.0%
Public Service	0	0	0.0%	8	0	0.0%
Academic Support	4,133	4,721	14.2%	5,170	448	9.5%
Student Services	6,914	6,891	-0.3%	7,739	848	12.3%
Institutional Support	12,659	17,624	39.2%	19,581	1,956	11.1%
Operation and Maintenance of Plant	9,666	13,769	42.4%	9,940	-3,829	-27.8%
Scholarships and Fellowships	84	117	38.9%	92	-25	-21.4%
Subtotal Education and General	\$54,221	\$64,874	19.6%	\$64,721	-\$152	-0.2%
Auxiliary Enterprises	4,243	5,026	18.5%	4,290	-\$736	-14.6%
Statewide Cost Containment	0	-69	0.0%	0	0	0.0%
Total	\$58,464	\$69,830	19.4%	\$69,012	-\$888	-1.2%
Revenues						
Tuition and Fees	\$13,451	\$14,140	5.1%	\$13,565	-\$576	-4.1%
General Funds	40,481	42,240	4.3%	41,832	-408	-1.0%
Other	3,862	4,138	7.1%	3,888	-249	-6.0%
Subtotal	\$57,794	\$60,518	4.7%	\$59,285	-\$1,233	-2.0%
Auxiliary Enterprises	3,299	4,000	21.2%	4,000	0	0.0%
Statewide Cost Containment		-69				
Transfers to Fund Balance	-2,629	-618		-273		
Transfer from Fund Balance		6,000		6,000		
Total	\$58,464	\$69,830	19.4%	\$69,012	-\$819	-1.2%

Source: Governor's Budget Books, Fiscal 2015

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 2014 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 2015, accounting for the majority of the \$3.8 million change. Reductions in spending on contractual employees and employee retirement account for the rest of the change. In general, the changes in Institutional Support and Operation and Maintenance of Plant reflect the utilization of fund balance for miscellaneous projects.

There are two large changes on the revenue side of BCCC's budget. Tuition and fee revenues decline \$0.6 million in the allowance due to the college's declining enrollment. The fiscal 2014 working appropriation has not been adjusted for the total enrollment decline in fall 2013 as an increase was originally budgeted one year ago, so the actual year-to-year change is likely smaller. General funds decrease \$0.4 million, as illustrated in Exhibit 5. The other revenue source, auxiliary revenues, is unchanged in the allowance. Despite the completion of one-time capital projects in fiscal 2014 funded out of fund balance, BCCC is budgeting a net of \$5.7 million transfer from fund balance to the operating budget in fiscal 2015.

Although the college is not subject to any cost containment actions, BCCC will likely need to explore cost containment options. Due to its formula funding, it is likely the college will be flat funded by the State in fiscal 2016 due to further declines in enrollment in fall 2013 and because the statutory percentage of the formula will decrease from 61 to 58% for fiscal 2016 and 2017 before increasing to 60% in fiscal 2018. Assuming forecasts for public four-year support hold, BCCC will need to increase enrollment from 5,946 FTES to 6,326 FTES, or 380 FTES, to escape the same hold harmless scenario in fiscal 2016. The institution reports it had 5,416 credit headcount in fall 2013, well short of the FTES required to increase funding in fiscal 2016. BCCC has stated it may use fund balance to bridge revenue shortfalls in fiscal 2015. Additionally, BCCC had planned on COLA and salary step increases at the beginning of fiscal 2015.

The President should comment on how BCCC can reduce expenses in fiscal 2015, given that State support is likely going to be flat and tuition revenue will be unlikely to rebound to the level seen in fiscal 2013.

The Many Uses of Fund Balance

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 IT project, Enterprise Resource Planning (ERP), and physical plant renovations not funded from the State's Capital Program, are to be funded through fund balance, and the college has noted it can bridge some cost concerns from the decline in enrollment with fund balance. Fund balance comes from revenues exceeding expenditures year over year.

Large Fund Balance Transfers Are Common

Though the amount that will ultimately be transferred to or from fund balance in fiscal 2014 and 2015 is unknown, BCCC regularly has had sizable transfers. **Exhibit 7** shows that since fiscal 2007, BCCC has regularly transferred a significant percentage of its operating budget to fund balance each year. 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 about 10.0% of the college's total unrestricted operating budget in four of the last six years (through fiscal 2013), reaching as much as 14.2% in fiscal 2009 when \$8.1 million went unspent and was transferred into fund balance. BCCC had budgeted \$10.9 million in fund balance for projects in fiscal 2013 but ended the year by returning \$2.6 million to fund balance.

Exhibit 7
Fund Balance Transfers as a Percent of Total Budget
Unrestricted Funds
Fiscal 2006-2013
(\$ 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	1,939	3.0%
2013	2,629	4.5%

Source: Governor's Budget Books, Fiscal 2008-2015

At the beginning of fiscal 2014, BCCC reported \$34.4 million in total fund balance, with about \$6.0 million restricted to particular purposes, such as \$1.5 million to the reserve for WBJC, the radio station located at BCCC. The remaining \$28.4 million is unrestricted but categorized into various reserve or purpose funds, such as for ERP, capital improvements, and strategic priorities. Over the past seven years, from fiscal 2007 to 2014, the fund balance grew sevenfold from \$5.0 million to \$34.4 million.

Although \$10.9 million in fund balance was approved to be spent in fiscal 2013 on ERP and other “shovel-ready” projects, only a small portion of that was actually spent by the conclusion of the fiscal year. As shown in Exhibit 6, \$6.0 million is authorized to be transferred from fund balance in fiscal 2014, \$1.7 million for the IT project, \$3.3 million for one-time capital projects, and \$1.0 million for operating equipment. Part of the capital costs will be offset by facilities’ capital fees. The entirety of the fiscal 2015 fund balance transfer to the operating budget, \$6.0 million, is for ERP. Due to project delays and project timing, the college has indicated that the IT funds will revert back to fund balance at the end of fiscal 2014 unless the spending authority meant for ERP funding is transferred to another project. The following discussion is broken into two parts. The next section will cover fund balance and ERP, while Issue 2 of this analysis will cover the proposed alternative use of fiscal 2014’s fund balance appropriation, the demolition of the Bard building.

Fund Balance and ERP

BCCC uses a number of obsolete computer systems to store campus records, manage human resources, and conduct other services. This has severely limited the college’s abilities, thus in September 2009, BCCC received a “technology tactical plan” submitted by an IT consultant for the complete reimagining of IT at BCCC. The centerpiece of this technology refresh is implementing ERP. According to that report, an ERP “integrates (or attempts to integrate) all data and processes of an organization into a unified system. A typical ERP system will use multiple components of computer software and hardware to achieve the integration.” The report recommended that, following two years of preparatory work, the project should be scheduled for implementation to begin in academic year 2011-2012 and to conclude midway through academic year 2013-2014.

No significant progress was made until December 2012 when after the full 120 days of review, DoIT approved an Information Technology Project Request (ITPR) which described BCCC’s current IT systems as “archaic.” The ITPR noted:

This patchwork system can no longer support basic compliance regulations or enhanced business functions, much less the most recent and stringent Higher Education Opportunity Act (HEOA) reauthorized in August of 2008, which took effect in July of 2010. BCCC has been found deficient in recent audits and is not in compliance with state and federal mandates.

Specifically, the ITPR found federal legal deficiencies with the Family Education Rights and Privacy Act; the Health Insurance Portability and Accountability Act; and the HEOA.

Although funding for ERP was first budgeted with \$6.0 million in fiscal 2013, little funding has been spent to date. The ERP project remains in the planning stage, and the college still has some preliminary work to complete before it can move into procurement. The first action is to put out a task order request for proposal (TORFP) to obtain resources to assist BCCC in recording in detail the current business processes and document the business and technical requirements needed for the actual request for proposal (RFP) for ERP. This will allow BCCC to solicit the ERP market and make an informed choice for an enterprise system that will run at the college for decades to come. Once the current TORFP for acquiring those resources is approved, it will take four to six months to

prepare the solicitation and update business processes, which will be eventually analyzed and compared with the selected ERP vendor's best practices. At this rate, an RFP may go out in late fiscal 2015.

A January 2014 estimate of the revised cost for implementing ERP from BCCC puts the total cost at \$15.5 million plus additional costs for staffing, DoIT oversight, system certification, contingency funds, and other costs. The grand total for ERP is estimated to be about \$16.8 million. It seems unlikely that any funding will be spent on, or significant progress made on, ERP in fiscal 2014. BCCC attributes delays to the project to personnel turnover and conflicting directions from DoIT on deadlines and templates.

Given both the lack of progress made on implementing ERP and the pressing operational and legal concerns that make ERP necessary, the Department of Legislative Services (DLS) recommends that \$6.0 million from BCCC's operating budget (equivalent to the budgeted fund balance transfer in fiscal 2015) and a further \$10.8 million from BCCC's fund balance be transferred to the Major IT Development Fund at DoIT to prioritize this project in fiscal 2015 and ensure that significant progress is made in implementing this critical infrastructure. Transferring BCCC's fund balance would require an amendment to the BRFA of 2014.

In addition, BCCC and DoIT should report to the budget committees on progress made toward implementing ERP with the funding restricted for this purpose in fiscal 2015 and note what remains to be done in fiscal 2016 and beyond to fully implement this critical IT project.

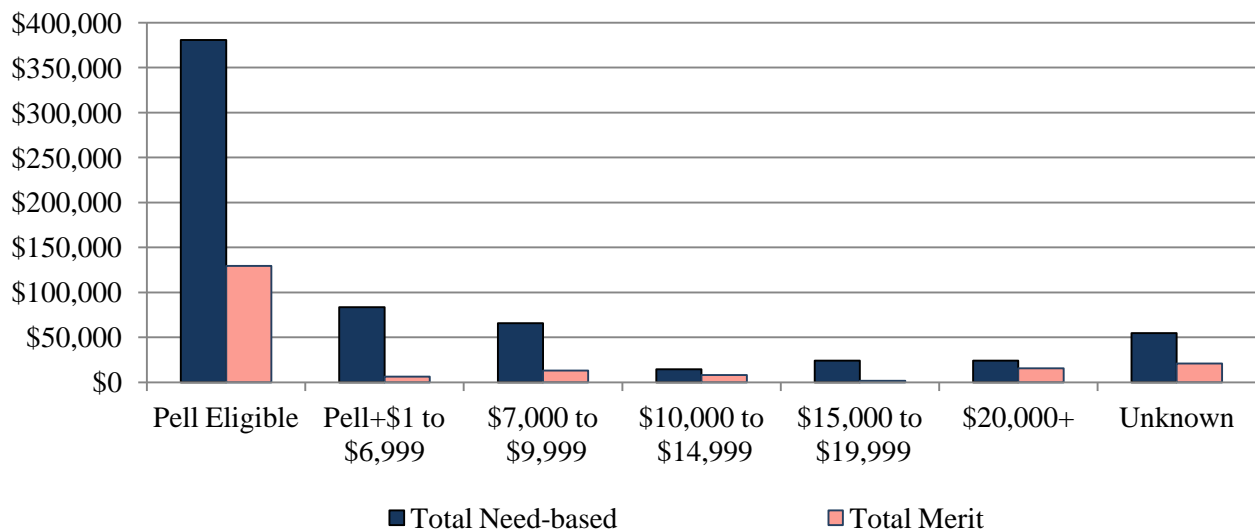
Issues

1. Making College Affordable

Community colleges offer a significantly lower entry cost into higher education compared to four-year institutions. The average Maryland community college costs about \$3,800; however, BCCC's fall 2013 tuition and fees total just \$3,000 for a full-time student. BCCC's tuition rates have been frozen since fall 2008, but the college is considering tuition and fee increases in fall 2014. In addition to keeping costs low, BCCC offers students institutional aid to bring down the "sticker" price, or total cost of tuition, fees, and other expenses. These awards are critical as BCCC serves an extremely disadvantaged population. The median household income for a student applying for financial aid is \$15,300. The average age of a BCCC student is 29, indicating many students may have to balance school with work and family commitments.

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 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 more aid to Pell-eligible students than all other categories combined, 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 2013



Source: Baltimore City Community College

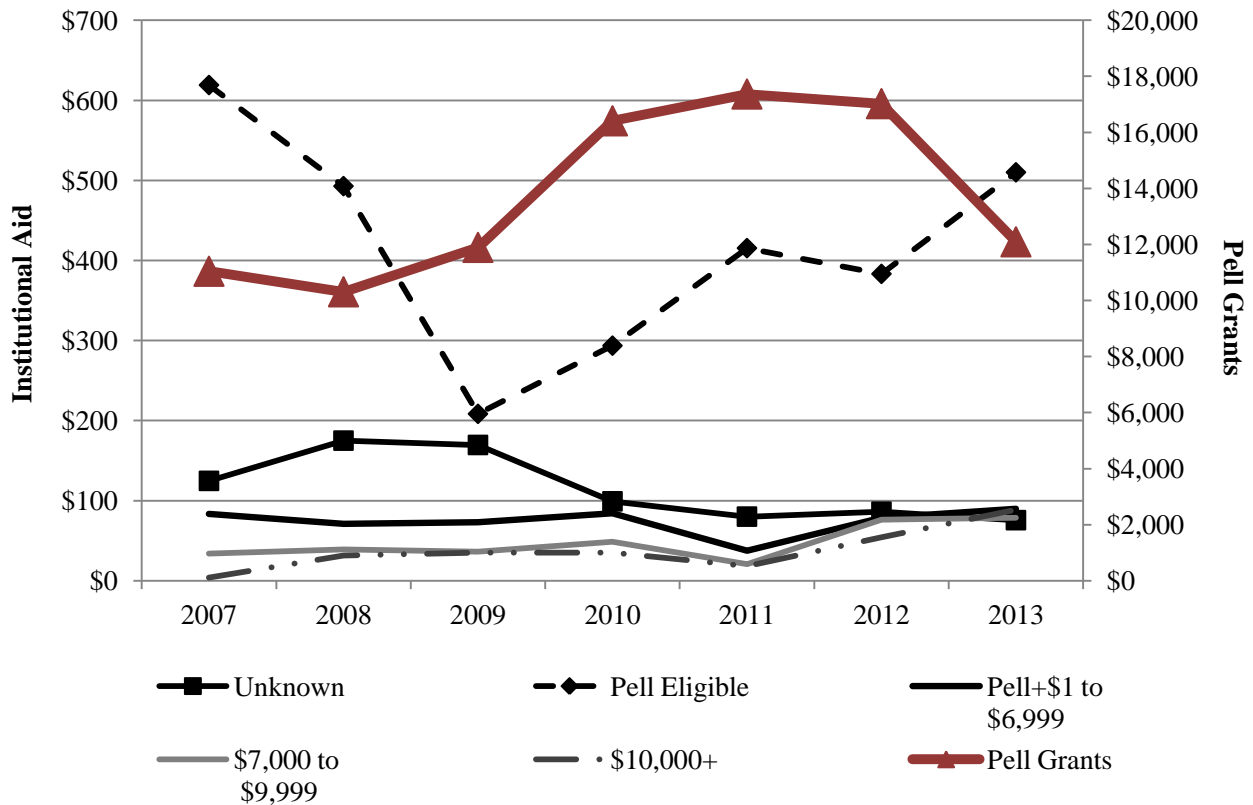
In general, the higher the EFC category, the less aid is awarded. Need-based awards are greater than merit-based in each EFC grouping. Although a determination of EFC is not required to receive a merit award based on academic achievement, such as BCCC's Granville T. Woods Scholarship, it is required 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. Typically, it is higher income families that do not file a FAFSA, as such families do not expect to receive significant federal financial aid.

Exhibit 8 shows that BCCC awarded \$54,772 in need-based scholarships to students without an EFC determination in fiscal 2013 versus \$31,614 in fiscal 2012. In the event these students had real financial needs, the student may miss out on aid from State and federal need-based financial aid programs by having not completed a FAFSA. BCCC has stated that need-based awards are not made without an EFC, but BCCC has continued to submit information that indicates otherwise.

The President should comment on how the college awards need-based aid to students without an established EFC and whether the Financial Aid Office can specifically reach out to students who repeatedly do not file a FAFSA.

Exhibit 9 shows the distribution of institutional scholarships and Pell grants received by students from fiscal 2007 through 2013. Like most colleges, the value of BCCC's Pell grants far exceeds that of institutional aid and is shown on a second axis in Exhibit 9. Pell grants declined by \$4.9 million in fiscal 2013 due to the decrease in enrollment discussed in Issue 3 and because of the lower cap on Pell awards. In fiscal 2013, institutional aid of all types and for all EFCs totaled \$0.8 million compared to \$12.0 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 almost 20% in fiscal 2012 and 25% in fiscal 2013.

Exhibit 9
Institutional Aid Awarded by Expected Family Contribution
Fiscal 2007-2013
(\$ in Thousands)



Source: Baltimore City Community College

2. The Operating Budget and Capital Planning

In a January 2014 letter, BCCC notified the Department of General Services (DGS), as well as DBM, the Maryland Higher Education Commission (MHEC), and DLS, that the college would like DGS to coordinate procurement of a demolition and remediation contract for the Bard building in the Inner Harbor for work in fiscal 2014. The college will then seek an RFP for design of a new multi-use structure. A January 2012 DGS estimate placed demolition costs at \$0.5 million to \$1.2 million. Prior to January 2014, DBM, MHEC, and DLS were not aware of these capital plans of the college. This action raises numerous questions about the intent of the college for its Inner Harbor campus. This capital project discussion appears in the operating analysis due to the use of fund balance operating funds dedicated to ERP being repurposed for demolition of the Bard building in fiscal 2014. Additionally, BCCC has no funding in the *Capital Improvement Program* (CIP) in

fiscal 2015, so it has no dedicated capital budget analysis. Finally, BCCC's current projects in the CIP have been delayed. Discussion of this project will also appear in the capital budget overview.

The Bard building is 39 years old and located in downtown Baltimore. It is across the street from BCCC's Business and Continuing Education Division, which rents space from a private developer, and BCCC's Lockwood property, which is engaged in a long-term lease. In 2010, the Bard building was permanently closed due to longstanding structural concerns leading to water penetration and mold growth. Remediation had been attempted in fiscal 2008 but was unsuccessful. The building has been vacant since 2010 and costs BCCC almost \$100,000 per year in required life-safety maintenance. Both BCCC and Baltimore City would like to see the property redeveloped.

Because little prior information was shared with DBM, MHEC, or DLS, there is currently little additional information available on what BCCC is planning to do. The letter to DGS did not mention any capital program to be submitted to DBM. BCCC reports that Baltimore City will seed the demolished lot with grass to create green space in fiscal 2015 until a development plan is finalized. DLS is concerned that demolition may cost substantially more than \$1 million, given that the Soper Library demolition at Morgan State University will cost around \$6 million for a similarly sized structure in a less dense region of Baltimore City.

BCCC has long planned some expansion of its academic offerings to East Baltimore or downtown Baltimore. BCCC reports it has ended any discussion over the Gompers facility in East Baltimore, so it is not clear how the Bard demolition necessarily furthers the academic needs of the college in the near term. Guidance is offered in the Education Article §16-505 (e) (3) (ii) 3 which states:

The Board of Trustees shall develop the commercial potential of the Inner Harbor site to maximize revenue to the College without jeopardizing the educational mission of the College.

Currently, the college receives rental payments from the Lockwood property from a long-term land lease as well as medical-related tenants at its Bon Secours property, across the street from the Liberty Heights campus. Becoming a landlord would not seem to be a priority for a mission-oriented community college.

The President should comment on whether academic outcomes are currently satisfactory enough for the college to spend large amounts of institutional time and resources into developing non-academic sources of revenue.

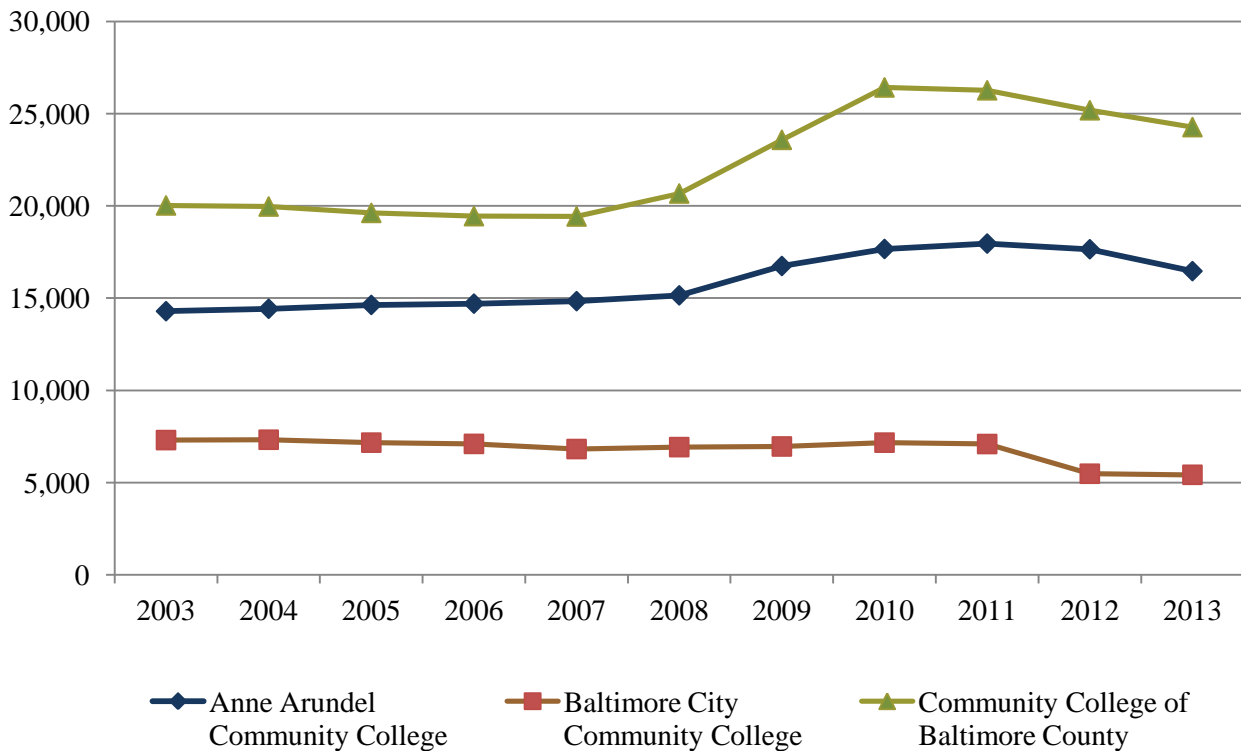
The President should comment on whether the college wishes to pursue a public-private partnership for this site and whether BCCC will pursue general obligation bonds if the college has insufficient funding in its real estate reserves within its fund balance to cover demolition.

The college should also comment on the collaboration that will occur with DBM and MHEC in this process.

3. Enrollment Decline

As was discussed in the Higher Education Overview, community college enrollment declined 4.1% by headcount across the State in fall 2013. **Exhibit 10** shows fall headcount enrollment at BCCC and the two other campuses that serve the Baltimore City metropolitan area: the Community College of Baltimore County (CCBC) and Anne Arundel Community College (AACC). From fall 2007 to 2010, CCBC grew 36.0%, and AACC grew 19.1%, but BCCC only grew 5.1%. In fall 2012, BCCC lost 22.7% of its headcount enrollment, the largest one-year change at a Maryland community college in MHEC's data, while AACC enrollment decreased 1.7%, and CCBC declined 4.1%. Fall 2013, as seen in Exhibit 10, declined only 1.1%, representing an important stabilization in BCCC's enrollment compared to larger drops at AACC and CCBC. However, it is not clear what portion of the smaller rate of decline is attributable to BCCC's actions in the last admissions and registration cycle.

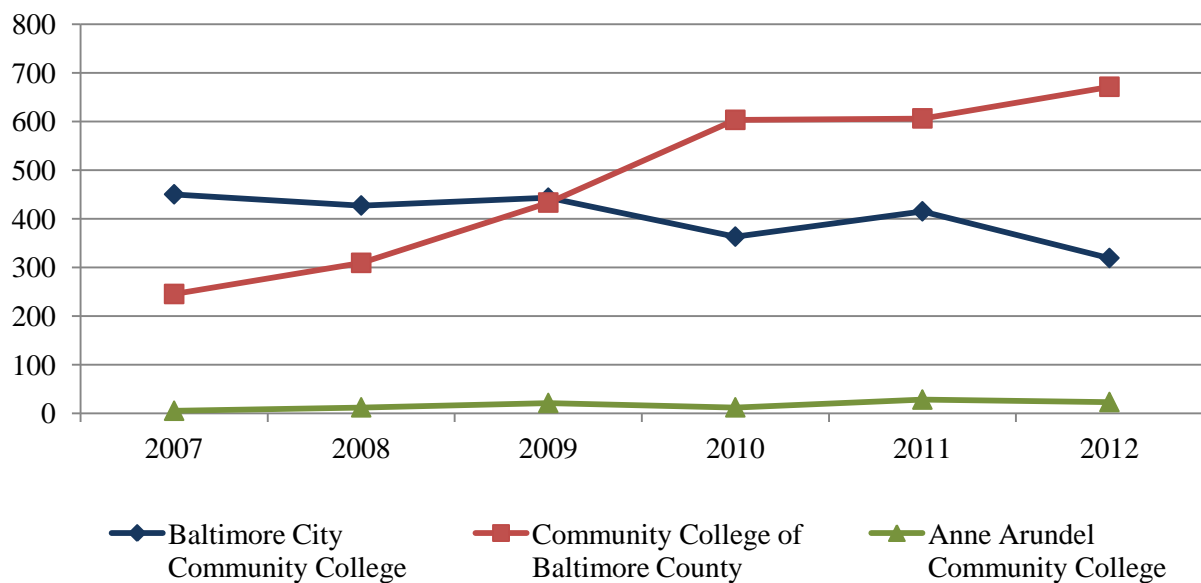
Exhibit 10
Headcount Enrollment at Baltimore Metropolitan Area Community Colleges
Fall 2003-2013



Source: Maryland Higher Education Commission

Going into fall 2013, BCCC stated it would reduce its focus on traditional-aged recruitment and shift some resources toward recruitment of non-traditional-aged students. This may be in response to BCCC largely losing in the competition to recruit recent Baltimore City high school graduates. **Exhibit 11** shows the institution of enrollment for Baltimore City high school graduates who immediately enroll in higher education. For several years, CCBC has been attracting more high school graduates, and BCCC has been enrolling fewer. While BCCC enrolled 205 more such students from the 2007 class, it trailed CCBC by 352 from the 2012 class. It is interesting that over this time period, the number of high school graduates going straight to a metropolitan area community college grew from 700 to just over 1,000 per year, but BCCC has been unable to benefit from this increase. From 2007 to 2012, BCCC enrolled 29% fewer recent high school graduates, while CCBC enrolled 174% more. This indicates many city residents are willing to pay an additional \$108 per credit hour to attend CCBC over BCCC.

Exhibit 11
Destinations of Baltimore City High School Graduates
Fall 2007-2012



Source: Baltimore Education Research Consortium

BCCC has suggested several factors for the decline in students. First, the probationary accreditation from the Middle States Commission on Higher Education (Middle States) in 2011 damaged the reputation of the institution. However, Exhibit 11 indicates that, although BCCC assigns some of its enrollment decline to that action, there was not a precipitous decline in enrollment in fall 2011. Additionally, the reduction in degree programs following fiscal 2011 may have made students consider other campuses.

In particular, the college attributes the dramatic decrease in fall 2012 to the reduction in the number of semesters a student can receive a Pell award, which went into effect on July 1, 2012. The so-called maximum Lifetime Eligibility Usage for Pell grants was limited to the equivalent of six years of full-time status, down from nine years, or 18 semesters, in prior years. This cut off aid to a number of students who had been taking a longer time to complete their studies.

In response, BCCC reports it has reconstituted its Strategic Enrollment Management and Retention Committee. As part of its Enrollment Management Plan, the college will focus resources on inviting stop-out students back to BCCC. Individual regions of Baltimore City are being explored to learn where BCCC students are coming from and where they are not. Advertising has also increased that highlights the low cost of BCCC's classes. Current recruitment efforts include program information sessions and an invitation to more than 500 eligible students to apply for participation in the Complete College America – Baltimore program. The Abell Foundation has made a grant of \$100,000 to support the program, which is modeled on the Accelerated Study in Associate Programs initiative at the City University of New York.

The number of first-time, full-time students in fall 2013 increased 34%, from 471 to 633. Additionally, BCCC is working with Horseshoe Baltimore Casino to provide credentials for casino personnel. As many as 400 non-credit FTES could be generated through this partnership.

The President should comment on the projected enrollment for fall 2014.

Following concerns over enrollment and other management issues, 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 named Dr. Carolyn Hull Anderson as interim president while it searched for a permanent replacement to be in place by July 1, 2014. DBM approved an RFP for a presidential search in October 2013. BCCC reports that a firm was selected in December 2013, and the search process has begun. In the past year there have also been a number of interim appointments in key positions including interim vice presidents for student affairs, business and continuing education, human resources, and academic affairs.

The President should comment on the timeline for interviewing and hiring a new president for BCCC and the likelihood that a new president will be in place before the beginning of the 2014-2015 academic year. The President should also comment on the challenges of leading an institution with high turnover in leadership positions.

4. Unapproved Diplomas and Degree Program Oversight

In academic year 2010-2011, BCCC consolidated degree programs to focus resources on certain high need areas. During this process, BCCC notified MHEC of programs to be discontinued. Upon receipt of this list, MHEC alerted BCCC that the college had been enrolling and graduating students in programs of which MHEC had no prior knowledge. In fact, BCCC initially thought it may have awarded over 300 degrees in academic programs for which no notification had ever been sent to MHEC. While MHEC approval is not necessary for minor changes, such as program name

changes or for changes to a certificate program's tracks or a degree program's options, MHEC must still be notified. Over a period of two decades, BCCC failed to notify MHEC of such program modifications. This is cause for concern because degrees with inappropriate titles are not valid and would then have little to no value in the job market. After reviewing student records more carefully, BCCC determined that a total of 65 students who graduated from 2000 through 2009 in six programs were affected. Further details on these academic programs are suppressed to protect student privacy.

BCCC and MHEC sought a solution to this problem that would be least burdensome to students. One possibility was for students to return to BCCC for additional coursework, but that presented additional workloads and costs for students who may have graduated many years before. However, MHEC discovered that one of its predecessor agencies, the State Board of Community Colleges (operating 1969-1991), had kept paper records of approving these programs under different titles. MHEC's assistant attorney general thus found legal standing to authorize retroactive approval of these program changes.

In a related matter, BCCC approved changes to the Health Information Technology program in March 2012 but never notified MHEC. Later, MHEC told the college that BCCC was distributing false information about the Health Information Technology program and should cease such actions. The Construction Supervision program may also have the same issue. Program modifications may have been approved by both the Faculty Senate and BCCC's academic affairs office, but, again, MHEC must be notified of such changes.

The President should comment on whether all 65 students have been contacted, whether degrees needing modifications to comply with MHEC's oversight have been reissued, and how BCCC will prevent this from happening again given that notification issues were occurring as recently as 2012.

The College and Career Readiness and College Completion Act of 2013 (CCRCCA) requires community colleges to ensure that all associate's degree programs require no more than 60 credit hours of study unless there is a compelling reason, such as an accreditation requirement, for more hours to be necessary. A 2013 *Joint Chairmen's Report* request asked community colleges to provide status updates on meeting the 60 credit-hour limits imposed by the CCRCCA on associate's degrees. No status update from community colleges was received; however, the Maryland Association of Community Colleges (MACC) did report in January 2014 that all institutions are planning to meet the requirement currently in statute which mandates fall 2015 as the beginning of the new cap. Institutions are currently reviewing academic programs to comply, but MACC has raised a concern that there is a substantial cost to this change because program revisions can cost up to \$250 per course to MHEC, which has brought an unexpected financial burden upon community colleges. This is an issue also raised in the Aid to Community Colleges budget analysis.

The President should comment on progress toward capping degrees, with few exceptions, to 60 credits.

Recommended Actions

1. Add the following language:

Provided it is the intent of the General Assembly that no funds be expended by Baltimore City Community College on the demolition of the Bard Building in fiscal 2014.

Explanation: Baltimore City Community College is currently facing a number of challenges related to high vacancy rates in leadership positions, an ongoing search for a new president, an accreditation review, and declining student enrollment. It is the intent of the General Assembly that Baltimore City Community College should focus its resources on addressing these issues before pursuing redevelopment of property owned along the Inner Harbor of Baltimore City.

2. Add the following language to the unrestricted fund appropriation:

, further provided that \$6,000,000 of this appropriation for the purpose of designing and implementing an enterprise resource planning project at Baltimore City Community College may be transferred only to program F50A01.01 Major Information Technology Development Project Fund to support the development of this system. Funding not transferred may not be expended or otherwise used for any other program or purpose and shall revert to the General Fund.

Explanation: This language transfers \$6 million of Baltimore City Community College's (BCCC) appropriation, which is coming from fund balance, to the Major Information Technology Development Fund in the Department of Information Technology to be reserved for BCCC's Enterprise Resource Planning project.

3. Adopt the following narrative:

Enterprise Resource Planning Implementation Progress Report: The committees are concerned about the slower than anticipated implementation of the Enterprise Resource Planning (ERP) information technology project at Baltimore City Community College (BCCC). There are compelling legal and operational needs for ERP to be implemented with expediency so that BCCC may better serve its students, faculty, and staff. BCCC and the Department of Information Technology (DoIT) should submit a report to the budget committees noting milestones since the initial need for ERP was identified in 2009, challenges BCCC and DoIT experienced in this project, what funds transferred from BCCC to DoIT and restricted for ERP will be used for in fiscal 2015, and what remains to be done to fully implement ERP in fiscal 2016 and beyond. This report shall be submitted by December 15, 2014.

Information Request	Authors	Due Date
ERP implementation progress report	BCCC DoIT	December 15, 2014

Updates

1. Middle States Reaccreditation Begins

On June 23, 2011, 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, measured 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. At the 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.

BCCC's 10-year review of accreditation is up again in 2014. The preliminary visit by the head of the accrediting review team occurred in October 2013, and the actual accreditation review will begin in March 2014. A final decision is expected from Middle States sometime in summer 2014.

In preparation for this review, BCCC prepared a lengthy self-study to determine institutional strengths and weaknesses. The self-study was released in February 2014.

In related news, the Accreditation Council for Business Schools and Programs visited in January 2014, and the Commission on Allied Health Programs may also visit the campus in 2014.

Current and Prior Year Budgets

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

Fiscal 2013	General Fund	Special Fund	Federal Fund	Other Unrestricted Fund	Total Unrestricted Fund	Restricted Fund	Total
Legislative Appropriation	\$38,917	\$1,378	\$0	\$37,997	\$78,291	\$28,059	\$106,350
Deficiency Appropriation	0	0	0	0	0	0	0
Budget Amendments	0	270	0	0	270	0	270
Reversions and Cancellations	-84	0	0	-20,014	-20,098	-5,893	-25,990
Actual Expenditures	\$38,833	\$1,648	\$0	\$17,983	\$58,464	\$22,166	\$80,630
Fiscal 2014							
Legislative Appropriation	\$41,828	\$0	\$0	\$27,660	\$69,488	\$27,222	\$96,710
Budget Amendments	411	0	0	0	411	0	411
Working Appropriation	\$42,240	\$0	\$0	\$27,660	\$69,900	\$27,222	\$97,122

Note: The fiscal 2014 working appropriation does not include deficiencies or contingent reductions. Numbers may not sum to total due to rounding.

Fiscal 2013

Special funds increased by about \$270,000 to account for the COLA.

General funds decreased \$84,000 due to a fee for development of a new Statewide Personnel System. In fiscal 2013, the State spent approximately 48% of this major IT project's appropriated budget, with the remainder reverted to the general fund.

At the close of the fiscal year, \$11.0 million in other unrestricted funds reverted to the college's fund balance due to unexpended fund balance monies related to an ERP IT project and shovel-ready capital items that the college agreed to fund itself but which are currently waiting on DGS approval. A decrease in expected tuition revenue, due to a decline in enrollment, resulted in a cancellation of \$9.0 million in unrestricted funds.

About \$5.9 million in restricted funds were canceled due to lower than anticipated expenditures of grants and contracts and a decrease in Pell awards due to the decline in enrollment.

Fiscal 2014

General funds increased by about \$411,000 due to the COLA.

Major Information Technology Projects

Baltimore City Community College Enterprise Resource Planning System

Project Status¹	Planning.			New/Ongoing Project:	New.			
Project Description:	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 Enterprise Resource Planning (ERP) system that can automate a number of functions that currently must be performed manually and increase efficiency throughout the campus.							
Project Business Goals:	The goal of this project is to increase the efficiency and internal communication throughout the Baltimore City Community College (BCCC) campus.							
Estimated Total Project Cost¹:	Estimated to be \$11,000,000.			Estimated Planning Project Cost¹:		\$850,000		
Project Start Date:	August 2012.			Projected Completion Date:		To be determined.		
Schedule Status:	The project schedule had completion expected in December 2013, although that date may slip due to the amount of planning required before procurement can begin.							
Cost Status:	Funding is in BCCC’s fiscal 2014 and 2015 budgets.							
Scope Status:	The college is currently working to identify exactly the scope it needs from a new ERP system.							
Project Management Oversight Status:	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.							
Identifiable Risks:	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.							
Additional Comments:	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.							
Fiscal Year Funding (\$ in Thousands)	Prior Years	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Balance to Complete	Total
Personnel Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Professional and Outside Services	550.0	650.0	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
Total Funding	\$550.0	\$650.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

¹ 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 13 Actual</u>	<u>FY 14 Working Appropriation</u>	<u>FY 15 Allowance</u>	<u>FY 14 - FY 15 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	453.00	453.00	453.00	0.00	0%
02 Contractual	298.47	260.82	260.91	0.09	0%
Total Positions	751.47	713.82	713.91	0.09	0%
Objects					
01 Salaries and Wages	\$ 35,127,039	\$ 38,362,825	\$ 39,915,745	\$ 1,552,920	4.0%
02 Technical and Spec. Fees	12,576,032	10,875,723	11,238,335	362,612	3.3%
03 Communication	453,958	478,744	457,831	-20,913	-4.4%
04 Travel	715,244	666,192	690,828	24,636	3.7%
06 Fuel and Utilities	1,856,054	1,944,727	1,944,727	0	0%
07 Motor Vehicles	50,545	65,766	66,276	510	0.8%
08 Contractual Services	5,544,397	8,673,721	10,093,863	1,420,142	16.4%
09 Supplies and Materials	3,753,167	4,706,475	4,020,098	-686,377	-14.6%
10 Equipment – Replacement	137,701	586,369	586,369	0	0%
11 Equipment – Additional	631,052	1,349,947	1,349,947	0	0%
12 Grants, Subsidies, and Contributions	15,656,101	21,596,866	16,961,424	-4,635,442	-21.5%
13 Fixed Charges	2,865,866	3,683,227	3,445,816	-237,411	-6.4%
14 Land and Structures	1,263,065	4,130,998	808,998	-3,322,000	-80.4%
Total Objects	\$ 80,630,221	\$ 97,121,580	\$ 91,580,257	-\$ 5,541,323	-5.7%
Funds					
40 Unrestricted Fund	\$ 58,464,007	\$ 69,899,618	\$ 69,011,617	-\$ 888,001	-1.3%
43 Restricted Fund	22,166,214	27,221,962	22,568,640	-4,653,322	-17.1%
Total Funds	\$ 80,630,221	\$ 97,121,580	\$ 91,580,257	-\$ 5,541,323	-5.7%

Note: The fiscal 2014 appropriation does not include deficiencies. The fiscal 2015 allowance does not include contingent reductions.

**Fiscal Summary
Baltimore City Community College**

<u>Program/Unit</u>	<u>FY 13 Actual</u>	<u>FY 14 Wrk Approp</u>	<u>FY 15 Allowance</u>	<u>Change</u>	<u>FY 14 - FY 15 % Change</u>
01 Instruction	\$ 25,998,641	\$ 25,993,771	\$ 26,198,670	\$ 204,899	0.8%
03 Public Service	1,299,173	1,450,000	1,447,630	-2,370	-0.2%
04 Academic Support	4,132,579	4,721,398	5,169,626	448,228	9.5%
05 Student Services	6,913,625	6,890,645	7,738,875	848,230	12.3%
06 Institutional Support	12,658,787	17,624,335	19,580,557	1,956,222	11.1%
07 Operation and Maintenance of Plant	9,666,008	13,768,870	9,939,827	-3,829,043	-27.8%
08 Auxiliary Enterprises	4,243,042	5,026,114	4,290,470	-735,644	-14.6%
17 Scholarships and Fellowships	15,718,366	21,646,447	17,214,602	-4,431,845	-20.5%
Total Expenditures	\$ 80,630,221	\$ 97,121,580	\$ 91,580,257	-\$ 5,541,323	-5.7%
Unrestricted Fund	\$ 58,464,007	\$ 69,899,618	\$ 69,011,617	-\$ 888,001	-1.3%
Restricted Fund	22,166,214	27,221,962	22,568,640	-4,653,322	-17.1%
Total Appropriations	\$ 80,630,221	\$ 97,121,580	\$ 91,580,257	-\$ 5,541,323	-5.7%

Note: The fiscal 2014 appropriation does not include deficiencies. The fiscal 2015 allowance does not include contingent reductions.