

SUFFOLK COUNTY LEGISLATURE



Lance Reinheimer
Director

BUDGET REVIEW OFFICE

June 9, 2022

To: Kevin McCaffrey, Presiding Officer and
All Suffolk County Legislators

From: Lance Reinheimer, Director
Budget Review Office

Subject: **Review of the Suffolk County Community College 2022-2023 Requested and Recommended Operating Budget**

The Community College operating budget process is codified in Suffolk County Code Section A4-3 F, which specifies that the Legislature shall hold at least two public hearings on the Community College's operating budget request prior to approving an operating budget total and County Contribution by August 15th¹. Since the County makes a substantial fiscal commitment to the College, the Budget Review Office provides information to the Legislature as to the College's expenditures and revenues. No specific recommendations for line item changes are made since the Legislature does not have the authority to make such changes.

Pursuant to the Suffolk County Charter, the Legislature may (1) approve or disapprove the budget total, (2) change the County Contribution, or (3) approve the recommended amounts for both. Any of these actions requires that the Community College balance their budget once the County Contribution and budget total are approved. The facts before the Legislature in its deliberations are as follows:

- The College Requested a 2022-2023 Operating Budget total of \$212.2 million (including grants), which is the same as adopted in 2021-2022.

¹ If the Legislature does not adopt an operating budget total and County contribution by August 15, the budget total and County contribution recommended by the County Executive shall be deemed adopted as submitted. If the County Executive disapproves the operating budget total and County Contribution, he or she shall return the disapproved resolution to the County Legislature no later than 10 days after such resolution was submitted by the Legislature to the Office of the County Executive. The County Legislature may override the County Executive's disapproval by an affirmative vote of 2/3 of the total membership within 15 days after it was returned to it, but in no event later than August 31.

- The College requested a two percent increase in the County Contribution, which would result in an additional \$922,456 impact to the General Fund in the County's 2023 operating budget.
- The County Executive recommended approving the 2022-2023 Operating Budget as requested.
- Should the Legislature increase the County Contribution above the requested level, only the College Board of Trustees can determine what impact this may have on tuition or any other line item in the College budget. Each one percent increase in the County Contribution above the recommended amount would equate to approximately \$470,000.

The following report provides a general summary of the 2022-2023 SCCC Operating Budget along with historical comparisons and other financial information. As always, the Budget Review Office is available to assist the Legislature with its deliberations.

Overview

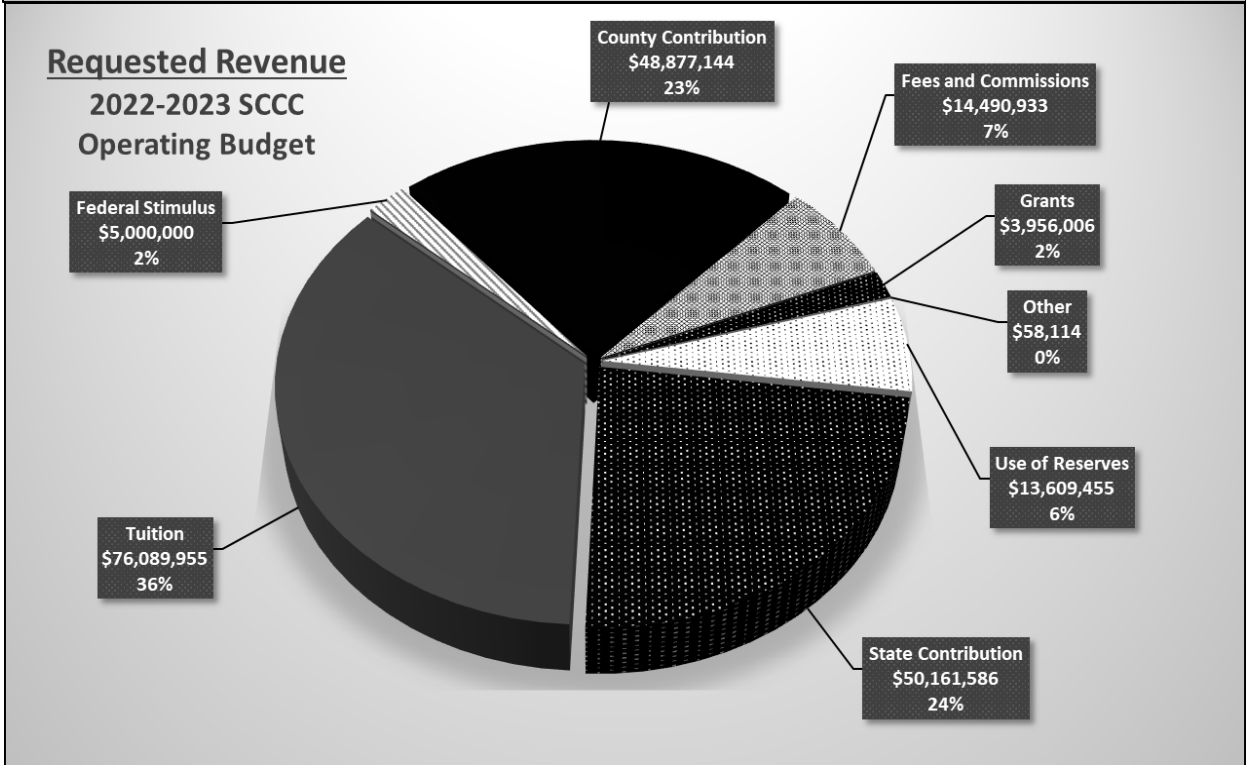
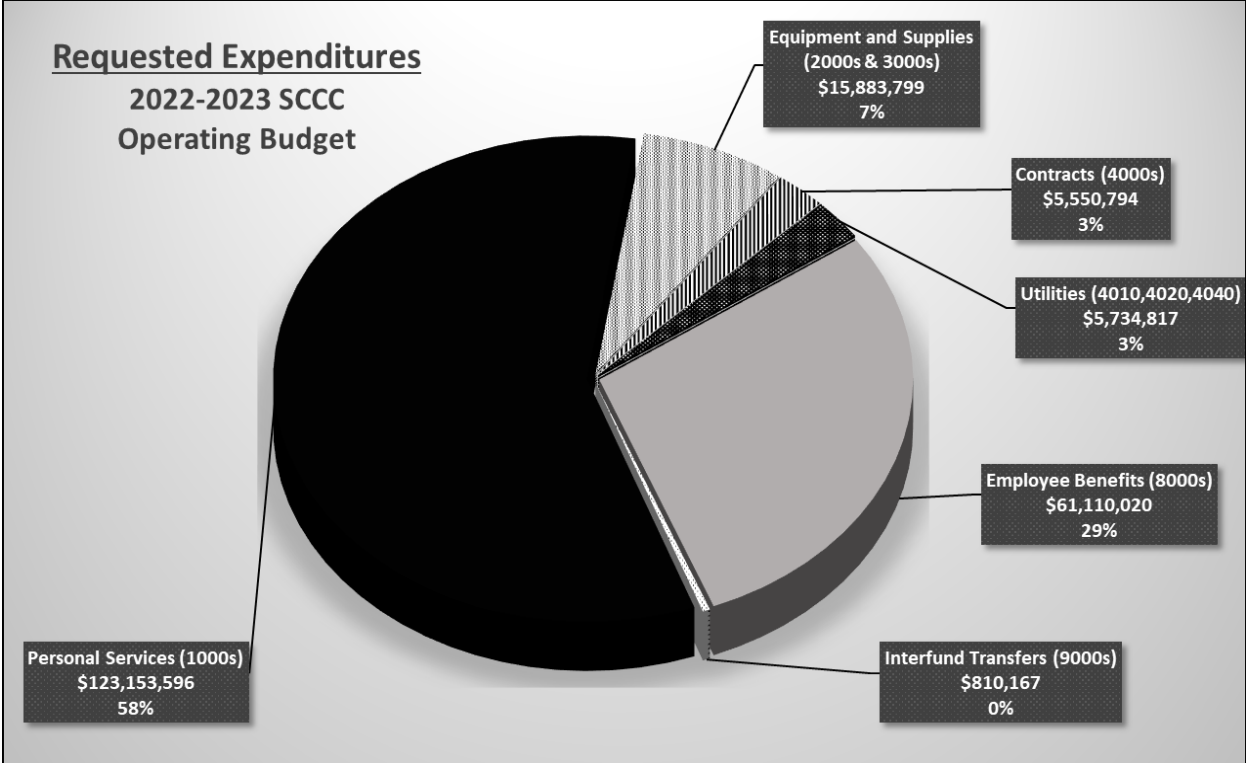
Suffolk County Community College (SCCC) requested a 2022-2023 operating budget of \$212.2 million (including grants), which is the same as adopted in 2021-2022, but \$4.4 million more than the College estimates it will spend this year. The request includes a \$922,456 (two percent) increase in the County Contribution, no change in state aid, and no increase in annual tuition. The County Executive recommended the 2022-2023 SCCC Operating Budget as requested.

Enrollment continues to be the most significant challenge facing SCCC and other community colleges. A shift in demographics has resulted in less students graduating high school and going directly to college. The College is enrolling less students and a larger percentage of students are employed full-time and take fewer credits per semester. The increase in part-time students reduces Full-Time Equivalency (FTE), which reduces the amount of revenue from tuition, fees, and state aid.

Enrollment declined by 29% from 2010-2011 to 2020-2021 and the College estimates that it will decline by an additional 9.7% in 2021-2022. Although enrollment has decreased for eight consecutive years, the College is projecting that it will remain flat in 2022-2023. If enrollment continues to decline, it could have negative impacts on the 2022-2023 budget. However, less students also means fewer classes, which translates to reduced expenditures. The College's budget request for 2022-2023 is less than actual expenditures from 2016-2017 to 2018-2019 despite collectively bargained salary increases and inflation. The following table shows the total SCCC expenditure budget with and without grants from 2016-2017 to the 2022-2023 request.

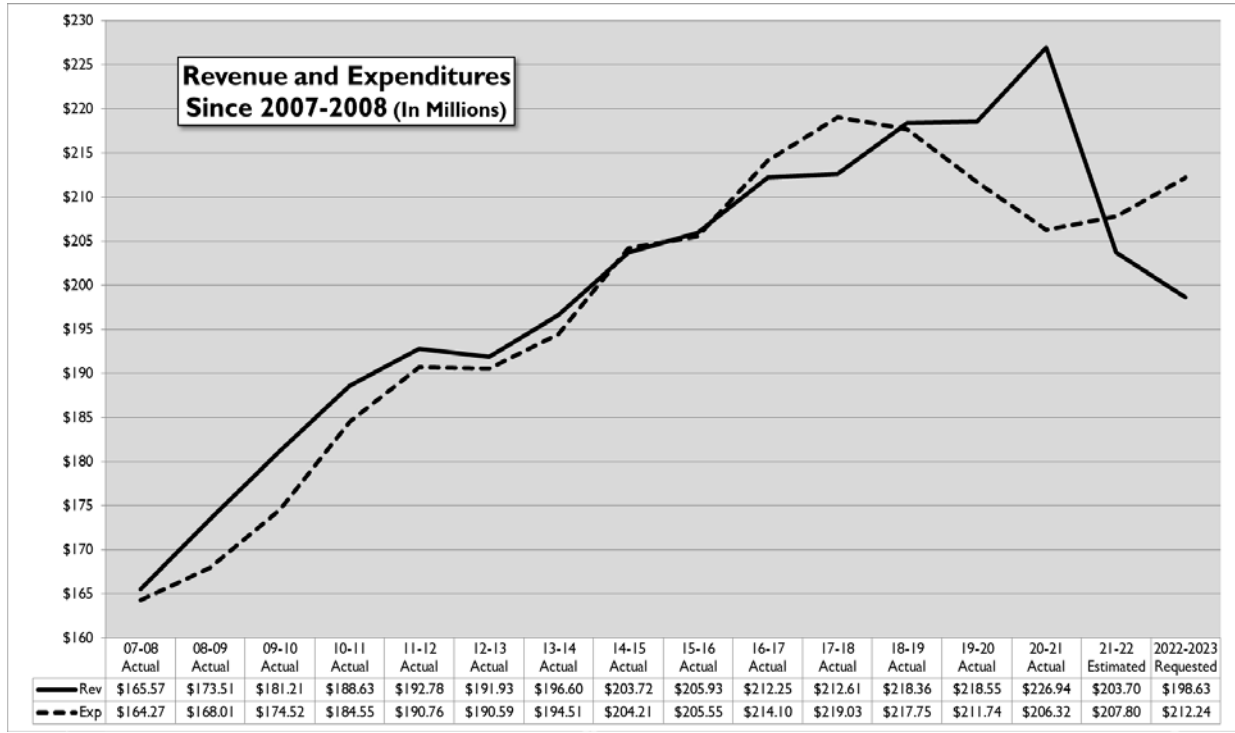
Suffolk County Community College Operating Budget							
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
	Actual	Actual	Actual	Actual	Actual	Estimate	Request
Without Grants	\$210,116,903	\$214,771,106	\$213,250,999	\$207,687,094	\$202,915,564	\$202,716,782	\$208,287,187
Grants	\$3,979,420	\$4,257,645	\$4,497,812	\$4,051,582	\$3,404,493	\$5,086,239	\$3,956,006
Total	\$214,096,323	\$219,028,751	\$217,748,811	\$211,738,676	\$206,320,057	\$207,803,021	\$212,243,193

The following charts show the allocation of the College's requested expenditures and revenues for 2022-2023. Salaries and benefits account for 87% of all expenditures. On the revenue side, tuition and fees comprise 43% of the total.



The next chart shows the annual relationship between expenditures and revenue from 2007-2008 through the 2022-2023 request. The College had a surplus of \$20.6 million in 2020-2021, but is estimating deficits of \$4.1 million in 2021-2022 and \$13.6 million in 2022-2023. It should be noted

that much of the 2021-2022 surplus and 2022-2023 deficit is stimulus funding that was temporarily deposited in the College’s reserve fund.



The following table shows the allocation of SCCC revenue as defined by SUNY methodology, which differs somewhat from the categories shown in the College’s operating budget. For the purposes of calculating county, state, and student shares, SUNY excludes grants and offset revenue (certain fees, commissions, and miscellaneous items). SCCC is a full opportunity college, meaning it accepts all eligible applicants. Accordingly, the local sponsor share should be 26.7% instead of 33.33% as is required for local sponsors of community colleges that are not full opportunity. The state share should be 40% and the student share should be 33.3%. The requested budget for 2022-2023 includes a county share of 32.5%, which includes the use of reserves per the SUNY formula.

Revenue Shares per SUNY Formula								
	2020-2021		2021-2022		2021-2022		2022-2023	
Revenue	Actual	%	Adopted	%	Estimated	%	Requested	%
County	\$46,441,473	25.3%	\$52,498,231	28.3%	\$47,904,688	27.0%	\$62,436,599	32.5%
State	\$48,529,117	26.4%	\$50,143,548	27.0%	\$50,143,548	28.2%	\$50,161,586	26.1%
Student	\$88,545,479	48.2%	\$83,150,547	44.8%	\$79,509,770	44.8%	\$79,509,770	41.4%
Total	\$183,516,069	100%	\$185,792,326	100%	\$177,558,006	100%	\$192,107,955	100%

Community College Budget Committee

Resolution No. 920-2015 established a Community College Budget Committee comprised of legislative, executive, and college appointees to develop a five-year non-binding budget plan with the goal of strengthening the College’s financial position, maintaining educational standards, and stabilizing tuition costs for students. The Committee issued a report on April 19, 2017, which recommended a

1.5% increase in the County Contribution in each of the next five years, which considered both the College's desire for additional predictable revenue from the County and the County's ability to pay.

To assist the Committee in its deliberations, the Suffolk Community College Department of Business and Financial Affairs and Legislative Office of Budget Review worked concurrently, with input from the County Executive's Budget Office, to develop a five-year budget model capable of adapting to a variety of revenue and expenditure assumptions. The base scenario assumed an average annual increase in expenditures of 3.2% through 2020-2021. On the revenue side, it assumed an annual increase in state aid per FTE of \$100, an annual increase in tuition of \$200, and an annual increase in the County Contribution of 1.5%.

The County Contribution increased at a greater rate compared to the base scenario while state aid and tuition rates were less than projected. However, the most significant difference between the model and actual experience was enrollment. Revenue from tuition, fees, and state aid is contingent upon enrollment. When enrollment declines, revenue is reduced. The base scenario included an increase in enrollment each year starting in 2017-2018; enrollment actually decreased each year. The County Contribution is the only revenue assumption to meet or exceed the target. The following table shows the difference between the assumptions in the five-year model and the actual amounts.

Five-Year Budget Plan Compared to Actual/Estimated Amounts								
Category		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 yr. total, not compounded	5 yr. difference, not compounded
Change in Enrollment	Projected	-1.50%	0.10%	1.01%	2.73%	0.65%	2.99%	-28.80%
	Actual	-1.11%	-1.88%	-5.17%	-4.12%	-13.53%	-25.81%	
Change in Tuition	Projected	\$200	\$200	\$200	\$200	\$200	\$1,000	-\$100
	Actual	\$200	\$100	\$350	\$250	\$0	\$900	
Change in County Contribution	Projected	2.50%	1.50%	1.50%	1.50%	1.50%	8.50%	4.00%
	Actual	2.50%	1.50%	2.50%	3.00%	3.00%	12.50%	
Change in State Aid per FTE	Projected	\$100	\$100	\$100	\$100	\$100	\$500	-\$150
	Actual	\$100	\$50	\$100	\$100	\$0	\$350	

The next table shows the net effect of the differences between what was projected and the actual experience. Despite large differences in projected versus received revenue, the College's fiscal management resulted in growth of reserves that exceeded the 5-year model's projections by \$24.5 million (-\$7.4 million vs +\$17.1 million).

Five Year Budget Plan Use of Reserves Compared to Actual/Estimated Use of Reserves						
Use of Reserves		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Annual	Projected	-\$2,314,618	-\$2,901,527	-\$2,763,554	-\$372,315	\$947,385
	Actual	-\$1,841,763	-\$6,418,249	\$613,500	\$4,098,724	\$20,624,940
Cumulative	Projected	-\$2,314,618	-\$5,216,145	-\$7,979,699	-\$8,352,014	-\$7,404,629
	Actual	-\$1,841,763	-\$8,260,012	-\$7,646,512	-\$3,547,788	\$17,077,152

Expenditures

Compared to the 2021-2022 estimate, the College requested an increase of \$4.4 million or 2.1%. The following table summarizes the College budget request by major category.

Suffolk County Community College Expenditures by Object (With Grants)						
Category	2020-2021	2021-2022	2021-2022	Change from	2022-2023	Change from
	Actual	Adopted	Estimate	Actual to Estimated	Requested	Estimated to Requested
Personal Services (1000s)	\$118,555,512	\$124,837,850	\$120,590,128	1.7%	\$123,153,596	2.1%
Equipment and Supplies (2000s & 3000s)	\$11,147,508	\$13,828,029	\$13,360,805	19.9%	\$15,883,799	18.9%
Contracts (4000s)	\$9,745,379	\$5,395,891	\$5,612,132	-42.4%	\$5,550,794	-1.1%
Utilities (4010,4020,4040)	\$6,206,874	\$5,667,284	\$6,032,284	-2.8%	\$5,734,817	-4.9%
Employee benefits (8000s)	\$59,789,586	\$61,689,859	\$61,297,505	2.5%	\$61,110,020	-0.3%
Interfund transfers (9000s)	\$875,198	\$810,167	\$910,167	4.0%	\$810,167	-11.0%
Total	\$206,320,057	\$212,229,080	\$207,803,021	0.7%	\$212,243,193	2.1%

Permanent salaries, as well as temporary and part-time salaries are projected to increase by approximately three percent next year compared to the current year, which includes collectively bargained increases as well as employee step increases for full-time employees. The increases are partially offset by a projected decrease in overtime and overload.

Personal Services (1000s)						
Category	2020-2021	2021-2022	2021-2022	2022-2023	Change from	Change from
	Actual	Adopted	Estimate	Requested	Est to Req	Est to Req
Permanent Salaries	\$88,448,211	\$90,340,261	\$87,047,323	\$89,692,142	\$2,644,819	3.0%
Terminal Pay	\$2,265,438	\$1,735,000	\$1,977,931	\$1,735,000	-\$242,931	-12.3%
Longevity	\$636,613	\$1,253,550	\$1,253,550	\$1,253,550	\$0	0.0%
Temp & PT Salaries	\$18,680,559	\$23,187,981	\$21,500,270	\$22,232,236	\$731,966	3.4%
Other	\$306,397	\$352,075	\$301,729	\$327,075	\$25,346	8.4%
Overtime and Overload	\$8,218,294	\$7,968,983	\$8,509,325	\$7,913,593	-\$595,732	-7.0%
Total	\$118,555,512	\$124,837,850	\$120,590,128	\$123,153,596	\$2,563,468	2.1%

Requested expenditures for equipment and supplies are significantly greater than in recent years. Much of the increase is associated with the return of students to campus. According to the College, only 17% of classes were held on campus in 2020-2021, 52% were held on campus this year, and it is projected that 75% of classes will be on campus next year. With the increased student presence, there is a need for educational equipment purchases that were deferred in recent years as well as additional spending for cleaning and maintenance of facilities.

Equipment and Supplies (2000s and 3000s)						
Category	2020-2021 Actual	2021-2022 Adopted	2021-2022 Estimate	2022-2023 Requested	Change from Est to Req	Change from Est to Req
Advertising	\$573,920	\$705,964	\$649,452	\$877,177	\$227,725	35.1%
Bank Service Charges	\$753,104	\$648,410	\$353,104	\$563,605	\$210,501	59.6%
Building/Grounds Repairs and Materials	\$1,082,167	\$1,216,428	\$1,020,352	\$1,489,578	\$469,226	46.0%
Computers and Office Machines	\$1,748,596	\$1,802,692	\$2,407,217	\$1,795,372	-\$611,845	-25.4%
Instructional Equipment & Supplies	\$1,086,791	\$2,007,399	\$1,538,810	\$2,365,943	\$827,133	53.8%
Maintenance Contracts	\$1,662,034	\$1,786,542	\$1,990,146	\$1,934,719	-\$55,427	-2.8%
Other	\$2,097,611	\$3,623,821	\$3,429,610	\$3,773,444	\$343,834	10.0%
Software and Digital Resources	\$2,143,284	\$1,867,402	\$1,773,229	\$2,342,220	\$568,991	32.1%
Vehicles & Motorized Equipment	\$0	\$169,371	\$198,885	\$741,741	\$542,856	272.9%
Total	\$11,147,508	\$13,828,029	\$13,360,805	\$15,883,799	\$2,522,994	18.9%

Spending for contracts and utilities is projected to decrease by 3.1% next year compared to the 2021-2022 estimate. With the volatility in the energy market, this category is potentially underfunded.

Utilities and Contractual Costs (4000s)						
Category	2020-2021 Actual	2021-2022 Adopted	2021-2022 Estimate	2022-2023 Requested	Change from Est to Req	Change from Est to Req
Computer Services	\$1,021,105	\$1,044,430	\$1,019,430	\$1,093,177	\$73,747	7.2%
Employee Meals, Travel, & Training	\$102,068	\$532,765	\$293,438	\$559,489	\$266,051	90.7%
Fees for Services, Non Employee	\$891,274	\$826,480	\$1,421,494	\$819,843	-\$601,651	-42.3%
Other	\$5,167,254	\$200,025	\$224,219	\$369,024	\$144,805	64.6%
Rent: Office Building	\$2,012,606	\$2,072,661	\$2,022,606	\$2,072,661	\$50,055	2.5%
Special Services	\$551,071	\$719,530	\$630,945	\$636,600	\$5,655	0.9%
Utilities	\$6,206,874	\$5,667,284	\$6,032,284	\$5,734,817	-\$297,467	-4.9%
Total	\$15,952,253	\$11,063,175	\$11,644,416	\$11,285,611	-\$358,805	-3.1%

Employee benefits are essentially flat. The retirement contribution is the largest projected decrease, which is partially offset by increases in health insurance and workers' compensation.

Employee Benefits (8000s)						
Category	2020-2021 Actual	2021-2022 Adopted	2021-2022 Estimate	2022-2023 Requested	Change from Est to Req	Change from Est to Req
Benefit Fd. Contribution	\$1,902,558	\$1,927,144	\$1,921,236	\$1,925,136	\$3,900	0.2%
Health Insurance	\$34,569,475	\$36,100,621	\$35,926,211	\$36,086,397	\$160,186	0.4%
Other	\$595,755	\$954,953	\$937,497	\$904,953	-\$32,544	-3.5%
Retirement	\$13,178,521	\$12,650,930	\$12,826,816	\$12,475,907	-\$350,909	-2.7%
Social Security	\$8,558,281	\$8,886,211	\$8,615,745	\$8,547,627	-\$68,118	-0.8%
Workers' Compensation	\$984,995	\$1,170,000	\$1,070,000	\$1,170,000	\$100,000	9.3%
Total	\$59,789,586	\$61,689,859	\$61,297,505	\$61,110,020	-\$187,485	-0.3%

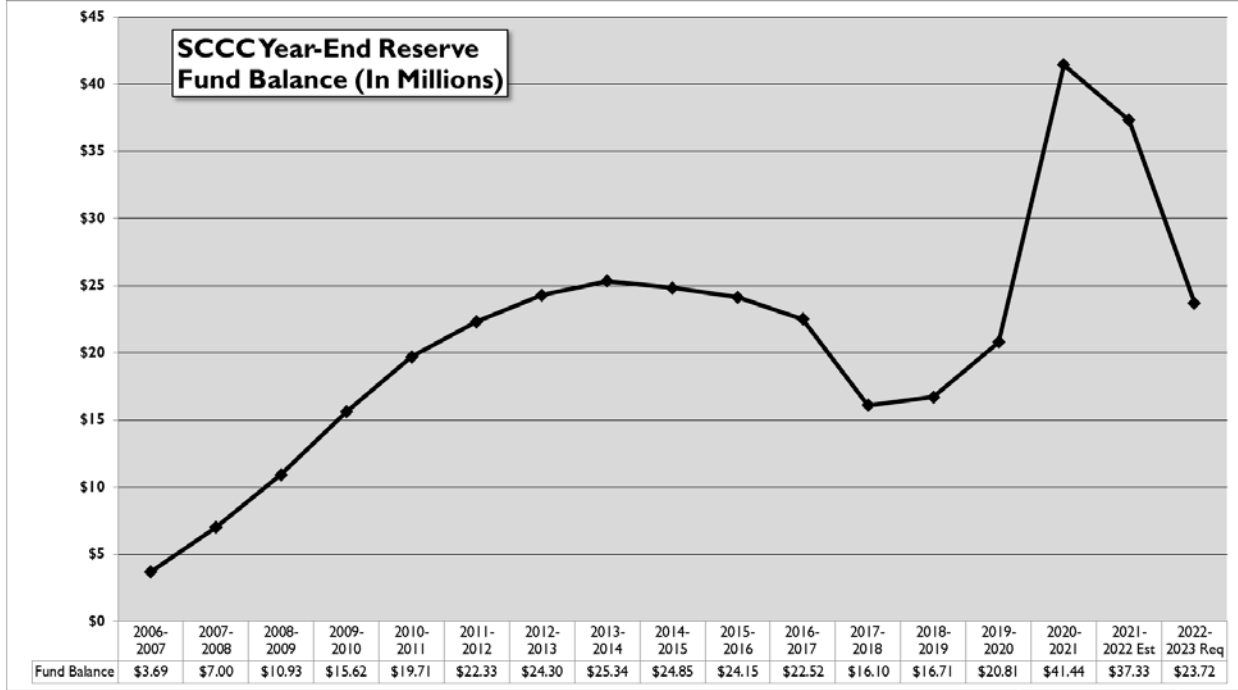
As shown in the following table, the College request for interfunds is the same as adopted in 2021-2022, \$100,000 less than estimated.

Interfund Transfers (9000s)						
Category	2020-2021 Actual	2021-2022 Adopted	2021-2022 Estimate	2022-2023 Requested	Change from Est to Req	Change from Est to Req
Interdepart. Oper. Fd (016)	\$0	\$25,000	\$25,000	\$25,000	\$0	0.0%
Self Insurance Fd (038)	\$875,198	\$785,167	\$885,167	\$785,167	-\$100,000	-11.3%
Total	\$875,198	\$810,167	\$910,167	\$810,167	-\$100,000	-11.0%

Fund Balance

The reserve fund grew from a year-end balance of \$3.69 million in 2006-2007 to a year-end balance of \$25.3 million in 2013-2014. During many of these years, higher than anticipated enrollment resulted in tuition revenue that exceeded budgeted expenditures. Despite authorizations to utilize reserves several times during those years, the reserve fund balance grew. The fund balance then decreased for four consecutive years due primarily to operating deficits, but also negative audit adjustments for unpaid, uncollectable tuition debts. Since 2018-2019, the College has generated operating surpluses by reducing expenditures, which caused the reserve fund balance to increase.

From 2019-2020 to 2020-2021, the reserve fund grew by \$20.6 million to \$41.4 million resulting from an operating surplus as well as \$12 million in unspent stimulus funding. The reserve fund is projected to decline by \$4.1 million this year and \$13.6 million next year to offset projected operating deficits as well as expend stimulus funding. As a result, the College is projecting a reserve fund balance of \$23.7 million at the end of 2022-2023. The following chart shows the year-end fund balance of the reserve since 2006-2007.



The College’s accrediting agency, Middle States, recommends that the College maintain a reserve balance equal to 10-15% of its annual operating budget. Accordingly, 10% of the College’s requested

2022-2023 budget (excluding grants) would be \$20.8 million and 15% would be \$31.2 million. Estimated 2021-2022 year-end reserves as a percentage of estimated 2021-2022 expenditures are 18%. Even if the College uses the total authorized amount of reserves in 2021-2022 and 2022-2023, the projected fund balance will be at 11% at the end of next year. However, the College typically estimates and projects expenditures conservatively, which usually translates to using less than authorized from the reserve fund.

State Aid

Each year the Governor proposes and the State Legislature adopts a funding rate per FTE. To arrive at the amount of basic aid to be paid to each school, this rate is applied to the number of FTE students from the immediately preceding year when there is growth and to a weighted average of FTE students for the three previous years when there is retrenchment. Enrollment at community colleges statewide has been decreasing at such a rate that the traditional state funding formula has resulted in decreased revenue even when there are annual increases in FTE aid. To assist community colleges, the State recently enacted a funding policy which sets aid according to the traditional FTE formula or 98% of the previous year's aid level, whichever is greater. This year, the State increased the funding floor to 100% of the previous year. Accordingly, state aid to SCCC remains at \$50 million in 2022-2023. The following table shows the annual change in state aid since 2010-2011.

Annual Change in State Aid per FTE and Total State Revenue Since 2010-2011				
Year	Change in Rate		Total Revenue	Change in Total Revenue from Previous Year
	Rate per FTE	from Previous Year		
2010-2011	\$2,260	NA	\$45,184,969	NA
2011-2012	\$2,122	-\$138	\$44,463,290	-\$721,679
2012-2013	\$2,272	\$150	\$46,139,162	\$1,675,872
2013-2014	\$2,422	\$150	\$48,324,386	\$2,185,224
2014-2015	\$2,497	\$75	\$49,259,584	\$935,198
2015-2016	\$2,597	\$100	\$51,172,359	\$1,912,775
2016-2017	\$2,697	\$100	\$52,433,007	\$1,260,648
2017-2018	\$2,747	\$50	\$52,622,855	\$189,848
2018-2019	\$2,847	\$100	\$53,555,877	\$933,022
2019-2020	\$2,947	\$100	\$53,273,646	-\$282,231
2020-2021	\$2,947	\$0	\$48,529,117	-\$4,744,529
2021-2022 Estimated	\$2,997	\$50	\$50,143,548	\$1,614,431
2022-2023 Requested	\$2,997	\$0	\$50,161,586	\$18,038

Student Revenue

The College continues to face the challenge of mitigating a budget gap resulting from declining enrollment. According to the College, the decline in enrollment is mainly attributable to trends in demographics; less students are graduating from high school each year. In addition, the College has been enrolling a greater percentage of part-time students, which puts downward pressure on the FTE rate (total credits taken divided by total number of students).

The following table shows that enrollment is projected to decline by 35.8% from 2010-2011 to 2022-2023 while tuition and fee revenue are estimated at an 8.7% decrease over the same period because the College increased tuition and fees annually from 2013-2014 to 2019-2020. The result is an estimated increase in student costs of 42.3% per FTE. In order to address the rising student cost of education, the College is requesting no increases in tuition for the third consecutive year in 2022-2023. Accordingly, tuition and fee revenue are estimated to decrease by 11.1% in 2021-2022 and by 0.3% in 2022-2023.

Annual Change in Enrollment and Annual Change in Tuition & Fee Revenue Since 2010-2011								
Academic Year	Change		Tuition Revenue	Fee Revenue	Tuition and Fees	Change		Change from Previous Year
	Full Time Equivalents (FTE)	from Previous Year				from Previous Year	Cost per FTE	
2010-2011	20,229	NA	\$83,448,668	\$15,803,532	\$99,252,200	NA	\$4,906	NA
2011-2012	19,770	-2.27%	\$85,444,615	\$17,654,927	\$103,099,542	3.88%	\$5,215	6.29%
2012-2013	19,240	-2.68%	\$84,548,520	\$17,165,994	\$101,714,514	-1.34%	\$5,287	1.37%
2013-2014	19,405	0.86%	\$87,234,787	\$17,130,016	\$104,364,803	2.61%	\$5,378	1.73%
2014-2015	19,309	-0.49%	\$92,138,889	\$17,246,180	\$109,385,069	4.81%	\$5,665	5.33%
2015-2016	18,832	-2.47%	\$92,574,681	\$16,539,180	\$109,113,861	-0.25%	\$5,794	2.28%
2016-2017	18,623	-1.11%	\$93,682,198	\$18,525,340	\$112,207,538	2.84%	\$6,025	3.99%
2017-2018	18,273	-1.88%	\$93,297,791	\$17,788,349	\$111,086,140	-1.00%	\$6,079	0.90%
2018-2019	17,328	-5.17%	\$95,569,318	\$19,307,273	\$114,876,591	3.41%	\$6,630	9.05%
2019-2020	16,614	-4.12%	\$95,077,251	\$17,801,530	\$112,878,781	-1.74%	\$6,794	2.48%
2020-2021	14,366	-13.53%	\$84,609,219	\$17,630,773	\$102,239,992	-9.42%	\$7,117	4.75%
2021-2022 Estimated	12,978	-9.66%	\$76,089,955	\$14,763,915	\$90,853,870	-11.14%	\$7,001	-1.63%
2022-2023 Projected	12,978	0.00%	\$76,089,955	\$14,490,933	\$90,580,888	-0.30%	\$6,980	-0.30%
Change from 2010-2011 to 2022-2023	-7,251	-35.84%	-\$7,358,713	-\$1,312,599	-\$8,671,312	-8.74%	\$2,073	42.25%

Tuition, which is unchanged for the third consecutive year for Suffolk County residents in 2022-2023, is \$2,735 per semester or \$5,470 annually for full-time students and \$228 per credit for part-time students. The College's tuition rate for full-time and part-time students is determined based on the recommendation of the College President and the approval of the College's Board of Trustees. If the County Legislature disagrees with the Board's decision, it can request, but cannot mandate a change in tuition rates. The next table summarizes Suffolk County Community College's tuition history for full-time and part-time students since the 2011-2012 academic year.

Suffolk County Community College Tuition History						
Academic Year	Full Time (per year)	Change From Prior Year	%	Part Time (per credit)	Change From Prior Year	%
2011-2012	\$3,990	NA	NA	\$165	NA	NA
2012-2013	\$3,990	\$0	0.0%	\$165	\$0	0.0%
2013-2014	\$4,140	\$150	3.8%	\$173	\$8	3.6%
2014-2015	\$4,390	\$250	6.0%	\$183	\$10	5.8%
2015-2016	\$4,570	\$180	4.1%	\$191	\$8	4.4%
2016-2017	\$4,770	\$200	4.4%	\$199	\$8	4.2%
2017-2018	\$4,870	\$100	2.1%	\$203	\$4	2.0%
2018-2019	\$5,220	\$350	7.2%	\$218	\$15	7.4%
2019-2020	\$5,470	\$250	4.8%	\$228	\$10	4.6%
2020-2021	\$5,470	\$0	0.0%	\$228	\$0	0.0%
2021-2022	\$5,470	\$0	0.0%	\$228	\$0	0.0%
2022-2023	\$5,470	\$0	0.0%	\$228	\$0	0.0%

Tuition at Suffolk County Community College has increased by an average of \$148 or 3.2% annually from 2011-2012 to 2021-2022, which is more than the statewide average in dollars (\$135), but the same in percentage. In 2021-2022, tuition at Suffolk County Community College was the third highest of the 30 community colleges in New York. Nassau County had the highest tuition at \$5,800 and Dutchess County had the lowest at \$4,450. Tuition rates for other New York community colleges are not yet available for 2021-2022. Assuming all other community colleges increase tuition by the state average annual percentage since 2011-2012, the 2022-2023 tuition requested by Suffolk County Community College would be the fifth highest in the State. However, more than 2/3 of the state's community colleges held tuition flat last year. The following chart compares Suffolk County Community College tuition to other community colleges in New York State.

Tuition Rates from 2011-2012 to 2021-2022 for NYS Community Colleges													
Community College	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Avg Annual	Avg Annual
												Dollar	Percentage
												Change	Change
Adirondack	\$3,556	\$3,664	\$3,774	\$3,870	\$3,984	\$4,176	\$4,392	\$4,560	\$4,800	\$4,944	\$4,944	\$139	3.4%
Broome	\$3,694	\$3,820	\$3,954	\$4,108	\$4,212	\$4,418	\$4,592	\$4,728	\$4,944	\$5,088	\$5,088	\$139	3.3%
Cayuga County	\$3,820	\$3,950	\$4,090	\$4,200	\$4,326	\$4,499	\$4,544	\$4,658	\$4,844	\$4,992	\$4,992	\$117	2.7%
Clinton	\$3,620	\$3,820	\$3,960	\$4,060	\$4,200	\$4,300	\$4,644	\$5,062	\$5,518	\$5,518	\$5,518	\$190	4.4%
Columbia-Greene	\$3,648	\$3,792	\$3,960	\$4,080	\$4,100	\$4,392	\$4,536	\$4,680	\$4,824	\$4,968	\$4,968	\$132	3.2%
Corning	\$3,870	\$3,950	\$4,070	\$4,150	\$4,230	\$4,314	\$4,518	\$4,710	\$4,874	\$5,068	\$5,170	\$130	2.9%
Dutchess	\$2,900	\$3,100	\$3,200	\$3,200	\$3,360	\$3,528	\$3,696	\$3,864	\$4,150	\$4,350	\$4,450	\$155	4.4%
Erie	\$3,600	\$3,900	\$3,995	\$4,295	\$4,595	\$4,733	\$4,900	\$4,900	\$4,900	\$5,047	\$5,047	\$145	3.5%
Fashion Institute	\$3,974	\$4,200	\$4,425	\$4,500	\$4,500	\$4,590	\$4,690	\$4,890	\$5,190	\$5,290	\$5,290	\$132	2.9%
Finger Lakes	\$3,484	\$3,654	\$3,834	\$4,022	\$4,180	\$4,368	\$4,522	\$4,584	\$4,722	\$4,864	\$4,968	\$148	3.6%
Fulton-Montgomery	\$3,394	\$3,444	\$3,598	\$3,648	\$3,900	\$4,200	\$4,450	\$4,600	\$4,900	\$5,040	\$5,040	\$165	4.1%
Genesee	\$3,400	\$3,550	\$3,700	\$3,850	\$3,900	\$3,950	\$4,050	\$4,150	\$4,350	\$4,550	\$4,750	\$135	3.4%
Herkimer County	\$3,540	\$3,640	\$3,740	\$3,840	\$3,940	\$4,270	\$4,470	\$4,670	\$4,870	\$5,016	\$5,116	\$158	3.8%
Hudson Valley	\$3,700	\$3,900	\$3,980	\$3,980	\$4,100	\$4,300	\$4,500	\$4,650	\$4,800	\$4,800	\$4,800	\$110	2.7%
Jamestown	\$3,900	\$4,050	\$4,220	\$4,220	\$4,520	\$4,630	\$4,750	\$4,870	\$5,040	\$5,200	\$5,200	\$130	2.9%
Jefferson	\$3,648	\$3,744	\$3,864	\$3,984	\$4,176	\$4,392	\$4,584	\$4,752	\$4,920	\$5,016	\$5,016	\$137	3.2%
Mohawk Valley	\$3,480	\$3,580	\$3,710	\$3,810	\$3,960	\$4,084	\$4,250	\$4,370	\$4,594	\$4,594	\$4,594	\$111	2.8%
Monroe	\$3,060	\$3,140	\$3,240	\$3,416	\$3,800	\$4,100	\$4,280	\$4,380	\$4,380	\$4,706	\$4,706	\$165	4.5%
Nassau	\$3,990	\$3,990	\$4,088	\$4,234	\$4,534	\$4,868	\$5,102	\$5,350	\$5,600	\$5,800	\$5,800	\$181	3.8%
Niagara County	\$3,624	\$3,696	\$3,792	\$3,888	\$3,960	\$4,080	\$4,224	\$4,392	\$4,560	\$4,752	\$4,944	\$132	3.2%
North Country	\$3,900	\$3,900	\$4,050	\$4,250	\$4,426	\$4,600	\$4,692	\$4,880	\$5,076	\$5,280	\$5,280	\$138	3.1%
Onondaga	\$3,930	\$4,050	\$4,172	\$4,300	\$4,430	\$4,570	\$4,570	\$4,900	\$4,990	\$5,090	\$5,090	\$116	2.6%
Orange County	\$3,900	\$4,100	\$4,400	\$4,400	\$4,486	\$4,636	\$4,776	\$4,976	\$5,184	\$5,376	\$5,376	\$148	3.3%
Rockland	\$3,815	\$4,025	\$4,175	\$4,300	\$4,300	\$4,429	\$4,586	\$4,746	\$4,912	\$5,110	\$5,212	\$140	3.2%
Schenectady County	\$3,384	\$3,384	\$3,384	\$3,456	\$3,528	\$3,720	\$3,936	\$4,176	\$4,391	\$4,608	\$4,608	\$122	3.2%
Suffolk County	\$3,990	\$3,990	\$4,140	\$4,390	\$4,570	\$4,770	\$4,870	\$5,220	\$5,470	\$5,470	\$5,470	\$148	3.2%
Sullivan County	\$4,180	\$4,474	\$4,474	\$4,474	\$4,674	\$4,674	\$4,814	\$4,814	\$5,016	\$5,217	\$5,217	\$104	2.3%
Tompkins-Cortland	\$3,950	\$4,150	\$4,300	\$4,500	\$4,650	\$4,790	\$4,950	\$4,950	\$5,100	\$5,355	\$5,355	\$141	3.1%
Ulster County	\$3,990	\$4,130	\$4,230	\$4,230	\$4,230	\$4,330	\$4,480	\$4,480	\$4,680	\$4,880	\$4,880	\$89	2.0%
Westchester	\$4,150	\$4,280	\$4,280	\$4,280	\$4,280	\$4,280	\$4,280	\$4,380	\$4,580	\$4,655	\$4,730	\$58	1.3%
Average Tuition	\$3,703	\$3,836	\$3,960	\$4,065	\$4,202	\$4,366	\$4,522	\$4,678	\$4,873	\$5,021	\$5,054	\$135	3.2%

County Contribution

The County Contribution is also referred to as the “local sponsor share” or “maintenance of effort” (MOE). The County Contribution is not fixed by law since the County Legislature can approve whatever amount it deems appropriate. However, in the past the State Legislature has conditioned aid for local community colleges by requiring that local sponsors at least match their annual subsidy from the previous school year. A reduction could jeopardize the maintenance of effort and would be inconsistent with the State Legislature’s conditions for aid to local community colleges.

The County Contribution was increased only once from 2008-2009 to 2013-2014 (one percent in 2011-2012). Due to declining enrollment and growth in expenditures that has outpaced growth in revenues, the College has requested an increase each year since 2014-2015, and the County adopted an increase each year except 2020-2021. The College requested, and the County Executive recommended, a two percent increase for 2022-2023, which equates to \$922,456. The following table shows the County’s annual contribution to the Community College since 1999-2000.

Annual County Contribution to SCCC					
Academic Year	County Contribution	% Change From Previous Year	Academic Year	County Contribution	% Change From Previous Year
1999 – 2000	\$29,490,384	NA	2011 – 2012	\$38,988,987	1.0%
2000 – 2001	\$30,669,999	4.0%	2012 – 2013	\$38,988,987	0.0%
2001 – 2002	\$33,644,989	9.7%	2013 – 2014	\$38,988,987	0.0%
2002 – 2003	\$33,644,989	0.0%	2014 – 2015	\$39,768,766	2.0%
2003 – 2004	\$33,644,989	0.0%	2015 – 2016	\$40,768,766	2.5%
2004 – 2005	\$34,990,788	4.0%	2016 – 2017	\$41,787,985	2.5%
2005 – 2006	\$36,390,420	4.0%	2017 – 2018	\$42,414,805	1.5%
2006 – 2007	\$37,846,036	4.0%	2018 – 2019	\$43,475,175	2.5%
2007 – 2008	\$38,602,957	2.0%	2019 – 2020	\$44,779,430	3.0%
2008 – 2009	\$38,602,957	0.0%	2020 – 2021	\$44,779,430	0.0%
2009 – 2010	\$38,602,957	0.0%	2021 – 2022	\$46,122,813	3.0%
2010 – 2011	\$38,602,957	0.0%	2022-2023 Rec	\$47,045,269	2.0%

It should be noted that instead of paying this expense directly, the County has the option of passing legislation to charge back the County Contribution to the towns, pursuant to New York State Education Law Article 126 Section 6304 Financing of Community Colleges. The charge back would be in proportion to the number of students from each town attending the College. The Legislature may wish to consider this as a policy option.

In addition to the County Contribution, the County also has College related expenses for:

1. College debt service: to pay for the local share of the College’s capital projects. The County’s debt service costs for the College can be found in the budget as the sum of the General Fund transfer to the College and the mandated portion of the college property tax. Debt service is estimated at approximately \$10.5 million 2022.
2. Out-of-County tuition: Suffolk County is required to pay the sponsor’s share of tuition for county residents who opt to attend other New York State community colleges outside of Suffolk County. This mandated expense is budgeted and paid for from the County’s General Fund (001-MSC-2490-Comm. Coll. Non Cnty Tuition-4780-Out of County Tuition). The Adopted 2022 Operating Budget includes \$14.2 million for this expense. It should be noted that New York State’s Education law requires New York State to reimburse the local sponsor for half of out-of-county tuition costs for the Fashion Institute of Technology (FIT) and 1/3 of the cost for other community colleges; however, the State has not included appropriations in its budget for this statutory commitment since 2001. Additional details regarding Out-of-County tuition can be found in the next section.

Out-of-County Tuition

In the 2020-2021 Academic Year, 3,401 Suffolk County residents attended a New York State community college outside of Suffolk County. The majority of out-of-county tuition costs to Suffolk County are typically for students attending Nassau Community College and FIT. These two institutions accounted for 76% of all Suffolk residents attending community colleges outside the County and 90% of the total out-of-county tuition cost in 2020-2021. The following table shows the

allocation of out-of-county tuition expenditures for 2020-2021 compared to the previous year. The overall number of students increased by 2.5%; however, out-of-county-tuition costs decreased by 3.7%. Cost per student is a function of state chargeback rates, tuition rates, and the number of credits taken.

	Out-of-County Tuition for Academic Year 2019-2020			Out-of-County Tuition for Academic Year 2020-2021			Change from 2019-2020 to 2020-2021		
Community College	No. Students	Amount Paid	Cost per Student	No. Students	Amount Paid	Cost per Student	No. Students	Amount Paid	Cost per Student
FIT	629	\$9,860,057	\$15,676	677	\$9,123,867	\$13,477	48	-\$736,190	-\$2,199
Nassau	1,680	\$5,159,008	\$3,071	1,912	\$5,142,526	\$2,690	232	-\$16,482	-\$381
Other	1,010	\$1,462,523	\$1,448	812	\$1,608,809	\$1,981	-198	\$146,286	\$533
Total	3,319	\$16,481,589	\$4,966	3,401	\$15,875,202	\$4,668	82	-\$606,387	-\$298
Community College	No. Students	Amount Paid	No. Students	Amount Paid	No. Students	Amount Paid			
FIT	19.0%	59.8%	19.9%	57.5%	1.0%	-2.4%			
Nassau	50.6%	31.3%	56.2%	32.4%	5.6%	1.1%			
Other	30.4%	8.9%	23.9%	10.1%	-6.6%	1.3%			

As is the case with the County Contribution, instead of paying this expense directly, the County has the option to charge back out-of-county tuition to the towns. The County exercised this option for one year in 1994 and each year since 2012 in order to provide General Fund relief. The authorized chargebacks are for the allocable portions of the operating costs and capital costs of the other New York State Community Colleges for Suffolk County residents attending each such college as non-residents. The next table shows out-of-county tuition costs from the 2007-2008 academic year through the 2020-2021 academic year.

Out-of-County Tuition Payments from 2007-2008 to 2020-2021				
Academic Year	No. Students	Change from Previous Yr.	Amount Paid	Change from Previous Yr.
2007-2008	3,668	NA	\$9,955,502	NA
2008-2009	3,789	3.3%	\$11,098,790	11.5%
2009-2010	4,090	7.9%	\$12,169,198	9.6%
2010-2011	4,163	1.8%	\$13,099,610	7.6%
2011-2012	4,180	0.4%	\$12,872,139	-1.7%
2012-2013	4,121	-1.4%	\$13,030,590	1.2%
2013-2014	4,012	-2.6%	\$13,569,325	4.1%
2014-2015	4,124	2.8%	\$14,142,240	4.2%
2015-2016	3,955	-4.1%	\$13,807,819	-2.4%
2016-2017	3,872	-2.1%	\$14,367,082	4.1%
2017-2018	3,708	-4.2%	\$15,805,844	10.0%
2018-2019	3,448	-7.0%	\$16,005,251	1.3%
2019-2020	3,319	-3.7%	\$16,481,589	3.0%
2020-2021	3,401	2.5%	\$15,875,202	-3.7%

College Property Tax

The 2022-2023 recommended College property tax of \$5,250,467 is the same as the 2021-2022 adopted tax. The College property tax is further broken down into mandated and discretionary amounts.

- Of the \$10,505,105 in projected mandated college debt service, \$845,252 is paid from the property tax and the remaining \$9,659,853 is paid by the General Fund transfer to the College.
- On the discretionary side of the budget, payment of the recommended \$47,045,269 County Contribution is split up into \$4,405,215 from the non-mandated college property tax and \$42,640,054 from county General Fund appropriations.

	2021-2022 Adopted	2022-2023 Recommended
Total College Property Tax Levy	\$5,250,467	\$5,250,467
Mandated College Tax Levy	\$845,252	\$845,252
NonMandated College Tax Levy	\$4,405,215	\$4,405,215
County Contribution - Debt	\$10,180,477	\$10,505,105
Mandated College Tax Levy	\$845,252	\$845,252
Trans from General Fd for Debt Service (001-E818)	\$9,335,225	\$9,659,853
County Contribution - Appropriations	\$46,122,813	\$47,045,269
NonMandated College Tax Levy	\$4,405,215	\$4,405,215
Contribution to Community College (001-2495)	\$41,717,598	\$42,640,054

The 2022-2023 recommended college budget is the 14th consecutive budget in which the college property tax does not follow the previously prescribed methodology. That methodology was based on Resolution No. 785-1995, paragraph 3.d. and the new Type C agreement, dated February 9, 1996 and the Laws of Suffolk County §C4-6(B). Although the Type C agreement is no longer in effect, the County's Memorandum of Understanding with the College is silent on this issue.