

Appendix 43

BUDGET COMPARISONS¹

Westchester Community College

| EXPENDITURES | 1970-71 | 1988-89 | 1989-90 | 1990-91 | 1991-92 |
|------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Administration | \$ 556,767 | \$ 3,136,191 | \$ 2,781,174 | \$ 3,059,117 | \$ 3,625,187 |
| Maintenance | \$ 566,378 | \$ 3,459,461 | \$ 3,444,045 | \$ 4,045,592 | \$ 4,256,637 |
| Student Services | \$ 333,158 | \$ 2,721,952 | \$ 3,541,314 | \$ 3,501,890 | \$ 3,547,496 |
| Library | \$ 153,067 | \$ 1,002,554 | \$ 1,210,459 | \$ 1,448,668 | \$ 1,410,110 |
| Instructional | \$ 2,417,886 | \$ 16,527,680 | \$ 20,084,022 | \$ 22,210,804 | \$ 22,721,899 |
| College Work Study | \$ 30,188 | \$ 50,000 | \$ 72,000 | \$ 72,000 | \$ 64,590 |
| General Institutional Services | \$ 38,000 | \$ 235,000 | \$ 237,768 | \$ 201,800 | \$ 149,950 |
| Retirement and Employees Health | \$ 569,766 | \$ 5,113,000 | \$ 5,785,519 | \$ 6,497,736 | \$ 7,330,821 |
| Debt Service/Cash to Capital | | \$ 1,595,000 | \$ 1,473,900 | \$ 1,484,337 | \$ 1,108,500 |
| Total Operating Expenditure Budget | \$ 4,665,210 | \$ 33,840,838 | \$ 38,630,201 | \$ 42,521,944 | \$ 44,215,190 |
| Self-Sustaining Courses | \$ 78,550 | \$ 209,750 | \$ 110,775 | \$ 132,638 | \$ 148,933 |
| TOTAL BUDGET | 4,743,760 | 34,050,588 | 38,740,976 | 42,654,582 | 44,364,123 |

| REVENUES | 1970-71 | 1988-89 | 1989-90 | 1990-91 | 1991-92 |
|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| State Aid | \$ 1,754,919 | \$ 10,068,540 | \$ 12,437,302 | \$ 14,405,876 | \$ 12,416,876 |
| Student Revenue | \$ 1,561,021 | \$ 8,452,000 | \$ 9,774,923 | \$ 11,056,566 | \$ 12,963,054 |
| Chargebacks | \$ 189,200 | \$ 1,556,044 | \$ 1,520,000 | \$ 1,730,000 | \$ 2,030,000 |
| Sponsor Contribution | \$ 1,103,158 | \$ 12,526,403 | \$ 12,701,984 | \$ 12,798,832 | \$ 12,798,832 |
| Federal Aid | \$ 17,003 | \$ 42,500 | \$ 34,000 | \$ 54,000 | \$ 143,450 |
| Other Income | \$ 39,909 | \$ 1,195,351 | \$ 2,161,992 | \$ 2,476,670 | \$ 3,862,978 |
| Total Operating Revenue Budget | \$ 4,665,210 | \$ 33,840,838 | \$ 38,630,201 | \$ 42,521,944 | \$ 44,215,190 |
| Self-Sustaining Courses | \$ 78,550 | \$ 209,750 | \$ 110,775 | \$ 132,638 | \$ 148,933 |
| TOTAL BUDGET | 4,743,760 | 34,050,588 | 38,740,976 | 42,654,582 | 44,364,123 |

¹ Includes *Island Accounts*, which consist primarily of off-campus programs.

Appendix 43 continued

BUDGET COMPARISONS¹

Westchester Community College

| EXPENDITURES | 1992-93 | 1993-94 | 1994-95 |
|---|---------------------|---------------------|---------------------|
| Administration | \$ 3,346,061 | \$ 3,771,612 | \$ 3,785,156 |
| Maintenance | \$ 4,969,472 | \$ 5,426,271 | \$ 4,679,567 |
| Student Services | \$ 4,096,422 | \$ 4,219,093 | \$ 4,558,730 |
| Library | \$ 1,603,318 | \$ 1,638,623 | \$ 1,591,385 |
| Instructional | \$25,051,704 | \$26,206,415 | \$28,861,397 |
| College Work Study | \$ 60,000 | \$ 90,000 | \$ 106,000 |
| General Institutional Services | \$ 130,500 | \$ 143,000 | \$ 105,000 |
| Retirement and Employees Health | \$ 8,005,488 | \$ 8,875,296 | \$ 9,111,945 |
| Debt Service/Cash to Capital | \$ 1,008,915 | \$ 1,008,702 | \$ 1,306,000 |
| Total Operating Expenditure Budget | \$48,271,880 | \$51,379,012 | \$54,105,180 |
| Self-Sustaining Courses | \$ 443,364 | \$ 633,896 | \$ 811,697 |
| TOTAL BUDGET | \$48,715,244 | \$52,012,908 | \$54,916,877 |

| REVENUES | 1992-93 | 1993-94 | 1994-1995 |
|---------------------------------------|---------------------|---------------------|---------------------|
| State Aid | \$14,996,070 | \$16,630,760 | \$17,929,715 |
| Student Revenue | \$16,056,108 | \$17,981,658 | \$17,885,894 |
| Chargebacks | \$ 2,100,000 | \$ 1,825,200 | \$ 2,238,436 |
| Sponsor Contribution | \$12,798,833 | \$12,798,833 | \$13,560,300 |
| Federal Aid | \$ 174,281 | \$ 284,712 | \$ 614,219 |
| Other Income | \$ 2,146,588 | \$ 1,857,849 | \$ 1,876,616 |
| Total Operating Revenue Budget | \$48,271,880 | \$51,379,012 | \$54,105,180 |
| Self-Sustaining Courses | \$ 443,364 | \$ 633,896 | \$ 811,697 |
| TOTAL BUDGET | \$48,715,244 | \$52,012,908 | \$54,916,877 |

¹ Includes *Island Accounts*, which consist primarily of off-campus programs.

Appendix 43 continued

BUDGET COMPARISONS¹

Westchester Community College

| SUNY Reports in NACUBO format ² | | | | |
|--|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES | 1995-1996 | 1996-1997 | 1997-1998 | 1998-1999 |
| Administration | \$ 3,838,356 | \$ 3,139,128 | \$ 3,232,451 | \$ 3,592,072 |
| Maintenance | \$ 4,554,217 | \$ 4,642,951 | \$ 5,026,907 | \$ 5,032,170 |
| Student Services | \$ 5,789,218 | \$ 6,180,916 | \$ 6,347,731 | \$ 6,557,378 |
| Library | \$ 1,833,015 | \$ 1,787,613 | \$ 1,855,646 | \$ 2,195,336 |
| Instructional | \$29,408,298 | \$31,445,369 | \$32,290,318 | \$33,394,776 |
| Academic Support | \$ 4,170,507 | \$ 3,523,043 | \$ 3,677,023 | \$ 3,642,014 |
| General Institutional Services | \$ 3,348,983 | \$ 3,571,656 | \$ 3,839,351 | \$ 3,692,957 |
| Public Services | \$ 45,675 | \$ 41,286 | \$ 39,682 | \$ 53,567 |
| Debt Service/Cash to Capital | \$ 1,304,000 | \$ 1,539,000 | \$ 1,569,000 | \$ 1,617,000 |
| Total Operating Budget-Unrestricted | \$54,292,269 | \$55,870,962 | \$57,878,109 | \$59,777,270 |
| Federal & State Grants (Restricted) | \$12,418,105 | \$10,879,666 | \$10,352,653 | \$11,597,179 |
| TOTAL BUDGET | \$66,710,374 | \$66,750,628 | \$68,230,762 | \$71,374,449 |

| REVENUES | 1995-1996 | 1996-1997 | 1997-1998 | 1998-1999 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| State Aid | \$16,830,170 | \$16,942,419 | \$18,008,750 | \$19,597,500 |
| Student Revenue | \$20,348,609 | \$21,239,343 | \$21,978,723 | \$21,767,390 |
| Chargebacks | \$ 2,336,190 | \$ 2,473,900 | \$ 2,398,336 | \$ 2,648,000 |
| Sponsor Contribution | \$13,393,300 | \$13,658,300 | \$13,691,300 | \$13,845,300 |
| Other Income | \$ 1,384,000 | \$ 1,557,000 | \$ 1,801,000 | \$ 1,919,080 |
| Total Operating Budget-Unrestricted | \$54,292,269 | \$55,870,962 | \$57,878,109 | \$59,777,270 |
| Federal & State Grants (Restricted) | \$12,418,105 | \$10,879,666 | \$10,352,653 | \$11,597,179 |
| TOTAL BUDGET | \$66,710,374 | \$66,750,628 | \$68,230,762 | \$71,374,449 |

SOURCE:

WCC Budget Office

NOTES:

¹ Includes Island Accounts, which consist primarily of off-campus programs.

² Starting 1996-1997, Suny Budget Format was changed in accordance with NACBUO guidelines. Changes affected in both Expenditure and Revenue categories. 1995 -96 figures were restated to conform to the new NACUBO format. Comparisons to years prior to 95 - 96 are not compatible.

Appendix 43 continued

BUDGET COMPARISONS¹

Westchester Community College

| SUNY Reports in NACUBO format ² | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES | 1999-2000 | 2000-01 | 2001-2002 | 2002-2003 | 2003-2004 |
| Administration | \$ 3,759,050 | \$ 4,169,552 | \$ 4,514,854 | \$ 4,593,259 | \$ 4,889,165 |
| Maintenance | \$ 5,119,998 | \$ 4,760,386 | \$ 4,794,547 | \$ 5,153,901 | \$ 5,600,878 |
| Student Services | \$ 7,144,810 | \$ 7,651,859 | \$ 7,914,963 | \$ 7,858,565 | \$ 8,381,075 |
| Library | \$ 2,265,831 | \$ 2,498,178 | \$ 2,549,998 | \$ 2,545,380 | \$ 2,589,680 |
| Instructional | \$35,564,658 | \$38,839,632 | \$39,691,992 | \$43,695,957 | \$39,947,923 |
| Academic Support | \$ 3,953,538 | \$ 4,216,937 | \$ 4,466,765 | \$ 4,513,935 | \$ 4,628,913 |
| General Institutional Services | \$ 3,766,956 | \$ 4,382,652 | \$ 4,671,221 | \$ 4,875,305 | \$ 5,072,955 |
| Public Services | \$ 47,608 | \$ 38,756 | \$ 44,947 | \$ 67,346 | \$ 46,039 |
| Debt Service/Cash to Capital | \$ 1,800,000 | \$ 2,276,670 | \$ 2,261,250 | \$ 2,283,129 | \$ 2,528,035 |
| Total Operating Budget-Unrestricted | \$63,422,449 | \$68,834,622 | \$70,910,537 | \$75,586,777 | \$73,684,663 |
| Federal & State Grants (Restricted) | \$13,648,068 | \$14,130,526 | \$14,053,480 | \$14,624,853 | \$15,450,487 |
| TOTAL BUDGET | \$77,070,517 | \$82,965,148 | \$84,964,017 | \$90,211,630 | \$89,135,150 |

| REVENUES | 1999-2000 | 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| State Aid | \$20,274,138 | \$22,531,614 | \$23,104,609 | \$24,533,300 | \$22,519,455 |
| Student Revenue | \$22,506,969 | \$24,328,398 | \$24,377,588 | \$25,439,042 | \$27,959,891 |
| Chargebacks | \$ 2,983,000 | \$ 2,698,000 | \$ 2,448,000 | \$ 2,430,000 | \$ 3,005,000 |
| Sponsor Contribution | \$14,071,000 | \$14,871,000 | \$15,625,000 | \$17,914,486 | \$18,112,393 |
| Other Income | \$ 3,587,342 | \$ 4,405,610 | \$ 5,355,340 | \$ 5,269,949 | \$ 2,087,924 |
| Total Operating Budget-Unrestricted | \$63,422,449 | \$68,834,622 | \$70,910,537 | \$75,586,777 | \$73,684,663 |
| Federal & State Grants (Restricted) | \$13,648,068 | \$14,130,526 | \$14,053,480 | \$14,624,853 | \$15,450,487 |
| TOTAL BUDGET | \$77,070,517 | \$82,965,148 | \$84,964,017 | \$90,211,630 | \$89,135,150 |

SOURCE:

WCC Budget Office

NOTES:

¹ Includes Island Accounts, which consist primarily of off-campus programs.

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