

**Review  
of  
Proposed  
Nassau Community College  
FY 2007 - 08 Budget**



**Office of Legislative Budget Review  
Nassau County Legislature**



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### **Inter-Departmental Memo**

To: Hon. Judith A. Jacobs, Presiding Officer  
Hon. Peter Schmitt, Minority Leader  
Members of the Nassau County Legislature

From: Eric C. Naughton, Director  
Office of Legislative Budget Review

*ETN by SR*

Date: July 6, 2007

Re: Review of Proposed Nassau Community College Budget for  
Fiscal Year September 1, 2007 to August 31, 2008

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Enclosed please find an analysis of the proposed FY 2007-08 budget for Nassau Community College. The budget presented by the County Executive is the same as the budget adopted by the NCC Trustees. The recommended budget of \$190.3 million represents an increase of \$10.5 million (5.9%) compared to the FY 2006-07 adopted budget.

The increased expenditures reflect an additional \$6.2 million in salaries, \$1.4 million in fringe benefits and \$2.9 million for other than personal services (OTPS). Salary growth in the FY 2007-08 proposed budget is based on current collective bargaining agreements and slight increases to staffing levels. OTPS expenses in the proposed budget reflect historic trends of spending for ongoing operational needs. In addition the budget is impacted by \$3.2 million for the costs of the initiatives introduced into the budget which are designed to advance the college's new strategic plan and generate future revenues. The demographics of Nassau County and its surrounding communities continue to change, and so too does the need to offer more remedial classes and other costly services, as well as addressing the health and safety issues that cater to the needs of these students. The implementation of the initiatives will incur an initial expense but are expected to be offset by the revenue generated in the future. In the proposed budget, the initiatives are partially offset by anticipated \$615,230 in revenues and \$27,500 in expense savings.

Salaries and wages is increasing by 5.4% over the FY 2006-07 budget. The Nassau Community College Federation of Teachers' (NCCFT) contract includes a COLA increase of 2.18% on September 1, 2007. When additional benefits are included, such as the step increment, promotions, and longevity (only to be received in FY 07-08) the total salary expenditure increases by 5.0% over the 2006-07 projections. The Adjunct Faculty Association's contract provides for a COLA increase of 3.9% plus a contractual promotional movement increase. In addition, 5.3% increases are included for members of the Civil Service Employees Association (CSEA), which will fund step increases and a projected 3.5% COLA increase. It should be noted that the current contract with CSEA expires during the college's fiscal year, December 31, 2007.

To fund the various expenditures increases requires additional revenue. Every \$500,000 change in expenditures equates to an approximate 1.0% change to the college property tax levy or 98 cents to the average homeowner. In terms of tuition, \$500,000 represents approximately \$28 to the student. For every \$10 increase in tuition, revenues would increase by approximately \$180,000.

The three major components of the revenue budget are tuition, state aid and funding from the County through property taxes. Most of the proposed budgetary increase is comprised of \$4.5 million in tuition, \$3.3 million in state aid and \$1.9 million in property taxes. The additional tuition revenue is expected to be generated as a result of a \$166 annual tuition increase, from \$3,310 to \$3,476, with comparable enrollment compared to FY 2006-07. By comparison, Suffolk Community College proposed their tuition to increase by \$260 to \$3,360. Subsequently the Suffolk County Executive reduced the increase to \$120, recommending a tuition rate of \$3,220.

The proposed budget is based on a 3.9% increase or \$1.9 million in the tax levy dedicated to the College. Based on current rates, the \$1.9 million increase in the proposed budget as compared to the FY 2006-07 adopted budget, will cost the average Nassau homeowner an additional \$3.70, for a total contribution to the College of \$98.59.

The proposed initiatives represent the start of a major investment on the part of the College. How much additional revenue from these initiatives will be generated from them in the out-years is an unknown. The College has stated that these initiatives are essential to help them close the gaps that are forecasted in the out-years. Unfortunately, their new multi-year plan (MYP) has not been voted on by the trustees, as such, the plan was not submitted to OLBR for review. Once a MYP is approved we will provide you with an analysis.

The budget that has been recommended by the County Executive is sound. The few items that present some risk are offset by conservatism in other areas. In addition, since enrollment is an unknown, critical element, the College has indicated that additional hiring and major purchasing will be delayed until this factor becomes known. Based on past performance I am comfortable with this assertion.

If my office can be of any further assistance, please let me know.

**Overview of FY 2006-07**

The College projects that they will end the FY 2006-07 fiscal year with a surplus of approximately of \$1.6 million. This operating surplus was generated from fringe benefit savings and higher than expected enrollment. When the FY 2006-07 budget was developed, \$1.76 million had been set aside due to lower than expected enrollment in FY 2005-06 and the uncertainty of enrollment in 2006-07. Of this, \$410,000 was for salaries, \$250,000 for equipment, \$500,000 in general expenses and \$600,000 in contractual services. Since enrollment in FY 2006-07 increased by 1.96%, the risk to the budget was reduced and the funds were released. However, the College has estimated that their retirement incentive program, which was not part of the adopted budget will cost \$2.7 million. The special retirement incentive will be funded from the generated surplus and the College will seek approval to use \$1.1 million from its existing fund balance, of \$7.9 million.

**Table 1**

**Nassau Community College  
FY 2006 - 07 Expenditures**

	<b>Adopted Budget</b>	<b>Modified Budget</b>	<b>NCC Projected</b>	<b>OLBR Projected</b>
Personnel Services	\$156,848,971	\$156,848,971	\$158,475,243	\$157,892,786
OTPS	22,924,175	23,110,675	24,155,306	24,130,900
<b>Total Expense</b>	<b>179,773,146</b>	<b>179,959,646</b>	<b>182,630,549</b>	<b>182,023,686</b>
Tuition	63,064,728	63,064,728	63,760,927	63,515,987
Property Tax	48,361,156	48,361,156	48,361,156	48,361,156
State Aid	45,106,906	45,106,906	45,280,968	45,280,968
Other Revenue	23,240,356	23,426,856	23,969,148	24,487,649
<b>Total Revenue</b>	<b>179,773,146</b>	<b>179,959,646</b>	<b>181,372,199</b>	<b>181,645,760</b>
<b>Operating Results</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>(\$1,258,350)</u></b>	<b><u>(\$377,926)</u></b>
Fund Balance Beginning of Year			7,905,060	7,905,060
Fund Balance Projected End of Year			<b><u>\$6,646,710</u></b>	<b><u>\$7,527,134</u></b>

Note: \$2.7 million is included in the personnel services projection for termination pay associated with the early retirement incentive.

OLBR projects that the FY 2006-07 net operating results will be significantly better than what was projected by the College in May 2007 as demonstrated in Table 1. We do have the benefit of more recent data, but the College has more insight into its ability to spend any remaining funds. The significant variances in the two projections are from personnel services, tuition, investment income and

## **REVIEW OF PROPOSED FY 2007-08 NCC BUDGET**

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service fees. OLBR anticipates salary costs to be about \$400,000 (0.3%) less than the College projects and fringe benefits to be \$180,000 less than the College projects. Fringe benefits vary primarily due to OLBR's lower unemployment costs, which the College reduces in its 2008 budget. OLBR anticipates end of the year investment income at \$690,000, or \$190,000 greater than the College's projections, with a slight decrease in tuition due to a smaller than anticipated summer enrollment. A variance in service fees due to this year's vehicle registration fee not included by the College at the time the latest projections were prepared, accounts for approximately \$328,000.

If the results are closer to OLBR's projection then the College will not have to draw down as much of their fund balance as they are anticipating. Additionally more funds will be available to fund any one-time expenditure or for any special needs that may materialize in FY 2007-08.

**EXPENSE BUDGET**

The proposed expense budget for Nassau Community College (NCC) for the fiscal year September 1, 2007 through August 31, 2008 totals \$190.3 million, an increase of \$10.5 million, or 5.9% over the current year's appropriation and an increase of \$8.3 million, or 4.6% over OLBR's current year's projection. The projected spending includes \$2.7 million for termination pay associated with the College's special retirement incentive. Excluding that expense the FY 2007-08 budget would be 6.1% more than FY 2006-07 projected expenses.

**Table 2**

Personal Services	Adopted FY 06 - 07	Proposed FY 07 - 08	FY 07-08 vs. FY 06-07		OLBR Projected FY 06 - 07	Proposed vs. Projected	
			Adopted Budget	% Change		Proposed	% Change
Salaries, Wages & Fees	\$115,519,130	\$121,751,401	\$6,232,271	5.4%	\$118,376,100	\$3,375,301	2.9%
Fringe Benefits	41,329,841	42,738,017	1,408,176	3.4%	39,516,686	3,221,331	8.2%
Subtotal	\$156,848,971	\$164,489,418	\$7,640,447	4.9%	\$157,892,786	\$6,596,632	4.2%
<b>OTPS</b>							
Equipment	\$1,984,006	\$1,939,006	(\$45,000)	-2.3%	\$1,839,400	\$99,606	5.4%
General Expenses	6,219,754	6,457,825	238,071	3.8%	6,625,800	(167,975)	-2.5%
Contractual Services	6,489,415	7,894,415	1,405,000	21.7%	6,510,800	1,383,615	21.3%
Utility Costs	1,150,000	5,590,000	4,440,000	386.1%	3,310,000	2,280,000	68.9%
Interfund Charges	7,051,000	3,861,888	(3,189,112)	-45.2%	5,794,200	(1,932,312)	-33.3%
Other Expenses	30,000	80,000	50,000	166.7%	50,700	29,300	57.8%
Subtotal	\$22,924,175	\$25,823,134	\$2,898,959	12.6%	\$24,130,900	\$1,692,234	7.0%
<b>Total Expenses</b>	<b>\$179,773,146</b>	<b>\$190,312,552</b>	<b>\$10,539,406</b>	<b>5.9%</b>	<b>\$182,023,686</b>	<b>\$8,288,866</b>	<b>4.6%</b>

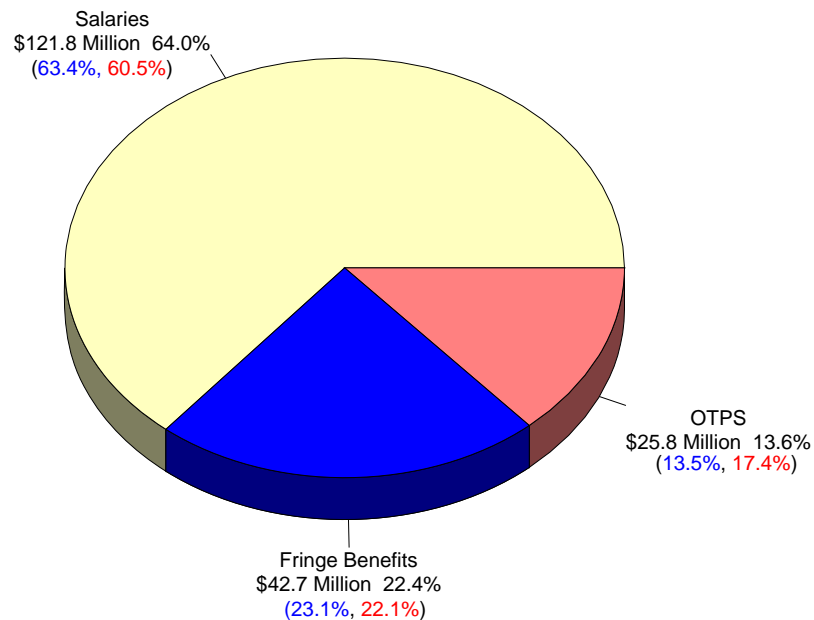
Salary growth in the FY 2007-08 proposed budget is based on collective bargaining agreements and slight increases to staffing levels. OTPS expenses in the proposed budget reflect historic trends of spending for ongoing operational needs. The 12.6% increase in OTPS for FY 2007-08 compared to the FY 2006-07 budget reflects the costs of the initiatives introduced into the budget which are designed to advance the college's new strategic plan and generate future revenues. The demographics of Nassau County and its surrounding communities continue to change, and so too does the need to offer more remedial classes and other costly services, as well as addressing the health and safety issues that cater to the needs of these students. The implementation of these initiatives will incur an initial expense but are expected to be offset by the revenue generated in the future.

Additionally, 2007-2008 OTPS expense includes a reclassification of utility costs and interfund charges. Previously, the cost of electricity was allocated to the College by the County and was charged to the interfund line. In March 2007, the College had a new electric meter installed by LIPA so that the cost of electricity could be billed to the College directly in the hope that it would more accurately assess electricity usage. This change moves about \$2 million from interfund charges into utility costs in FY 2006-07 and about \$4.4 million in FY 07-08. The \$167,975 shortfall in general expenses projected

by OLBR is due to physical plant needs and is expected to be funded by a pending board transfer which is due for approval before the Legislature this summer.

Chart 1

Proposed FY 2007-08 Expenditure Budget By Object  
(Compared to Suffolk and Westchester Community Colleges)

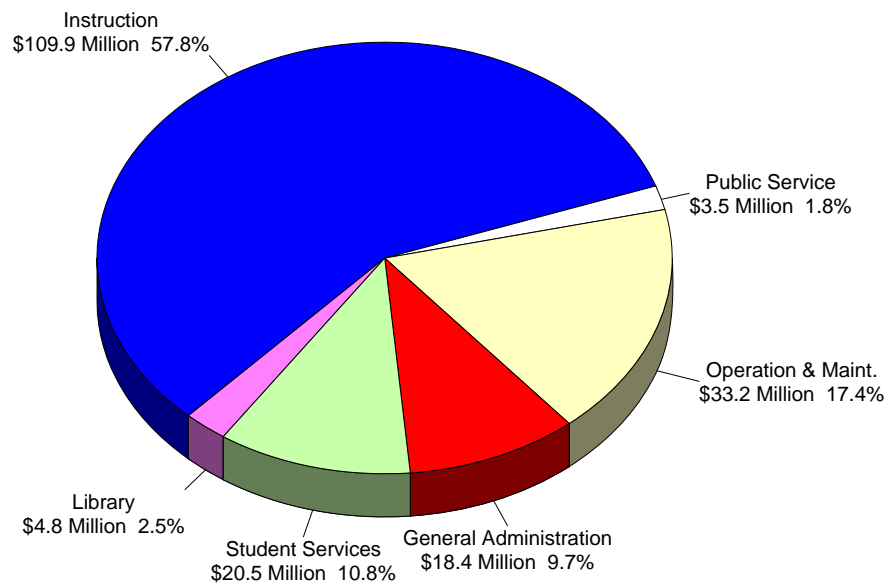


FY 2005-06 actual data from Suffolk and Westchester Community Colleges are highlighted in blue and red respectively in parenthesis. Data is from the The State University of New York FY 2005-06 Annual Report Summary.

As illustrated in Chart 1, the College's expenditures are made up of 64.0% salaries and 22.4% fringe benefits. As a basis for comparison, the corresponding average percentages for Suffolk and Westchester community colleges for FY 2005-06, the most recent year for which statewide figures are available, are noted in parentheses. Other Than Personal Services (OTPS) makes up 13.6% of the total adopted budget. In comparison Suffolk spent 13.5% and Westchester spent 17.4% in FY 2005-06. NCC plans to spend 86.4% of total costs on salaries and fringe benefits in FY 2007-08. In FY 2005-06 Suffolk and Westchester spent 86.5% and 82.6% respectively on these costs. In FY 2005-06 Nassau Community College had a net operating expenditure per FTE student of \$9,134, while Suffolk spent \$8,010 and Westchester spent \$7,734.

Chart 2 shows the breakout of proposed budget expenses by function. The largest category is Instruction which utilizes 57.8% of the budget. Operation and Maintenance of Plant consumes 17.4% of the budget and includes many projects that would be included in the capital budget if funds were available. General Administration expenses take up 9.7%; Student Services uses 10.8% and the Library 2.5%. It should be noted that Enrollment Management which comprised 4.0% of the FY 2006-07 adopted budget has been merged into Student Services in FY 2007-08.

**Chart 2**  
**Proposed FY 2007-08 Expenditure Budget By Function**



**Salaries & Wages**

Salaries and wages is increasing by 5.4% over the FY 2006-07 budget and 5.3% over the FY 2006-07 projected actual, excluding the \$2.7 million retirement incentive payout. The Nassau Community College Federation of Teachers’ (NCCFT) contract includes a COLA increase of 2.18% on September 1, 2007. When additional benefits are included, such as the step increment, promotions, and longevity (only to be received in FY 07-08) the total salary expenditure increases by 5.0% over the 2006-07 projections. The Adjunct Faculty Association’s contract provides for a COLA increase of 3.9% plus a contractual promotional movement increase. In addition, 5.3% increases are included for members of the Civil Service Employees Association (CSEA), which will fund step increases and a projected 3.5% COLA increase. It should be noted that the current contract with CSEA expires during the college’s fiscal year, December 31, 2007.

The Nassau Community College Federation of Teachers (NCCFT) contract provides for a one-time early retirement incentive of 90% of the final year’s salary for those full-time faculty members who have reached their 57<sup>th</sup> year with 10 years of service. The plan precludes the member from participating



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in any other early retirement incentives and is good until the 31<sup>st</sup> of December of the year the member turns 57. Also, the incentive pay would be made in equal annual installments over a five year period. Historically few members have opted into this plan so the College is offering eligible full-time faculty members who are 58 years of age or over with 10 years of service, 40% of their final year's salary if they elect to retire. The College estimates that approximately 30 faculty members of the eligible 257 will take advantage of this early retirement in FY 2006-07 compared to the 12 typical members that retire without the special incentive. As of July 2<sup>nd</sup>, 28 of the 251 eligible employees have filed papers of intent to take advantage of this incentive. The College has included an estimated \$1.2 million in salary savings and \$92,800 in fringe savings in the FY 2007-08 budget. Should the College fail to obtain the anticipated 30 early retirements, funding for special initiatives, part of the College's new strategic plan, will be reduced. Portions of the strategic plan will be deferred until funding becomes available.

Tables 3 and 4 show the distribution of full-time and part-time staff by budgetary function.

**Table 3**

<b>FULL-TIME HEADCOUNT</b>										
<b>Function</b>	<b>Adopted 06 - 07</b>		<b>Proposed 07 - 08</b>		<b>Difference</b>			<b>June 07</b>	<b>Difference</b>	
	<b>F/T</b>	<b>Pers. Svcs</b>	<b>F/T</b>	<b>Pers. Svcs</b>	<b>F/T</b>	<b>Pers. Svcs</b>	<b>% Chg</b>	<b>Act. F/T</b>	<b>F/T</b>	<b>% Chg</b>
General Administration	121	\$7,036,713	131	\$8,074,294	10	\$1,037,581	14.7%	112	19	17.0%
Instruction	706	52,274,064	710	53,497,580	4	1,223,516	2.3%	701	9	1.3%
Extension & Public Service	13	875,136	13	938,475	0	63,339	7.2%	12	1	8.3%
Library	38	2,161,167	38	2,378,384	0	217,217	10.1%	37	1	2.7%
Student Services	181	10,824,359	182	11,277,876	1	453,517	4.2%	167	15	9.0%
Maint & Op. of Plants	146	7,952,799	152	8,578,328	6	625,529	7.9%	143	9	6.3%
<b>Grand Total</b>	<b>1,205</b>	<b>\$81,124,238</b>	<b>1,226</b>	<b>\$84,744,937</b>	<b>21</b>	<b>\$3,620,699</b>	<b>4.5%</b>	<b>1,172</b>	<b>54</b>	<b>4.6%</b>

The FY 2007-08 proposed budget of 1,226 full-time positions is 21 more than the current year's budget and 54 more than the June 1<sup>st</sup> actual. Seventeen positions of the increase over the FY 2006-07 budget reflects the College's commitment to implement a strategic plan that will include revenue producing initiatives, health and safety enhancements and other operational needs. The remaining four positions result from double entries into the system as two instructors return from sabbatical and are counted as two additional positions. The College anticipates that the plan's initiatives will generate gap closing revenue in the future.

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**Table 4**

<b>Control Center</b>	<b>PART-TIME HEADCOUNT</b>						
	<b>Adopted 06 - 07</b>		<b>Proposed 07 - 08</b>		<b>Difference</b>		
	<b>P/T</b>	<b>Pers. Svcs</b>	<b>P/T</b>	<b>Pers. Svcs</b>	<b>P/T</b>	<b>Pers. Svcs</b>	<b>% Chg</b>
General Administration	62	\$577,477	71	\$731,851	9	\$154,374	26.7%
Instruction	1,371	24,584,313	1,368	26,028,088	(3)	1,443,775	5.9%
Extension & Public Service	169	1,378,965	169	1,708,431	0	329,466	23.9%
Library	68	523,626	68	554,363	0	30,737	5.9%
Student Services	281	2,292,508	281	2,404,178	0	111,670	4.9%
Maint & Operation of Plants	56	445,967	55	533,806	(1)	87,839	19.7%
<b>Grand Total</b>	<b>2,007</b>	<b>\$29,802,856</b>	<b>2,012</b>	<b>\$31,960,717</b>	<b>5</b>	<b>\$2,157,861</b>	<b>7.2%</b>

As shown in Table 4, part-time positions are increasing by 5 from the FY 06-07 budget and the associated salaries are increasing by 7.2%.

Table 5 contains a list of positions that are required for the success of the initiatives related to the strategic plan scheduled to begin in FY 2007-08. As mentioned previously, if the 30 anticipated special retirements are not achieved before the end of the current fiscal year, funding for the special incentives will be reduced and some of the following positions will not be filled.

**Table 5**

<b><u>New Positions Related to Initiatives</u></b>					
<b>Initiative</b>	<b>Operational Needs</b>	<b>Salary</b>	<b>Amount</b>	<b>Description</b>	
1	MWBE- Minority Women Owned Business	65,198	1	MWBE Director	
8	Capital Project Asst Admin.	56,250	1	Accountant	
	Public Safety Peace Officers	200,000	4	Officers	
<b>New Initiatives</b>					
2	Internal Audit Function	97,500	1	Director Internal Audit	
3	Connect To College Program	13,853		Adjunct Faculty - PT	
4	Connect To College Program II	16,623		Adjunct Faculty - PT	
5	Corporate Outreach	11,082		Adjunct Faculty - PT	
7	Development of Associate Degree in Fire Science	36,940		Adjunct Faculty - PT	
9	Retention	161,250	3	Counselors	
11	Distance Education Initiative	78,711	1	Technologist	
13	Lifelong Learning Initiative	97,500	2	Admin Assts.	
15	Increase Weekend College Usage	29,552	3	PT - Clerks	
			2	PT - Supervisors	
			1	PT- Counselor	
16	Establish VP for External Affairs/Marketing	161,250	1	Grants Writer	
			1	Lawyer	
18	Increasing International Students	69,836	2	International Student Affairs Counselors	
<b>Total Salary</b>		<b>1,095,545</b>	<b>17</b>	<b>Full-time Positions, 10 Part-time</b>	

**Fringe Benefits**

The proposed budget for fringe benefits is detailed in Table 6.

**Table 6**

<b>Object of Expense</b>	<b>Adopted FY 06- 07</b>	<b>Proposed FY 07- 08</b>	<b>Proposed vs. Adopted</b>	<b>% Change</b>	<b>OLBR Projected FY 06- 07</b>	<b>Proposed vs. Projected</b>	<b>% Change</b>
Social Security Contribution	\$8,370,000	\$9,019,555	\$649,555	7.8%	\$8,415,769	\$603,786	7.2%
Health Insurance	14,012,000	14,781,175	769,175	5.5%	13,416,896	1,364,279	10.2%
TIAA CREF (Retirement)	6,052,000	6,525,003	473,003	7.8%	6,101,830	423,173	6.9%
Health Insurance Retirees	5,988,995	5,612,438	(376,557)	-6.3%	5,230,483	381,955	7.3%
Teachers Retirement	1,569,000	1,406,953	(162,047)	-10.3%	1,390,904	16,049	1.2%
Medicare Reimbursement	860,003	987,503	127,500	14.8%	929,417	58,086	6.2%
Workers' Compensation	750,000	847,000	97,000	12.9%	750,000	97,000	12.9%
Dental	720,004	737,654	17,650	2.5%	712,293	25,361	3.6%
State Retirement	2,627,836	2,540,372	(87,464)	-3.3%	2,330,765	209,607	9.0%
Optical Plan	150,003	143,364	(6,639)	-4.4%	140,427	2,937	2.1%
Unemployment	230,000	137,000	(93,000)	-40.4%	97,902	39,098	39.9%
	<u>\$41,329,841</u>	<u>\$42,738,017</u>	<u>\$1,408,176</u>	<u>3.4%</u>	<u>\$39,516,686</u>	<u>\$3,221,331</u>	<u>8.2%</u>

Fringe benefits are increasing by \$1.4 million or 3.4% from the adopted FY 2006-07 budget. The FY 2007-08 proposed budget is an increase of \$3.2 million or 8.2% compared to the FY 2006-07 projection. The largest increases to the proposed budget can be found in active health insurance and social security contributions.

Active health insurance is increasing by approximately \$770,000 and health insurance for retirees is decreasing by \$377,000 compared to FY 2006-07 budget. However, compared to OLBR's projection for FY 2006-07, health insurance is increasing by \$1.4 million or 10.2% and health insurance for retirees is increasing by approximately \$382,000 or 7.3%. Depending on when the new hires start, this funding level should be sufficient. Although, according to New York State's Quarterly report rates are projected to increase 12% for active employees and close to 13% for retiree Medi-Prime rates. However, historically health insurance rates have finalized at year end lower than New York State's quarterly projection report.

With a \$6.2 million increase in FY 2007-08 budgeted salaries, social security is also expected to rise. It is increasing 7.8% or by \$650,000 compared to the adopted budget. The New York State Retirement budget is \$87,000 lower than the adopted budget. The budget is based on drawing down \$445,592 from the College's retirement contribution reserve fund. Similar to the County, a liability account was created when the deferment allowed in FY 04 resulted in a one time savings of \$1.3 million. The reserve will be drawn down in three consecutive years starting in FY 2006-07. Teacher's retirement is decreasing by \$162,000 or 10.3% from the FY 2006-07 budget. The budgeted amount is based on the actual bill from New York State Teachers Retirement System (NYSTRS) for FY 2007 of approximately \$1.4 million. Added to the bill is the contracted Nassau County College Federation of Teacher's (NCCFT) 4.8% cost of living adjustment and step increase. Unemployment has been reduced by \$93,000 or 40% from the FY 2006-07 budget. The lower amount of \$137,000 is an improved estimate since the FY 2006-07 projection is \$98,000. The FY 2007-08 budget for the optical plan includes the costs for both active and retired employees. The FY 2007-08 budget of \$150,000 is \$6,600 less than last

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year's budget. The dental budget of \$738,000 is \$17,700 greater than the FY 2006-07 budget and \$25,000 greater than the FY 2006-07 projection.

### **Other Than Personal Services (OTPS)**

The College's adopted OTPS budget, made up of all expenses other than payroll and fringe benefits, includes an increase of \$2.9 million or 12.6% from the FY 2006-07 budget and \$1.7 million or 7.0% from the FY 2006-07 projected actual. The distribution of these costs by function can be seen in Table 7.

**Table 7**

Function	FY 06 - 07 Adopted Budget	FY 07 - 08 Proposed Budget	FY 07-08 vs.		OLBR FY 06 - 07 Projected Actual	FY 07-08	
			FY 06-07 Adopted Budget	% Change		Proposed vs. Projected	% Change
General Administration	\$3,106,682	\$3,504,382	\$397,700	12.8%	\$2,150,200	\$1,354,182	63.0%
Instruction	2,376,659	2,639,004	262,345	11.0%	2,112,100	526,904	24.9%
Extension & Public Service	230,942	280,942	50,000	21.7%	379,100	(98,158)	-25.9%
Library	524,455	599,455	75,000	14.3%	657,700	(58,245)	-8.9%
Student Services	747,632	601,658	(145,974)	-19.5%	1,070,000	(468,342)	-43.8%
Maint & Operation of Plant	15,937,805	18,197,693	2,259,888	14.2%	17,761,800	435,893	2.5%
	\$22,924,175	\$25,823,134	\$2,898,959	12.6%	\$24,130,900	\$1,692,234	7.0%

Historically, OTPS spending has been less than budget due to shortfalls in revenues. In order to avoid running deficits, cutbacks in OTPS spending were implemented and many projects and departmental needs were deferred. The College does not expect any shortfalls in revenue in the current year and plans to spend more than the adopted allocation for OTPS expenses. Many of the planned projects are capital in nature and will address infrastructure needs as well as operational needs.

General Administration is growing by about 12.8% in FY 2007-08 due to primarily an increase of \$855,000 for the FY 2007-08 special initiatives. Other special initiatives include the following: \$175,000 in Instruction, \$25,000 in Extension & Public Service, \$100,000 for Library, \$63,700 in Student Services and \$300,000 in Maintenance and Plant Operations. Additionally, the College has slated special projects for FY 2007-08 which are listed in Table 8. Since the \$2.3 million for these projects exceeds the \$1.3 million budgeted for them in FY 2007-08 their implementation will be based on funding availability and continuation of ongoing projects.

OTPS expense is up due in part to a \$900,000 increase for Central Utility Plant (CUP) charges. The prior year's County estimate was approximately \$1 million understated in interfund charges. The College prepares its budget in April, before the previous year's charges become actual, so the budget is based on estimates. Based on last year's actuals, which were over budget \$854,000, the College estimates there will be a \$900,000 shortfall in the current year. These costs include higher charges and other energy related expenses passed on by Trigen Energy to the College, Medical Center, Coliseum and Marriott. Trigen Energy provides energy and chilled water to these facilities. LIPA, the largest component of Trigen, recently split from the meter recording all Trigen use. These utility costs for the last part of FY 2006-07 and continuing into FY 2007-08 will be charged to the College's utility line rather than the interfund charges line.

## REVIEW OF PROPOSED FY 2007-08 NCC BUDGET

As mentioned previously, the FY 2007-08 budget includes about \$1.3 million in funding for special projects. These are the projects that the College has identified but their selection will depend on funding as the year progresses. If shortfalls in revenue occur, portions of projects or entire projects will be deferred until funding becomes available.

Table 8

<b><u>Projects Planned For FY 2007-08</u></b>	
Installation of Perkins and other Grant Items	\$30,000
Warehouse software integration and facilities modification	55,000
Doors-egress, fire doors ADA access	190,000
Tower elevators safety access	75,000
Library pedestal fountain and Cluster A fountain	105,000
Bradley Hall and Day Care Center boilers	95,000
6 main high mast lighting hoisting gear and electrical cables	60,000
Asphalt and concrete repair to meet immediate conditions	150,000
Graphics for various directories	175,000
Conversion of various educational facilities to meet evolving curricular program including the Library	250,000
Continuation of NIOSH remediation in various College locations	275,000
Security & Surveillance	185,000
Vertical & horizontal recaulking of the Library	190,000
Perimeter Road lighting	100,000
Conversion of Military Property	325,000
<b>Total</b>	<b>\$2,260,000</b>

**2008 INITIATIVES**

The FY 2007-08 budget includes approximately \$3.2 million in initiatives offset by anticipated \$615,230 in revenues and \$27,500 in expense savings. The College anticipates that these efforts will generate far greater revenue in the future.

**I. Health and Safety Related Initiatives \$790,000**

*Fire Alarm and Public Address System* (\$300,000): Modernize the campus's aged fire alarm system and install a campus-wide public address system to replace existing systems ranging in age from 20 to 60 years old.

*Background Security Checks* (\$40,000): Background screening of employees is designed to remove potential risks to students and staff of the college.

*Public Safety Overtime* (\$100,000): To compensate for shortage of personnel needed to perform routine patrol duties, support recently implemented public safety programs and cover the security requirements for college and non-college events held on campus.

*Peace Officers, new and upgraded personnel* (\$350,000): This initiative will enhance security measures by upgrading four existing personnel and hiring four additional personnel who will hold "Peace Officer" status at a salary of \$50,000 plus fringe benefits.

**II. Educational Enhancements \$1,726,763**

*Establish VP for Advancement/External Affairs/Marketing Initiative* (\$715,000): To increase the college's advertising budget to better coordinate and focus its publications, public relations and community relations activities in order to compete with existing colleges in the Long Island area. It is anticipated that these efforts and additional efforts will generate additional revenues through greater enrollment and increased financial support via private donations and other funding streams. Included in this initiative are:

- Hiring a new college counsel at a salary level of \$90,000 plus fringe benefits
- Funding for an additional grants writer at a salary level of \$71,250 plus fringe benefits
- Replace the Vice President for Legal and External Affairs with a Vice President for Advancement and Community affairs (the salary level has not yet been determined)

*Retention* (\$215,000): Three new positions at a salary of \$51,750 each, plus fringe benefits will be created to improve the retention of students through the implementation of various measures including keeping the current supplemental instruction "Help Centers" open for additional hours and weekends, establishing new Help Centers and developing individual learning plans for incoming freshmen to pilot high risk students.

*Increasing International Students* (\$144,815): To increase the number of international students, two additional student affairs counselors will be hired at a salary level of \$34,951 plus fringe benefits. These students generate additional revenue due to the double tuition and FTE reimbursement by the State.

*College Library renovation* (\$100,000): To enhance the library's capacity for student learning support through reorganization, redesign and renovation.

*Weekend College* (\$162,000): This initiative seeks to take the necessary steps to attract and retain students to the Weekend College, including additional support services such as advisement, student counseling, registrar, bursar and enhancement of health services from current levels. This initiative offers more options for students seeking higher educations generating more revenue to the NCC and utilizing classroom space that is available on the weekend, but not during the week. This initiative calls for assigning additional hours for part-time clerk, supervisors and counselor, with a combined compensation for these positions of \$29,552.

*Lifelong Learning* (\$150,000): This initiative will require two additional administrative assistants at a salary of \$51,750 plus fringe benefits.

*Distance Education Initiative* (\$146,948): The College is seeking to include at least 30 additional courses over the next five years which will require one new technologist position at a salary of \$78,711 plus fringe benefits.

*Development of Associate Degree in Fire Science* (\$43,000): To initiate a new pilot program in fire science, hazardous materials management and risk assessment. This initiative calls for additional adjunct spending in the amount of \$36,960.

*Connect to College Program I* (\$15,000): This program will offer selected NCC courses on-site to high school students who qualify. Offering selected courses at a two-thirds discount at local high schools frees up classrooms on campus, allowing for additional enrollment on campus for NCC students at the same time and potential enrollment. This initiative calls for additional adjunct spending for \$13,853.

*Connect to College Program II* (\$18,000): This program will offer remedial courses on-site to the high school students who failed to score the minimum grade on the placement exams which are required to qualify to take NCC credit courses. Testing these students necessitates a small sum of additional funding as NCC counselors are sent to the high school. The cost will be potentially offset by the generation of base aid for college students taking courses in the newly available space on campus, as well as the discounted tuition that high school students pay for remedial courses. This initiative calls for additional adjunct spending for \$11,083.

*Corporate Outreach* (\$17,000): Working adults will be provided with a convenient opportunity to advance their education while enhancing potential earnings. The cost of this initiative includes the development of promotional materials, whereas the college, the employee, the employer (many of whom subsidize the tuition cost) and the Long Island community benefit. This initiative will expend \$11,082 for additional adjunct spending.

**III. Enhanced Financial and Contractual Controls \$405,000**

*Outside consultant – Internal Controls and Grants* (\$200,000): This outside consultant would review internal controls in the SCT-Banner system, which will process more than \$100 million in student

tuition and fees, and State and Federal assistance. The consultant will also review longstanding grants to the college and conduct closeout accounting.

*Internal Audit Function* (\$130,000): This initiative will implement an Internal Audit Function, to evaluate the adequacy of existing internal controls and determine compliance with related policies and procedures. This initiative calls for one new position of director of internal audit, with a salary level of \$97,500 plus fringe benefits.

*Capital Project – Processor/expeditor* (\$75,000): To fulfill a capital accountant function, this initiative calls for one new position of accountant with a salary of \$64,823 plus fringe benefits.

**IV. Other Items: \$301,930**

*Course Catalog* (\$115,000): The printing of course catalog benefits students and is part of the College's promotional materials, which is printed every two years.

*Student aid increase of \$1/hour* (\$100,000): This increase raises the hourly pay from \$5.15 to \$6.15 which has not been increased since 1997.

*Minority/Women-Owned Business Enterprise (M/WBE) compliance position* (\$86,930): County law requires extensive outreach and monitoring efforts to assure that minority and women-owned business enterprises are given reasonable opportunity to complete or County contracts. This initiative calls for one new position of M/WBE Director for \$65,193, plus fringe benefits.



**REVENUE BUDGET**

The County Executive has submitted to the Legislature a Nassau Community College FY 2007-08 operating budget of \$190.3 million. This represents an increase of \$10.5 million, or nearly 5.9%, over the current year adopted budget of \$179.8 million. Compared to the projected revenues that will be collected this year, the increase is \$8.5 million, or 4.7%. The proposed revenue increase is based on flat enrollment and FY 2007-08 new revenue generating initiatives. This budget was unanimously approved on May 8, 2007 by the College's Board of Trustees.

**Table 9**

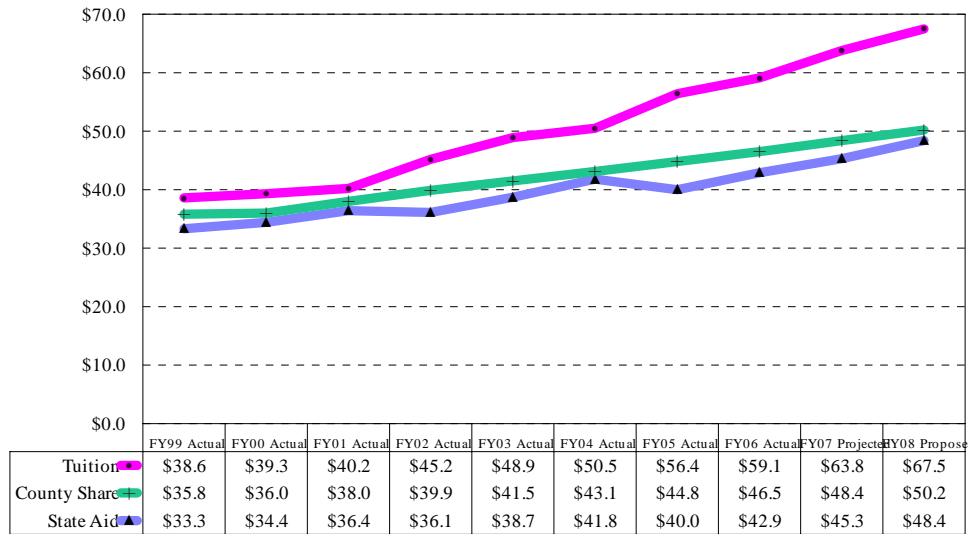
<b>Revenue Source</b>	<b>Adopted FY2006 - 2007</b>	<b>Proposed FY2007 - 2008</b>	<b>Proposed vs. Adopted</b>	<b>% Change</b>	<b>Projected FY2006 - 2007</b>	<b>Proposed vs. Projected</b>	<b>% Change</b>
Tuition	\$63,064,728	\$67,529,203	\$4,464,475	7.1%	\$63,515,987	\$4,013,216	6.3%
Property Taxes	48,361,156	50,247,241	1,886,085	3.9%	48,361,156	1,886,085	3.9%
State Aid	45,106,906	48,410,675	3,303,769	7.3%	45,280,968	3,129,707	6.9%
Rev. Lieu Spons. Share	13,344,695	13,982,043	637,348	4.8%	14,039,149	(57,106)	-0.4%
Rev. Offset To Expense	3,400,000	3,660,000	260,000	7.6%	3,625,000	35,000	1.0%
Service Fees	4,845,661	4,908,390	62,729	1.3%	4,883,500	24,890	0.5%
Rents & Recoveries	900,000	800,000	(100,000)	-11.1%	900,000	(100,000)	-11.1%
Investment Income	500,000	525,000	25,000	5.0%	690,000	(165,000)	-23.9%
Federal Aid	250,000	250,000	0	0.0%	350,000	(100,000)	-28.6%
Fund Balance	0	0	0	0.0%	161,500	(161,500)	-100.0%
<b>Total Revenues</b>	<b>\$179,773,146</b>	<b>\$190,312,552</b>	<b>\$10,539,406</b>	<b>5.9%</b>	<b>\$181,807,260</b>	<b>\$8,505,292</b>	<b>4.7%</b>

In New York State, every high school graduate is guaranteed admission to his or her local community college. The college is funded through a partnership of student tuition, the State and the County, with Nassau's local share being provided by way of a dedicated property tax levy.

Chart 3

Tuition, County Share, and State Aid

FY 1999 - 2008  
(in millions)



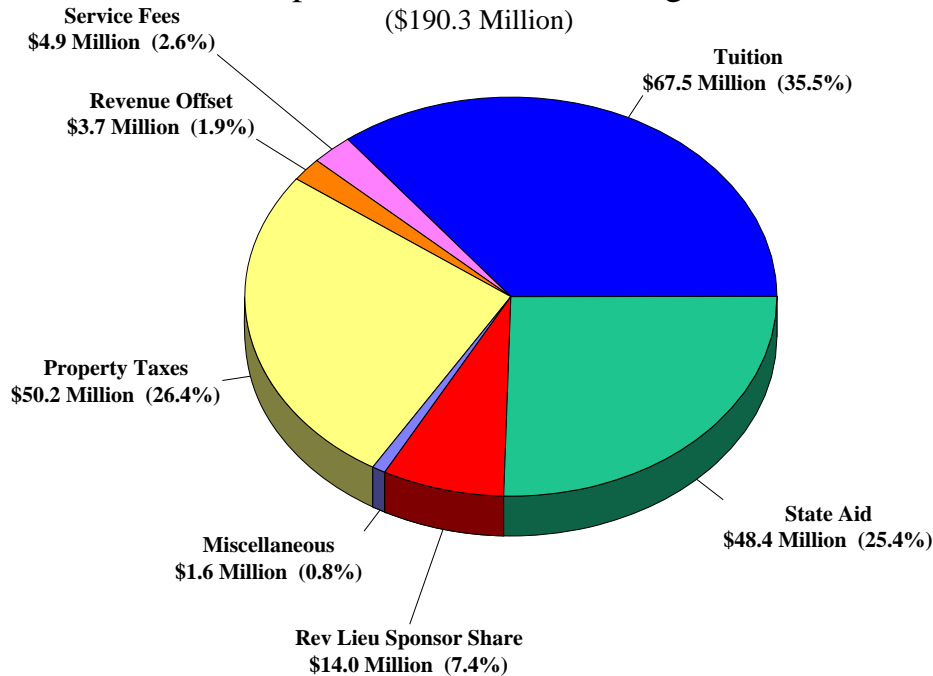
From FY 1998-99 actuals to the FY 2007-08 proposed budget amounts, annual tuition receipts will have risen 74.9%, state aid 45.3% and County share 40.2%. At the proposed FY 2007-08 levels, the annual tuition rate will have risen 69.1% since 1999, while the state aid per FTE grew by 30.5%.

The largest revenue source for the College is tuition, with a proposed FY 2007-08 budget of \$67.5 million. The other major sources of revenue are property taxes (\$50.2 million), state aid (\$48.4 million), and revenue lieu sponsor share (\$14.0 million). The remaining \$10.2 million consists of revenue offset to expenses (\$3.7 million), service fees (\$4.9 million), and miscellaneous, including rents & recoveries, investment income, and federal aid (\$1.6 million).

Chart 4

# Revenue Sources

Proposed FY 2007 - 08 Budget  
(\$190.3 Million)

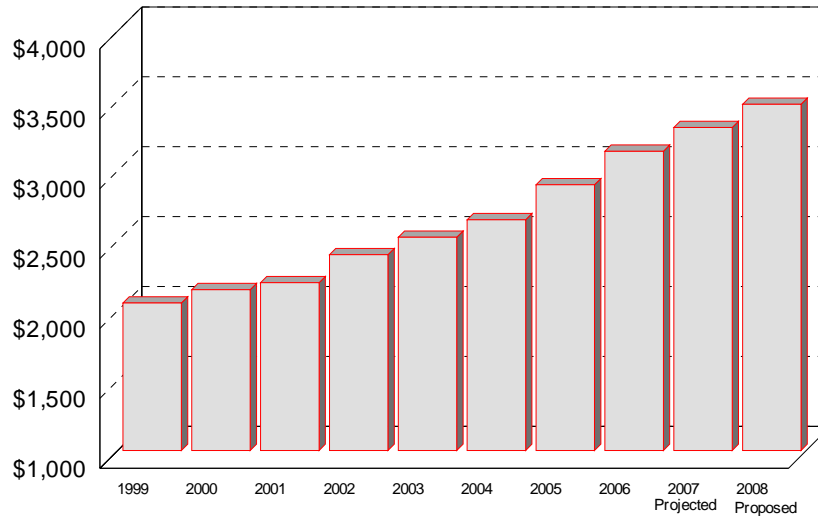


## Tuition (\$67,529,203)

The College's proposed \$67.5 million budget for tuition, or student revenues, was based on an annual tuition increase of \$166 applied to flat enrollment growth, from \$3,310 to \$3,476, or 5.0% above the current year rate. In addition, SUNY has implemented an informal 5.0% cap on tuition, based on the Higher Education Price Index (HEPI). HEPI is an inflation index that has been designed for higher education specifically and is considered an important benchmark for colleges and universities.

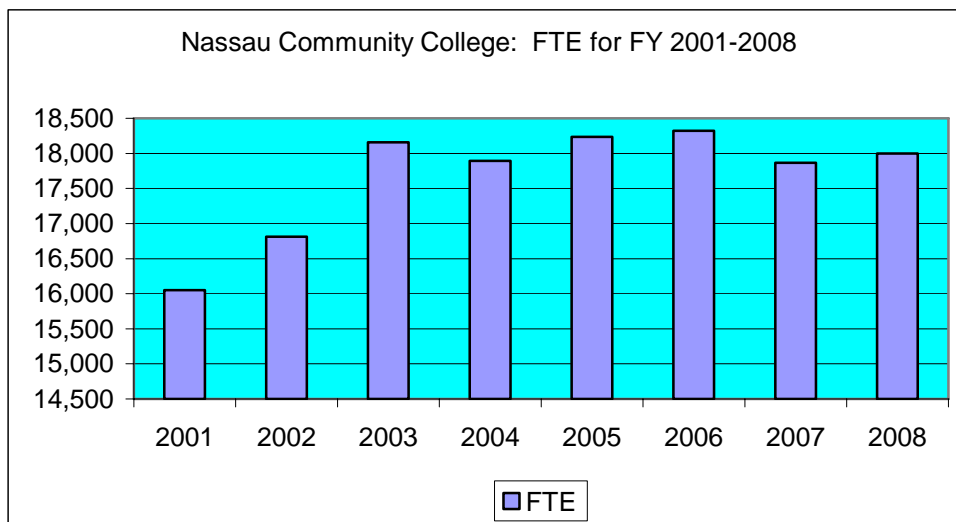
Tuition at NCC has risen steadily, as demonstrated in Chart 5 since slight reductions in fiscal year FY 1997-98 and FY 1998-99. The proposed rate for FY 2007-08 would bring the average annual increase since 2000 to 6.0%. The proposed FY 2007-08 full-time student average tuition rate for community colleges in New York State is \$3,173. The average change in tuition rates from last year for New York State community colleges as of May 21, 2007 equals a change of \$114, ranging from a zero increase to a possible \$260 increase, as demonstrated in Exhibit 3. Only one community college reports a zero tuition hike, versus the nearly 20% of the community colleges reporting zero increases last year.

Chart 5  
Nassau Community College Tuition  
1999 - 2008



As computed in the following chart, the college's FTE's have averaged 17,638 students over the past years, ranging from 16,053 in 2001, to 17,642 budgeted in 2007. At the time the FY 2007-08 budget was formulated projected enrollment for the current academic year was anticipated to increase by 2.38% over the prior year. The College is now projecting that enrollment growth for the FY 2006-07 academic year will be 1.96%. This decrease of 74 FTE's would result in a shortfall of student revenues of approximately \$250,000 if enrollment is flat in FY 2007-08.

Chart 6



This is the first year that the College will be incorporating strategic planning initiatives into the budget.

These efforts cover health and safety concerns, operational needs and strategic plan initiatives. Included in the revenue budget for FY 2007-08, the college is proposing \$580,230 of additional tuition revenues as a direct result of these initiatives. For a detail of FY 2007-08 initiatives please see 2008 Initiatives section.

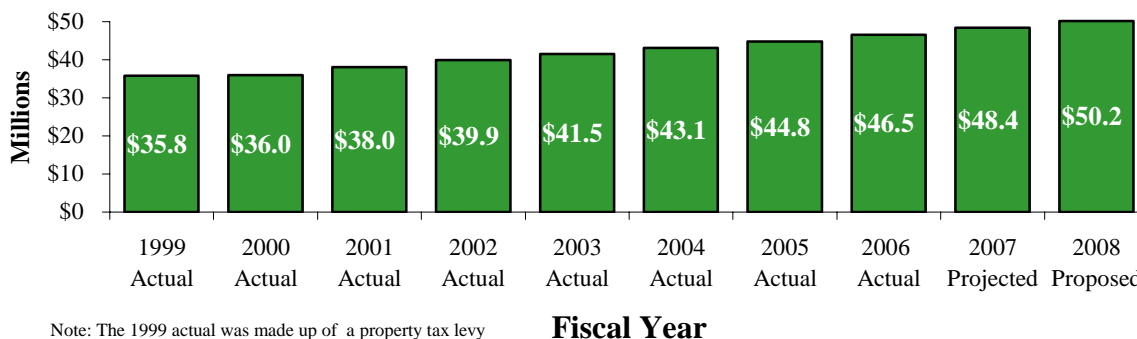
We have provided a statistical snapshot of the student body at NCC during the spring FY 2007-08 semester as per Exhibit I at the end of this report.

**Property Taxes (\$50,247,241)**

County share is made up of a dedicated property tax levy. The statewide average of County share (“Sponsor’s Contribution”) as a percentage of operating revenues for all community colleges in FY 2005-06 was 27.3%. Nassau County’s share, in the proposed budget, is 26.4%. The proposed amount of \$50.2 million represents an increase of 40.2% since years FY 1994-95 through FY 1998-99 when the County contribution remained constant at \$35.8 million.

Chart 7

**County Share (Property Tax)  
FY 1999 - 2008**



Note: The 1999 actual was made up of a property tax levy of \$27.0 million and an interfund revenue of \$8.8 million.

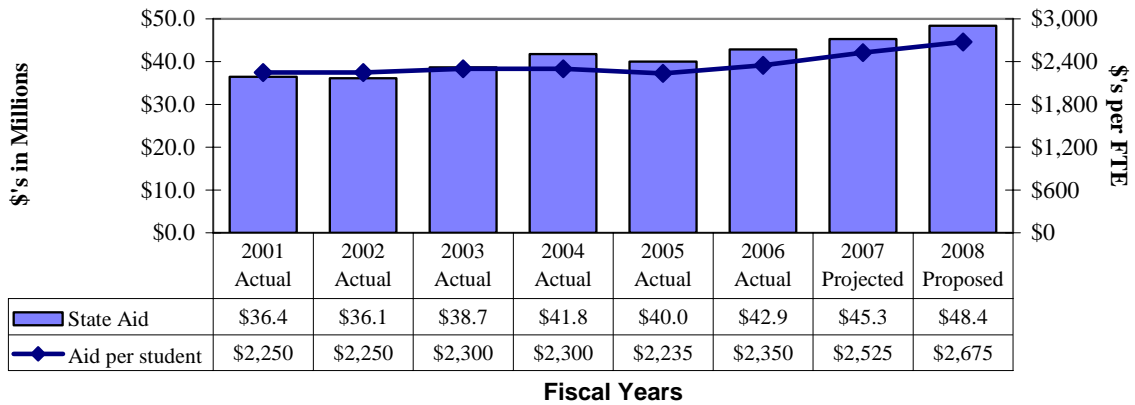
The proposed budget is based on a 3.9% increase or \$1.9 million in the tax levy dedicated to the College. Based on current rates, the \$1.9 million incremental in the proposed budget as compared to the FY 2006-07 adopted budget, will cost the average Nassau homeowner an additional \$3.70, for a total contribution to the College of \$98.59.

**State Aid (\$48,410,675)**

State aid is received for each full-time equivalent student (FTE), based on the prior year’s enrollment. An FTE is equal to 30 credits annually. For FY 2007-08, the State is providing an additional \$150 per FTE in base aid over the current year’s appropriation. This will increase the College’s current \$2,525 paid per FTE in FY 2006–07 to \$2,675 in FY 2007-08. This is an increase of 5.9%.

Chart 8

State Aid  
FY 2001 - 2008



As was previously mentioned regarding tuition, the proposed FY 2007-08 budget was based on an earlier estimate that anticipated a higher enrollment addition for FY 2006-07 than has materialized. The lower enrollment projection would result in \$187,000 less state aid than what is estimated for the FY 2007-08 budget.

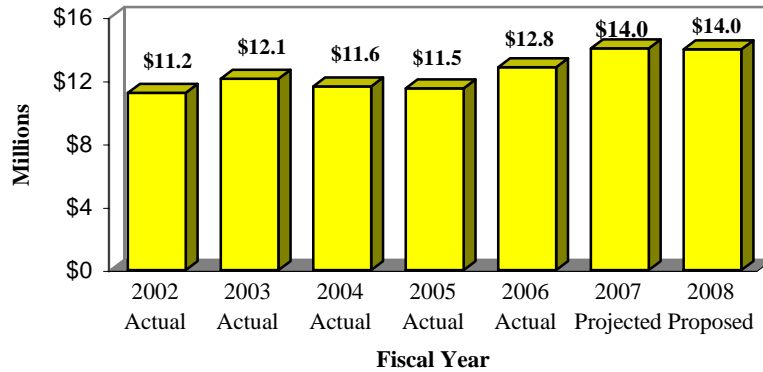
**Revenue Lieu Sponsor Share - Charges Other Counties (\$11,787,500) and Non-Residents (\$2,194,543)**

The College is entitled by State regulations to a chargeback payment from the home county of residence for each non-Nassau resident with a certificate of residence attending Nassau Community College. The amount charged, calculated by the State, is based upon County expenditures for Nassau residents attending the College.

Of the 21,229 total enrolled students as of the spring 2007 semester, 77.9% were from Nassau County, 6.5% came from Queens, and 4.7% were from Suffolk County. The remaining 1.9% enrollment came from elsewhere in New York State, or out of state. Compared to last year, Nassau resident enrollment increased by 159 students, or 0.97%, students from Queens decreased by 2.3%, or 61 students, and Suffolk County residents attending NCC increased by 7.05%, from 1,630 to 1,745 students

As of the spring FY 2006-07 semester the College received chargeback revenues for 1,278 full-time and 908 part-time students who reside in Queens, resulting in a total decrease of approximately 1.8% (40 students) or 1.67% credits from the previous spring. Residents of Queens account for over 11% of total NCC enrollment. Suffolk County students on the other hand, representing approximately 7.0% of all students, experienced an overall increase from last year of approximately 2.1%.

Chart 9  
**Revenue Lieu Sponsor Share**  
 FY 2002 - 2008



The current FY 2006-07 chargeback rate is \$3,560 per non-resident FTE. The FY 2007-08 rate is projected to marginally increase to \$3,590 or 0.8% more than this year. Generally, the rate gets higher as the County’s property tax contribution increases. Prior year adjustments and number of Nassau residents attending the college also affect the chargeback rate. The FY 2007-08 amount for this revenue source amounts to \$11.8 million. The college assumes out of County enrollment will continue at the FY 2006-07 level. Based on the current enrollment levels, this revenue is understated by approximately \$200,000.

In addition to the revenue received from other counties, the College is able to charge double the tuition rate to non-Nassau County residents without a certificate of residence and to out of state residents. The anticipated revenue from these students in the proposed FY 2007-08 budget year is \$2.2 million, representing approximately \$2.0 million anticipated from international students and students from a New York State who do not hold a certificate of residency and \$154,500 from non-New York State students.

**Revenue Offset to Expenses (\$3,660,000)**

This revenue source consists of commissions, contract education for various subjects and special course fees that are charged to pay for the costs associated with some courses and programs, such as classes in adult education, corporate training, and English as a second language. A surplus of \$225,000 is expected in this revenue category over the current year’s budget of \$3.4 million. The proposed FY 2007-08 budget of \$3.7 million is greater than the FY 2006-07 projection by \$46,000. This is an area in which the College’s marketing and enrollment management efforts can contribute. In addition, the proposed budget includes \$35,000 in continuing education initiatives.

**Service Fees (\$4,908,390)**

The majority of income for service fees comes from student lab and technology fees and student lab fees. The proposed budget for service fees is increasing by 1.3%, or \$62,729 over the FY 2006-07 budget, and \$24,890, or 0.5% over the projected actuals for the current year. Chart 9 below outlines the difference in service fees and revenues from projected FY 2006-07 amounts to FY 2007-08.

**Table 10**

<b>Service Fees</b>						
<b>Projected FY 2007 vs. Proposed FY 2008</b>						
Service Fee: Source	Fee	FY 06-07	Fee	FY 07-08	Variance	
		Projected Revenue		Proposed Budget	Fee	Revenue
Technology Fee	\$40	\$1,435,000	\$40	\$1,444,000	\$0	\$9,000
Student Lab Fees Day	100	1,532,000	100	1,544,890	0	12,890
Application	30	461,000	40	461,000	10	0
NG Check Fee	20	15,000	20	15,000	0	0
Transcript Fees	5	210,000	5	210,000	0	0
Late Registration	25	478,000	25	478,000	0	0
Nursing Evaluation	75	1,500	75	1,500	0	0
Tuition Pay Plan	25	260,000	25	260,000	0	0
Change of Program	25	80,000	25	80,000	0	0
Int'l Student Insurance	1,000	12,000	1,000	15,000	0	3,000
Convenience Fee	18	75,000	18	75,000	0	0
Vehicle Registration	45	324,000	45	324,000	0	0
<b>Totals</b>		<b>\$4,883,500</b>		<b>\$4,908,390</b>		<b>\$24,890</b>

**Other (\$1,050,000)**

The majority of this category, \$800,000, is an accounting entry for recovery of prior year appropriations. When an obligation ceases in a prior year, the funds can be disencumbered, and recognized as revenue in the current year. The remaining \$250,000 is for federal aid the College receives for expenses associated with its work-study program, 75% of which is reimbursed by this revenue.

**Investment Income (\$525,000)**

The County Treasurer manages investment activity for the College. The amount credited to the College is a function of the interest rate and allocation by the County Treasurer. In the current year OLBR is projecting this revenue source to exceed budget by approximately \$190,000. Anticipating interest rates to remain relatively constant, the increase reflects interest earned on higher cash balances. In FY 2007-08 investment income could again exceed the proposed budget, if the College does not have to use some its existing fund balance (\$7.9 million) to fund the retirement incentive program in FY 2006-07.



Exhibit 1

**Statistical snapshot: Student body as of Spring 2007 semester:<sup>3</sup>:**

- Overall, enrollment for FY 2006-07 has increased by 1.96% from the prior year.
- 19,791 students were enrolled in more than 30 academic departments, of which 62% were full time students. Of the 12,175 full time students, 87% attended day classes.
- Specifically, full time day and evening student enrollments have increased by 356 (3.4%) and 182 (13.0%) students respectively. On a part-time basis, there were 51 more evening students enrolled (1.4%), offset by a 4.4% decrease in day students, or a 188 drop in part time day enrollment from the spring 2005-06 semester.
- As of the spring 2007, excluding those of unknown origin, 46.0% of the students were members of ethnic minorities, up from 45.6% last year. African American students accounted for 20.7% of total enrollment, 13.0% of students were of Hispanic origin, 6.4% were of Asian descent, and 0.3% of students were American Indian.
- 5.6% of students enrolled were non-U.S. citizens,
- Since spring 2001, Hispanic, Asian and Afro-American student body increased by 18.3%, 4.4% and 21.1% respectively, while white enrollment decreased by 1.2%.
- Overall, from spring 2001 to spring 2007 semester the College's minority enrollment has increased by 5.7%. From the fall 2000 semester to the fall 2006 semester, the college's minority enrollment has increased by 13.1%.
- Approximately 70 percent of Nassau's graduates continue their education at a four-year institution.
- Approximately 19%-20% of the college-bound graduates from Nassau County high schools attend Nassau Community College.
- Demographic factors point towards the College having the opportunity to draw upon a growing population of potential students through 2009, according to the latest projections of New York State high school graduates reported by the New York State Education Department.

The following illustrates Nassau students, by community, enrolled at the College. See also Exhibit 2 for a listing of student enrollment by community in Nassau County.

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<sup>3</sup> Data provided by Nassau Community College Office of Institutional Research

# REVIEW OF PROPOSED FY 2007-08 NCC BUDGET

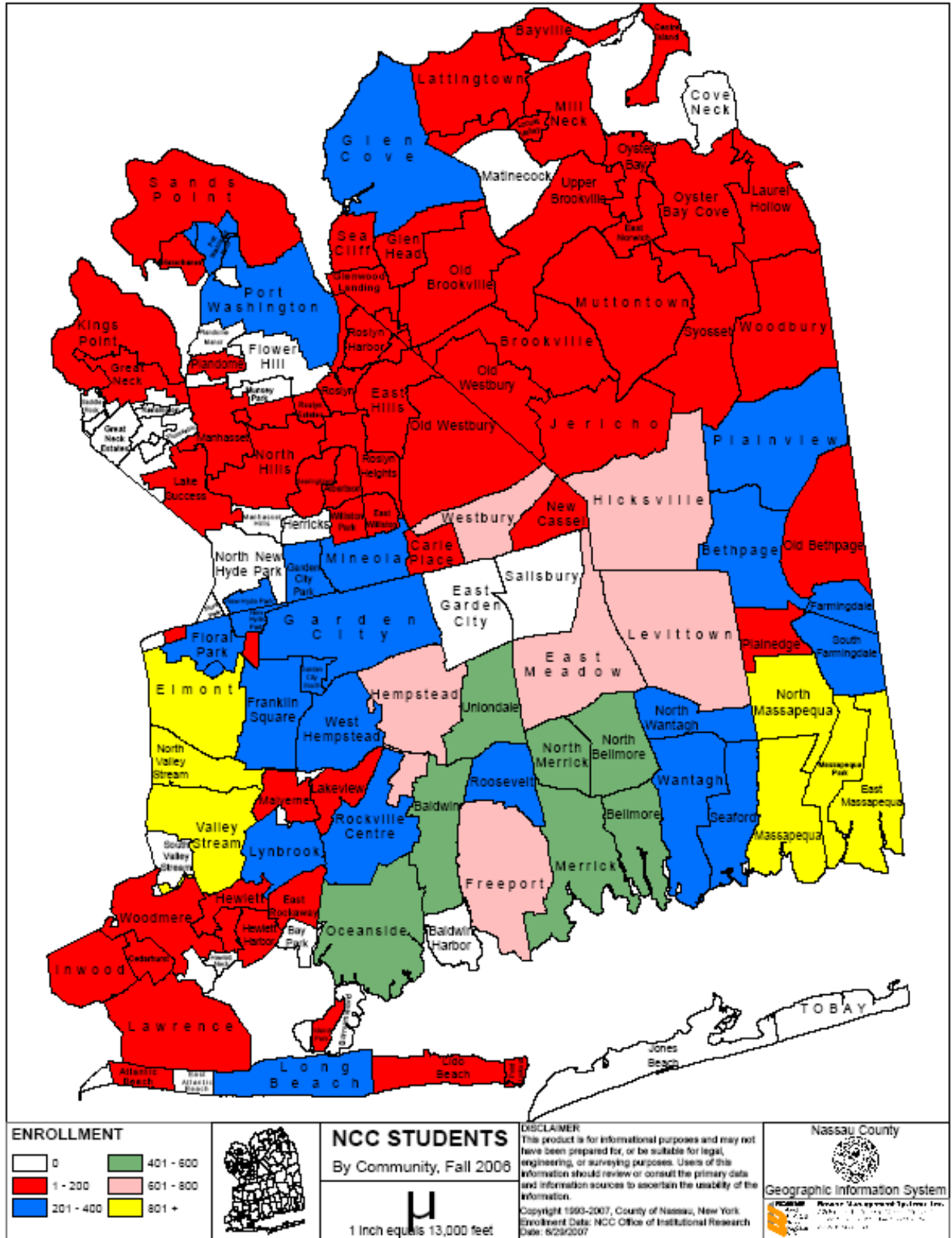


Exhibit 2

Student Enrollment by Community: Fall 2006

COMMUNITY	Enrollment	Enrollment
Albertson	74	0.35%
Amityville	5	0.02%
Atlantic Beach	29	0.14%
Baldwin	549	2.59%
Bay Park	0	0.00%
Bayville	77	0.36%
Bellerose	16	0.08%
Bellmore (includes N. Bellmore)	460	2.17%
Bethpage	277	1.30%
Brookville	9	0.04%
Carle Place	94	0.44%
Cedarhurst	47	0.22%
Center Island	1	0.00%
East Hills	2	0.01%
East Meadow	605	2.85%
East Norwich	24	0.11%
East Rockaway	140	0.66%
East Williston	21	0.10%
Elmont	802	3.78%
Farmingdale (includes So Farmingdale)	250	1.18%
Floral Park (includes South Floral Park)	299	1.41%
Franklin Square	340	1.60%
Freeport	677	3.19%
Garden City (inc. Garden City Park and Garden City So)	253	1.19%
Gibson	2	0.01%
Glen Cove	338	1.59%
Glen Head	58	0.27%
Glenwood Landing	11	0.05%
Great Neck	187	0.88%
Greenvale	19	0.09%
Hempstead (inc. South Hempstead)	791	3.73%
Hewlett (inc. Hewlett Hbr and Hwlt Bay Pk)	66	0.31%
Hicksville	613	2.89%
Inwood	137	0.65%
Island Park	127	0.60%
Jericho	77	0.36%
Kings Point	4	0.02%
Lake Success	1	0.00%
Lakeview	4	0.02%
Lattingtown	3	0.01%
Laurel Hollow	6	0.03%
Lawrence	56	0.26%
Levittown	778	3.66%
Lido Beach	18	0.08%
Locust Valley	64	0.30%
Long Beach	367	1.73%
Lynbrook	287	1.35%

Student Enrollment by Community: Fall 2006

Malverne	110	0.52%
Manhasset	79	0.37%
Manorhaven	1	0.00%
Massapequa (includes Mass Park and No. Mass)	892	4.20%
Merrick (includes North Merrick)	431	2.03%
Mill Neck	4	0.02%
Mineola	255	1.20%
Muttontown	6	0.03%
New Cassel	1	0.00%
New Hyde Park	364	1.71%
North Hills	1	0.00%
Oceanside	443	2.09%
Old Bethpage	33	0.16%
Old Brookville (inc. Upper Brookville)	9	0.04%
Old Westbury	17	0.08%
Oyster Bay (includes Oyster Bay Cove)	72	0.34%
Plainedge	4	0.02%
Plainview	251	1.18%
Plandome	1	0.00%
Point Lookout	14	0.07%
Port Washington (includes P. Wash No)	202	0.95%
Rockville Centre	263	1.24%
Roosevelt	281	1.32%
Roslyn (includes Estates, Harbor, Heights)	148	0.70%
Sands Point	4	0.02%
Sea Cliff	48	0.23%
Seaford	302	1.42%
Searingtown	9	0.04%
Stewart Manor	19	0.09%
Syosset	169	0.80%
Uniondale	491	2.31%
Valley Stream (includes N. Valley Stream)	873	4.11%
Wantagh (inc N. Wantagh)	393	1.85%
West Hempstead	381	1.79%
Westbury	638	3.01%
Williston Park	124	0.58%
Woodbury	52	0.24%
Woodmere (inc N. Woodmere)	92	0.43%
<b>Total Nassau County</b>	<b>16,542</b>	<b>77.92%</b>
<b>Suffolk County</b>	<b>1,745</b>	<b>8.22%</b>
<b>Queens County</b>	<b>2,539</b>	<b>11.96%</b>
<b>All Other</b>	<b>403</b>	<b>1.90%</b>
<b>Total All Students:</b>	<b>21,229</b>	

SOURCE: NASSAU COMMUNITY COLLEGE OFFICE OF INSTITUTIONAL RESEARCH

**Exhibit 3**

**Proposed Full-Time Tuition Rates  
Community College FY 2007 - 08**

(as of May 21, 2007)

	<u>Approved</u>		<u>Proposed</u>	<u>Estimaed</u>	<u>%</u>
	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>Increase</u>	<u>Change</u>
Adirondack	2,870	3,000	3,130	130	4.3%
Broome	2,814	2,914	3,058	144	4.9%
Cayuga County	2,900	3,100	3,200	100	3.2%
Clinton	3,020	3,120	3,220	100	3.2%
Columbia-Greene	2,832	2,976	3,072	96	3.2%
Corning	3,100	3,200	3,350	150	4.7%
Dutchess	2,600	2,700	2,800	100	3.7%
Erie	2,900	2,987	2,987	0	0.0%
Fashion Institute	3,074	3,151	3,292	141	4.5%
Finger Lakes	2,900	3,050	3,130	80	2.6%
Fulton-Montgomery	2,925	2,975	3,094	119	4.0%
Genesee	3,100	3,200	3,300	100	3.1%
Herkimer County	2,800	2,900	3,000	100	3.4%
Hudson Valley	2,700	2,700	2,800	100	3.7%
Jamestown	3,150	3,250	3,350	100	3.1%
Jefferson	2,928	2,928	3,074	146	5.0%
Mohawk Valley	2,950	3,100	3,250	150	4.8%
Monroe	2,600	2,700	2,800	100	3.7%
Nassau	3,140	3,310	3,476	166	5.0%
Niagara County	3,096	3,168	3,192	24	0.8%
North County	3,050	3,250	3,340	90	2.8%
Onondaga	3,180	3,210	3,280	70	2.2%
Orange County	2,900	3,000	3,100	100	3.3%
Rockland	2,800	3,000	3,200	200	6.7%
Schenectady County	2,750	2,820	2,890	70	2.5%
Suffolk County	2,990	3,100	3,360	260	8.4%
Sullivan County	3,000	3,200	3,360	160	5.0%
Tompkins-Cortland	3,100	3,200	3,325	125	3.9%
Ulster County	3,200	3,200	3,300	100	3.1%
Westchester	3,150	3,350	3,450	100	3.0%
<b>Average</b>	<b>2,951</b>	<b>3,059</b>	<b>3,173</b>	<b>114</b>	<b>3.7%</b>