

**Budget and Planning Subcommittees
Meeting Agenda
May 8, 2019
1:40-3:00pm – Room 610 HH**

- 1) Approval of minutes from the 4/16/2019 meeting (attached)
- 2) Budget 2019 and 2020
- 3) Excellence Fees

**Joint Meeting: SPS-FPS
Minutes
May 8, 2019**

Present: Steven Titan (*FPS Chair*), Yi Li (*SPS Chair*), Ric Anzaldúa, Ned Benton, Avi Bornstein, Angela Crossman, Ajisa Dervisevic, Mark Flower, Karen Kaplowitz, Erica King-Toler, Erez Lenchner, Dyanna Pooley, Alena Ryjov, Doug Salane, Robert Till, and Alison Orlando (*Recorder*)

1. **Approval of Minutes from March 11, 2019 and April 16, 2019.** The minutes were approved as proposed.
2. **Budget 2019 and 2020.** Mark F. started by explaining that the college will end FY 2019 with a positive balance. However, he said that we are facing a projected deficit of \$11 million for FY 2020. Steve T. spoke about several factors that have led to this deficit including the labor reserve and the assumption that the Department of Corrections will not be renting North Hall. He then explained that CUNY is changing the allocation methodology and he is unsure what the full impact will be on the FY 2020 budget. Steve T. also wanted the committee to be aware that this budget assumes that the \$2 million in supplemental operating support that CUNY allocated to John Jay in 2019 will continue into 2020. Ned B. noted that the labor reserve issue is not unique to John Jay. Karen K. asked if there has been any news on North Hall from CUNY; Steve T. said that there has not. Steve T. added that before we plan our next steps in regards to the budget, we need to wait until the next meeting of the Committee on Fiscal Affairs on June 3 to fully understand how the changes to the allocation methodology will affect the budget. Ned B. then asked for clarification of what is included in “planned new hires and reclassifications” under faculty in the FY 2020 budget. Yi L. said this includes a portion of the 13 new hires from last fall, 4 new lecturers, and reclassifications. He added that it is his understanding that the full-time faculty have not grown. Ned B. asked about having a spreadsheet that would show the faculty lines in June, and the faculty lines in October. He explained that this would be helpful in showing the changes in the faculty lines, costs and headcount. Ned B. then inquired about the approved vacancies under administrative staff in the FY 2020 budget. Mark F. said that there are 20 vacancies included in the budget, and the budget assumes they will be filled by July 1. Ned B. stressed the importance in having equity when dealing with administrative staff and faculty leaving. He then requested a spreadsheet for staff lines similar to the one he requested for faculty. This was followed by a discussion on projecting and estimating adjunct costs. Ned B. said that we should be able to predict the number of adjuncts for fall as classes in CUNY first that are assigned as staff are likely to be taught by adjuncts. Yi L. noted that he feels it is a small margin to improve upon when projecting adjunct costs. Ned B. said that he feels a conversation about projecting adjunct costs would be useful and Steve T. noted that he is open to any suggestions. Angela C. asked if they are factoring in the professional hour because it has a large impact on the budget; Mark F. said that they are. Erica K. asked about our endowment. Steve T. said that we have around \$10 million in vested funds, and they are mostly all assigned.
3. **Excellence Fee.** Mark F. shared a letter from CUNY that explains that the colleges must report on how their excellence fees are spent. He then shared a document labeled “Senior Colleges Actuals and Projections for Academic Excellence Fees Summary” to give a perspective of what is being spent in OTPS and PS. He explained that his concern is that we can’t have one allocation for both Psychology and Criminal Justice, and that we need to separate them. There was then a discussion on what the best way to do this would be, and how the excellence fee is being supervised. Ned B. shared a handout on his suggestion on what should be done. Yi L. said that he feels that there needs to be a deeper understanding on the supervision of the excellence fee before there is a vote on this. Steve T. said that we have to be prepared to report on this to

CUNY. Mark F. said he will work on his end to see the best way to report. Avi B. said that he is open to being as transparent as possible.

John Jay College
FY 2020 Financial Plan DRAFT

Initial

	FY2019 Third-Quarter FR - 4.3.19	FY 2020 Plan DRAFT	Projected Change	FY 2020 Note
BUDGET ALLOCATION AND REVENUE				
CUNY Revenue Target	\$92,266,000	\$94,939,130	\$2,673,130	CUNY increases Revenue Target by their projected increase due to tuition increase
Avg Enrollment ((Fall + Spring)/2)	11,925	11,925	0	
Base Allocation				
Base Allocation:	\$100,845,530	\$103,518,660	\$2,673,130	FY19 Increase allocation of \$2M moved into base. Base also includes \$2.7M for tuition increase
Lump Sum Allocations	\$2,297,805	\$2,297,805	\$0	
Initial Tax-Levy Allocation	\$103,143,335	\$105,816,465	\$2,673,130	
Additional Allocations	\$6,301,114	\$6,051,114	(\$250,000)	No Admissions Pilot
NYC Budget Initiatives (NYPD Exec Leadership & DOC CEEDS)	\$2,571,742	\$2,571,742	\$0	
NYC DOC Academy Rental of North Hall	\$3,276,859	\$903,034	(\$2,373,825)	Current DOC contract Expires 11/30/19
Current Year Gross Tuition Revenue above CUNY Target	\$3,523,000	\$1,431,172	(\$2,091,828)	Increase in revenue target exceeds actual revenue growth due to TAP Gap
TOTAL BUDGET ALLOCATION	\$118,816,050	\$116,773,527	(\$2,042,523)	
Personnel Services (PS) :				
Faculty	\$40,680,430	\$41,856,586	\$1,176,156	Planned new hires and reclassifications
Administrative Staff	\$39,963,596	\$42,930,910	\$2,967,314	Annualized cost of approved vacancies
ECP	\$4,515,735	\$4,454,522	(\$61,213)	Reduction of 1 VP position
2% Labor Reserve	\$2,497,000	\$5,144,819	\$2,647,819	
Adjuncts:	\$17,818,000	\$18,928,653	\$1,110,653	
Teaching Adjuncts / CLTs	\$17,818,000	\$18,928,653	\$1,110,653	Workload reduction increases number of adjunct sections
Temp Services:	\$6,056,614	\$6,425,205	\$368,591	
College Assistants	\$5,260,841	\$5,518,694	\$257,853	2% Increase
Non-Teaching Adjuncts	\$795,773	\$906,511	\$110,738	2% Increase
TOTAL PS	\$111,531,374	\$119,740,693	\$8,209,319	
TOTAL OTPS (See note below)	\$8,091,000	\$8,091,000	\$0	rollover budget
TOTAL FINANCIAL PLAN EXPENDITURES	\$119,622,374	\$127,831,693	\$8,209,319	
Operational YEAREND BALANCE	(\$806,324)	(\$11,058,167)	(\$10,251,843)	
Prior Yearend Balance	\$933,393	\$127,069	(\$806,324)	
Total Yearend Balance	\$127,069	(\$10,931,098)	(\$11,058,167)	



University Budget Office

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October 11, 2018

To: Senior College Budget Directors

From: Catherine Abata

Subject: Academic Excellence Fees Revenue and Expense Reporting

The FY2019 quarterly financial report will include data on Academic Excellence Fee revenue and expenses. Please refer to the following instructions for the CUNYfirst coding to be used for this purpose.

Expenses

Effective FY2019, colleges must identify expenses funded by these fees by using Funding Source 801066 – Academic Excellence Fees. This will standardize the recording of these expenses and allow the University to generate reports directly out of the system.

For this to be effective, and given that reporting can occur at any point during the year, colleges must ensure the proper coding is used as requisitions are entered, and that budget is in place. On the PS side, the chartfield must be assigned in the department budget table to those positions (if any) funded by this source. Colleges should not wait until the end of the year to transfer expenses to this chartfield.

If the college has already incurred FY2019 expenses funded by these fees, please ensure they are properly coded by doing expense transfers no later than Friday, October 26th.

Revenue

There is no change to the current process for to record academic excellence fee revenue.

Should any changes be needed to address requests for additional information on the use of the Academic Excellence Fees, we will make revisions to the accounting structure so that this information is available.

Thank you for your cooperation in ensuring consistency in reporting of these revenues and expenses.

c: University Executive Controller Sara Montero
Assistant Budget Director Luis Trias
Director of Revenue Management Olga Mishchenko
Director of Reporting and Analysis Kenneth Tirino
UBO Staff

**The City University of New York
2018-2019 Third-Quarter Financial Report**

Senior Colleges Actuals and Projections for Academic Excellence Fees Summary (\$000)

	YTD Total Revenue	PS Actuals	OTPS Actuals	Total Expenses	PS Projection	OTPS Actuals and Encumbrances	Total Expenses
Baruch College	4,184.5	2,067.4	42.6	2,109.9	3,078.4	48.1	3,126.5
Brooklyn College	2,072.3	-	1,856.2	1,856.2	-	1,856.2	1,856.2
City College	368.2	278.4	45.5	323.9	366.1	45.5	411.6
Hunter College	1,856.0	1,263.0	85.1	1,348.1	1,867.5	85.1	1,952.6
John Jay College	235.0	81.1	28.7	109.7	176.5	30.1	206.6
Lehman College	193.8	86.5	27.7	114.2	122.3	40.9	163.3
Queens College	218.6	36.9	99.0	135.9	52.4	110.2	162.6
College of Staten Island	24.8	2.4	19.5	22.0	6.9	19.5	26.4
York College	112.8	28.9	51.0	79.9	64.1	62.4	126.5
Graduate Center	207.3	43.4	1.8	45.2	68.3	1.8	70.1
Senior College Total	9,473.1	3,888.0	2,257.1	6,145.1	5,802.5	2,299.9	8,102.4

Source: budget and expenses from general ledger; revenue from student financials

FY2019 Academic Excellence Fee Summary
 Updated as of March 25, 2019
 Budget

	BUDGET	Actuals as of 3/25/19	FY19 Projections (Apr- Jun)	TOTAL FY19 Projections
Approved Budget	234,900.0			
College Asst	32,505.0	27,651.8	4,853.2	32,505.0
Non-Teach Adj	33,300.0	14,273.2	32,981.8	47,255.0
PS Temp				79,760.0
PS Regular	109,761.1	39,154.9	57,623.1	96,778.0
TOTAL PS	175,566.1	81,079.9	95,458.1	176,538.0
OTPS	40,334.0	28,663.4	10,698.6	39,362.0
Scholarships	19,000.0		19,000.0	19,000.0
TOTAL OTPS				58,362.0
TOTAL	234,900.1	109,743.4	125,156.6	234,900.0
Over/Under Budget				