

**Selective Financial Data**

<u>Fiscal Year</u>	<u>Credit FTEs</u>	<u>Tuition Increase</u>	<u>Fee Increases</u>	<u>State Operating Appropriation</u>	<u>Total City Appropriation</u>	<u>Debt not funded by State</u>	<u>Event</u>
FY 07-08	13,942	\$0		31,528,250	24,467,924	3,561,341	
FY 08-09	14,208	\$0	\$2 Tech Fee	31,495,479	26,467,924	6,819,820	Bond Issue
FY 09-10	15,809	\$7		31,594,396	26,467,924	6,183,563	
FY 10-11	16,090	\$6		31,343,227	25,409,207	6,471,548	NERC Expansion - October 2010
FY 11-12	15,768	\$10	13% Course Fees	28,229,309	25,409,207	6,576,664	Pavilion - June 2011
FY 12-13	15,116	\$10		28,239,824	25,409,207	6,768,319	
FY 13-14	15,082	\$5		28,226,906	26,409,207	6,785,454	

**Examples of Expense Reductions during Fiscal Years 09-14**

\$ 931,600	Froze administrative, classified and confidential positions (net 20 since FY 10-11)
\$ 139,700	Non-health care benefits associated with frozen positions
\$ 300,000	Restructured the delivery of academic advising services to make them more cost effective
\$ 300,000	Introduced a credit card payment fee
\$ 280,000	Closed buildings at the Main Campus (except CBI) on Friday nights and Saturdays
\$ 200,000	Printing quantities were reduced or hard copy publications were eliminated entirely
\$ 175,000	Reduced discretionary expenditures across all units
\$ 160,000	Eliminated mailings (e.g. paycheck stubs, financial aid notices)
\$ 150,000	Evaluated equipment coming off of lease; determine if replacements can be deferred or new lease for longer term
\$ 135,000	Restricted the amount of overtime allowed
\$ 61,000	Reduced contracted security hours
\$ 45,000	Eliminated external help desk support
\$ 25,000	Adjusted heating/cooling thresholds
\$ 6,800	Non-health care benefits associated with frozen positions
\$ 5,000	Offer College Leadership Institute on bi-annual basis
	Tightly managed academic schedule to maximize class size
	Eliminated some programs and services
	Restricted capital expenditures
	Restricted the use of temporary agencies to fill short-term position vacancies
	Identified areas where e-publishing rather than printing can be used. In some cases, only an electronic version of the document is issued
	Eliminated all use of college space by outside groups that is not mission critical
	All internal college hospitality events were reduced in scale or eliminated
	Moved student e-mail accounts to an external provider (Google)

**Financial Projection with No New Sources of Revenues**

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>% Change</u>	<u>FY 15-16</u>	<u>% Change</u>	<u>FY 16-17</u>	<u>% Change</u>
<b>FTE Enrollments</b>							
FTEs - Credit	15,107	15,257	1.0%	15,532	1.8%	15,757	1.4%
FTEs - Noncredit	550	802	45.8%	825	2.9%	850	3.0%
<b>Tuition Credit Hour Rate</b>	<b>\$153</b>	<b>\$153</b>	<b>0.0%</b>	<b>\$153</b>	<b>0.0%</b>	<b>\$153</b>	<b>0.0%</b>
<b>REVENUES</b>							
State Revenues	\$28,226,906	\$28,226,906	0.0%	\$28,226,906	0.0%	\$28,226,906	0.0%
City Revenues	18,773,752	19,997,545	6.5%	20,222,715	1.1%	20,421,816	1.0%
Student Revenues	76,426,340	76,693,051	0.3%	77,836,440	1.5%	78,815,740	1.3%
Investment Earnings	515,384	645,400	25.2%	645,400	0.0%	645,400	0.0%
Other Revenues	1,189,200	1,222,000	2.8%	1,234,900	1.1%	1,248,400	1.1%
<b>TOTAL REVENUES</b>	<b><u>\$125,131,582</u></b>	<b><u>\$126,784,902</u></b>	<b>1.3%</b>	<b><u>\$128,166,361</u></b>	<b>1.1%</b>	<b><u>\$129,358,262</u></b>	<b>0.9%</b>
<b>EXPENSES</b>							
Full Time Salaries	\$53,001,723	\$53,540,800	1.0%	\$55,148,300	3.0%	\$56,855,900	3.1%
Other Salaries	19,392,536	20,044,200	3.4%	20,755,000	3.5%	21,679,500	4.5%
Fringe Benefits	31,847,700	34,499,400	8.3%	36,884,900	6.9%	39,504,178	7.1%
Other Expenses	20,575,189	20,975,698	1.9%	21,605,000	3.0%	22,253,100	3.0%
<b>TOTAL EXPENSES</b>	<b><u>\$124,817,148</u></b>	<b><u>\$129,060,098</u></b>	<b>3.4%</b>	<b><u>\$134,393,200</u></b>	<b>4.1%</b>	<b><u>\$140,292,678</u></b>	<b>4.4%</b>
Projected Surplus for FY 2013-14	<b><u>(\$314,434)</u></b>						
<b>SHORTFALL (SURPLUS) WITHOUT INCREASES IN APPROPRIATIONS FROM STATE OR CITY and NO TUITION INCREASE</b>		<b><u>\$2,275,196</u></b>		<b><u>\$6,226,839</u></b>		<b><u>\$10,934,416</u></b>	
City Funds used for Capital Purchases	<b><u>\$850,000</u></b>	<b><u>\$1,200,000</u></b>		<b><u>\$1,000,000</u></b>		<b><u>\$1,000,000</u></b>	

Note: Changes in City Revenues is caused by changes in the amount of debt service and capital purchases funded from the lump-sum City Appropriation.

**TABLE IV**  
**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES**

	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	
<b>SALARIES AND WAGES</b>				
Instructional - Full-Time Faculty & VLS	\$24,375,718	\$24,733,266	\$24,205,917	
Instructional - Overload & Part-Time - Credit	9,814,525	10,131,385	10,703,459	
	34,190,243	34,864,651	34,909,376	FT & PT Faculty to offer app. 2100 sections each Fall and Spring
Instructional - Summer - Credit	4,322,276	4,138,123	4,186,542	Faculty to offer app. 900 sections during summer sessions
Instructional - Overload & Part-Time - Noncredit	316,956	316,956	319,910	PT Faculty to offer 25 GED, 35 ESL and 8 ABE sections during the Fall and Spring semesters
Instructional - Summer - Noncredit	145,811	145,811	146,392	PT Faculty to offer 10 GED, 6 ESL and 2 ABE sections during the summer
Counselors	2,247,492	2,310,542	2,461,668	
Librarians	705,529	842,678	673,725	
Instructional Aides	945,597	945,597	949,928	18 F-T Aides to assist in Biology, Chemistry, Student Academic Computer Labs
	42,873,904	43,564,358	43,647,541	
Part-Time Laboratory/Professional	1,104,609	1,150,132	1,113,236	PT Lab Aides & Learning Lab Specialists - ADC, BHHS, ASL CAHM, Bio, Chem SACC, CR, DMI, L Lab
Part-time Librarians and Counselors	211,572	211,572	213,245	
Extended Time Payments	510,799	551,232	540,196	Contractual Payments to Faculty for Curriculum & Clinical supervision and administrative projects
Department Head Supplement	113,744	113,744	115,364	Contractual Payment for Dept Head Responsibilities
Curriculum Advising	541,620	521,020	549,744	
Part-Time Tutors	80,000	80,000	80,000	
Student & Co-Op	389,146	400,679	418,446	
	45,825,394	46,592,737	46,677,772	

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES

	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	
Administrative	15,772,403	15,980,898	16,279,579	198 Total (Academic Affairs - 52, Student Affairs - 52 (FA-22), IA-12, Finance & Facilities - 30, HR - 12, ITS - 26, Government Relations & Communications - 10, President & Diversity - 4) and PT Site Administrators & Financial Aid Specialists
Full-Time Classified	10,749,777	10,749,777	10,820,129	256 (Facilities - 79, Student Services - 51, Controller - 21, Business Services - 13, Academic Support - 61, ITS - 14, All Other - 17)
Part-Time Classified	349,555	342,655	382,991	
Classified Overtime	347,631	358,671	304,468	
Shift Differential	19,521	19,521	20,021	
	11,466,484	11,470,624	11,527,609	
<b>Total Salaries and Wages</b>	<b>73,064,281</b>	<b>74,044,259</b>	<b>74,484,960</b>	
Retirement Incentive Payments	450,000	450,000	450,000	
<b>Total Salaries, Wages &amp; Retirement Incentive Expenses</b>	<b>73,514,281</b>	<b>74,494,259</b>	<b>74,934,960</b>	

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**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES**

	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	
<b>FRINGE BENEFITS</b>				
Medical, Drug, & Dental *	20,264,000	20,664,000	23,243,400	
Retirement	5,542,800	5,520,800	5,625,900	
FICA Tax	3,066,400	3,101,400	3,112,400	
Group Life Insurance	370,800	424,800	475,000	
Workers' Compensation	271,700	338,700	350,000	
Unemployment Compensation	366,400	366,400	381,000	
Disability Insurance	272,200	293,200	305,700	
Unused Vacation	228,400	128,400	100,000	
Forgivable Loans	95,000	185,000	185,000	
Tuition Remission	<u>700,000</u>	<u>625,000</u>	<u>721,000</u>	
<b>Total Fringe Benefits</b>	<b>31,177,700</b>	<b>31,647,700</b>	<b>34,499,400</b>	
* Benefit cost recoveries from grants are reflected in these amounts.				
<b>OTHER EXPENSES - GENERAL</b>				
Leased Equipment & Software	4,554,646	4,551,333	4,534,486	See Separate Listing
Catalogues & Advertising Pool	1,251,471	1,254,315	1,243,403	
Supplies & Book Purchases	1,469,430	1,430,344	1,493,840	Faculty Evals - \$50k, GED&ESL Books - \$77k, Library Subscriptions - \$105k, Instr'l Departments - \$508k, ESS - \$81k, MMS - \$23k, SACC - \$52k, ACT Tests - \$100k, Student Affairs - \$51k, Controller - \$25k, Facility Uniform Rentals - \$58k, Bus Svce-\$190k
Contracted Services Pool	1,377,304	1,728,488	1,725,650	Nursing Testing- \$77k, Canvas LMS- \$225k, Interpreters- \$172k, Single Stop- \$200k, Storage- \$19k, FA TV- \$15k, Loan Default- \$61k, Imaging- \$80k, IA- \$20k, Architect- \$20k, Courier- \$20k, HR Records- \$101k, Firewall- \$148k, Backup- \$49k, Web Host-\$76k

**TABLE IV**  
**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES**

	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	
Consulting	783,450	806,051	514,100	Facility MP-\$95k, Energy-\$24k, FAMIS-\$10k, Engineering-\$40k, Other Facilities-\$30k, Camera/Alert Integration-\$50k, IT Special Proj-\$90k, Lobbyists-\$157k
Equipment Repair & Maintenance	524,609	530,840	506,987	Library - \$31k, Instructional Equip-\$92k, Press & Copiers- \$63k, IT- \$288k
Insurance	635,000	635,000	666,750	
Postage	428,600	368,600	395,100	
Travel	204,078	133,454	207,118	President & Board-\$38k, Student Recruitment-\$19k, IA- \$16k; All Others- \$134k
Faculty Travel Funds	136,000	136,000	137,000	Contractural
Fundraising Events & Activities	75,000	75,000	65,000	
Legal	200,000	520,934	450,000	Added \$250k for expected jury trial - BH Claim
Library Books and AV Software	177,900	172,900	177,700	
Institutional Membership	242,397	273,550	255,098	President & Board- \$142k, Paralegal- \$33k, Academic Affairs - \$12k; All Others- \$38k
Personnel Recruitment	123,702	182,305	151,000	
Hospitality	176,830	182,776	167,373	
Audit	177,000	177,000	114,000	
Freight and Delivery	41,060	41,179	41,160	
Public Events	89,532	97,758	59,532	
Overtime Dinner Allowance	23,009	24,741	22,811	
Accreditation	34,750	34,718	28,000	
Fuel-College Vehicles	6,450	6,000	6,000	
Leased Vehicles	7,570	10,570	6,570	
Awards	4,110	4,698	4,810	
Residential Search		129,000		
Contingency - Departmental	252,700	162,857	328,755	
Contingency - Institutional	550,000	4,689	700,000	Includes additional \$150k for Inauguration & 50th Anniversary events
<b>Total Other Expenses - General</b>	<b>13,546,598</b>	<b>13,675,100</b>	<b>14,002,243</b>	

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**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES**

	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	
<b>OTHER EXPENSES - PLANT</b>				
Electricity	1,759,514	1,534,514	1,478,115	
Natural Gas	254,633	214,633	226,323	
Water and Sewer Rent	303,963	263,963	292,214	
Fuel Oil	80,500	75,000	64,544	
Contracted Security Service	1,360,880	1,480,880	1,520,880	
Contracted Cleaning	1,100,000	1,080,520	1,058,611	Evening Cleaning of Classrooms, Offices and Childcare Center
				Elevator/Escalator-\$296K, Water Treatment-\$13k, Johnson Controls- \$9k, CBI Automation-\$10k, NWRC Chiller- \$6k, Technical Services T&M- \$234, Building Services T&M- \$92k, \$180k for Shed Demolition
Plant Maintenance & Repairs	667,188	684,530	858,700	Trash Removal- \$114k, Snow Removal-\$30k, Landscaping-\$106k, HazMat Disposal-\$16k, Pest Control-\$13k, Lot Sweeping-\$10k, Life Safety & Building Automation Systems-\$315, Sprinkler Inspections- \$17k, Extinguisher Inspections- \$6k, CTV- \$12k
Contracted Plant Operations	706,712	756,192	657,497	West Regional Center and 1500 Spring Garden Street
Property Rent	383,662	383,662	399,750	Paper Products and Electrical, Plumbing, HVAC and Other Maintenance Items
Plant Operations Material & Supplies	238,310	229,745	208,410	
Boiler & Elevator Certificate	6,000	6,450	8,450	
<b>Total Other Expenses - Plant</b>	<b>6,861,362</b>	<b>6,710,089</b>	<b>6,773,494</b>	
<b>Total Other Expenses</b>	<b>20,407,960</b>	<b>20,385,189</b>	<b>20,775,737</b>	
Robert S. King Scholarship	175,000	190,000	200,000	
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<b>125,274,941</b>	<b>126,717,148</b>	<b>130,410,097</b>	



TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES

	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015
Less: Anticipated Lapsed-Budget Salary Dollars	(1,350,000)	(2,100,000)	(1,350,000)
Less: Projected Residual Savings			
<b>TOTAL REDUCED CURRENT OPERATING EXPENSES</b>	<b>\$123,924,941</b>	<b>\$124,617,148</b>	<b>\$129,060,097</b>

Equipment and Software Leases

<u>Description</u>		<u>FY 14-15</u>	<u>Department</u>
Sun Servers, Storage Devices & Cisco Equipment Leases	NERC	127,910	ITS
IT Infrastructure Upgrade Financing Leases		388,303	ITS
Conversion to Virtualized Server Environment and Expansion of Storage Capacity		78,400	
Oracle Software Maintenance		487,245	ITS
Active Directory Equipment Lease		37,745	ITS
Banner Software Maintenance including Flex Reg, Degreeworks, BDMS, ePrint		367,455	ITS
Evisions, Brio, Schedule/Resource 25 Software Maintenance		90,742	ITS
Appworx Software Maintenance		5,483	ITS
Microsoft Campus License		127,189	ITS
McAfee Anti-Virus Software Maintenance		17,272	ITS
CBORD ID Card, Stored Value, Access, Security Software Maintenance		51,526	ITS
Other Non-Banner related Software Maintenance		219,656	ITS
Data and Voice Lines		314,058	ITS
Faculty and Staff PCs		445,917	ITS
Other ITS Servers		60,407	ITS
Telephone System Financing Lease		123,732	ITS
WiFi Equipment Upgrades (West Building & CBI) Financing Lease		43,040	ITS
Telephone System Upgrade Financing Lease		13,479	ITS
Document Imaging Software & Hardware Financing Lease		38,806	Enrollment Services
Classroom & Lab PC Leases		592,876	Student Academic Computing
Copier Leases - High Speed and Satellite		139,333	Duplicating
HP Color Indigo Printer/Press Financing Lease		72,300	Duplicating
Duplicating Duplo Folder Financing Lease		15,500	Duplicating
Jonson Control Performance Contract Financing Lease		498,660	Facilities
FAMIS Maintenance & Space Inventory Software		55,000	Facilities
PeopleAdmin for HR Applicant Software (as a Service)		27,842	HR
ITS Workorder Tracking Software (as a Service)		20,000	ITS
OmnieAlert e2Campus Emergency Software (as a Service)		10,404	Security
Citric Gotomy PC/Meeting/Webinar Software (as a Service)		26,120	ITS
Runner Clean Address Software (as a Service)		13,546	ITS
Hobson Customer Relations Manager Software (as a Service)		61,168	Enrollment Services
Other Software (as a Service)		11,628	Various
Shared Database - OCLC and Lyrisis		95,050	Library
Periodical Databases		153,000	Library
Miscellaneous Leases		28,570	Various
		<u>4,857,362</u>	
Less: Classroom and Lab PCs funded with Perkins Local Plan		<u>(322,876)</u>	
Amount in Operating Budget		<u>4,534,486</u>	

### Potential Budget Reductions

\$ 90,000      ITS

Elimination of consulting services that are used to augment ITS staff for complex tasks related to the College's ERP and auxiliary products. Limited or no support will be available to assist other divisions in accomplishing student service and other initiatives.

\$37,700      ITS

Elimination of services and software products that are used to assist/automate ITS in administrative tasks associated with user support, software management and server management. Issues include: the possible loss of email archives from prior years resulting in an inability to retrieve email that may be needed for litigation; loss of the automated process to allow users to format data from the ERP system requiring ITS staff to manually perform the task for users; reduction of functionality to assist users remotely with College workstation issues; and loss of ability to modify code of SaaS solution related to computer/printer trouble ticketing system.

\$37,500      ITS

Reduce the loaner pool of devices available to College staff. Issues include: the inability to provide support to faculty and staff travelling out of the area with connectivity to email and the College network and reduction of devices available to ITS staff to perform required system related tasks during off-site times.

\$50,000      Safety and Security

Elimination of consulting services to assist the College with integrating its camera and recording systems with the purchased alert monitoring system. Lack of integration will result in the inability of automatic alerts to Security and the recording of events such as unauthorized entry or compromised entry/exit points.

\$80,000      Student Services

Elimination of service to scan forty years of grade reports from paper to an electronic format. Delaying this project again increase the likelihood that the paper grade sheets will further deteriorate or be inadvertently damaged. It is a legal requirement to maintain these student records in perpetuity.

\$10,000      Student Services

Reduction by 50% of funds designated for using "Robocall" services. The use of such robocalls has proven to be an effective strategy to remind students of important enrollment-related action steps such as meeting deadlines for course registration and tuition payment. Limiting this strategy may negatively impact enrollment.

\$50,000      Student Affairs

Elimination of funds for employing part-time counselors which result in counseling services being reduced. This reduction may negatively impact student persistence.

\$156,000 Government Relations

Elimination of funds designated for lobbyists at both the federal and state level.

\$25,000 College-wide Events

Reduction of funds for internal and some external events. This will negatively affect employee morale and will result in limited community recognition events.

\$75,000 College-wide Events

Reduction in funds for events associated with the College's 50<sup>th</sup> Anniversary and the Presidential Inauguration.

\$70,600 Human Resources

Elimination of funds for the hiring of Director of Human Resources, effective October 1, 2014. This position was frozen and eliminated from budget beginning with the 2012-13 fiscal year. Without this position, HR will not have the resources for the following projects: implementation of the employee succession plan; development and implementation of a new performance management tool for administrators and support staff; and implementation of the "Talent Acquisition Plan" which would be utilized to enhance overall recruiting, including improved diversity recruiting.

\$101,000 Human Resources

Elimination of funds for the commencement of the multi-year document imaging project for the Human Resources department. The initial phase of the project is to digitize hard-copy records currently stored within the department or at an off-site location for a fee. The department lacks sufficient physical space for records and annually incurs costs for off-site storage.

\$177,000 Academic Affairs - Library

Eliminate the funds for adding materials to the Library collection. Disciplines such as Nursing, Paralegal Studies and Allied Health require up to date collections for accreditation. Student, in all programs, should be provided quality educational materials that are current and relevant.

\$263,000 Academic Affairs – Adult Literacy Instruction

Elimination of all GED, ESL and ABE instruction effective with the Spring, 2015 semester, including the layoff of two administrators and one support staff will result in the denial of service to approximately 650 GED students, 1,100 ESL students and 150 ABE students annually.

\$100,000 Institutional Contingency

Reduction in the level of institutional contingency funds from \$550,000 to \$450,000.

**\$1,322,800 TOTAL**