## BCC 2017-2018 Third Quarter Financial Report

### Comparison of Expenditures to Resources ($000)

<table>
<thead>
<tr>
<th>Resources</th>
<th>FY2017</th>
<th>FY2018</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus based Allocation</td>
<td>91,341</td>
<td>93,600</td>
<td>2,259</td>
<td>2.5%</td>
</tr>
<tr>
<td>Pending Allocation</td>
<td>-</td>
<td>212</td>
<td>212</td>
<td>0.0%</td>
</tr>
<tr>
<td>Centrally Administered Resources</td>
<td>38,349</td>
<td>38,413</td>
<td>64</td>
<td>0.2%</td>
</tr>
<tr>
<td>Technology Fee</td>
<td>1,838</td>
<td>2,179</td>
<td>351</td>
<td>18.1%</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td>131,520</td>
<td>134,837</td>
<td>3,317</td>
<td>2.5%</td>
</tr>
</tbody>
</table>

| Allocated Revenue Target   | 43,820 |        |          |          |
| Macaulay Walier            | -      | 227    | 227      | 0.5%     |
| Other Adjustments          | 5,479  | 5,283  | (196)    | -3.9%    |
| **Adjusted Revenue Target**| 43,820 | 44,047 | 227      | 0.5%     |
| Revenue Collected/Projected| 43,407 | 44,283 | 876      | 2.0%     |
| Collection Above/Below Target | (415) | 329    | 749      | -181.4%  |

| Total Resources             | 131,110| 134,733| 3,623    | 2.8%     |

### Expenditures

| PS Regular                  | 67,257 | 68,497 | 1,240    | 1.8%     |
| Adjuncts                    | 10,344 | 10,780 | 436      | 4.3%     |
| Temporary Service           | 5,479  | 5,283  | (196)    | -3.9%    |
| **Total PS**                | 83,070 | 84,460 | 1,390    | 1.7%     |
| OTPS                        | 7,810  | 10,325 | 2,515    | 32.2%    |
| Campus Based Expenditures   | 90,880 | 94,794 | 3,914    | 4.4%     |
| Centrally Administered Expenditures | 38,349 | 38,413 | 64       | 0.2%     |
| Technology Fee              | 1,838  | 2,179  | 341      | 18.1%    |
| **Total Expenditures**      | 131,077| 135,459| 4,382    | 3.3%     |

| (Over)/Under Expenditure    | 30     | (720)  | (750)    | -10.4%   |
| Prior Year CUTFRA & Reserves| 1,870  | 1,910  | 40       | 2.1%     |
| **Year-End Balance**        | 1,910  | 1,870  | (40)     | -2.1%    |

<table>
<thead>
<tr>
<th>Centrally Administered Funds ($000)</th>
<th>FY2017</th>
<th>FY2018</th>
<th>% Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fringe Actual/Projected</td>
<td>34,397</td>
<td>35,111</td>
<td>714</td>
<td>2.1%</td>
</tr>
<tr>
<td>Energy</td>
<td>2,801</td>
<td>2,949</td>
<td>148</td>
<td>5.4%</td>
</tr>
<tr>
<td>Building Rentals</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Financial Aid</td>
<td>353</td>
<td>353</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Centralized Purchasing</td>
<td>730</td>
<td>731</td>
<td>10</td>
<td>1.4%</td>
</tr>
<tr>
<td><strong>Total Centrally Administered Funds</strong></td>
<td>38,349</td>
<td>38,413</td>
<td>64</td>
<td>0.2%</td>
</tr>
</tbody>
</table>

### FTE Enrollment and I&DR Teaching change since Fall 2012

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>Fall 2015</th>
<th>Fall 2016</th>
<th>Fall 2017</th>
<th>1 Yr % Change</th>
<th>1 Yr % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Undergraduate</td>
<td>6,052</td>
<td>7,098</td>
<td>7,939</td>
<td>-3.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>FTE Graduate</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total FTE</td>
<td>6,052</td>
<td>7,098</td>
<td>7,939</td>
<td>-3.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total Headcount</td>
<td>11,434</td>
<td>10,919</td>
<td>10,835</td>
<td>10.1%</td>
<td>0.0%</td>
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</tbody>
</table>

### Staffing

<table>
<thead>
<tr>
<th>Staffing</th>
<th>Fall 2015</th>
<th>Fall 2016</th>
<th>Spring 2018</th>
<th>1 Yr % Change</th>
<th>1 Yr % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>MIR Teaching</td>
<td>301</td>
<td>320</td>
<td>318</td>
<td>6.0%</td>
<td>6.0%</td>
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<tr>
<td>MIR Support</td>
<td>110</td>
<td>129</td>
<td>131</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
<tr>
<td>Academic Support</td>
<td>55</td>
<td>50</td>
<td>53</td>
<td>6.0%</td>
<td>6.0%</td>
</tr>
<tr>
<td>Student Servics</td>
<td>74</td>
<td>80</td>
<td>88</td>
<td>11.3%</td>
<td>11.3%</td>
</tr>
<tr>
<td>Maintenance &amp; Operations</td>
<td>109</td>
<td>114</td>
<td>112</td>
<td>-0.9%</td>
<td>-0.9%</td>
</tr>
<tr>
<td>General Administration</td>
<td>63</td>
<td>64</td>
<td>64</td>
<td>-1.6%</td>
<td>-1.6%</td>
</tr>
<tr>
<td>General Institutional Services</td>
<td>118</td>
<td>127</td>
<td>119</td>
<td>7.6%</td>
<td>7.6%</td>
</tr>
<tr>
<td>SEE/KC</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other</td>
<td>6</td>
<td>11</td>
<td>11</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td><strong>Total Full-time</strong></td>
<td>642</td>
<td>609</td>
<td>808</td>
<td>39.4%</td>
<td>4.5%</td>
</tr>
</tbody>
</table>

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*Staffing Spring 2018 excludes HCC and QCC which are from 2/8/2016, Prior Year(s) from last payroll in October of that year.*

*FY2018 Centralized Purchasing included in College OTPS.*
# Financial Plan Trend Analysis

<table>
<thead>
<tr>
<th>METRIC</th>
<th>REPORT YEAR (2018)</th>
<th>PREVIOUS YEAR (2017)</th>
<th>% CHANGE</th>
<th>4 YEAR TREND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Allocation</td>
<td>$93,600.00</td>
<td>$91,341.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Pending Allocation</td>
<td>$212.00</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CAMPUS ALLOCATION</td>
<td>$93,812.00</td>
<td>$91,341.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>CENTRALLY ADMIN</td>
<td>$38,413.00</td>
<td>$37,997.00</td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>Technology Fee</td>
<td>$2,172.00</td>
<td>$1,838.00</td>
<td>18%</td>
<td></td>
</tr>
<tr>
<td>OPERATING BUDGET</td>
<td>$134,397.00</td>
<td>$131,176.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>EXPENDITURE PLAN</td>
<td>$135,459.00</td>
<td>$130,724.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Alloc Revenue Target</td>
<td>$43,820.00</td>
<td>$43,820.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Waivers</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Adjustments</td>
<td>$227.00</td>
<td>-$413.00</td>
<td>-15%</td>
<td></td>
</tr>
<tr>
<td>REVENUE TARGET</td>
<td>$44,047.00</td>
<td>$43,820.00</td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>Revenue Collected/Projected</td>
<td>$44,382.00</td>
<td>$43,407.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>PS Regular</td>
<td>$68,497.00</td>
<td>$67,257.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Adjuncts</td>
<td>$10,789.00</td>
<td>$10,344.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Temporary Services</td>
<td>$5,263.00</td>
<td>$5,479.00</td>
<td>-4%</td>
<td></td>
</tr>
<tr>
<td>TOTAL PS</td>
<td>$84,549.00</td>
<td>$83,079.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>OTPS</td>
<td>$10,325.00</td>
<td>$7,810.00</td>
<td>32%</td>
<td></td>
</tr>
<tr>
<td>CUTRA PY and Reserv</td>
<td>$1,910.00</td>
<td>$1,870.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>TOTAL RESOURCES</td>
<td>$134,733.00</td>
<td>$130,763.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Fringe</td>
<td>$35,111.00</td>
<td>$34,397.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Energy</td>
<td>$2,949.00</td>
<td>$2,861.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Building Rental</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Centralized Purchasing</td>
<td>$0.00</td>
<td>$739.00</td>
<td>-100%</td>
<td></td>
</tr>
<tr>
<td>Financial Aid</td>
<td>$353.00</td>
<td>$353.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>YEAR END BALANCE</td>
<td>-$726.00</td>
<td>$39.00</td>
<td>-1962%</td>
<td></td>
</tr>
</tbody>
</table>
Summary

- Student Enrollment FTE at 7,939 – relatively stable from 2016 to 2017
- Currently anticipate meeting the revenue target of $44 million
- Total Tax-levy Resources projected at $134.4 million of which $93.6 are campus based.
- Over 90% of the campus based allocation are for personnel services at current level of $84.5
- Full-Time Campus Staffing has increased 4.5% from last year and several positions are pending appointment.
- ACE has generated 37% of planned revenue;
- Year End projections anticipate a deficit of $726 thousand, however, delays in purchasing are anticipated to partially offset this.
- Energy costs higher ($88K YTD) due to weather and reserve demands
- Conservative hiring and overtime reductions continue to be required
## Technology Fee Summary

- Pending Expenditures not yet realized and continue previous year trend

<table>
<thead>
<tr>
<th>FY2018 Projections</th>
<th>FY2018 Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenue*</td>
</tr>
<tr>
<td>Baruch College</td>
<td>4,459.6</td>
</tr>
<tr>
<td>Brooklyn College</td>
<td>3,572.2</td>
</tr>
<tr>
<td>City College</td>
<td>3,172.1</td>
</tr>
<tr>
<td>Hunter College</td>
<td>10,306.8</td>
</tr>
<tr>
<td>John Jay College</td>
<td>4,067.3</td>
</tr>
<tr>
<td>Lehman College</td>
<td>3,590.2</td>
</tr>
<tr>
<td>Laura Stein College</td>
<td>1,350.8</td>
</tr>
<tr>
<td>New College of Technology</td>
<td>3,306.0</td>
</tr>
<tr>
<td>Queens College</td>
<td>0.0</td>
</tr>
<tr>
<td>College of Staten Island</td>
<td>3,270.0</td>
</tr>
<tr>
<td>York College</td>
<td>1,748.0</td>
</tr>
<tr>
<td>Graduate Center</td>
<td>477.3</td>
</tr>
<tr>
<td>SUNY School of Law</td>
<td>330.4</td>
</tr>
<tr>
<td>School of Journalism</td>
<td>28.0</td>
</tr>
<tr>
<td>School of Professional Studies</td>
<td>1,062.8</td>
</tr>
<tr>
<td>School of Public Health</td>
<td>152.4</td>
</tr>
<tr>
<td>Senior College Total</td>
<td>51,975.5</td>
</tr>
</tbody>
</table>

### Notes

1. Source: college financial plans (revenue includes initial balance)
2. College transfers; YTD for CC, Revenue Collections for CC
3. Lapsing Expenditures are expenses after 8/31 for Prior Year expenses
4. Cash basis CC and SUNY are expenses after 8/31 for Prior Year expenses
5. Source: SSG for CC, PAMS for CC (figures only include social security)
# Community College Expenditure Comparison

<table>
<thead>
<tr>
<th>Category</th>
<th>BMC</th>
<th>BCC</th>
<th>GCC</th>
<th>HOS</th>
<th>KCC</th>
<th>LAG</th>
<th>QCC</th>
<th>CC Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rentals - Buildings</td>
<td>7,707</td>
<td>-</td>
<td>4,862</td>
<td>1,676</td>
<td>-</td>
<td>4,700</td>
<td>-</td>
<td>18,944</td>
</tr>
<tr>
<td>Stipends</td>
<td>25</td>
<td>8</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>33</td>
<td>-</td>
<td>66</td>
</tr>
<tr>
<td>Services-Other</td>
<td>314</td>
<td>499</td>
<td>120</td>
<td>355</td>
<td>570</td>
<td>6</td>
<td>993</td>
<td>2,856</td>
</tr>
<tr>
<td>Comp Software =&gt; $5K</td>
<td>817</td>
<td>94</td>
<td>34</td>
<td>111</td>
<td>73</td>
<td>63</td>
<td>103</td>
<td>1,294</td>
</tr>
<tr>
<td>Student MetroCard</td>
<td>124</td>
<td>11</td>
<td>672</td>
<td>-</td>
<td>2</td>
<td>23</td>
<td>-</td>
<td>832</td>
</tr>
<tr>
<td>Periodicals/Subscriptions</td>
<td>106</td>
<td>25</td>
<td>11</td>
<td>6</td>
<td>53</td>
<td>175</td>
<td>46</td>
<td>422</td>
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<tr>
<td>Books</td>
<td>164</td>
<td>30</td>
<td>4</td>
<td>106</td>
<td>61</td>
<td>105</td>
<td>71</td>
<td>541</td>
</tr>
<tr>
<td>Maintenance-General</td>
<td>3</td>
<td>311</td>
<td>88</td>
<td>109</td>
<td>27</td>
<td>197</td>
<td>-</td>
<td>735</td>
</tr>
<tr>
<td>Stipends - Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Services-Other Consulting</td>
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<td>19</td>
<td>124</td>
<td>27</td>
<td>109</td>
<td>982</td>
<td>22</td>
<td>2,375</td>
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<tr>
<td>Maint and Cleaning Supplies</td>
<td>291</td>
<td>255</td>
<td>-</td>
<td>111</td>
<td>172</td>
<td>334</td>
<td>402</td>
<td>1,565</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>217</td>
<td>86</td>
<td>17</td>
<td>64</td>
<td>144</td>
<td>174</td>
<td>354</td>
<td>1,057</td>
</tr>
<tr>
<td>Services - Advertising Pub Rel</td>
<td>290</td>
<td>97</td>
<td>-</td>
<td>74</td>
<td>105</td>
<td>26</td>
<td>125</td>
<td>716</td>
</tr>
<tr>
<td>Telephone Serv &amp; Maintenance</td>
<td>155</td>
<td>89</td>
<td>11</td>
<td>57</td>
<td>118</td>
<td>88</td>
<td>23</td>
<td>541</td>
</tr>
<tr>
<td>Maintenance-HVAC</td>
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<td>30</td>
<td>-</td>
<td>58</td>
<td>208</td>
<td>196</td>
<td>74</td>
<td>832</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Maintenance-Office Equipment</td>
<td>75</td>
<td>157</td>
<td>7</td>
<td>18</td>
<td>118</td>
<td>56</td>
<td>29</td>
<td>460</td>
</tr>
<tr>
<td>Laboratory Supplies</td>
<td>101</td>
<td>90</td>
<td>3</td>
<td>49</td>
<td>65</td>
<td>139</td>
<td>86</td>
<td>534</td>
</tr>
<tr>
<td>Professional Memberships</td>
<td>143</td>
<td>83</td>
<td>17</td>
<td>49</td>
<td>98</td>
<td>88</td>
<td>70</td>
<td>548</td>
</tr>
<tr>
<td>Total Top-20 YTD OTPS Expenditures</td>
<td>12,658</td>
<td>1,934</td>
<td>5,881</td>
<td>2,851</td>
<td>2,044</td>
<td>7,275</td>
<td>2,729</td>
<td>35,381</td>
</tr>
<tr>
<td>Remaining YTD OTPS Expenditures</td>
<td>5,794</td>
<td>1,850</td>
<td>165</td>
<td>1,575</td>
<td>1,442</td>
<td>2,298</td>
<td>2,234</td>
<td>15,358</td>
</tr>
<tr>
<td>Total YTD OTPS</td>
<td>18,442</td>
<td>3,784</td>
<td>6,846</td>
<td>4,436</td>
<td>3,486</td>
<td>9,872</td>
<td>4,963</td>
<td>50,739</td>
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</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Shared Services</th>
<th>Central Administration</th>
<th>University Programs</th>
<th>University Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rentals - Buildings</td>
<td>35</td>
<td>-</td>
<td>-</td>
<td>21,042</td>
</tr>
<tr>
<td>Stipends</td>
<td>771</td>
<td>-</td>
<td>-</td>
<td>19,034</td>
</tr>
<tr>
<td>Services-Other</td>
<td>2,235</td>
<td>257</td>
<td>-</td>
<td>12,689</td>
</tr>
<tr>
<td>Comp Software =&gt; $5K</td>
<td>7,199</td>
<td>64</td>
<td>-</td>
<td>10,435</td>
</tr>
<tr>
<td>Student MetroCard</td>
<td>9,161</td>
<td>-</td>
<td>-</td>
<td>9,993</td>
</tr>
<tr>
<td>Periodicals/Subscriptions</td>
<td>2,665</td>
<td>22</td>
<td>-</td>
<td>7,649</td>
</tr>
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<td>Books</td>
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<td>Stipends - Other</td>
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<td>Services-Other Consulting</td>
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<td>Maint and Cleaning Supplies</td>
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<td>Office Supplies</td>
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<td>Services - Advertising Pub Rel</td>
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<td>Maintenance-HVAC</td>
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<td>Laboratory Supplies</td>
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<td>Professional Memberships</td>
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</table>

YTD expenditures as of 9-10-10
FY19 Budget

- Campus Initial Allocation is scheduled to decline by $728k to $91.5
- Central, Shared Service and Efficiency programs will further restrict available campus resources.
- The FY2019 State Enacted Budget provides Per FTE student base aid increase of $100
- Funding for ASAP, child care centers and College Discovery restored
- STF Plan needs to be finalized by mid-April and is behind schedule
Impacts on Fiscal Year 2019

- Enrollment Challenges anticipated to continue
- Energy costs projected to continue to increase
- Revenue Boost from Overdue Collection Program expected to decline while revenue target expected to remain at $44 million
- Rental Revenue has traditionally aided the college in attaining revenue targets – but those revenues are now being transferred to Auxiliary.
- Anticipate increased adjunct costs related to 3-year adjunct appointment and phased in reduced workload for faculty
- OTPS allocation reduction required - 10%-12%
# Budget Planning Cycle

<table>
<thead>
<tr>
<th>Month</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>Chancellor’s Budget Request Issued for the Upcoming Fiscal Year</td>
</tr>
<tr>
<td>December – January</td>
<td>Projected Allocations to Colleges</td>
</tr>
<tr>
<td>February</td>
<td>Enrollment/productivity data to Colleges</td>
</tr>
<tr>
<td>January to March</td>
<td>Divisions engage in their own process for planning</td>
</tr>
<tr>
<td>April</td>
<td>College/Division level documents distributed</td>
</tr>
<tr>
<td>May-June</td>
<td>President, Provost and Vice Presidents prioritize/adjust allocations</td>
</tr>
<tr>
<td>July – September</td>
<td>CUNY UBO releases initial allocation funding</td>
</tr>
<tr>
<td>October-November</td>
<td>Finalize annual financial plan/Present to College</td>
</tr>
</tbody>
</table>