

SUFFOLK COUNTY LEGISLATURE



Lance Reinheimer
Director

BUDGET REVIEW OFFICE

June 12, 2023

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 2023-2024 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 2023-2024 operating budget total of \$215 million (including grants), which is \$2.8 million or 1.3% more than adopted in 2022-2023.

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 \$940,905 impact to the General Fund in the County's 2024 operating budget.
- The County Executive recommended approving the 2023-2024 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 \$480,000.

The following report provides a general summary of the 2023-2024 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 2023-2024 operating budget of \$215 million (including grants), which is \$2.8 million or 1.3% more than adopted in 2022-2023 and \$997,551 or 0.5% more than the College estimates it will spend this year. The request includes a \$940,905 (two percent) increase in the County Contribution, no change in state aid, and a \$170 increase in annual tuition (3.1%). The County Executive recommended the 2023-2024 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.

The College has been able to offset revenue decreases from declining enrollment with federal stimulus funding provided by the CARES Act and the Higher Education Emergency Relief Fund (HEERF). The College received approximately \$48 million in stimulus funding from 2020 through 2023. Approximately \$18 million of that funding was used to make accommodations for learning during the pandemic, including cleaning and safety enhancements on campus and technology upgrades for the expansion of online learning. The remaining \$30 million was used to replace lost revenue attributable to the pandemic. There is no stimulus funding available next year. The College estimates that it will use approximately \$12.1 million from its reserve fund this year and \$12.9 million next year to balance its budget.

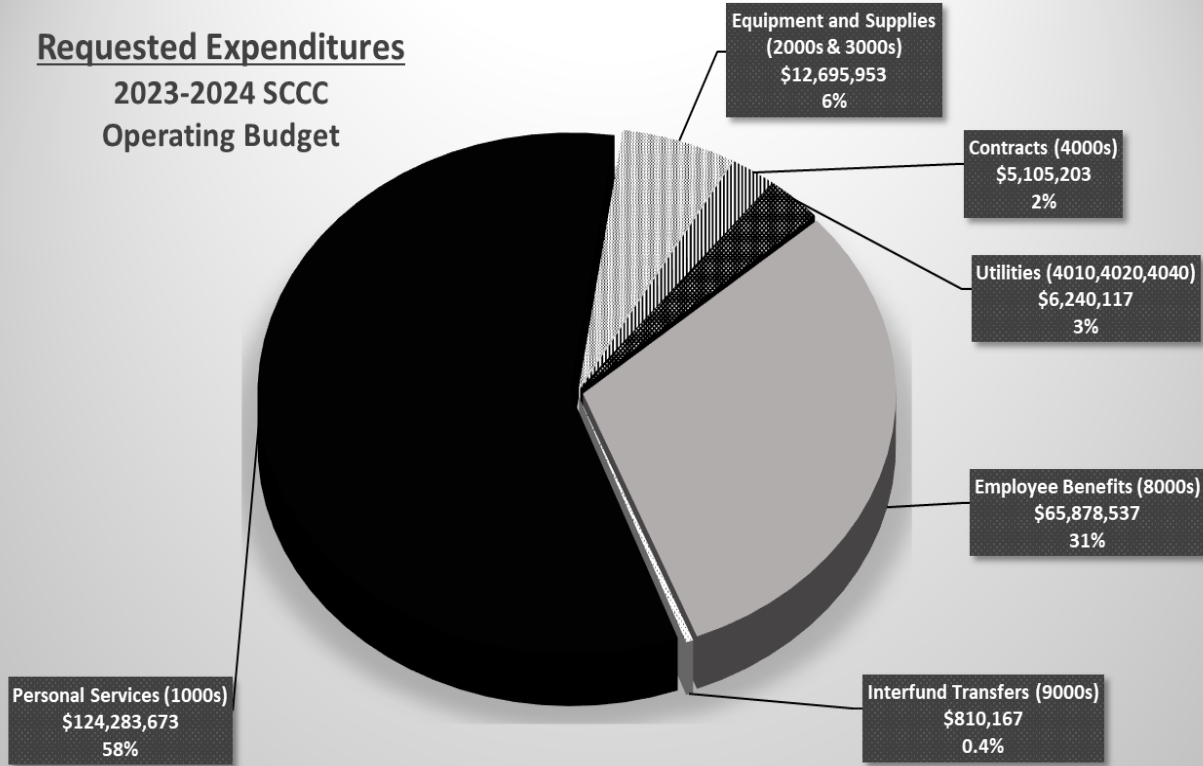
While enrollment has declined by 36% from 2010-2011 to 2021-2022, the College estimates that it will increase slightly this year (0.02%) and projects a two percent increase in enrollment in 2023-2024, which would be the first increases since 2013-2014. If enrollment continues to decline, the College will need to further reduce expenditures and/or use additional funds from its reserves.

The College has offered less sections as enrollment has decreased and taken cost cutting measures to reduce annual expenditures. The College’s budget request for 2023-2024 is less than actual expenditures from 2017-2018 and 2018-2019 despite collectively bargained salary increases and inflation. However, expenditures are projected to increase for the third consecutive year. The following table shows the total SCCC expenditure budget with and without grants from 2017-2018 to the 2023-2024 request.

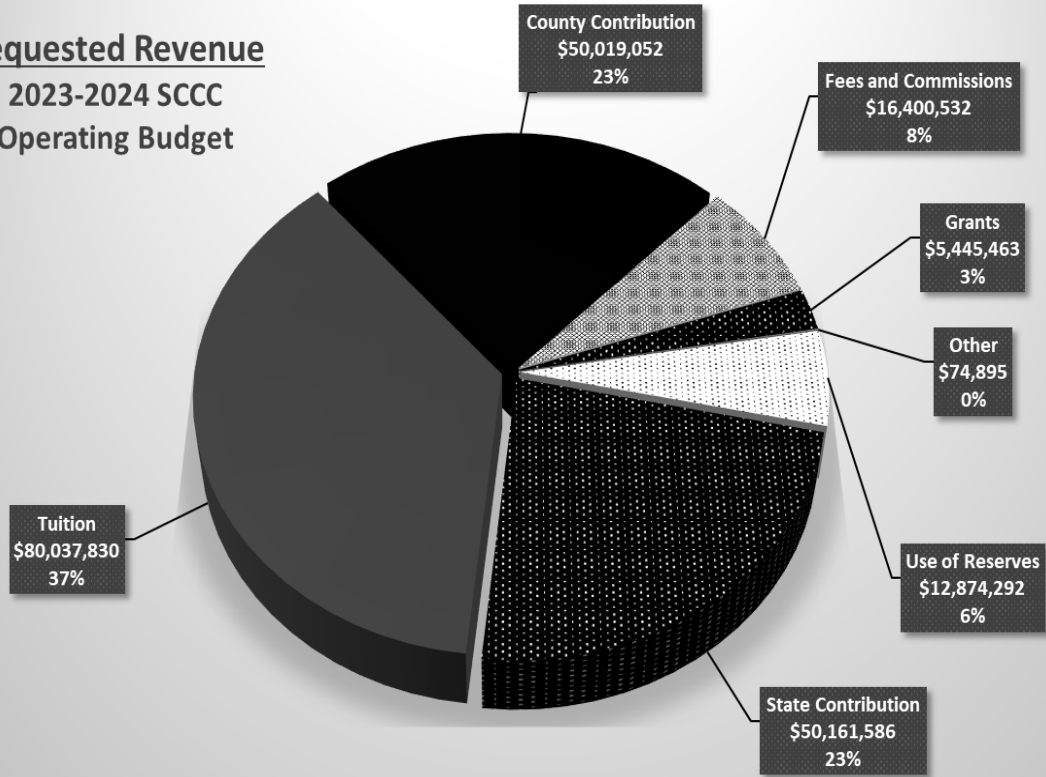
Suffolk County Community College Operating Budget							
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
	Actual	Actual	Actual	Actual	Actual	Estimate	Request
Without Grants	\$214,771,106	\$213,250,999	\$207,687,094	\$202,915,564	\$205,888,545	\$207,124,906	\$210,768,187
Grants	\$4,257,645	\$4,497,812	\$4,051,582	\$3,404,493	\$4,523,754	\$6,891,193	\$4,245,463
Total	\$219,028,751	\$217,748,811	\$211,738,676	\$206,320,057	\$210,412,299	\$214,016,099	\$215,013,650

The following charts show the allocation of the College’s requested expenditures and revenues for 2023-2024. Salaries and benefits account for 88% of all expenditures. On the revenue side, tuition and fees comprise 45% of the total.

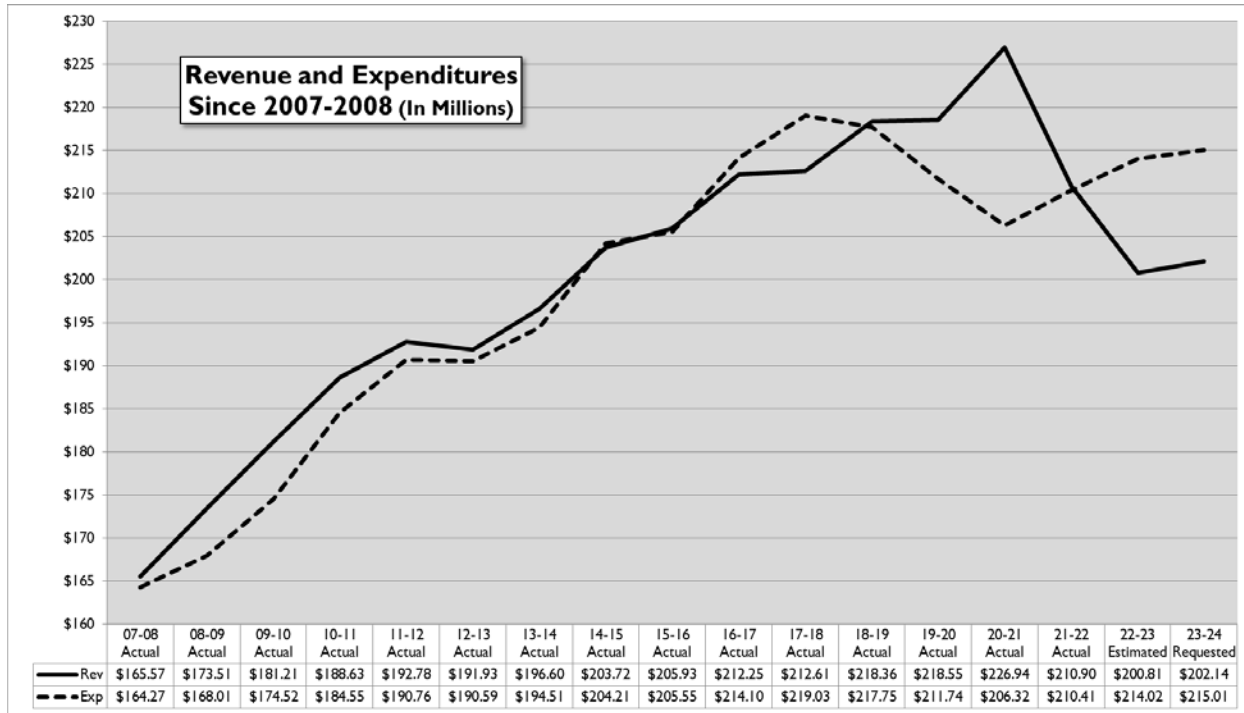
Requested Expenditures
2023-2024 SCCC
Operating Budget



Requested Revenue
2023-2024 SCCC
Operating Budget



The next chart shows the annual relationship between expenditures and revenue from 2007-2008 through the 2023-2024 request. The College had a large surplus in 2020-2021 primarily because federal Covid relief funding was available to replace lost revenue. The projected deficits in 2022-2023 and 2023-2024 will need to be covered by the College’s reserves.



The next 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 2023-2024 includes a county share of 32%, which includes the use of reserves per the SUNY formula.

Revenue Shares per SUNY Formula								
	2021-2022		2022-2023		2022-2023		2023-2024	
Revenue	Actual	%	Adopted	%	Estimated	%	Requested	%
County	\$47,740,812	27.2%	\$62,436,599	32.5%	\$61,125,742	32.1%	\$62,843,344	32.0%
State	\$50,194,484	28.6%	\$50,161,586	26.1%	\$50,161,586	26.3%	\$50,161,586	25.5%
Student	\$77,319,822	44.1%	\$79,509,770	41.4%	\$79,112,057	41.6%	\$83,616,157	42.5%
Total	\$175,255,118	100%	\$192,107,955	100%	\$190,399,385	100%	\$196,621,087	100%

It is worth noting that the student share includes state and federal aid from TAP, Pell, and other sources such as the Excelsior Program; it does not reflect what students actually pay. From this perspective, the SUNY formula understates the State’s contribution.

Expenditures

The College estimates that it will spend \$3.6 million or 1.7% more in 2022-2023 compared to 2021-2022 actual expenditures. The College requested an increase of \$997,551 or 0.5% in 2023-2024 compared to the 2022-2023 estimate. The requested increases are for contractual salary increases and employee benefits. All other categories are requested at no increase or a decrease. The following table summarizes the College budget request by major category.

Suffolk County Community College Expenditures by Object (With Grants)						
Category	2021-2022	2022-2023	2022-2023	Change from	2023-2024	Change from
	Actual	Adopted	Estimate	Actual to Estimated	Requested	Estimated to Requested
Personal Services (1000s)	\$122,224,339	\$123,153,596	\$122,675,195	0.4%	\$124,283,673	1.3%
Equipment and Supplies (2000s & 3000s)	\$11,443,371	\$15,883,799	\$13,255,316	15.8%	\$12,695,953	-4.2%
Contracts (4000s)	\$6,472,983	\$5,550,794	\$6,834,799	5.6%	\$5,105,203	-25.3%
Utilities (4010,4020,4040)	\$6,972,928	\$5,734,817	\$6,737,926	-3.4%	\$6,240,117	-7.4%
Employee benefits (8000s)	\$62,431,628	\$61,110,020	\$63,702,696	2.0%	\$65,878,537	3.4%
Interfund transfers (9000s)	\$867,050	\$810,167	\$810,167	-6.6%	\$810,167	0.0%
Total	\$210,412,299	\$212,243,193	\$214,016,099	1.7%	\$215,013,650	0.5%

Permanent salaries are projected to increase by four percent next year compared to the current year estimate, which includes collectively bargained increases as well as employee step increases for full-time employees. The College currently has agreements in place with the Guild and AME. The requested budget also includes assumptions for the possible settlement of the Faculty Association contract. The increases are partially offset by projected decreases in temporary and part-time salaries as well as overtime and overload.

Personal Services (1000s)						
Category	2021-2022	2022-2023	2022-2023	2023-2024	Change from	Change from
	Actual	Adopted	Estimate	Requested	Est to Req	Est to Req
Permanent Salaries	\$87,052,853	\$89,692,142	\$86,264,156	\$89,751,377	\$3,487,221	4.0%
Terminal Pay	\$2,141,793	\$1,735,000	\$1,908,517	\$1,735,000	-\$173,517	-9.1%
Longevity	\$1,238,602	\$1,253,550	\$1,253,550	\$1,252,575	-\$975	-0.1%
Temp & PT Salaries	\$22,942,669	\$22,232,236	\$24,147,777	\$23,024,079	-\$1,123,698	-4.7%
Other	\$294,646	\$327,075	\$308,320	\$327,075	\$18,755	6.1%
Overtime and Overload	\$8,553,776	\$7,913,593	\$8,792,875	\$8,193,567	-\$599,308	-6.8%
Total	\$122,224,339	\$123,153,596	\$122,675,195	\$124,283,673	\$1,608,478	1.3%

Expenditures for equipment and supplies were significantly greater in 2022-2023 compared to preceding years because of the return of students to campus following the relaxation of pandemic restrictions. With the increased student presence, there was a need for educational equipment purchases that were deferred in recent years as well as additional spending for cleaning and maintenance of facilities. The request for 2023-2024 is reduced compared to the current year estimate mostly because the replacement of some computers and office machines will be deferred.

Equipment and Supplies (2000s and 3000s)						
Category	2021-2022 Actual	2022-2023 Adopted	2022-2023 Estimate	2023-2024 Requested	Change from Est to Req	Change from Est to Req
Advertising	\$610,707	\$877,177	\$816,834	\$858,817	\$41,983	5.1%
Bank Service Charges	\$164,992	\$563,605	\$194,205	\$304,095	\$109,890	56.6%
Building/Grounds Repairs and Materials	\$1,448,968	\$1,489,578	\$996,474	\$1,011,500	\$15,026	1.5%
Computers and Office Machines	\$1,654,648	\$1,795,372	\$1,412,646	\$380,817	-\$1,031,829	-73.0%
Instructional Equipment & Supplies	\$1,299,121	\$2,365,943	\$1,885,206	\$2,324,503	\$439,297	23.3%
Maintenance Contracts	\$1,858,013	\$1,934,719	\$1,959,767	\$1,999,457	\$39,690	2.0%
Other	\$2,691,798	\$3,773,444	\$3,376,104	\$3,522,011	\$145,907	4.3%
Software and Digital Resources	\$1,618,364	\$2,342,220	\$2,099,968	\$2,201,292	\$101,324	4.8%
Vehicles & Motorized Equipment	\$96,760	\$741,741	\$514,112	\$93,461	-\$420,651	-81.8%
Total	\$11,443,371	\$15,883,799	\$13,255,316	\$12,695,953	-\$559,363	-4.2%

Spending for contracts and utilities is projected to decrease by 16.4% next year compared to the 2022-2023 estimate. Savings include lower projected utility costs and reduced rent from not renewing the lease on the College's Sayville location. Participant Support, which is tuition reimbursement paid to students through grants, is also decreased. The large decrease in 2023-2024 is based on the fact that there was an unusually high amount paid in 2022-2023. If the grants become available again next year, the expense can be increased with offsetting revenue.

Utilities and Contractual Costs (4000s)						
Category	2021-2022 Actual	2022-2023 Adopted	2022-2023 Estimate	2023-2024 Requested	Change from Est to Req	Change from Est to Req
Computer Services	\$936,762	\$1,093,177	\$961,762	\$1,395,935	\$434,173	45.1%
Employee Meals, Travel, & Training	\$198,812	\$559,489	\$288,568	\$513,509	\$224,941	78.0%
Fees for Services, Non Employee	\$2,036,966	\$819,843	\$810,393	\$759,110	-\$51,283	-6.3%
Other	\$440,423	\$202,225	\$490,600	\$155,900	-\$334,700	-68.2%
Participant Support	\$195,639	\$166,799	\$1,635,346	\$120,401	-\$1,514,945	-92.6%
Rent: Office Building	\$2,021,403	\$2,072,661	\$2,033,198	\$1,547,068	-\$486,130	-23.9%
Special Services	\$642,978	\$636,600	\$614,932	\$613,280	-\$1,652	-0.3%
Utilities	\$6,972,928	\$5,734,817	\$6,737,926	\$6,240,117	-\$497,809	-7.4%
Total	\$13,445,911	\$11,285,611	\$13,572,725	\$11,345,320	-\$2,227,405	-16.4%

Employee benefits are requested at an increase of 3.4% compared to the current year estimate, which is driven by a 4.5% increase in EMHP payments for healthcare and a 1.6% increase in retirement contributions to state pension systems.

Employee Benefits (8000s)						
Category	2021-2022 Actual	2022-2023 Adopted	2022-2023 Estimate	2023-2024 Requested	Change from Est to Req	Change from Est to Req
Benefit Fd. Contribution	\$1,926,589	\$1,925,136	\$1,927,290	\$1,926,028	-\$1,262	-0.1%
Health Insurance	\$36,609,618	\$36,086,397	\$38,367,898	\$40,107,858	\$1,739,960	4.5%
Other	\$666,581	\$904,953	\$656,337	\$807,953	\$151,616	23.1%
Retirement	\$12,993,972	\$12,475,907	\$12,883,157	\$13,089,586	\$206,429	1.6%
Social Security	\$8,921,800	\$8,547,627	\$8,698,014	\$8,777,112	\$79,098	0.9%
Workers' Compensation	\$1,313,068	\$1,170,000	\$1,170,000	\$1,170,000	\$0	0.0%
Total	\$62,431,628	\$61,110,020	\$63,702,696	\$65,878,537	\$2,175,841	3.4%

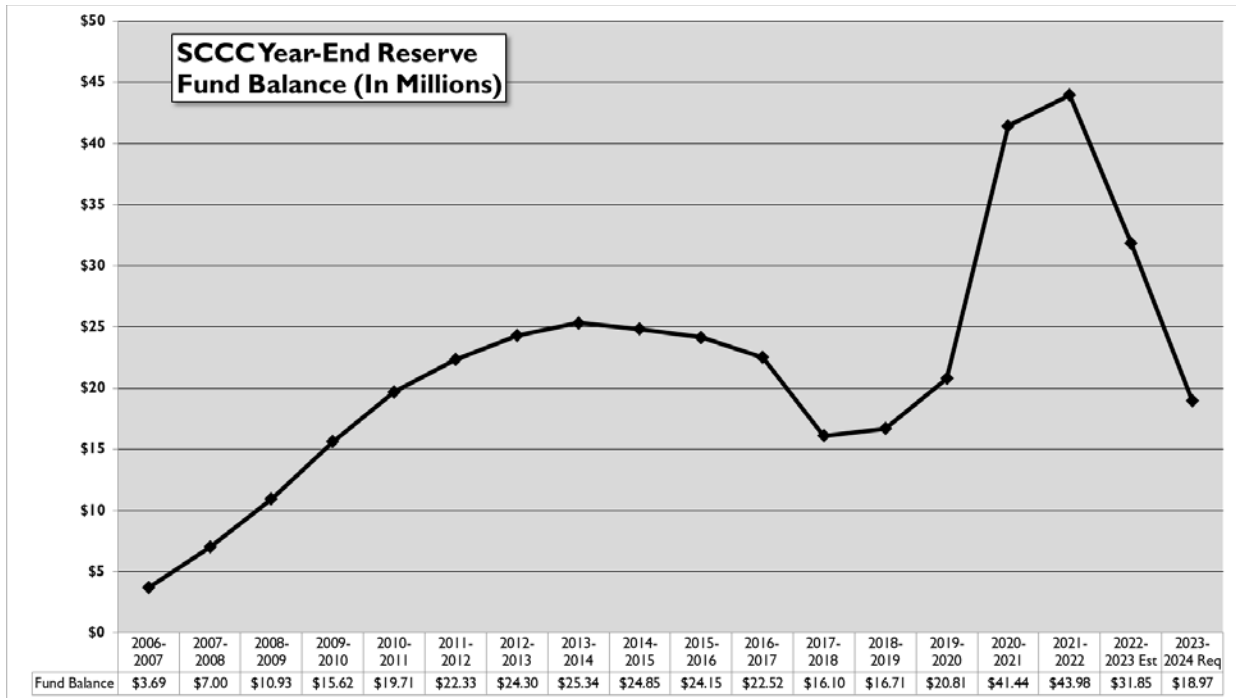
As shown in the following table, the College request for interfunds is the same as adopted and estimated in 2022-2023.

Interfund Transfers (9000s)						
Category	2021-2022 Actual	2022-2023 Adopted	2022-2023 Estimate	2023-2024 Requested	Change from Est to Req	Change from Est to Req
Interdepart. Oper. Fd (016)	\$2,816	\$25,000	\$25,000	\$25,000	\$0	0.0%
Self Insurance Fd (038)	\$864,234	\$785,167	\$785,167	\$785,167	\$0	0.0%
Total	\$867,050	\$810,167	\$810,167	\$810,167	\$0	0.0%

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. The fund balance grew modestly for a couple of years then spiked by \$20.6 million in 2020-2021 to \$41.4 million due to the receipt of federal stimulus funds. The reserve increased to an all-time high of approximately \$44 million at the end of 2021-2022.

Without the continued influx of stimulus funding, the College will rely on its reserve fund to cover projected operating deficits in 2022-2023 and 2023-2024. Accordingly, the College estimates that the fund balance will decrease by \$12.1 million this year and \$12.9 million next year, resulting in a year-end fund balance of approximately \$19 million in 2023-2024. While the decrease is significant, the reserve fund will be approximately at the prepandemic level. 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 2023-2024 budget (excluding grants) would be \$21.1 million and 15% would be \$31.6 million. Estimated 2022-2023 year-end reserves as a percentage of estimated 2022-2023 expenditures are 15.4%. If the College uses the total authorized amount of reserves in 2022-2023 and 2023-2024, the projected fund balance will be 9% 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 the previous year’s aid level, whichever is greater. Accordingly, state aid to SCCC remains at \$50.2 million in 2023-2024. 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	Rate per FTE	Change in Rate from Previous Year	Total Revenue	Change in Total Revenue 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	\$2,997	\$50	\$50,194,484	\$1,665,367
2022-2023 Estimated	\$2,997	\$0	\$50,161,586	-\$32,898
2023-2024 Requested	\$2,997	\$0	\$50,161,586	\$0

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 35.2% from 2010-2011 to 2023-2024 while total revenue from tuition and fees is estimated at a 2.8% decrease over the same period. Due to a planned 3.1% increase in tuition and fee increases, the student cost per FTE is expected to increase for the first time since 2020-2021. Even with the increases in tuition and fees, the effects of decreased enrollment will result in less revenue collected in 2023-2024 than in years when rates were lower.

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	12,849	-10.56%	\$74,015,358	\$17,314,814	\$91,330,172	-10.67%	\$7,108	-0.12%
2022-2023 Estimated	12,851	0.02%	\$75,807,106	\$15,415,088	\$91,222,194	-0.12%	\$7,098	-0.13%
2023-2024 Projected	13,108	2.00%	\$80,037,830	\$16,400,532	\$96,438,362	5.72%	\$7,357	3.65%
Change from 2010-2011 to 2023-2024	-7,121	-35.20%	-\$3,410,838	\$597,000	-\$2,813,838	-2.84%	\$2,451	44.68%

Tuition at Suffolk County Community College was maintained at \$2,735 per semester or \$5,470 annually for full-time students and \$228 per credit for part-time students for the last four years in an effort to manage affordability for students. However, the College is planning a 3.1% increase in 2023-2024 to offset the rising costs to the College per FTE. Tuition will increase by \$85 per semester to \$2,820 or \$170 annually to \$5,640. For part-time students, the per credit rate will increase by \$7 to \$235.

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%
2023-2024	\$5,640	\$170	3.1%	\$235	\$7	3.1%

Tuition at Suffolk County Community College has increased by an average of \$135 or 2.9% annually from 2011-2012 to 2022-2023, which is more than the statewide average in dollars (\$131), but slightly less in percentage (3%). In 2022-2023, tuition at Suffolk County Community College was the fourth 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 \$4,600. Tuition rates for other community colleges are not yet available for 2023-2024. Assuming all other community colleges increase tuition by the state average annual percentage since 2011-2012, the 2023-2024 tuition requested by Suffolk County Community College would remain the fourth highest in the State. The following chart compares Suffolk County Community College tuition to other community colleges in New York State.

Tuition Rates from 2011-2012 to 2022-2023 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	2022-23	Avg	Avg
													Annual	Annual
													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	\$5,088	\$139	3.3%
Broome	\$3,694	\$3,820	\$3,954	\$4,108	\$4,212	\$4,418	\$4,592	\$4,728	\$4,944	\$5,088	\$5,088	\$5,280	\$144	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	\$4,992	\$107	2.5%
Clinton	\$3,620	\$3,820	\$3,960	\$4,060	\$4,200	\$4,300	\$4,644	\$5,062	\$5,518	\$5,518	\$5,518	\$5,518	\$173	4.0%
Columbia-Greene	\$3,648	\$3,792	\$3,960	\$4,080	\$4,100	\$4,392	\$4,536	\$4,680	\$4,824	\$4,968	\$4,968	\$5,112	\$133	3.1%
Corning	\$3,870	\$3,950	\$4,070	\$4,150	\$4,230	\$4,314	\$4,518	\$4,710	\$4,874	\$5,068	\$5,170	\$5,304	\$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	\$4,600	\$155	4.3%
Erie	\$3,600	\$3,900	\$3,995	\$4,295	\$4,595	\$4,733	\$4,900	\$4,900	\$4,900	\$5,047	\$5,047	\$5,200	\$145	3.4%
Fashion Institute	\$3,974	\$4,200	\$4,425	\$4,500	\$4,500	\$4,590	\$4,690	\$4,890	\$5,190	\$5,290	\$5,290	\$5,290	\$120	2.7%
Finger Lakes	\$3,484	\$3,654	\$3,834	\$4,022	\$4,180	\$4,368	\$4,522	\$4,584	\$4,722	\$4,864	\$4,968	\$5,112	\$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	\$5,187	\$163	4.0%
Genesee	\$3,400	\$3,550	\$3,700	\$3,850	\$3,900	\$3,950	\$4,050	\$4,150	\$4,350	\$4,550	\$4,750	\$4,950	\$141	3.5%
Herkimer County	\$3,540	\$3,640	\$3,740	\$3,840	\$3,940	\$4,270	\$4,470	\$4,670	\$4,870	\$5,016	\$5,116	\$5,116	\$143	3.4%
Hudson Valley	\$3,700	\$3,900	\$3,980	\$3,980	\$4,100	\$4,300	\$4,500	\$4,650	\$4,800	\$4,800	\$4,800	\$4,800	\$100	2.4%
Jamestown	\$3,900	\$4,050	\$4,220	\$4,220	\$4,520	\$4,630	\$4,750	\$4,870	\$5,040	\$5,200	\$5,200	\$5,300	\$127	2.8%
Jefferson	\$3,648	\$3,744	\$3,864	\$3,984	\$4,176	\$4,392	\$4,584	\$4,752	\$4,920	\$5,016	\$5,016	\$5,160	\$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	\$4,870	\$126	3.1%
Monroe	\$3,060	\$3,140	\$3,240	\$3,416	\$3,800	\$4,100	\$4,280	\$4,380	\$4,380	\$4,706	\$4,706	\$4,756	\$154	4.1%
Nassau	\$3,990	\$3,990	\$4,088	\$4,234	\$4,534	\$4,868	\$5,102	\$5,350	\$5,600	\$5,800	\$5,800	\$5,800	\$165	3.5%
Niagara County	\$3,624	\$3,696	\$3,792	\$3,888	\$3,960	\$4,080	\$4,224	\$4,392	\$4,560	\$4,752	\$4,944	\$5,040	\$129	3.0%
North Country	\$3,900	\$3,900	\$4,050	\$4,250	\$4,426	\$4,600	\$4,692	\$4,880	\$5,076	\$5,280	\$5,280	\$5,280	\$125	2.8%
Onondaga	\$3,930	\$4,050	\$4,172	\$4,300	\$4,430	\$4,570	\$4,570	\$4,900	\$4,990	\$5,090	\$5,090	\$5,190	\$115	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	\$5,544	\$149	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	\$5,212	\$127	2.9%
Schenectady County	\$3,384	\$3,384	\$3,384	\$3,456	\$3,528	\$3,720	\$3,936	\$4,176	\$4,391	\$4,608	\$4,608	\$4,704	\$120	3.1%
Suffolk County	\$3,990	\$3,990	\$4,140	\$4,390	\$4,570	\$4,770	\$4,870	\$5,220	\$5,470	\$5,470	\$5,470	\$5,470	\$135	2.9%
Sullivan County	\$4,180	\$4,474	\$4,474	\$4,474	\$4,674	\$4,674	\$4,814	\$4,814	\$5,016	\$5,217	\$5,217	\$5,208	\$93	2.0%
Tompkins-Cortland	\$3,950	\$4,150	\$4,300	\$4,500	\$4,650	\$4,790	\$4,950	\$4,950	\$5,100	\$5,355	\$5,355	\$5,462	\$137	3.0%
Ulster County	\$3,990	\$4,130	\$4,230	\$4,230	\$4,230	\$4,330	\$4,480	\$4,480	\$4,680	\$4,880	\$4,880	\$5,080	\$99	2.2%
Westchester	\$4,150	\$4,280	\$4,280	\$4,280	\$4,280	\$4,280	\$4,280	\$4,380	\$4,580	\$4,655	\$4,730	\$4,730	\$53	1.2%
Average Tuition	\$3,703	\$3,836	\$3,960	\$4,065	\$4,202	\$4,366	\$4,522	\$4,678	\$4,873	\$5,021	\$5,054	\$5,145	\$131	3.0%

In addition to increases in tuition, the College is increasing most fees. Compared to the current year estimate, revenue from fees is requested at an increase of approximately \$1 million. The fee changes are shown in the following table. The table does not include new fees for the nursing and veterinarian technician programs. According to the College, the expenses for course materials were previously paid by students at the bookstore. There is no net change in revenue to the College; the recharacterization of the charge is expected to assist students claiming financial aid for the expense.

Fee Increases									
Fee	Year		Change		Fee	Year		Change	
	22-23	23-24	\$	%		22-23	23-24	\$	%
Tuition Deposit	\$100	\$110	\$10	10%	Replacement of Lost ID Card	\$12	\$15	\$3	25%
Tuition Payment Plan	\$50	\$55	\$5	10%	Returned Check Fee	\$30	\$35	\$5	17%
Administrative Collection Fee	\$100	\$110	\$10	10%	Smoking Policy Violation	\$20	\$25	\$5	25%
Application Fee (non-refundable)	\$40	\$45	\$5	13%	Student Activity Fee	\$10	\$10	\$0	0%
Applied Music Fee	\$450	\$495	\$45	10%	Technology Fee	\$150	\$165	\$15	10%
Challenge Examination Fee	\$100	\$110	\$10	10%	Transcript Fee	\$15	\$20	\$5	33%
College-Level Examination Program (CLEP) Fee	\$40	\$44	\$4	10%	Web Access Fee (applied to charges \$50 & over)	\$20	\$0	\$20	-100%
College-Level Examination Program (CLEP) Late Fee	\$20	\$25	\$5	25%	Vehicle Registration Fee	\$15	\$20	\$5	33%
Culinary Arts Program Fee	\$65	\$75	\$10	15%	Driving or Parking on Restricted Roads or Areas	\$100	\$110	\$10	10%
Distance Education Fee	\$75	\$85	\$10	13%	Excessive Speed	\$100	\$110	\$10	10%
Equestrian Fee	\$250	\$275	\$25	10%	Failure to Register/Renew Vehicle with College	\$30	\$35	\$5	17%
Failure to obtain College ID card	\$25	\$30	\$5	20%	Failure to stop, to obey signs or security personnel	\$100	\$110	\$10	10%
Laboratory/Equipment/Special Program	\$75	\$85	\$10	13%	Failure to yield to pedestrians	\$100	\$110	\$10	10%
Late Payment Fee	\$30	\$35	\$5	17%	Obstruction of a trash container/ crosswalk	\$75	\$85	\$10	13%
Late Registration Fee	\$30	\$35	\$5	17%	Parking in a Fire Zone/Lane or 15 ft of fire hydrant	\$150	\$165	\$15	10%
Liability Insurance Fee	\$50	\$55	\$5	10%	Parking in Handicapped Area	\$280	\$310	\$30	11%
Littering College Campus	\$50	\$55	\$5	10%	Parking in other than Designated Area	\$50	\$55	\$5	10%
Music Performance Lab Fee	\$35	\$40	\$5	14%	Replacement of Lost Parking Sticker	\$12	\$15	\$3	25%
Physical Education Fee	\$75	\$85	\$10	13%	English as a Second Language (ESL) Non-credit Tuition: IEP074, IEP084	\$2,055	\$2,120	\$65	3%
Prior Learning Assessment: Basic Fee for Portfolio Evaluation	\$100	\$110	\$10	10%	English as a Second Language (ESL) Non-credit Tuition: IEP094 & either IEP092 or IEP093	\$2,055	\$2,120	\$65	3%
Records Maintenance Fee	\$3	\$5	\$2	67%	English as a Second Language (ESL) Non-credit Tuition: IEP092, IEP093	\$240	\$250	\$10	4%

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 2023-2024, which equates to \$940,905. 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
2000 – 2001	\$30,669,999	NA	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	\$47,045,269	2.0%
2011 – 2012	\$38,988,987	1.0%	2023 – 2024 Rec	\$47,986,174	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 chargeback 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 County’s operating budget as the sum of serial bond debt service (001-DBT-9751) and the mandated portion of the college property tax. Accordingly, Debt service is estimated at approximately \$11.5 million 2023.
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-MS-2490-4780). The Adopted 2023 Operating Budget includes \$14.3 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 2021-2022 Academic Year, 3,256 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 68% of all Suffolk residents attending community colleges outside the County and 87% of the total out-of-county tuition cost in 2021-2022. The following table shows the allocation of out-of-county tuition expenditures for 2021-2022 compared to the previous year. The overall number of students decreased by 4.3% and the out-of-county-tuition costs decreased by 7.3%, a decrease of \$148 or 3.2% per student. 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 2020-2021			Out-of-County Tuition for Academic Year 2021-2022			Change from 2020-2021 to 2021-2022		
Community College	No. Students	Amount Paid	Cost per Student	No. Students	Amount Paid	Cost per Student	No. Students	Amount Paid	Cost per Student
FIT	677	\$9,123,867	\$13,477	700	\$7,947,072	\$11,353	23	-\$1,176,795	-\$2,124
Nassau	1,912	\$5,142,526	\$2,690	1,511	\$4,828,004	\$3,195	-401	-\$314,522	\$506
Other	812	\$1,608,809	\$1,981	1,045	\$1,941,918	\$1,858	233	\$333,110	-\$123
Total	3,401	\$15,875,202	\$4,668	3,256	\$14,716,995	\$4,520	-145	-\$1,158,207	-\$148
Community College	No. Students	Amount Paid	No. Students	Amount Paid	No. Students	Amount Paid			
FIT	19.9%	57.5%	21.5%	54.0%	1.6%	-3.5%			
Nassau	56.2%	32.4%	46.4%	32.8%	-9.8%	0.4%			
Other	23.9%	10.1%	32.1%	13.2%	8.2%	3.1%			

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 2021-2022 academic year.

Out-of-County Tuition Payments from 2007-2008 to 2021-2022				
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%
2021-2022	3,256	-4.3%	\$14,716,995	-7.3%

College Property Tax

The 2023-2024 recommended College property tax of \$5,250,467 is the same as the 2022-2023 adopted tax. The College property tax is divided into mandated and discretionary amounts.

- Of the \$11,478,138 in projected mandated college debt service, \$845,252 is paid from the property tax and the remaining \$10,632,886 is paid by General Fund appropriations.
- On the discretionary side of the budget, payment of the recommended \$47,986,174 County Contribution is split up into \$4,405,215 from the non-mandated college property tax and \$43,580,959 from county General Fund appropriations (001-MS-2495-9600).

	2022-2023 Adopted	2023-2024 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	\$10,505,105	\$11,478,138
Mandated College Tax Levy	\$845,252	\$845,252
Trans from General Fd for Debt Service (001-9751)	\$9,659,853	\$10,632,886
County Contribution - Appropriations	\$47,045,269	\$47,986,174
NonMandated College Tax Levy	\$4,405,215	\$4,405,215
Contribution to Community College (001-2495)	\$42,640,054	\$43,580,959

The 2023-2024 recommended college budget is the 15th 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.