



ADIRONDACK COMMUNITY COLLEGE

PROPOSED REVISED

2010-2011

OPERATING BUDGET

**FOR CONSIDERATION BY THE
COUNTY OF WARREN
COUNTY OF WASHINGTON
AUGUST 9, 2010**

HIGHLIGHTS OF THE 2010-2011 BUDGET

AUGUST 9, 2010

TOTAL OPERATING BUDGET COMPARISON (NET OF GRANTS):

❖ 2009-2010 Approved Operating Budget	\$22,707,595
❖ 2009-2010 Estimated Actual Budget	\$23,736,852
❖ 2010-2011 Proposed Operating Budget	\$24,155,092
○ Proposed increase over Budget (6.37%)	\$ 1,447,497
○ Proposed increase over Est. Actual (1.76%)	\$ 418,240

Significant Changes for 2010-2011	Proposed Budget Increase	% of Total Increase
○ Total Increase for Salary and Wages	\$ 569,002	40%
○ Health & Dental Insurance	\$ 558,950	39%
○ Social Security/Medicare/Retirements	\$ 301,710	21%
○ Uncollectable Receivables	\$ 162,170	11%
○ Technology Equipment & Software	\$-150,240	-11%

FTE:

❖ 2007-2008 Actual	2,391.2
❖ 2008-2009 Actual	2,529.3
❖ 2009-2010 Budget	2,493.0
❖ 2009-2010 Estimated Actual Budget	2,875.0 (15.3% increase projected to budget)
❖ 2010-2011 Budget	2,875.0 (15.3% increase budget-to-budget)

TUITION RATE:

❖ \$3,386 per year, Full-Time	(3.99% - \$130 increase)
❖ \$142 per credit hour, Part-Time	(4.41% - \$ 6 increase)

STATE AID:

❖ 2009-2010 State Aid	\$2,675 per FTE
❖ 2010-2011 State Aid	\$2,260 per FTE (\$415 decrease)
❖ 2010-2011 Rental Aid	\$78,434 (\$8,500 decrease)

SPONSORS' CONTRIBUTION:

❖ Warren County	\$1,825,330 (\$42,658 increase)
❖ Washington County	\$1,234,930 (\$46,482 increase)
❖ Applied Fund Balance	\$ 163,567 (\$ 4,112 decrease)

NON-SPONSORS' CONTRIBUTION:

- ❖ 2009-2010 Chargeback Rate \$1,990 per FTE
- ❖ 2010-2011 Chargeback Rate \$1,760 per FTE (\$230 decrease)
- ❖ 1092.5 FTE's used in Chargeback calculation

PERSONNEL:

- ❖ Two Vacant Full-Time Faculty positions will be filled this year (Business and MECS Divisions)
- ❖ A part-time Web Developer has been added
- ❖ Added two special adjunct positions (Technology Division)
- ❖ A full-time Nursing Simulation Coordinator has been added (formerly a grant funded position)
- ❖ One Senior Computer Technical Assistant position has been eliminated (Wilton)
- ❖ A full-time Assistant Director of the Wilton site has been added
- ❖ A full-time Staff Accountant may be added to the Financial Services department
- ❖ Increase in Adjunct, Overload, Substitute, Summer School and Private Music Instruction due to enrollment increases (\$245,740)

BENEFITS:

- ❖ Increase in Health / Dental Insurance \$558,950
- ❖ Increase to all other benefits \$261,347

EQUIPMENT & SOFTWARE:

- Total Equipment & Software - \$1,043,002 (\$157,123 decrease)
 - Banner Initiative \$410,840
 - Technology Fee Funded Equipment \$307,849
 - Additional Academic Requests \$ 29,506
 - Technology Equipment & Software \$172,790
 - Physical Plant Equipment \$ 78,350
 - Classroom Equipment \$ 32,157
 - All Other \$ 11,510

OTHER:

- ❖ Decrease in Liability Insurance -\$ 5,000
- ❖ Decrease in Utilities -\$17,785
- ❖ Increase for Auditing and Legal Services +\$ 4,300
- ❖ Decrease for Middle States -\$ 6,000

**ADIRONDACK COMMUNITY COLLEGE
BUDGET EXPENDITURES**

	2008-2009	2009-2010		2010-2011		
	Actual Expenses	Budget Expenses	Estimated Actual Expenses	BUDGET EXPENSES	% of BUDGET	% Change (Budget to Budget)
Personnel	\$ 13,427,302	\$ 13,628,185	\$ 14,231,599	\$ 14,263,765	59.05%	4.66%
Benefits	\$ 3,567,592	\$ 3,946,408	\$ 3,861,504	\$ 4,766,705	19.73%	20.79%
Equipment & Software						
Academic Equipment	\$ 401,962	\$ 245,901	\$ 308,851	\$ 245,581		
Classroom Furniture	\$ 57,152	\$ 29,939	\$ 38,095	\$ 32,157		
Physical Plant	\$ 272,620	\$ 156,200	\$ 250,552	\$ 78,350		
Office Equipment/Furnishings	\$ 17,954	\$ 5,167	\$ 13,276	\$ 5,270		
Technology Equipment	\$ 200,976	\$ 138,110	\$ 100,350	\$ 132,660		
Software	\$ 112,502	\$ 63,041	\$ 77,121	\$ 84,404		
Software Support	\$ 914,032	\$ 561,767	\$ 724,209	\$ 464,580		
Total	\$ 1,977,198	\$ 1,200,125	\$ 1,512,454	\$ 1,043,002	4.32%	-13.09%
Other						
Printing & Advertising	\$ 335,572	\$ 375,805	\$ 306,475	\$ 390,245		
Communications & Utilities	\$ 903,103	\$ 1,025,440	\$ 933,816	\$ 1,008,940		
Maintenance (including Maintenance Contracts)	\$ 683,328	\$ 703,108	\$ 719,175	\$ 731,219		
Educational Supplies	\$ 140,766	\$ 183,534	\$ 177,661	\$ 211,199		
Library Materials	\$ 184,087	\$ 182,586	\$ 179,041	\$ 187,167		
Rentals (including Facilities)	\$ 349,548	\$ 366,999	\$ 332,595	\$ 348,126		
Insurance (Liability & Student Accident)	\$ 137,568	\$ 152,000	\$ 140,714	\$ 147,535		
Travel & Professional Devlpt	\$ 185,254	\$ 280,123	\$ 294,908	\$ 254,973		
Office Supplies	\$ 84,775	\$ 86,382	\$ 79,815	\$ 94,100		
Professional Services	\$ 173,871	\$ 256,600	\$ 305,592	\$ 216,900		
ID Card Expense	\$ 16,335	\$ 16,695	\$ 17,998	\$ 18,500		
Dues, Fees, Memberships	\$ 160,302	\$ 172,214	\$ 180,111	\$ 192,988		
Uncollectable Accounts	\$ -	\$ -	\$ 166,122	\$ 162,170		
Miscellaneous	\$ 52,985	\$ 131,391	\$ 97,271	\$ 117,558		
Total	\$ 3,407,494	\$ 3,932,877	\$ 3,931,294	\$ 4,081,620	16.90%	3.78%
Unrestr. Operating Expend.	\$ 22,379,586	\$ 22,707,595	\$ 23,536,851	\$ 24,155,092	100.00%	6.37%
Grant Expenses	\$ 815,403	\$ 728,510	\$ 728,510	\$ 796,435		
Total Operating Expend.	\$ 23,194,989	\$ 23,436,105	\$ 24,265,361	\$ 24,951,527		

**ADIRONDACK COMMUNITY COLLEGE
EXPENDITURES BY OBJECT
AND FUNCTIONAL AREA**

OPERATING BUDGET	ACTUAL				BUDGETED				
	2007-2008	2008-2009	2009-2010	2010-2011	2007-2008	2008-2009	2009-2010	2010-2011	
OBJECT OF EXPENSE	ACTUAL EXPENSES	% CHANGE	% OF TOTAL	ACTUAL EXPENSES	% CHANGE	% OF TOTAL	BUDGETED EXPENSES	% CHANGE	% OF TOTAL
Personnel	\$ 12,718,157	1.20%	62.37%	\$ 13,427,303	5.58%	60.00%	\$ 13,628,185	4.66%	59.05%
Benefits	\$ 3,600,985	-7.05%	17.06%	\$ 3,567,591	-0.93%	15.94%	\$ 3,946,408	20.79%	19.73%
Equipment & Software	\$ 1,175,100	162.29%	3.60%	\$ 1,977,198	68.26%	8.83%	\$ 1,200,125	-13.09%	4.32%
Other (travel, supplies, utilities, insurance, etc.)	\$ 3,473,381	-2.77%	16.97%	\$ 3,407,493	-1.90%	15.23%	\$ 3,932,877	3.78%	16.90%
Operating Total:	\$ 20,967,623	2.56%	100.00%	\$ 22,379,585	6.73%	100.00%	\$ 22,707,595	6.37%	100.00%
Grants	\$ 689,649	-	-	\$ 815,404	-	-	\$ 728,510	-	-
Total Expenditures:	\$ 21,657,272	-	-	\$ 23,194,989	-	-	\$ 23,436,105	-	-
FUNCTIONAL AREA	ACTUAL				BUDGETED				
	2007-2008	2008-2009	2009-2010	2010-2011	2007-2008	2008-2009	2009-2010	2010-2011	
Instructional	\$ 9,838,884	3.30%	46.92%	\$ 10,621,594	7.96%	47.46%	\$ 10,625,420	12.04%	49.29%
Academic Support	\$ 2,577,885	-1.92%	12.29%	\$ 2,709,997	5.12%	12.11%	\$ 2,574,596	6.48%	11.35%
Student Services	\$ 1,799,322	2.88%	8.58%	\$ 1,662,871	-7.58%	7.43%	\$ 1,861,838	0.15%	7.72%
Maintenance	\$ 2,573,675	9.58%	12.27%	\$ 2,655,251	3.17%	11.86%	\$ 2,637,822	0.03%	10.92%
General Administration	\$ 2,278,140	7.09%	10.87%	\$ 2,359,448	3.57%	10.54%	\$ 2,581,089	9.39%	11.69%
General Institutional	\$ 1,899,717	-7.84%	9.06%	\$ 2,370,424	24.78%	10.59%	\$ 2,426,830	-10.09%	9.03%
Operating Total:	\$ 20,967,623	2.56%	100.00%	\$ 22,379,585	6.73%	100.00%	\$ 22,707,595	6.37%	100.00%
Grants	\$ 689,649	-	-	\$ 815,404	-	-	\$ 728,510	-	-
Total Expenditures:	\$ 21,657,272	-	-	\$ 23,194,989	-	-	\$ 23,436,105	-	-
FTE's	2,391	2.00%		2,529	5.78%		2,493	15.32%	

ADIRONDACK COMMUNITY COLLEGE BUDGET REVENUES

	2008-2009	2009-2010		2010-2011		
	Actual Revenues	Budget Revenues	Estimated Actual Revenues	BUDGET REVENUES	% of BUDGET	% Change (Budget to Budget)
Grants & Other Income						
Grants	\$ 456,117	\$ 728,510	\$ 728,510	\$ 796,435		
Other Income	\$ 1,707,865	\$ 1,281,490	\$ 1,372,145	\$ 1,348,000		
Total	\$ 2,163,982	\$ 2,010,000	\$ 2,100,655	\$ 2,144,435	8.59%	6.7%
State Revenues	\$ 6,664,121	\$ 6,787,203	\$ 6,632,804	\$ 6,602,613	26.46%	-2.7%
Student Tuition	\$ 8,616,839	\$ 9,415,573	\$ 10,299,573	\$ 10,888,560	43.64%	15.6%
Non-Sponsors' Share						
Chargebacks	\$ 1,709,805	\$ 1,884,530	\$ 2,098,530	\$ 1,922,800		
Non-Residents	\$ 152,270	\$ 200,000	\$ 195,000	\$ 169,292		
Total	\$ 1,862,075	\$ 2,084,530	\$ 2,293,530	\$ 2,092,092	8.38%	0.4%
Sponsors' Cash						
Warren County	\$ 1,631,823	\$ 1,782,672	\$ 1,782,672	\$ 1,825,330		
Washington County	\$ 1,296,503	\$ 1,188,448	\$ 1,188,448	\$ 1,234,930		
Total	\$ 2,928,326	\$ 2,971,120	\$ 2,971,120	\$ 3,060,260	12.26%	3.0%
Applied Fund Balance	\$ 959,646	\$ 167,679	\$ 167,679	\$ 163,567	0.66%	-2.5%
Total Revenue	\$ 23,194,989	\$ 23,436,105	\$ 24,465,361	\$ 24,951,527	100.00%	6.47%
Fund Balance-Beginning of Year	\$ 2,923,084	\$ 1,963,438	\$ 1,963,438	\$ 2,103,438		
- Interest		\$ -	\$ -	\$ -		
- Used/Appropriated	\$ 959,646	\$ 167,679	\$ (140,000)	\$ 163,567		
Year End	\$ 1,963,438	\$ 1,795,759	\$ 2,103,438	\$ 1,939,871		
Tuition:						Increase
Full Time (annual)	\$ 3,130	\$ 3,256		\$ 3,386	\$ 130	
Part Time (per credit hour)	\$ 131	\$ 136		\$ 142	\$ 6	
State Aid (per FTE)	\$ 2,675	\$ 2,675		\$ 2,260	\$ (415)	
Chargeback (per FTE)	\$ 1,810	\$ 1,990		\$ 1,760	\$ (230)	
FTE's:						
Budgeted (Used for Tuition)	2,375.0	2,493.0		2,875.0	382.0	
Funded (Used for State Aid)	2,434.9	2,494.8		2,875.0	380.2	
Chargebacks	902.5	947.0		1,092.5	145.5	

**ADIRONDACK COMMUNITY COLLEGE
UNRESERVED FUND BALANCE**

	ACTUAL 2002-2003	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATED ACTUAL 2009-2010	BUDGET 2010-2011
Beginning Balance	\$ 2,711,226	\$ 2,487,952	\$ 2,158,985	\$ 1,676,627	\$ 1,614,459	\$ 2,312,977	\$ 2,563,083	\$ 1,603,438	\$ 1,743,438
Interest*	\$ 38,545	\$ 30,343	\$ 50,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ (10,054)	\$ (43,961)							
Applied Fund Balance	\$ 251,765	\$ 315,349	\$ 532,469	\$ 62,168	\$ (1,058,517)	\$ (250,106)	\$ 959,645	\$ (140,000)	\$ 163,567
Budgeted	\$ 1,512,496	\$ 1,029,144	\$ 486,415	\$ 672,926	\$ 332,189	\$ 115,383	\$ 746,365	\$ 167,679	\$ 163,567
Health Ins Reserve**					\$ (360,000)				
Ending Balance	\$ 2,487,952	\$ 2,158,985	\$ 1,676,627	\$ 1,614,459	\$ 2,312,977	\$ 2,563,083	\$ 4,603,438	\$ 1,743,438	\$ 1,579,871
Fund Balance as % of Budget	13.65%	11.85%	8.70%	7.95%	10.78%	11.61%	7.05%	7.34%	6.54%

* Interest may be added to sponsors' share when total local share equals or exceeds 26.7% of the net operating budget.

** Health insurance reserve was established to defer unanticipated health care costs.

ADIRONDACK COMMUNITY COLLEGE

SUMMARY OF CHARGES TO SPONSORS THROUGH 2011

Total Amount (Cash) For:	Washington County	Warren County	Total Sponsor Contribution
1960	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00
1961	\$ 31,136.18	\$ 50,863.82	\$ 82,000.00
1962	\$ 52,239.04	\$ 58,052.96	\$ 110,292.00
1963	\$ 74,070.30	\$ 82,533.80	\$ 156,604.10
1964	\$ 92,025.25	\$ 112,264.52	\$ 204,289.77
1965	\$ 111,107.64	\$ 154,525.37	\$ 265,633.01
1966	\$ 136,841.25	\$ 178,169.68	\$ 315,010.93
1967	\$ 139,248.30	\$ 180,147.34	\$ 319,395.64
1968	\$ 126,841.13	\$ 178,916.87	\$ 305,758.00
1969	\$ 143,551.75	\$ 172,635.58	\$ 316,187.33
1970	\$ 153,076.34	\$ 205,445.80	\$ 358,522.14
1971	\$ 109,757.37	\$ 141,939.75	\$ 251,697.12
1972	\$ 116,613.42	\$ 143,351.19	\$ 259,964.61
1973	\$ 115,353.00	\$ 159,298.00	\$ 274,651.00
1974	\$ 130,765.61	\$ 181,440.44	\$ 312,206.05
1975	\$ 136,664.00	\$ 203,336.00	\$ 340,000.00
1976	\$ 144,795.00	\$ 215,336.00	\$ 360,131.00
1977	\$ 80,365.00	\$ 142,621.00	\$ 222,986.00
1978	\$ 209,964.00	\$ 274,287.00	\$ 484,251.00
1979	\$ 208,996.00	\$ 274,465.00	\$ 483,461.00
1980	\$ 210,175.00	\$ 287,070.00	\$ 497,245.00
1981	\$ 222,785.00	\$ 304,290.00	\$ 527,075.00
1982	\$ 222,785.00	\$ 304,290.00	\$ 527,075.00
1983	\$ 222,785.00	\$ 304,290.00	\$ 527,075.00
1984	\$ 222,785.00	\$ 304,290.00	\$ 527,075.00
1985	\$ 222,785.00	\$ 304,290.00	\$ 527,075.00
1986	\$ 222,785.00	\$ 304,290.00	\$ 527,075.00
1987	\$ 322,147.00	\$ 459,703.00	\$ 781,850.00
1988	\$ 428,598.00	\$ 670,372.00	\$ 1,098,970.00
1989	\$ 465,595.00	\$ 728,240.00	\$ 1,193,835.00
1990	\$ 558,905.00	\$ 838,358.00	\$ 1,397,263.00
1991	\$ 591,889.00	\$ 887,832.00	\$ 1,479,721.00
1992	\$ 683,642.00	\$ 944,077.00	\$ 1,627,719.00
1993	\$ 683,642.00	\$ 944,077.00	\$ 1,627,719.00
1994	\$ 683,642.00	\$ 944,077.00	\$ 1,627,719.00
1995	\$ 814,342.00	\$ 1,124,568.00	\$ 1,938,910.00
1996	\$ 814,342.00	\$ 1,208,910.00	\$ 2,023,252.00
1997	\$ 814,342.00	\$ 1,208,910.00	\$ 2,023,252.00
1998	\$ 814,342.00	\$ 1,208,910.00	\$ 2,023,252.00
1999	\$ 814,342.00	\$ 1,208,910.00	\$ 2,023,252.00
2000	\$ 874,740.00	\$ 1,312,111.00	\$ 2,186,851.00
2001	\$ 892,236.00	\$ 1,338,353.00	\$ 2,230,589.00
2002	\$ 932,236.00	\$ 1,398,353.00	\$ 2,330,589.00
2003	\$ 972,236.00	\$ 1,458,353.00	\$ 2,430,589.00
2004	\$ 972,236.00	\$ 1,458,353.00	\$ 2,430,589.00
2005	\$ 1,032,236.00	\$ 1,548,353.00	\$ 2,580,589.00
2006	\$ 1,148,491.00	\$ 1,522,418.00	\$ 2,670,909.00
2007	\$ 1,269,216.00	\$ 1,615,366.00	\$ 2,884,582.00
2008	\$ 1,269,216.00	\$ 1,615,366.00	\$ 2,884,582.00
2009	\$ 1,307,293.00	\$ 1,663,827.00	\$ 2,971,120.00
2010	\$ 1,188,448.00	\$ 1,782,672.00	\$ 2,971,120.00
2011	\$ 1,234,930.00	\$ 1,825,330.00	\$ 3,060,260.00

ADIRONDACK COMMUNITY COLLEGE

OFFICIAL HEADCOUNTS, FTE's, CHARGEBACK, STATE AID AND TUITION RATES

	Headcount (Fall)	FTE's Budget	FTE's Actual	Chargeback Rate	State Aid Rate	Full Time Tuition Rate
1988-1989	3,096	1,971	2,140	\$ 950	\$ 1,525	\$ 1,250
1989-1990	3,267	2,058	2,284	\$ 870	\$ 1,675	\$ 1,300
1990-1991	3,378	2,359	2,351	\$ 990	\$ 1,725	\$ 1,300
1991-1992	3,554	2,306	2,448	\$ 1,300	\$ 1,680	\$ 1,450
1992-1993	3,791	2,477	2,565	\$ 1,090	\$ 1,600	\$ 1,600
1993-1994	3,689	2,650	2,460	\$ 910	\$ 1,650	\$ 1,700
1994-1995	3,475	2,380	2,363	\$ 1,220	\$ 1,800	\$ 1,900
1995-1996	3,602	2,340	2,394	\$ 1,620	\$ 1,800	\$ 2,050
1996-1997	3,487	2,410	2,420	\$ 1,270	\$ 1,850	\$ 2,050
1997-1998	3,379	2,396	2,342	\$ 1,090	\$ 1,900	\$ 2,050
1998-1999	3,319	2,353	2,249	\$ 1,700	\$ 2,050	\$ 2,050
1999-2000	3,167	2,155	2,187	\$ 2,120	\$ 2,125	\$ 2,200
2000-2001	3,151	2,080	2,230	\$ 2,420	\$ 2,250	\$ 2,300
2001-2002	3,206	2,205	2,259	\$ 2,300	\$ 2,250	\$ 2,370
2002-2003	3,442	2,265	2,468	\$ 1,740	\$ 2,300	\$ 2,470
2003-2004	3,514	2,480	2,491	\$ 1,290	\$ 2,300	\$ 2,600
2004-2005	3,637	2,560	2,519	\$ 970	\$ 2,235	\$ 2,730
2005-2006	3,493	2,510	2,442	\$ 1,740	\$ 2,350	\$ 2,870
2006-2007	3,604	2,460	2,490	\$ 2,200	\$ 2,525	\$ 3,000
2007-2008	3,408	2,499	2,391	\$ 1,740	\$ 2,675	\$ 3,130
2008-2009	3,463	2,375	2,529	\$ 1,810	\$ 2,675	\$ 3,130
2009-2010*	3,873	2,493	2,875	\$ 1,990	\$ 2,675	\$ 3,256
2010-2011 Budget		2,875		\$ 1,760	\$ 2,260	\$ 3,386

*Actual FTE is an estimate. \$2,675 state aid rate was cut by \$130/FTE for last 3 quarters of the fiscal year

Note: Through 1994-1995, the College also received supplemental State Aid for Business (\$82 per FTE) and Technical (\$195 per FTE) students.