

OFFICE OF THE DUTCHESS COUNTY COMPTROLLER

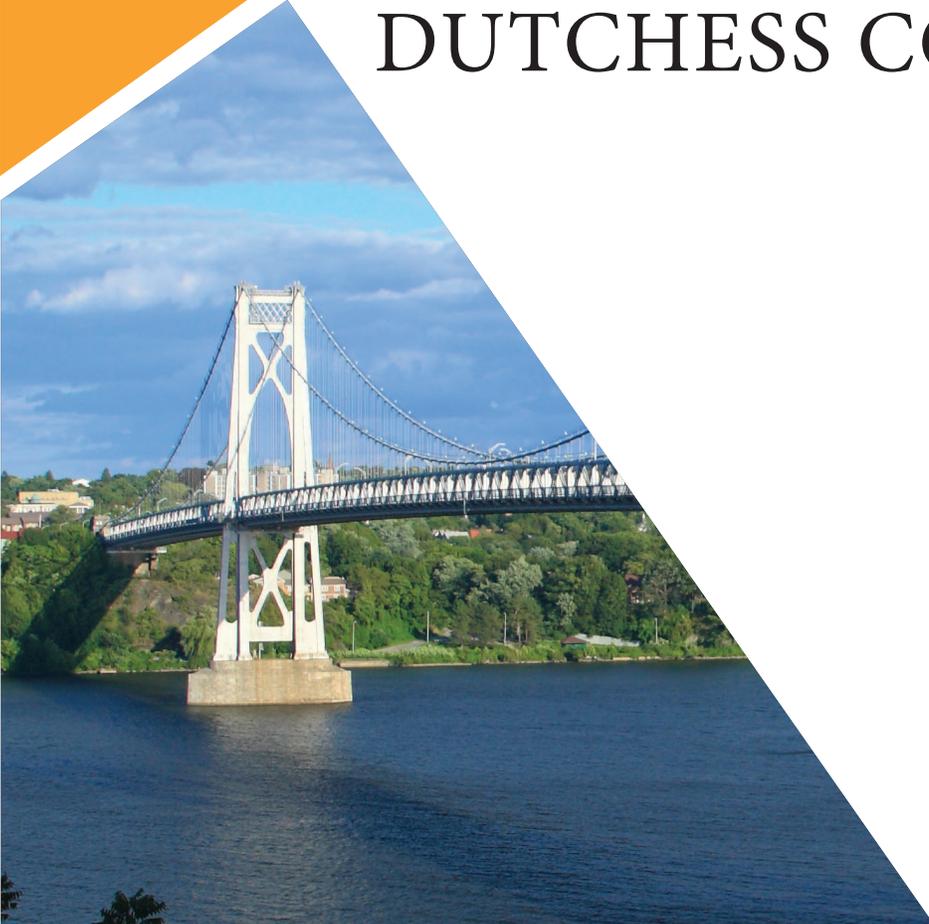


SPECIAL REPORT TO THE LEGISLATURE

DUTCHESS COMMUNITY COLLEGE

**ROBIN L. LOIS
COMPTROLLER**

APRIL 2019



Office of the Comptroller

Dutchess County

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Dear County Officials & Taxpayers,

The Dutchess County Comptroller's Office recognizes the Dutchess Community College as an asset to Dutchess County and its residents. Its social and economic importance to the community is invaluable and it is our goal to help promote its success and longevity. We hope this special report will assist the College, the Legislature, and the Executive branch achieve greater fiscal balance in order to ensure the long-term sustainability of this critically important institution.

Our Office has completed a special report of the College for the period September 1, 2013 to August 31, 2018. This review came at the request of the Dutchess County Legislature upon approval of the College's 2018-2019 funding request of \$16,287,898; an increase of \$1,750,000 from the prior year. For this same period, the College receives the benefit of shared debt service and chargeback revenue, for total funding of \$24 million or 35% of the College's total 2018-2019 funding. Even with this increase in funding, the College is projecting a \$2,389,959 shortfall in revenue over expenses.

The College, along with many other community colleges in New York, has been battling a consistent drop in enrollment. SUNY has reported this is partially due to lower birth rates in New York, coupled with a declining population in Dutchess County. Since 2013 enrollment at DCC has declined more than 25%; the College projects this trend and decline will continue over the next four years, according to their 2019-2022 estimates. Although enrollment and tuition revenues have been in decline and are projected to do so for the foreseeable future, overall expenses continue to rise. The 2018/2019 approved budget includes appropriations for expenses totaling \$69,332,000, up 6% from the prior year's actuals.

The College is challenged with determining ways to increase enrollment, which we feel they are aggressively seeking. They are also challenged with working within the regulations and mandates of the SUNY System, to which they report and from which they receive funding. Our report makes recommendations on possible ways to lower their costs and suggests additional options to increase their revenue. These business decisions must be made by the College administration for them to adapt to the changing economic conditions and plan for their future success.

This Office recommends the Legislature - as the appropriating body of the County government - seek greater and more regular communication with the College and its administration, including starting the budgeting process with the College earlier. It is imperative that the Legislature and all of its members have ample time and sufficient information to make funding decisions, in order to carefully balance the needs of the College with protecting taxpayer dollars.

The report also recommends greater transparency in reporting for the College, as well as its component units the Foundation and the Association.

We thank the President of the College and her staff for their assistance in providing the needed information for this special report.

Respectfully submitted,



Robin L. Lois
Dutchess County Comptroller

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Dutchess Community College

Component Unit of Dutchess County Government

Review for the period of September 1, 2013 through August 31, 2018

Introduction & Background

The Dutchess County Legislature requested the County Comptroller review the Dutchess Community College (“The College” or “DCC”) records with the purpose of identifying cost-savings measures. The County’s appropriation of tax dollars was \$16,287,898 for 2019. Annual cash contributions by Dutchess County, as sponsor, have increased \$5,450,000 since 2013 - an increase of 50.28% over the past four years alone. Simultaneously, on-campus enrollment has decreased 26.52%.

Dutchess County, as a sponsor, approves DCC’s budget annually; the College’s fiscal year runs from September 1st through August 31st of each year. The budget is approved via Legislative Resolution prior to the beginning of that fiscal year. Resolution No. 2018198, passed by the Legislature on July 9, 2018, approved the College’s 2018-2019 annual budget of \$69,331,963 with the County’s appropriated contribution totaling \$16,287,898; this represented an increase of \$1,750,000 from the 2017-2018 budget request. Dutchess County supports the college with approximately \$20.4 million in combined Operating Assistance, Debt Service, and Community College Chargebacks.

Under Section 30.01 of the Dutchess County Charter, the Legislature – in conjunction with the Board of Trustees – is charged with the administration of the Community College. The Dutchess Community College was established under Article 126 of the Education Act of the State of New York, under the sponsorship of the County, and is operated by a Board of Trustees under Paragraph 1 of Subdivision 6 of Section 6304 of the Education Act of the State of New York. The Community College is considered a component unit of Dutchess County under the provisions of GASB Statement No. 14, as amended, and is included as a Major Component Unit on the County’s Financial Statements. Component units are legally separate entities for which Dutchess County is financially accountable. Additional Governance information may be found in Exhibit I.

Objective & Scope

In accordance with the request, the Comptroller’s Office reviewed available financial documents, reports, minutes of the College’s Board of Trustees, and general operations with the purpose of making recommendations to both the College and the Dutchess County Legislature. This review includes: The College’s budgeting process; a line by line budget expense review for DCC 2018-19; a 5-year revenue and expense trend review; and a review of DCC component units (Foundation and Association). The College was given an opportunity to respond to our draft report and relevant responses have been included in this final report.

Comptroller Recommendations

Opportunities Exist:

- To increase the Dutchess County Legislature’s oversight of the operations of DCC in accordance with the Dutchess County Charter. Oversight should include the component units of DCC. An inclusive approach in disseminating information should be made to the entire Legislature by the College, the Legislative Trustee, and the Legislative Liaisons in an effort to ensure all members - who represent all areas of Dutchess County - receive timely information. Expanded communication protocols should include monthly updates of financials, program assessments, and cost-containment activity. Other items to consider are performance-based budgets, collaborative effort updates, in addition to community relations and marketing efforts. This on-going and expanded dialog is required to ensure appropriation and operational oversight duties are fulfilled.
- For Dutchess Community College to decrease expenditures in a manner proportionate to and consistent with the declining tuition revenue and state funding while keeping in mind the County’s fiscal limitations.

- For the Legislature to work directly with DCC to obtain critical financial and program information necessary to evaluate the annual funding request, to ensure the county taxpayer funds are prudently spent. A line item budget by program area should be made available for a comprehensive review of operations by College administration. The Legislature should request DCC provide the County with a 5-year plan annually to assist both the College and the County in their budgeting process.
- Increase the accountability and transparency of the DCC component units, the Foundation and the Association, as they impact the financials of DCC. The financial structure and impact of each of these organizations should be closely examined and monitored, as many expenditures of the Foundation are assumed by DCC and a negative financial position of either organization may materially affect DCC.
- For the Foundation to absorb significant costs associated with their function which are currently paid by the Community College directly. This includes salaries and benefits for staff.

Cost Savings Suggestions:

- Undertake a comprehensive analysis of all contracts, with the goal of renegotiating contract terms with vendors for lower cost/pricing, perhaps through extended terms or additional services.
- Evaluate operations/functions that could be done more efficiently by outsourcing (e.g., technology, maintenance, payroll, human resources, security).
- The College should determine if any interest payments & bank fees can be avoided by switching banks, changing credit card companies, refinancing loans, or renegotiating current agreements or relationships.
- Evaluate future full-time/part-time/adjunct contract terms to determine if there are any benefits or pay structure that could be decreased to help the future financial sustainability of the benefit (e.g., longevity, vacation payouts, health insurance contributions, retirement contributions).
- Evaluate the possibility of reorganizing or centralizing any program or department to decrease duplicative expenses.
- Utilize purchasing cooperatives with other community colleges, universities, or public entities to increase purchasing power and lower costs. This includes exploring shared service options with the County's Division of Central Services and SUNY.
- A building and physical plant efficiency analysis should be conducted. Efficiencies can be found in switching to LED lighting for all internal and external lighting, updating HVAC, boiler, and insulation quality are examples of areas for efficiency evaluation. An analysis of this nature can often be done free of charge or can be subsidized with funds available through NYSERDA programs. Solar energy and other "green" energy solutions should be evaluated as well for future, long-term cost savings.
- Work more collaboratively and communicatively with local high schools on college readiness and towards a goal of better preparing students to enter college. This collaboration will have the mutual goal of giving students that might not otherwise feel confident to go to college a realization of that ability, as well as help deflect the higher cost of remedial learning once in college.
- Research the possibility of implementing the LEAN in Higher Education methodology now being implemented by community colleges and universities across the US. This method used primarily in business scenarios has now been adopted in higher education in response to decreased funding and raising operational costs.¹

Revenue Growth Suggestions:

- Increase the availability and options for internet courses, as this is growing in popularity along with technological advances. Online courses will be an integral part of future growth.

¹ <https://files.eric.ed.gov/fulltext/EJ1029215.pdf>

- Market to increase “college in high schools” courses and charge a fee for those credits. This may help influence those students that have already begun at DCC in high school to complete a two-year degree at DCC rather than going elsewhere.
- Conduct a cash management analysis to understand if there are long term and short-term investments the College should entertain to make a return on idle cash (e.g., money markets, CD’s). The results of this analysis should be incorporated into a written cash management policy.
- Seek grant opportunities through foundations and federal government programs. Conduct annual grant writing and grant proposal workshops and training sessions for faculty and staff, while also directing them to possible resources for grant discovery.
- The possibility of implementing tuition increases should be analyzed. DCC has had the lowest tuition rate in the state for the last seventeen years. While the goal of keeping education affordable is laudable, this may be an indication DCC is not keeping up with the cost of education, as well as understanding what the market could bear. Grants and scholarships can continue to assist students that are in financial need.

LIMITATION NOTATION: We were asked to review costs per program; however, it was determined the College does not classify revenue by department or program and therefore our office could not perform a cost per program or department review. It was stated by the College that “because students take a broad range of classes in various disciplines to meet program and general education requirements, determining expenses/revenue is a complicated and inexact science that costs tens of thousands of dollars and takes years to complete. DCC conducts regular program reviews that assess student outcomes and examine enrollment and expenditure trends.”

Due to this limitation, our review focuses on reporting, budget trends, actual spending to revenue, and financial processes.

Recommendation:

Although this seems to be a huge undertaking and exercise, we feel it is in the best interest of the College and the County to undertake an analysis and work towards enabling this performance-based financial function and review in the future. Accumulating accurate data is an imperative foundation for performance-based funding models.

Communication and Reporting

Observations:

- The College reports to the full Dutchess County Legislature regarding their financial reporting and budget requests on an annual basis only.
- The College does not post budget or financial reports on its website to help ensure transparency and accessibility.
- While board minutes are posted, they were incomplete; attachments are not included.
- The College provides periodic updates to the trustees that serve as liaisons to the County Executive and Legislature.

Recommendations:

- The College should report to the full Dutchess County Legislature on a regular basis, as the Legislature is the authorized funding authority charged with the shared administration of the College under the Charter, and represents the interests of County taxpayers.

- The College should post its annual budget and audited financial statements on its website to ensure transparency and accountability.
- Board minutes should be complete, including supporting documentation and attachments, to ensure transparency of the College's operations.
- While DCC's periodic updates to the liaisons for the Executive and Legislature does provide a form of communication, it does not provide comprehensive communication to the Legislature which is charged as a whole in the Charter with administration of the College. This limitation should be easily corrected.

Budget Process and Monitoring

The budget process, per the College, is as follows: budget development for the September 1st through August 31st fiscal year begins in December of the prior year, with the initiation of the annual budget development process. Between January and April, the College leadership works with the President to finalize new funding requests and determine revenue projections. The President submits the final budget to the Board of Trustees for approval in May. The board-approved budget is submitted to the County for approval in June. The College states that the annual request for budget approval cannot occur before June because the state budget isn't set until April 1, after which time the Board of Trustees must set tuition and fees. The County's share is the last piece of the funding equation. The public hearing and approval process by the County Legislature occur in July and the budget, if approved, is submitted to SUNY in August for final approval.

There is no process in place for the periodic reporting and monitoring of the College's expenditures and revenues throughout the year by the Legislature as a whole. Increased communication by the liaisons informing the full legislature will assist in the entire legislature making informed and educated decisions about their funding votes.

Observations:

- County Legislative leadership meets with the College and receives a preliminary report in May.
- The College does not present to the full County Legislature until June.
- No other information on the finances or the budget is given to the County Legislature during the year, prior to the above.
- The Dutchess County Legislative appointee to the DCC Board and the liaisons attend the College's monthly board meetings, but do not report back to the full Legislature on a regular basis.
- There is no written or formalized process for the periodic fiscal reporting by the College to the Dutchess County Legislature, which has resulted in a lack of accountability.

Recommendations:

- The College should begin the budget approval process earlier with the Legislature to ensure the Legislature has adequate time to understand and evaluate the College budget and challenges within that budget.
- Legislative liaisons on the College Board of Trustees should report monthly to the Legislative Budget, Finance, & Personnel Committee, and to the full Legislature quarterly.
- The Legislature should have Special meetings dedicated to the College budget outside of their regularly scheduled sessions for County business, allowing for in depth questions and understanding of the budget in its entirety. Periodic updates and reviews would provide transparency and accountability.
- The Dutchess County Legislature, as sponsor, should revisit Education Law which establishes their roles and responsibilities to ensure their appropriation and operational oversight duties are fulfilled.

- The College should hold an annual tour of the campus for the Legislature to assist the Legislature in understanding and visualizing the capital projects and needs of the College, as well as progress in controlling and streamlining costs.
- The College should seek to create and provide the Legislature a five-year projection on personnel, benefits, fund balance, enrollment, and state aid to help them analyze future needs.
- The Legislature should have periodic workshop meetings where they analyze the College’s actual expenses to budget and discuss aspects of concern. These groups can then put together a list of concerns and questions to be presented to the College for response. This information would prove productive and informative to both the College and the County.
- The College should present to the Legislature cost-saving measures and impact statements for areas where funding decreases would adversely affect the College’s programming.

Revenues

Per the College’s audited financial statements, the funding sources for the general operating fund come from three primary sources: student tuition revenues, sponsor contribution, and state aid. Revenues for the restricted fund are generated through grant activities and participation in the Federal Title IV Student Financial Aid Program and the New York State Tuition Assistance Program. The Plant Fund consists of the College’s equity invested in capital assets net of debt, and the property plant and equipment owned by Dutchess County.

2018-19 Funding

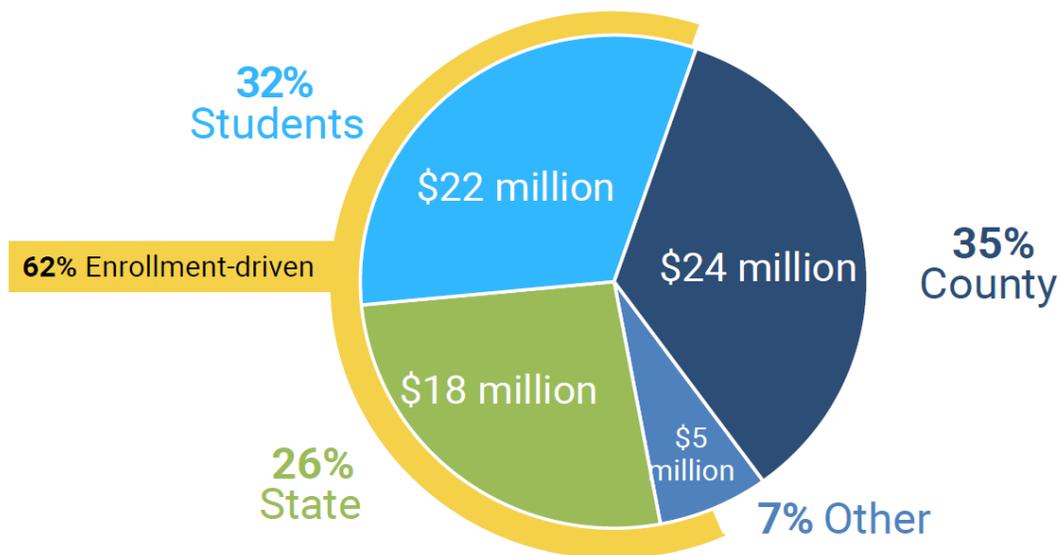


Chart provided by the College, as presented in the President’s State of the College address.

Breakdown below as provided by the DCC.

Local Share 2019	
Sponsor Support	\$16,287,898
Chargebacks	\$4,810,320
Use of Fund Balance	\$2,389,959
Non-resident tuition premium	\$604,305
Total Contributions	\$24,092,482

Summary of Revenues and Expenses

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Budget 2018/19
Total Revenue	\$59,370,228	\$61,364,922	\$60,110,410	\$61,273,657	\$63,870,026	\$63,947,380	\$66,942,004
Total Expenses	\$61,562,647	\$59,739,169	\$61,410,830	\$61,475,970	\$64,786,442	\$65,578,576	\$69,331,963
Revenue less Expenses*	\$(2,192,419)	\$1,625,753	\$(1,300,420)	\$(202,313)	\$(916,416)	\$(1,631,196)	\$(2,389,959)

*Use of Fund Balance

Revenue Trends 2012-2019

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Budget 2018/19
REVENUES:							
Fall Tuition				9,380,790	9,571,078	9,230,283	9,110,507
Winter Tuition				94,640	130,132	123,972	144,900
Spring Tuition				8,284,797	8,009,286	7,902,380	7,772,597
Summer Tuition				1,291,865	1,337,666	1,321,399	1,380,833
Student Revenue (all seasons)	23,533,948	23,551,048	20,034,727				
College in High School Revenue			2,411,638	3,134,460	3,261,223	3,692,458	3,612,196
Out of State Tuition				395,456	494,160	623,151	604,305
Offset Revenue (Tech & course fees)	4,052,881	4,192,560	3,713,717	3,810,141	3,612,198	3,788,922	3,805,375
Other Revenue (Credit Free)	1,152,699	1,182,269	1,121,317	1,121,415	1,054,660	1,008,935	1,100,000
Total Tuition and student fees Revenue	28,739,528	28,925,877	27,281,399	27,513,564	27,470,403	27,691,500	27,530,713
Chargeback Revenue (from other counties)	2,682,484	3,332,202	3,433,268	2,854,129	4,001,957	3,333,727	4,810,320
Sponsor's Contribution	10,837,898	10,837,898	10,837,898	12,187,898	13,537,898	14,537,898	16,287,898
State Aid - Basic & Supplemental	17,110,318	18,268,945	18,557,845	18,718,066	18,859,768	18,384,255	18,313,073
Total State & County Revenue	27,948,216	29,106,843	29,395,743	30,905,964	32,397,666	32,922,153	34,600,971
TOTAL OPERATING REVENUE	\$59,370,228	\$61,364,922	\$60,110,410	\$61,273,657	\$63,870,026	\$63,947,380	\$66,942,004
Change in Revenue from prior year		1,994,694	(1,254,512)	1,163,247	2,596,369	77,354	2,994,624
Change in Revenue percentage		3.36%	-2.04%	1.94%	4.24%	0.12%	4.68%

Note: Revenues were not split by season in 2012 - 2015 and therefore not reflected in the chart above but instead as a total of Student Revenue.

Enrollment

DCC reported to the County Legislature that enrollment has continued to decrease each year since 2010 and is projected to continue decreasing. DCC attributes decreases in enrollment partially to the lower unemployment rate, and more significantly changes in local, state, and national demographics. 12th grade public school enrollment dropped almost 7% between 2012 and 2017. In addition, SUNY has reported New York's population decline has impacted college enrollment.

Also of note is that unemployment is low in Dutchess County currently, and traditionally there is an inverse relationship between community college enrollment and a strong economy.

Observations

- As noted above, the County’s contribution remained the same for the 2012/2013, 2013/2014, and 2014/2015 years. This may be due to the County maintaining their understanding of “maintenance of effort,” explained briefly by the New York State Comptroller as requiring that “the sponsor’s cash contribution must be equal to the cash contribution in the preceding fiscal year.” Historically New York State has not maintained its one-third share contribution to support community college operations, which has declined for 2018/2019.
- Student Tuition & Fee Revenue has declined or remained stagnant over the period reported.

Action Required

- The Dutchess County Legislature should conduct an independent review of the topic “maintenance of effort” and what its current relevance is, in regard to current and future funding.
- Continued increases in funding despite lower enrollment should be examined carefully. It is imperative that costs be controlled to reflect the downward enrollment trends to ensure sustainability.

Enrollment

2010 to 2018 and Projections 2019 to 2022

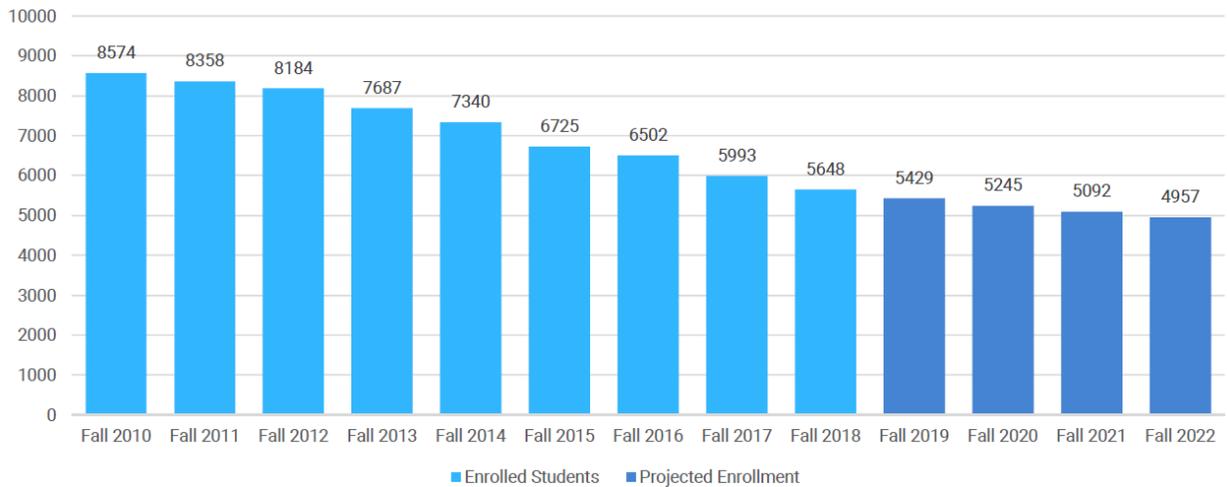


Chart provided by the College, as presented in the President’s State of the College address.

Per the Office of the President, the *College in High School* enrollments are not included in the above. Further discussion regarding High School enrollment revenue and expenses can be found in the Expense discussion.

Contributions from Dutchess County

As displayed in the charts below, cash contribution by Dutchess County has increased \$5,450,000 since 2015. This represents an increase of 50.28% over the past four years. During this same period, enrollment decreased 26.52%.

Observations

- The County has continued to increase their share over the last four years by 6% - 10% annually, which has increased the county taxpayers' financial burden. For many years prior, the County commitment was steady.

Recommendations

- The Dutchess County Legislature must carefully consider the financial contribution to the Community College, keeping in mind "maintenance of effort" requirements, and the effects on the county taxpayers. A five year plan showing anticipated contributions should be presented to assist in budget planning.

Funding trends as sourced by Resolution 2018198:

Year	College Support	Debt Service Share	Chargebacks paid to other Community Colleges	Total for DCC	\$ Change	% Change
2019 Budget	16,287,898	661,306	3,520,000	20,469,204	1,678,482	8.9%
2018 Budget	14,537,898	732,824	3,520,000	18,790,722	1,081,617	6.1%
2017 Actual	13,537,898	1,261,286	2,909,921	17,709,105	1,385,366	8.5%
2016 Actual	12,187,898	1,427,881	2,707,960	16,323,739	1,484,527	10.0%
2015 Actual	10,837,898	1,516,298	2,485,016	14,839,212	(96,524)	-0.6%
2014 Actual	10,837,898	1,677,511	2,420,327	14,935,736	(139,771)	-0.9%
2013 Actual	10,837,898	1,658,040	2,579,569	15,075,507	208,874	1.4%
2012 Actual	10,837,898	1,809,777	2,218,958	14,866,633	345,377	2.4%
2011 Actual	10,837,898	1,891,497	1,791,861	14,521,256	(89,494)	-0.6%
2010 Actual	10,837,898	1,822,852	1,950,000	14,610,750		

In addition to the funding shown above, DCC reported the receipt of chargeback² income from individual counties as detailed in the attached Exhibit II. This revenue should be acknowledged and shown since the College receives this funding directly. An analysis of the chargeback received vs the chargeback paid follows. We note that DCC has received more money than Dutchess County has paid out; this indicates more students from other municipalities attend DCC versus Dutchess residents attending other community colleges throughout the State.

² Chargeback policy was enacted by New York State which establishes a fee be paid by counties when a resident student attends a community college outside their home county.

Chargebacks received vs paid to other colleges			
	DCC Received	Dutchess County Paid	Received Less Paid
2013	\$2,681,949.12	\$2,576,865.31	\$105,083.81
2014	\$3,334,315.61	\$2,420,326.85	\$913,988.76
2015	\$3,433,917.66	\$2,485,016.22	\$948,901.44
2016	\$2,852,633.68	\$2,707,959.94	\$144,673.74
2017	\$4,005,089.75	\$2,909,921.15	\$1,095,168.60
2018	\$3,329,089.48	\$3,184,802.38	\$144,287.10

Observations

- The County pays the chargeback fees to other counties while the College receives the chargeback revenue.
- Chargeback revenue received by DCC is higher than chargeback expense paid by the County.

Expense Trends

Costs or expenses by program or by academic department were unavailable for our review. An analysis of expenses could only be done for the College as a whole by line item:

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Budget 2018/19
Personnel							
Instructional			16,405,469	17,315,895	17,804,052	17,291,526	18,175,333
Administrative			7,689,173	8,562,564	9,277,165	9,611,007	10,948,117
Support Staff			8,455,397	8,444,296	8,826,474	9,407,591	9,635,843
Student Aids			742,404	654,324	621,699	656,133	681,873
Total Personnel	32,517,722	32,815,190	33,292,443	34,977,079	36,529,390	36,966,257	39,441,166
Fringe Benefits							
Payroll Taxes			2,457,352	2,584,265	2,789,643	2,845,256	3,114,104
Health Insurance			6,331,922	6,635,277	7,370,973	8,215,190	8,707,484
Retirement Contributions			4,033,868	3,845,500	3,717,185	3,732,337	3,502,764
Other taxes and Benefits			581,096	643,880	517,680	561,089	685,835
Total Fringe Benefits	12,838,245	13,077,949	13,404,238	13,708,922	14,395,481	15,353,872	16,010,187
College in the High School							
Rent			2,411,638	3,134,460	3,261,223	3,692,458	3,612,196
Total College in High School			2,411,638	3,134,460	3,261,223	3,692,458	3,612,196
Equipment	1,945,915	1,497,447	2,768,627	966,583	854,787	242,704	300,000
Contractual Expenses							
Advertising/Printing/Postage			449,203	433,990	395,251	508,901	537,222
Bad Debts			449,408	213,316	452,627	211,620	220,000
Dues and Subscriptions			135,104	140,798	155,364	133,008	126,012
Food			126,184	104,090	99,449	86,388	98,791
Insurance			264,123	275,745	275,564	312,456	340,394
Internet Expense			117,359	120,560	114,917	109,860	120,064
Library Books			83,912	85,711	85,531	85,281	75,000
Maint/Service Contracts			1,369,066	1,417,988	1,387,540	1,502,798	1,746,921
Middle States Accreditation			24,632				
Other **			308,028	279,838	226,334	265,399	432,150
Professional Services			2,648,709	2,456,531	3,160,722	2,717,809	2,905,068
Rent			990,911	1,013,878	1,138,512	1,088,582	1,159,881
Repairs and Maintenance			12,240	9,062	14,675	18,457	24,325
Software			107,118	92,685	129,772	52,948	8,395
Supplies			1,009,758	960,523	851,343	867,465	883,756
Telephone			64,237	62,959	65,487	72,746	76,591
Travel			196,386	213,077	234,513	164,358	204,419
Tuition/Employee Training			203,307	138,499	171,409	174,151	207,156
Utilities			974,199	669,676	786,551	951,058	802,269
Total Contractual	14,260,765	12,348,583	9,533,884	8,688,926	9,745,561	9,323,285	9,968,414
Total Expenses	\$61,562,647	\$59,739,169	\$61,410,830	\$61,475,970	\$64,786,442	\$65,578,576	69,331,963

** Uniform, Gasoline, Waste Recycle, Sewer and Water Tax, Orientation

Detailed expenditures by category were not available from DCC for the years 2012/13 and 2013/14.

2018-2019 Line Item Review of Budget Expenses

Our Office reviewed each line item in the full detailed 2018-2019 budget, as well as actual expenses dating back to 2012 to better understand the prior spending and adopted spending request patterns of the College.

Observations

- 80% of the total budget for the College is for personnel and benefits.
- Although enrollment and tuition revenues continue to decline, there have been no decreases in personnel expenses, and budgeted amounts for most expenses continue to rise.
- There are no formal policies and procedures regarding the budget process, approvals, and transfers within units or departments of the College once the budget is adopted.
- All adjunct and substitute salaries are budgeted for in the Academic Affairs Department and then transferred out as needed into specific departments.
- All Adjunct and Substitute salary budget lines are “pooled” in Academic Affairs Department instead of budgeted into the appropriate departments.
- Total College Professional Support Travel budget seems excessive at \$173,502. Up from 2017/18 actual of \$108,246.
- Expenses listed for ‘College in High School’ represent rent paid to High Schools which host these classes. Revenue reported offsets this expense but does not include revenue for the credits earned, as a fee was not assessed until the current year.

Recommendations

- The College must identify ways to reduce their personnel and benefit budget to better stabilize expenses for future sustainability.
- The College needs formal written policies and procedures regarding the budget process, approvals, and budget transfers.
- The College should look at ways to reduce all expense lines, including the travel budget, as revenues continue to decrease.
- To increase transparency and accountability, budget accounts should not be “pooled” as this is unclear to the outside reader what is really being budgeted (ex. Academic Affairs budget for adjunct and substitute salaries and overtime).
- A fair and equitable fee should be assessed for the DCC credits earned by High School Students. Up until the current year, the lack of a fee represented ‘free’ credits for individuals in the ‘College in High School’ program. Local high schools are starting to charge the students nominal fees for the credits. This practice should continue and should be reviewed to ensure costs are properly assessed and captured.

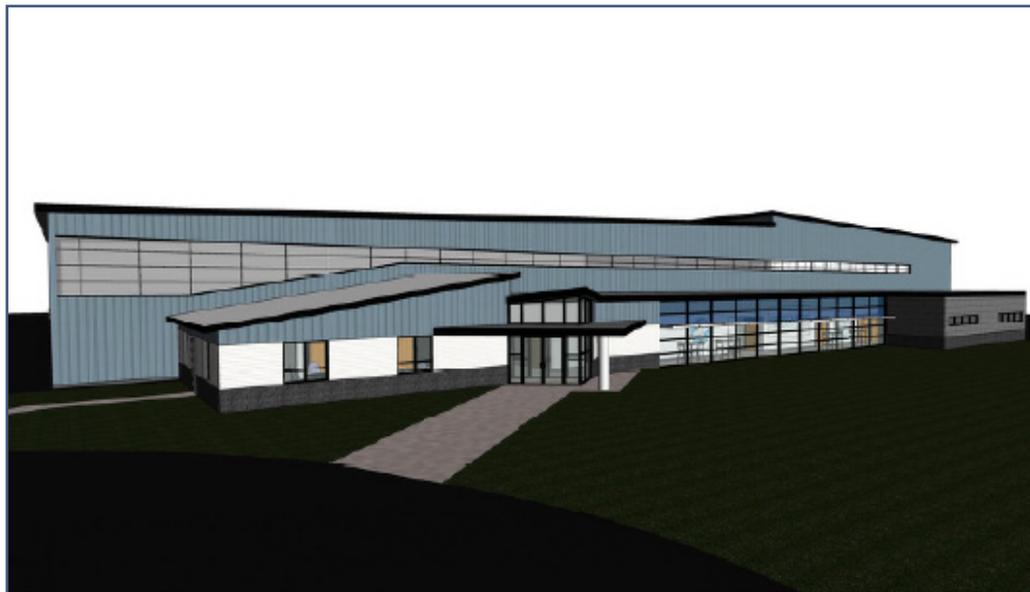
As reported in the SUNY 2016-17 Community Colleges Annual Report Summary, DCC has the fifth lowest operating expenses per student (FTE) at \$10,139.16, below the average of \$11,755. DCC has had the lowest tuition in the state for the past 17 years. Tuition is \$1,000 below the state average for community colleges. DCC has collected significantly less tuition revenue than the typical SUNY community college.

The College responded “while enrollment has declined, the needs of our students continue to escalate. As an open access institution, DCC offers transformational opportunities to anyone who has a high school diploma and a desire to earn a college degree or certificate. In the Fall of 2017, seven out of ten new students came to DCC underprepared for college-level work and were placed into either a remedial Math or English class. This reflects an increase of 13% in just four years. Four out of ten needed remediation in both Math and English.” The College also responded “the need to maintain accreditation and various levels of compliance does not decrease with declining enrollment, nor does the need to ensure campus safety, the integrity of our technology infrastructure or the maintenance of our facilities. Labor contracts, health insurance costs and other operating expenses continue to rise in an environment where faculty and staff are more crucial than ever to the student success equation. As noted earlier, students are coming to the College with more academic and non-academic needs than ever before. If the College is ill-equipped to enable local residents to improve their employment opportunities and earning power, the impact will be increased demands on social services and the judicial system.”

Capital Projects

In 2019, the County will move forward with the College on a significant capital project benefiting the College. Pending final approval from the State, construction of a new Aviation Education and Maintenance Center at the Hudson Valley Regional Airport will begin. The new hangar will house classrooms for an aviation maintenance program, a teaching lab with the appropriate aviation equipment, and an experiential hangar for a maintenance operation that will provide internship opportunities and real-life experiences for the students through a public-private partnership. This addition to the Airport is projected to be constructed in 2019 and ready for the Fall 2020 semester. The maintenance facility is projected to begin operations in late 2020.³

According to the DCC President, this project is included in the capital program and budget of New York State, but requires final approval by the State Legislature for funding prior to construction beginning.



Rendering of the DCC Airport Educational Facility

³ Source: Dutchess County 2019 Executive Budget, pg. 33

A financial summary of all DCC Capital Projects is provided below:

Funding and Expense Summary for DCC Capital Projects					
Completed Projects:					
Fund	Source of Funding			Approved Amount	Expended to Date
	County Funding	State Aid	Chargeback Funding		
HC0437 - DCC Bowne Hall Roof Replacement *	\$225,000.00	\$225,000.00	\$0.00	\$450,000.00	\$450,000.00
HC0448 - DCC Campus Plan/Infrastructure **	\$359,778.00	\$322,858.06	\$0.00	\$682,636.06	\$682,636.06
Total	\$584,778.00	\$547,858.06	\$0.00	\$1,132,636.06	\$1,132,636.06

* Funding for HC0437 approved for \$691,445 with project completed at \$450,000.

** Amount expended for HC0448 includes and interfund transfer of \$36,919.94

Ongoing Projects:					
Fund	Source of Funding			Approved Amount	Expended to Date
	County Funding	State Aid	Chargeback Funding		
HC0489 - DCC Campus Infrastructure Phase II	\$990,000.00	\$990,000.00	\$0.00	\$1,980,000.00	\$11,125.00
HC0503 - DCC Infrastructure Phase 3 Roof	\$313,125.00	\$313,125.00	\$0.00	\$626,250.00	\$154,526.70
HC0509 - DCC 2017 Safety/Fire Alarm Update	\$411,500.00	\$411,500.00	\$0.00	\$823,000.00	\$0.00
HC0510 - DCC 2017 Master Plan Update	\$250,000.00	\$250,000.00	\$0.00	\$500,000.00	\$60,678.00
HC0511 - DCC 2017 Roof Replacement	\$900,600.00	\$900,600.00	\$0.00	\$1,801,200.00	\$1,501,728.53
HC0522 - DCC Roof Replacement Phase II	\$913,400.00	\$1,593,400.00	\$680,000.00	\$3,186,800.00	\$0.00
EA0501 - DCC Airport Educational Facility*	\$6,587,445.00	\$6,544,500.00	\$0.00	\$13,131,945.00	\$339,622.71
Total	\$10,366,070.00	\$11,003,125.00	\$680,000.00	\$22,049,195.00	\$2,067,680.94

* County funding for EA0501 includes and interfund transfer of \$2,250,000.

Consultants Recently Engaged By DCC to Enhance Planning and Cost Containment

DCC has hired Tony Alfieri, Architect PLLC, Insight Policy Research, Scott Blackwell Page, C&S companies, D. Stafford Associates, and Bright Tree Consulting as a team of consultants to prepare Dutchess Community College's Comprehensive Academic & Facilities Master Plan.

In addition, in 2016, DCC entered into an agreement with Ad Astra Information Systems, a company which assists colleges and universities in managing "operational efficiency, capacity, and student success outcomes." Per the College, "The Ad Astra software uses predictive analytics for course scheduling. This ensures that classes which students need to progress in their programs are available, while eliminating unneeded sections and reducing class cancellations caused by under enrollment. In Fall 2018, Ad Astra enabled the College to offer 30 fewer courses (361 vs. 391) and 68 fewer course sections (960 vs. 1,028) than Fall of 2017, with minimal impact on students. This saved the institution almost \$200,000."

We note these consultants provide information to the College that will help them plan and budget in the future. Accurate metrics for planning are valuable tools in future success. We commend the College for engaging these consultants and encourage them to continue to seek guidance and information that will better equip them to make educated decisions in the future.

Dutchess Community College Foundation and Association

The Dutchess County Community College Foundation, Inc. (“Foundation”) and the Dutchess Community College Association, Inc. (“Association”) are component units of the College. The financials of the Foundation and the Association are included in the financial reports of the College in two separate columns to emphasize that they are legally separate from the college.

The Foundation

The mission of the Dutchess Community College Foundation is to raise funds to provide scholarships and support the College’s initiatives that will have a significant and direct impact on the students, faculty, and staff of Dutchess Community College.

According to the Amended Articles of Incorporation, The DCC Foundation was incorporated on July 21, 1976 and became a 501(c)(3) corporation in 1984. The Foundation has paid staff and a 31-member board. The Foundation’s Board members include the President of DCC, a member of the Board of Trustees of DCC, and up to 28 other persons designated by the Foundation Board of Directors. A Student Representative is selected annually by the Student Government Association.

The Board of Directors is scheduled to meet quarterly. The term of office is three years for Board of Directors except for the President, the Trustee, and the Student Representative.

All assets and funds of the Foundation are owned exclusively by the Foundation. Funds are expended only to advance the purposes and to pay the proper expenses as authorized in accordance with the DCC Policy. If the Foundation dissolves, all residual assets shall be used for DCC pursuant to New York State Law.

Observations

- There is no formal written agreement between the Foundation and the College.
- The Foundation reports its year of formation as 1975 to the IRS annually on its 990 Forms, contrary to the date found in its amended Articles of Incorporation.
- The website of the Foundation is not currently up to date. The latest IRS Form 990 was from 2010. We retrieved the current Form 990’s from the New York State Attorney General’s Charities bureau website.
- The minutes of the Foundation’s Board are not publicly available on their website.
- The College pays the full Personnel & Benefits of the Foundation’s Executive Director as well as the bookkeeper, and portions of other college staff, including operational expenses for the Foundation. These expenses inflate DCC’s budget and understate the Foundation’s true costs as an entity. As of August 31, 2017, the expenditures reported for in-kind support were \$457,994. The costs absorbed by DCC artificially increase the profitability of the Foundation, which allows the fund balance to increase at the expense of Dutchess County taxpayers.
- There are concerns with segregation of duties since the College is sharing the fiscal responsibilities for the Foundation.
- Per the audited financial statements of the Foundation, the Board has discretion to allocate funds below or in excess of the 5% contribution rate to the college (required under adopted policy) should long-term economic conditions warrant the allocation. In addition, with the approval of its Board of Directors, the Foundation has used Board designated funds for academic purposes.

Action Required

- It is required, under SUNY Foundations Guidelines⁴ and Guidance from the Office of the University Auditor⁵, that the Foundation and the College have a formal written contract executed. No such contract existed at the time of our review.

The College and the Foundation Board have drafted a Memorandum of Understanding (MOU) and expect to have a fully executed contract by year-end.

Recommendations

- To further the transparency of DCC and the Foundation's financial activities, we recommend the 990's be provided via link to the New York State Attorney General's Charities Bureau Website or uploaded as separately available documents.
- The minutes of the board meetings should be publicly available on the Foundation's website to ensure proper transparency. Confidential information can be redacted or discussed in executive session.
- The Foundation should pay the expenses and salaries of their own organization to truly demonstrate the independence of the organization, for full transparency of the organization's costs, and to relieve the College of the financial burden during this financially challenging time.
- Opportunities exist for further examination of costs to possibly streamline management costs and lessen fundraising costs. This could provide additional income to fund and support their prime mission of providing scholarships and important initiatives for students, faculty, and staff of DCC. A more in-depth look at these costs should be conducted by the DCC Board and an independent auditor.
- The Foundation should perform its own bookkeeping functions independently of the College to ensure proper segregation of duties and enhance policy controls.
- To stabilize and minimize the use of taxpayer funds through the sponsor support, the Foundation should look at ways to increase their support to the students and faculty as described in the Board's powers and their mission statement.

⁴ https://www.suny.edu/sunypp/documents.cfm?doc_id=140

⁵ https://system.suny.edu/media/suny/content-assets/documents/audit/Audit-Guidance_Campus-related-Foundations.pdf

Below is the Statement of Activities for the DCC Foundation, Inc.

DUTCHESS COMMUNITY COLLEGE FOUNDATION, INC.						
Statement of Activities						
For the Year ended August 31						
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
REVENUE AND SUPPORT						
Contributions and Gifts	\$716,289	\$672,027	\$1,365,697	\$464,329	\$522,991	\$856,765
Non-Cash Contributions	8,678	64,857	13,733	8,239	43,701	16,127
In-Kind Support - Program Services*	19,115	15,640	9,758	52,967	49,533	53,365
In-Kind Support - Management & General*	135,855	132,202	167,139	216,276	223,468	236,643
In-Kind Support - Fundraising*	135,558	111,199	125,640	166,009	184,993	195,692
Investment Return, net	781,103	1,199,226	(300,210)	671,601	1,081,023	994,277
Special Events, less cost of direct benefits to donors	181,162	197,705	247,621	218,765	209,649	255,856
Other	1,086		2,891	79,467	93,329	101,785
Total Revenue and Support	\$1,978,846	\$2,392,856	\$1,632,269	\$1,877,653	\$2,408,687	\$2,710,510
EXPENSES						
Education Grants	425,242	\$494,299	\$433,903	\$445,340	\$456,292	\$563,745
Other Program Costs	77,785	74,417	97,250	241,955	227,504	214,091
Management and General	319,775	350,044	320,830	341,644	386,567	451,540
Fundraising	\$273,789	\$233,369	268,455	309,313	360,339	351,409
Total Expenses	\$1,096,591	\$1,152,129	\$1,120,438	\$1,338,252	\$1,430,702	\$1,580,785
Change in Net Assets	\$882,255	\$1,240,727	\$511,831	\$539,401	\$977,985	\$1,129,725
NET ASSETS						
Beginning of Year	\$7,441,029	\$8,323,284	\$9,564,011	\$10,075,842	\$10,615,243	\$11,593,228
End of Year	\$8,323,284	\$9,564,011	\$10,075,842	\$10,615,243	\$11,593,228	\$12,722,953

*In-Kind Support should correspond to the same expense category; however no details were provided.

Source: IRS Form - 990/Audited Financial Statements

The Association

The Association is organized under the not-for-profit laws of New York State to supplement and conduct activities and services for the students, faculty, staff, and alumni of the College. The Association's fiscal year-end is June 30.

Per the audited financial statements, the Association administers support services to the College such as the bookstore, food service, residential facilities, athletics, and day care while providing financial services for student activities and oversight of associated fees collected to support these activities.

The residence hall is also operated by the DCC Association. The mortgage and associated costs are the responsibility of the Association. However, the Association is a component unit of DCC; ultimately DCC is responsible for the fiscal actions of the Association.

Below is the Statement of Activities for the DCC Association, Inc.

DUTCHESS COMMUNITY COLLEGE ASSOCIATION					
Statement of Activities					
For the Year Ended June 30					
	2012/13	2013/14	2014/15	2015/16	2016/17
REVENUE AND SUPPORT					
Sales, commissions, and fees	\$9,050,346	\$8,953,744	\$8,596,985	\$8,826,622	\$5,657,479
In-kind rent - Bookstore*			\$111,950	\$111,950	
In-kind rent - Cafeteria			\$96,425	\$96,425	\$96,425
In-kind rent - Day Care			\$159,275	\$159,275	\$159,275
In-kind support total			\$367,650	\$367,650	\$255,700
Grants and other	\$132,139	\$147,913	\$100,996	\$109,434	\$110,817
Interest	\$3,491	\$1,826	\$719	\$638	\$1,742
Total Revenue and Support	\$9,185,976	\$9,103,483	\$9,066,350	\$9,304,344	\$6,025,738
EXPENSES					
Cost of sales	\$2,705,713	\$2,536,858	\$2,568,709	\$2,287,674	
Residence halls			\$3,483,196	\$3,293,443	\$2,935,154
General and administrative	\$5,158,668	\$5,335,913	\$2,374,793	\$2,689,890	\$2,228,938
Allocated expenses	\$312,483	\$360,468	\$329,969	\$317,572	\$92,834
Student activities	\$542,030	\$559,050	\$526,361	\$509,473	\$365,278
Athletic activities	\$254,990	\$229,392	\$217,047	\$276,239	\$278,530
	\$8,973,884	\$9,021,681	\$9,500,075	\$9,374,291	\$5,900,734
Funded projects	\$53,180	\$7,901	\$24,464	\$32,943	\$25,008
Total Expenses	\$9,027,064	\$9,029,582	\$9,524,539	\$9,407,234	\$5,925,742
Change in Net Assets	\$158,912	\$73,901	\$(458,189)	\$(102,890)	\$99,996
OTHER CHANGE IN NET ASSETS					
Change in fair value of interest rate swap agreement	\$(408,984)	\$(288,418)	\$331,658	\$364,790	\$(484,580)
Change in net assets of discontinued operations					\$(37,331)
Change in Net Assets	\$(250,072)	\$(214,517)	\$(126,531)	\$261,900	\$(421,915)
NET ASSETS					
Beginning of year	\$8,490,769	\$8,240,697	\$8,026,180	\$7,899,649	\$8,161,549
End of year	\$8,240,697	\$8,026,180	\$7,899,649	\$8,161,549	\$7,739,634

*16/17 In-kind support detail removed Bookstore support due to transfer of operation in June 2017

Total from Stmt of Activities does not include In-kind Rent-Bookstore from Schedule of Activities by Cost Ctr

Source: IRS Form - 990

EXHIBIT I - Oversight & Governance

Dutchess Community College functions under the auspices of the State University of New York (SUNY). Dutchess County is a sponsor of the College. A local sponsor as defined by Education Law 6301 is “Any city, county, intermediate school district, school district approved by the state university trustees, or community college region approved by the state university trustees, sponsoring or participating in the establishment or operation of a community college.”

Board of Trustees – The College is governed by the Board of Trustees which consists of ten members; four appointed by the Governor of New York; five appointed by the Dutchess County Legislature and one member is the student government president (who is elected annually by the students). The Board meets monthly, or as needed, and is responsible for overseeing the College’s operations and budget. The Board also appoints the President.

The College Board of Trustees meets 10 times per year and as needed. In addition to meetings of the whole, members of the Board serve on subcommittees including Finance and Facilities, Personnel and Community Relations, and Academic and Student Affairs. An ad hoc policy committee is charged with ensuring that College policies are reviewed regularly and updated as needed.

Dutchess County Legislature – The County, as sponsor of the College, is responsible for reviewing the College’s annual budget and voting to approve the budget with specific funding from the County to the College.

Section 31.02 of the County Charter specifically charges the County Legislature with this duty:

Powers and Duties: The County Legislature and the Board of Trustees of Dutchess Community College shall have all the powers and perform all the duties of administration as provided by law.

President of the College – The President is responsible for all college activities, both academically and financially. The President reports directly to the Board of Trustees.

Professional Staff Organization (PSO) – consists of faculty, non-teaching educators, and administrators and are the primary mechanisms through which the voices of constituencies are heard. This group makes recommendations and offers advisory opinions to the President and Board of Trustees on any and all matters affecting the educational program of the College, including but not limited to academic programs, academic policies, advising, and the role of faculty and staff in the decision-making process of the College, per the College’s website.

DCC has a shared governance with the above ‘which provides a structure for campus participation in planning, policy development and decision-making’ according to DCC’s website. Additional information may be found at <https://www.sunydutchess.edu/aboutdcc/governance/>

Per the College: “DCC is also accountable to several regulating bodies including the State of New York Education Department, the New York State Higher Education Assistance Corporation, the State University of New York, and the Middle States Commission on Higher Education, the accrediting agency empowered by the U.S. Secretary of Education to certify compliance with rigorous standards that govern the delivery of higher education and render an institution and its students eligible to receive federal aid. Ensuring that the College meets the requirements of all of these bodies requires significant investment of resources.”

EXHIBIT II - Chargebacks Received by the College

	2013	2014	2015	2016	2017	2018
Albany County Office of the Controller Total	\$1,050	\$8,213	\$6,699	\$3,902	\$7,549	\$6,336
Allegany County Treasurer Total				139		
Broome County Office Building Total		1,833	3,850	279	429	2,673
Cayuga County Treasurer Total	2,100					
Chautauqua County Treasurer Total	1,808	1,027			322	1,683
Chemung County Treasurer Total				209	2,361	3,168
City of New York-Bronx Total	103,717	150,700	170,016	161,139	239,138	183,942
City of New York-Kings Total	43,867	69,080	93,478	68,970	73,201	97,812
City of New York-Manhattan Total	43,983	54,853	58,905	49,812	72,235	83,655
City of New York-Queens Total	32,667	57,970	64,834	59,357	79,319	49,599
City of New York-Richmond Total	6,125	8,727	8,393	6,549	16,207	11,385
Clinton County Treasurer Total	2,625	953		209	3,327	1,485
Columbia County Treasurer Total	46,258	45,980	52,938	54,874	67,191	41,481
Cortland County Treasurer Total			231		322	
Delaware County Treasurer Total	1,692	8,287	6,545	3,205	4,615	9,306
Erie County Office of the Controller Total	233	3,007	3,927	4,319	5,152	2,376
Essex County Treasurer Total			116			
Fulton County Treasurer Total	117					1,485
Franklin County Treasurer Total		2,200				
Genesee County Treasurer Total					322	
Greene County Treasurer Total	23,275	19,067	20,097	12,610	21,574	9,702
Hamilton County Treasurer Total	175					
Herkimer County Treasurer Total	1,225					
Jefferson County Treasurer Total				279	215	2,772
Livingston County Treasurer Total			308			
Madison County Treasurer Total				209		3,069
Military/Veteran CCB Code Total			0		0	0
Monroe County Treasurer Total	6,417	1,467	3,157	5,155	8,157	3,861
Montgomery County Treasurer Total	2,100	2,200			3,864	
Nassau County Treasurer Total	11,171	15,473	20,328	28,633	36,429	35,541
Niagara County Treasurer Total			231		1,395	297
Oneida County Finance Department Total	1,692	3,227	1,425	2,856	5,045	9,009
Onondaga County Treasurer Total	175	1,503	924	1,533	12,129	4,554
Ontario County Department of Finance Total				4,528	2,791	1,188
Orange County Treasurer Total	567,116	709,304	771,797	645,288	867,198	767,778
Orleans County Treasurer Total						396
Oswego County Treasurer Office Total	1,458		2,156	1,951	4,079	297
Otsego County Treasurer Total	1,692	5,427	6,391	2,229	4,830	495
Putnam County Treasurer Total	684,852	833,066	816,251	669,010	993,582	710,028
Rensselaer County Treasurer Total	2,800	4,473	154	836	1,395	2,079
Rockland County Treasurer Total	13,592	14,667	18,634	16,581	16,315	23,562
Saratoga County Treasurer's Office Total	5,133	2,273	3,542	6,978	8,265	6,732
Schenectady County Department of Finance Total	1,983	2,420	693	209	3,864	5,940
Schoharie County Treasurer Total	3,325	880		209		
Schuyler County Treasurer Total					429	
St. Lawrence County Treasurer Total	350			418		3,762
Steuben County Treasurer Total		440			3,005	1,881
Suffolk County Department of Audit & Control Total	11,987	18,480	17,171	14,282	20,930	30,393
Sullivan County Government Center Total	20,883	27,818	12,551	18,322	32,737	26,235
Tompkins County Treasurer Total		3,593	4,312	1,672		2,475
Ulster County Treasurer Total	892,965	1,030,650	1,007,455	765,417	1,061,650	900,884
Warren County Municipal Center Total		2,420		6,827	10,197	2,772
Washington County Treasurer Total	175			1,742	429	396
Wayne County Treasurer Total	875					
Westchester County Department of Finance Total	140,291	222,199	256,410	231,897	312,465	276,606
Yates County Treasurer Total		440			429	
Grand Total	\$2,681,949	\$3,334,316	\$3,433,918	\$2,852,634	\$4,005,090	\$3,329,089

EXHIBIT III - Chargebacks Paid by Dutchess County to Other Counties

College	2013	2014	2015	2016	2017	2018
ADIRONDACK COMMUNITY COLLEGE	\$3,152.00	\$8,571.34	\$9,396.46	\$25,232.88	\$17,773.67	\$15,582.66
BOROUGH OF MANHATTAN COMMUNITY COLLEGE	\$23,934.00	\$12,974.00	\$9,199.00	\$17,621.00	\$7,249.00	\$7,590.00
BRONX COMMUNITY COLLEGE	\$8,478.00	\$13,519.00	\$12,972.00	\$12,771.00	\$5,874.00	\$8,492.00
BROOME COMMUNITY COLLEGE	\$9,906.89	\$19,389.17	\$37,595.50	\$29,952.00	\$29,418.64	\$33,394.45
CAYUGA COMMUNITY COLLEGE	\$8,202.70	\$20,691.00	\$21,079.35	\$23,567.19	\$19,704.15	\$34,294.10
CLINTON COMMUNITY COLLEGE	\$12,862.20	\$5,279.60	\$3,840.30	\$4,183.30	\$3,405.00	\$2,411.00
COLUMBIA GREENE COMMUNITY COLLEGE	\$510,802.80	\$475,368.90	\$392,402.80	\$441,600.13	\$562,913.23	\$607,212.48
CORNING COMMUNITY COLLEGE		\$317.50	\$3,414.67	\$4,568.97	\$6,883.40	\$1,770.40
ERIE COMMUNITY COLLEGE	\$1,009.00	\$1,812.00	\$2,775.40	\$2,820.53	\$1,845.33	\$6,353.63
FASHION INSTITUTE OF TECHNOLOGY	\$989,096.60	\$847,996.90	\$919,690.30	\$940,864.20	\$1,015,321.64	\$1,117,042.06
FINGER LAKES COMMUNITY COLLEGE	\$7,513.20	\$8,209.60	\$9,355.00	\$8,851.20	\$9,133.90	\$8,733.40
FULTON MONTGOMERY COMMUNITY COLLEGE	\$10,018.30	\$5,820.80	\$1,510.30	\$2,011.63		
GENESEE COMMUNITY COLLEGE	\$3,522.09	\$7,450.63	\$7,737.14	\$4,444.00	\$6,388.00	\$3,600.00
HERKIMER COUNTY COMMUNITY COLLEGE	\$45,230.96	\$50,586.68	\$43,956.35	\$58,743.05	\$61,674.03	\$55,704.63
HOSTOS COMMUNITY COLLEGE	\$5,855.50	\$5,793.00	\$5,870.00	\$2,359.50	\$3,003.00	\$8,753.43
HUDSON VALLEY COMMUNITY COLLEGE	\$140,162.78	\$147,190.43	\$143,772.43	\$120,516.06	\$134,545.51	\$161,619.38
JAMESTOWN COMMUNITY COLLEGE				\$1,405.00	\$2,400.00	\$1,578.00
JEFFERSON COMMUNITY COLLEGE	\$2,110.00	\$846.00		\$516.00		\$971.67
KINGSBOROUGH COMMUNITY COLLEGE		\$1,488.00				
LaGUARDIA COMMUNITY COLLEGE	\$1,440.00	\$2,534.00	\$3,142.00	\$2,144.00	\$4,901.00	\$1,321.00
MOHAWK VALLEY COMMUNITY COLLEGE	\$12,267.30	\$9,531.00	\$10,147.30	\$16,708.70	\$21,497.00	\$26,643.67
MONROE COMMUNITY COLLEGE	\$11,992.48	\$12,113.37	\$14,417.83	\$11,559.33	\$16,269.00	\$9,514.67
NASSAU COMMUNITY COLLEGE	\$6,166.83	\$11,913.16	\$9,485.33	\$15,746.00	\$5,971.34	\$6,963.66
NIAGARA COUNTY COMMUNITY COLLEGE	\$1,932.00	\$4,649.33	\$9,721.00	\$2,298.00	\$3,646.67	\$7,328.01
NORTH COUNTRY COMMUNITY COLLEGE	\$1,544.08	\$5,793.67	\$1,497.67	\$2,646.67	\$6,610.33	\$2,115.00
ONONDAGA COMMUNITY COLLEGE	\$13,451.20	\$16,865.70	\$14,554.96	\$22,317.73	\$17,310.87	\$12,821.66
ORANGE COUNTY COMMUNITY COLLEGE	\$305,000.64	\$265,445.88	\$304,303.07	\$396,258.53	\$414,617.00	\$455,325.99
QUEENSBOROUGH COMMUNITY COLLEGE	\$4,586.50	\$3,646.00		\$4,622.00	\$4,153.00	\$4,114.00
ROCKLAND COMMUNITY COLLEGE	\$19,562.70	\$26,488.90	\$46,058.70	\$42,768.20	\$42,813.40	\$40,804.00
SCHENECTADY COUNTY COMMUNITY COLLEGE	\$3,636.80	\$4,373.00	\$1,930.80	\$8,730.60	\$2,542.33	\$2,458.00
SUFFOLK COUNTY COMMUNITY COLLEGE		\$3,046.66	\$1,146.59	\$1,442.74		\$1,848.58
SULLIVAN COUNTY COMMUNITY COLLEGE	\$39,012.10	\$56,815.20	\$37,380.00	\$50,287.79	\$48,723.66	\$49,558.33
TOMPKINS CORTLAND COMMUNITY COLLEGE	\$8,199.33	\$8,266.33	\$21,988.66	\$26,758.33	\$18,287.67	\$18,285.34
ULSTER COUNTY COMMUNITY COLLEGE	\$224,319.52	\$211,153.43	\$238,458.71	\$252,315.36	\$242,218.00	\$256,399.42
WESTCHESTER COMMUNITY COLLEGE	\$141,896.81	\$144,386.67	\$146,216.60	\$149,328.32	\$172,827.38	\$214,197.76
TOTAL	\$2,576,865.31	\$2,420,326.85	\$2,485,016.22	\$2,707,959.94	\$2,909,921.15	\$3,184,802.38



DUTCHESS COUNTY COMPTROLLER

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