

Planning Sub-Committees of BPC
Meeting Agenda for August 13, 2014
Room 610 Haaren – 1:00 – 2:30 pm

1. Approval of Minutes for June 17, 2014. Draft minutes are attached along with relevant documents for the online allocation discussion. After the meeting Ned distributed model number 3 to supersede model 2 discussed at the meeting.
2. Budget Report. Rob and Pat will present a recommendation for balancing the FY2015 financial plan, and they will engage the sub-committees on out-year issues, which still require resolution. A three-year balanced plan must be submitted to CUNY.
3. Financial Plan Recommendations. Depending on the discussion, we may consider formal recommendations for the FY2015 financial plan, or further work and a later vote may be necessary. If there are other recommendations for the Financial Plan, they may be considered as well at this time. I believe there is a Faculty Senate/Council of Chairs resolution pending on faculty workload.

**Joint Meeting: SPS – FPS
Minutes
August 13, 2014**

Present: Jane Bowers, James Llana (*SPS Chair*), Ricardo Anzaldua, Kim Chandler, Sandrine Dikambi, Janice Dunham, Mark Flower, Norris James, Karen Kaplowitz, Patricia Ketterer, Tom Kucharski, Anthony Marcus, Virginia Moreno, Robert Troy, Fritz Umbach, Mariani Mewengkang (*Recorder*)
Ned Benton (via Phone)

The meeting began with the members introducing themselves to the new members of the committee. The new members are Sandrine Dikambi, new representative from the HEO Council, and Norris James, the new Treasurer for the Student Council.

1. **Approval of Minutes from June 17, 2014.** Minutes were approved as proposed.

2. **Budget Report.** Pat delivered an update to the committee about the state of John Jay's budget for the next year. (handout distributed at the meeting is attached) Since the last meeting John Jay has received its Budget Allocation. We've also been informed about the investments that will be funded by the University and/or State. As of this year, John Jay will be responsible for paying for the Fringe Benefits for its employees. A portion of the money from the Compact will go towards this expense.
The State has also increased the TAP waiver by \$165 dollars.
Though the College has received \$4.6 million in Compact Funding, some of the money has already been directed towards investments and expenses. Page 5 of the Budget Report details how the Compact money is being used.
The College will also need to spend 20% of the discretionary funds on Minority/Women Owned Business Enterprise (MWBE) or we risk losing that money.
The teaching load for the Doctoral Fellows has been reduced from 4 to 2, but CUNY will provide funding to hire more adjuncts.
After factoring the College's expenses, we face a deficit of \$1.5 million. The Vice Presidents have been asked to submit proposals on how they can reduce some of their costs. (attached) A decrease in Non-Teaching Adjuncts will allow the College to cut the deficit by \$300 thousand. Using some of the Aux Corp budget to cover tax-levy expenses will also cut the deficit by another \$100 thousand, as will RF offsets.
The current plan for addressing the deficit calls for replacing only 9 or so faculty who retired in FY 14 with substitute faculty; doing so will generate a savings of \$469 thousand. While all of these actions will bring the FY2015 deficit under control, it leaves a \$240K deficit for FY2016, which will likely be unacceptable to CUNY. More work remains to present a balanced budget plan for the next three years. The committee agreed that a draft of the financial plan recommendations must be done at the next meeting.
There was then discussion about the negative effects a reduction in Full-Time Faculty would have on the College. The students would be greatly impacted by this decision, according to some sub-committee members. With more part-time faculty, students cannot be reasonably assured that their professor will be there year to year. It also affects the senior students in the Honors program because it limits access to Full-Time faculty whom they need for their Senior Research project.
Having fewer faculty members would also go against the recommendations the Middle States Commission made to John Jay. Therefore, it is imperative we look for ways to reduce our deficit without reducing the number of our Full-Time faculty. Our Budget Plan is a

“political” document which lays out what our priorities are. It would not look good if we include a reduction in faculty as part of the plan.

Tom observed that we simply spend too much money and that the remedy is to align expenses with resources. Pat referred to a directive that asked Rob Pignatello to review the College table of organization so that we can understand if projected revenue will cover current staffing levels. This survey of units should be complete by October or November. Jim pointed out that a follow-up activity will aim to review the gap between revenue and expenses and to make recommendations for closing it, in line with our campus-specific PMP goal to achieve fiscal stability by the following year.

A complete list of our Full-Time Faculty numbers, and vacant faculty positions will be provided for the next meeting. Bob Troy has also agreed to provide some enrollment numbers for the fall semester. This information will be useful in framing the financial plan recommendations, although it is far from definitive. A Faculty Proposal may also be submitted for this meeting.

3. **Financial Plan Recommendations.** Some suggestions were made that will be discussed at the next meeting. The committee will also consider the faculty workload mitigation proposal from the Senate and Council of Chairs. Jim is hopeful that members will submit suggestions concerning the financial plan recommendations in the time before the next meeting, or we will not have advanced the discussion beyond today.
4. **Next Meeting Business.** Anne Lopes will be invited to submit an allocation proposal for online programs and to attend the meeting to discuss. Ned has also asked that his allocation proposal be considered.

As context for financial plan recommendations, we will need:

Full-Time Faculty Numbers

Enrollment Numbers – to better gauge the College’s revenue numbers

John Jay College of Criminal Justice
Financial Planning/Strategic Planning Subcommittee
August 13,2014
Budget Report

FY 2014- 2016 Financial Plan Projection (7/22/14)	1
FY 20014- 2016 Financial Plan Projection (6/23/14)	2
Recommendations to Balance Financial Plan	3
Revenue Analysis	4
Compact Analysis	5
PS Projection Detail	6

John Jay College
FY 2014 ESM Financial Plan Projection -July 22, 2014

BUDGET ALLOCATION AND REVENUE	Revised Year End 10/7/13	FY 2014 Financial Plan Updated 10/8/13	FY 2014 6/5/14 Projection	FY 2014 7/21/14 Projection	FY 2015	FY 2016
CUNY Revenue Target	\$79,917,000	\$82,867,000	\$82,499,000	\$82,203,254	\$85,702,000	\$85,702,000
Actual Enrollment / FY12-15 Projection	11,378	11,572	11,390	11,390	11,403	11,403
Original Projection					11,907	11,907
Base Allocation:	\$86,197,011	\$89,552,436	\$89,552,436	\$89,552,436	\$91,557,100	\$91,557,100
Lump Sum Allocations	\$2,141,885	\$2,221,746	\$2,221,746	\$2,467,949	\$2,243,128	\$2,243,128
Additional Allocations	\$4,000,054	\$1,540,716	\$1,877,760	\$1,894,036	\$1,995,560	\$3,652,970
Current Year Gross Tuition Revenue above CUNY Target	\$262,000	\$1,315,549	(\$72,922)	(\$430,425)	(\$582,782)	(\$582,782)
TTL BASE BUDGET ALLOCATION	\$92,600,951	\$94,630,447	\$93,579,020	\$93,483,996	\$95,213,006	\$96,870,416
Prior Year Cutra Balance	\$2,684,800	\$2,444,650	\$2,444,650	\$2,444,650	\$682,505	\$0
TTL ADDITIONAL REVENUES	\$2,684,800	\$2,444,650	\$2,444,650	\$2,444,650	\$682,505	\$0
TOTAL BUDGET ALLOCATION	\$95,285,751	\$97,075,098	\$96,023,670	\$95,928,646	\$95,895,511	\$96,870,416
EXPENDITURES						
Personnel Services (PS) :	\$66,895,900	\$69,856,400	\$69,778,623	\$69,658,661	\$71,784,615	\$72,235,421
Faculty	\$34,517,142	\$35,517,730	\$35,200,611	\$35,091,257	\$36,139,530	\$36,090,336
Administrative Staff	\$29,417,054	\$30,863,842	\$31,203,530	\$31,150,806	\$32,213,578	\$32,713,578
ECP	\$2,961,704	\$3,474,827	\$3,374,482	\$3,416,597	\$3,431,507	\$3,431,507
Adjuncts:	\$11,932,800	\$12,530,163	\$11,991,799	\$12,615,938	\$12,667,513	\$12,667,513
Teaching Adjuncts / CLTs	\$11,620,151	\$12,217,513	\$11,534,101	\$12,155,200	\$12,217,513	\$12,217,513
CETs	\$312,649	\$312,649	\$457,698	\$460,737	\$450,000	\$450,000
Temp Services:	\$6,943,600	\$6,105,549	\$6,140,703	\$6,079,924	\$5,968,161	\$5,968,161
College Assistants	\$5,905,457	\$4,950,053	\$5,339,399	\$5,380,852	\$4,832,954	\$4,832,954
Non-Teaching Adjuncts	\$1,038,143	\$1,155,496	\$801,304	\$699,072	\$1,135,207	\$1,135,207
TTL PS	\$85,772,300	\$88,492,111	\$87,911,124	\$88,354,522	\$90,420,289	\$90,871,095
OTPS	\$7,068,800	\$7,580,493	\$7,374,740	\$6,891,620	\$7,009,100	\$7,009,100
TTL OTPS	\$7,068,800	\$7,580,493	\$7,374,740	\$6,891,620	\$7,009,100	\$7,009,100
TTL FINANCIAL PLAN EXPENDITURES	\$92,841,100	\$96,072,604	\$95,285,863	\$95,246,142	\$97,429,389	\$97,880,195
YEAR END BALANCE	\$2,444,650	\$1,002,493	\$737,807	\$682,505	(\$1,533,878)	(\$1,009,779)

ALLOCATION ASSUMPTIONS

FY14 Revenue Target = Final Adjusted Target, FY 15 Target = Target per allocation letter adjusted for waivers, FY 16 Target = FY 15

FY 14 enrollment based on Spring Form A. FY 15 & FY 16 based on Enrollment Management Projection 3/17/2014

FY15 Allocation per Allocation letter. FY 16 "Additional Allocations" include estimated COMPACT funding of 1.7 million

EXPENDITURE ASSUMPTIONS

FY14-15 PS Projections include staff on 5/1/14 payroll, assumes approved admin hires will be filled as planned and remaining pending vacancies will not be filled.

FY 15 Faculty expenditure projection includes the addition of 14 tenure track hires committed for Fall 2014, FY16 Faculty expenditures assumes no additional hires

FY14 Adjunct Projection reflect 350k for estimated release time for Adjunct Reimbursement from RF but actual release time will result in only \$146K in reimbursements

FY15-16 Temp Services Expenditures assumed will be within allocations as adjusted for financial plan changes, FY14 Temp Services based upon projections using 5/1/14 payroll

2014 OTPS reflects under spending of \$300k based on 6/30 encumbrances

John Jay College
FY 2014 ESM Financial Plan Projection -June 23, 2014

	<u>Revised Year</u> <u>End 10/7/13</u>	<u>FY 2014</u> <u>Financial Plan</u>	<u>FY 2014 3/24/14</u> <u>Projection</u>	<u>FY 2014 5/6/14</u> <u>Projection</u>	<u>FY 2014 6/5/14</u> <u>Projection</u>	<u>FY 2015</u>	<u>FY 2016</u>
		Updated 10/8/13				Updated 6/18/14	
BUDGET ALLOCATION AND REVENUE							
CUNY Revenue Target	\$79,917,000	\$82,867,000	\$82,867,000	\$82,499,000	\$82,499,000	\$82,499,000	\$82,499,000
Actual Enrollment / FY12-15 Projection	11,378	11,572	11,390	11,390	11,390	11,403	11,403
Original Projection						11,907	11,907
<u>Base Allocation:</u>	\$86,197,011	\$89,552,436	\$89,552,436	\$89,552,436	\$89,552,436	\$89,552,436	\$89,552,436
Lump Sum Allocations	\$2,141,885	\$2,221,746	\$2,424,529	\$2,424,529	\$2,221,746	\$2,221,746	\$2,221,746
Additional Allocations	\$4,000,054	\$1,540,716	\$1,812,380	\$1,628,357	\$1,877,760	\$3,198,126	\$4,855,536
Current Year Gross Tuition Revenue above CUNY Target	\$262,000	\$1,315,549	(\$72,922)	(\$72,922)	(\$72,922)	\$10,698	\$10,698
TTL BASE BUDGET ALLOCATION	\$92,600,951	\$94,630,447	\$93,716,423	\$93,532,400	\$93,579,020	\$94,983,006	\$96,640,416
Prior Year Contra Balance	\$2,684,800	\$2,444,650	\$2,444,650	\$2,444,650	\$2,444,650	\$737,807	\$0
TTL ADDITIONAL REVENUES	\$2,684,800	\$2,444,650	\$2,444,650	\$2,444,650	\$2,444,650	\$737,807	\$0
TOTAL BUDGET ALLOCATION	\$95,285,751	\$97,075,098	\$96,161,073	\$95,977,050	\$96,023,670	\$95,720,812	\$96,640,416
EXPENDITURES							
<u>Personnel Services (PS):</u>	\$66,895,900	\$69,856,400	\$69,830,927	\$69,721,822	\$69,778,623	\$71,049,843	\$71,049,843
Faculty	\$34,517,142	\$35,517,730	\$35,250,322	\$35,201,181	\$35,200,611	\$36,090,336	\$36,090,336
Administrative Staff	\$29,417,054	\$30,863,842	\$31,109,246	\$31,122,667	\$31,203,530	\$31,552,205	\$31,552,205
ECP	\$2,961,704	\$3,474,827	\$3,471,359	\$3,397,974	\$3,374,482	\$3,407,302	\$3,407,302
<u>Adjuncts:</u>	\$11,932,800	\$12,530,163	\$11,980,846	\$11,991,799	\$11,991,799	\$12,530,163	\$12,530,163
Teaching Adjuncts / CLTs	\$11,620,151	\$12,217,513	\$11,532,773	\$11,534,101	\$11,534,101	\$12,217,513	\$12,217,513
CETs	\$312,649	\$312,649	\$448,073	\$457,698	\$457,698	\$312,649	\$312,649
<u>Temp Services:</u>	\$6,943,600	\$6,105,549	\$5,918,906	\$5,966,110	\$6,140,703	\$6,262,593	\$6,262,593
College Assistants	\$5,905,457	\$4,950,053	\$5,224,410	\$5,239,696	\$5,339,399	\$5,127,386	\$5,127,386
Non-Teaching Adjuncts	\$1,038,143	\$1,155,496	\$694,496	\$726,415	\$801,304	\$1,135,207	\$1,135,207
TTL PS	\$85,772,300	\$88,492,111	\$87,730,680	\$87,679,731	\$87,911,124	\$89,842,599	\$89,842,599
OTPS	\$7,068,800	\$7,580,493	\$7,497,537	\$7,544,097	\$7,374,740	\$7,351,156	\$7,351,156
ETI Transfer to Tech Fee & Science Direct Cost/savings							
TTL OTPS	\$7,068,800	\$7,580,493	\$7,497,537	\$7,544,097	\$7,374,740	\$7,351,156	\$7,351,156
TTL FINANCIAL PLAN EXPENDITURES	\$92,841,100	\$96,072,604	\$95,228,217	\$95,223,828	\$95,285,863	\$97,193,755	\$97,193,755
YEAR END BALANCE	\$2,444,650	\$1,002,493	\$932,856	\$753,222	\$737,807	(\$1,472,943)	(\$553,340)

ALLOCATION ASSUMPTIONS

FY14 Revenue Target and Tuition increased. No tuition increase for out years
FY 14 enrollment based on Spring Form A. FY 15 & FY 16 based on Enrollment Management Projection 3/17/2014
FY15 & FY16 "Additional Allocations" include estimated COMPACT funding

EXPENDITURE ASSUMPTIONS

FY14-15 PS Projections include staff on 5/1/14 payroll, assumes approved admin hires will be filled as planned and remaining pending vacancies will not be filled.
FY 15 Faculty expenditure projection includes the addition of 14 tenure track hires committed for Fall 2014, FY16 Faculty expenditures assumes no additional hires
FY14 Adjunct Projection reflect 350k for estimated release time for Adjunct Reimbursement from RF but actual release time will result in only \$146K in reimbursements
FY15-16 Temp Services Expenditures assumed will be within allocations as adjusted for financial plan changes, FY14 Temp Services based upon projections using 5/1/14 payroll
All FY 2014 Reductions are carried into FY 2015 and 2016
2014 OTPS reflects under spending of \$300k

Recommendations to Balance Financial Plan (updated 7/22/14)	FY 2015	FY 2016
Projected FY 15 Deficit - ESM 6/23/14	(\$1,533,878)	(\$1,009,779)
Current Actions being taken:		
No replacement for FY14 Faculty Retirements (originally 8-9 estimated)	\$469,557	\$469,557
Reduce Non-Teaching Adjuncts to reflect FY 14 Actuals	\$300,000	\$300,000
Use FY14 Fiscal Year-end surpluses to offset tax levy		
Aux Corp (salary offsets)	\$100,000	
RF (salary Offsets)	\$100,000	
Philanthropy	tbd	
SAA	tbd	
Subtotal	\$969,557	\$769,557
Additional Actions Needed from All Departments to End Year with \$300K Surplus	\$650,000	
Revised Year End Balance/Remaining Shortfall	\$85,679	(\$240,222)

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FY 2014 TARGET		\$82,499,000 NO TUITION INCREASE- ONLY CHANGE IS NUMBER OF FTES				
2013-2014	FTE	FTE WORTH	BILLED	% COLLECT	PROJECTED REVENUE	Revenue Over Target
Fall 2014	11833	3,390.52	\$40,120,023	98.67%	\$39,586,427	
Spring 2015	0.927237	10972	3,418.56	\$37,508,440	97.84%	\$36,698,258
Winter 2015			\$891,068	100.00%	\$891,068	
Summer 2014					\$1,355,598	
Summer 2015					\$2,999,317	
Summer (adjust for Cunyfirst)					-\$200,000	
Prior Year					\$1,179,030	
Total					\$82,509,698	\$10,698
Annual FTE	11403					
Estimate Revenue Over/Under Target						\$10,698

FY 2014 Updated Financial Plan Revenue FY 14 Final Collection		Revenue Target =				\$82,203,254
2013-2014	FTE	FTE WORTH	BILLED	% COLLECT	PROJECTED REVENUE	Revenue Over Target
Fall 2013	11831	3,390.52	\$40,113,234	98.67%	\$39,579,728	
Spring 2014 (revised)	0.92545	10949	3,418.56	\$37,429,797	97.84%	\$36,621,313
Winter 2014			\$891,068	100.00%	\$891,068	
Summer 2013					\$1,355,598	
Summer 2014					\$2,999,340	
Unfunded Waiver adj to target						
Summer/Spring (adjust for Cunyfirst)					-\$853,249	
Prior Year					\$1,179,030	
Collection Agency					\$0	
Total	11390				\$81,772,829	-\$430,425

FY 2015 TARGET		USING 5.024% FTE WORTH INCREASE				\$85,702,000
2014-2015	FTE	FTE WORTH	BILLED	% COLLECT	PROJECTED REVENUE	Revenue Over Target
Fall 2014	11833	3568.18	\$42,222,304	98.67%	\$41,660,748	
Spring 2015	0.927237	10972	3597.69	\$39,473,865	97.84%	\$38,621,230
Winter 2015			\$937,759	100.00%	\$937,759	
Summer 2014					\$1,966,000	
Summer 2015					\$2,041,482	
Adjust Collection Rate					-\$220,000	
Prior Year					\$1,000,000	
Total	11403				\$86,007,218	\$305,218
Estimate Revenue Over/Under Target						-\$582,782

TAP WAIVER
increase in non tap waivers

Analysis of FY 2014 Compact Funding and FY 2015

COMPACT FUNDING ALLOCATION	FY 2014	FY 14 College Plan	FY 2015
FY 2014 Allocation	\$3,963,000	\$3,963,000	\$4,633,000
Waivers	(\$238,000)	(\$238,000)	(\$259,000)
Workstudy	(\$154,000)	(\$154,000)	(\$141,000)
Textbooks	(\$121,000)		(\$154,000)
Veterans /Textbooks	(\$14,000)	(\$14,000)	(\$16,000)
Net Compact Funding	\$3,436,000	\$3,557,000	\$4,063,000
Philanthropy	(\$391,000)	(\$391,000)	(\$425,000)
Restructuring	(\$400,000)	(\$400,000)	(\$475,000)
Compact Funds Available	\$2,645,000	\$2,766,000	\$3,163,000
*Faculty (FY 14 actual avg sal 71k, FY 15 avg sal =74k)	15 \$1,065,000	\$912,725	\$1,036,000
**Fringe	\$404,700	\$346,836	\$435,120
Subtotal Faculty Investment	\$1,469,700	\$1,259,561	\$1,471,120
Non Instructional Salary	\$851,667	\$500,778	\$0
**Fringe	\$323,633	\$190,296	\$200,000
Non Instructional Funding	\$1,175,300	\$691,074	\$200,000
Subtotal Staff	\$2,645,000	\$1,950,634	
Balance Remaining		\$815,366	\$1,491,880
College Assistants		\$128,000	
Textbooks		\$121,000	
OTPS/Recruitment		\$176,000	
Used for Savings/Offsets		\$390,366	-\$1,491,880
Total Compact/Available		\$3,581,366	\$0
Compact Funds Available	\$2,645,000	\$2,766,000	\$3,163,000
Fringe	\$728,333	\$537,131	\$635,120
Net Compact Allocation	\$1,916,667	\$2,228,869	\$2,527,880

*15 Faculty hires FY14, 14 Faculty Hires FY15

**Fringe benefit rate increased to 42% for Full time staff in FY 2015 and 24% for Part time staff

ESM Recommendation Estimated Net Compact = 75%

\$1,671,652

**FY2014 4th Quarter PS Projection
As of June 26, 2014 Payroll**

FY 2014 - Current Year

DRAFT - NOT FOR DISTRIBUTION

	GROSS EXPENDITURES				OUT-YEAR ASSUMPTIONS			
	FACULTY	ADMINISTRATION	ECP	JJC TOTAL	FACULTY	ADMINISTRATION	ECP	JJC TOTAL
Regular Gross Salary	\$ 36,329,386	\$ 31,016,990	\$ 3,353,081	\$ 70,699,457	\$ 36,341,659	\$ 31,596,052	\$ 3,402,209	\$ 71,339,919
HIRES	\$ -	\$ -	\$ -	\$ -	\$ 1,036,000	\$ 1,641,008	\$ 286,298	\$ 2,963,306
RF Summer Salary	\$ 577,671	\$ -	\$ 31,033	\$ 608,704	\$ 577,671	\$ -	\$ 21,200	\$ 598,871
Full Time Overtime	\$ -	\$ 500,060	\$ -	\$ 500,060	\$ -	\$ 500,060	\$ -	\$ 500,060
Department Chair Summer Pay	\$ 238,315	\$ -	\$ 1,681	\$ 239,996	\$ 238,315	\$ -	\$ 1,681	\$ 239,996
Lump Sum Vacation / Severance / Legal Settlements	\$ 20,962	\$ 144,297	\$ 30,337	\$ 195,596	\$ 20,962	\$ 144,297	\$ 30,337	\$ 195,596
Additions to Gross	\$ -	\$ 349,581	\$ -	\$ 349,581	\$ -	\$ 349,581	\$ -	\$ 349,581
Other Expenditures	\$ 53,280	\$ 16,797	\$ 31,498	\$ 101,575	\$ 53,280	\$ 16,797	\$ 31,498	\$ 101,575
Other/Retroactive salary increases for Laborers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Faculty Reclassifications / Merits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEO Reclassifications / Merits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CA Conversions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Early Retirement Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Gross Expenditures	\$ 37,219,614	\$ 32,027,725	\$ 3,447,631	\$ 72,694,970	\$ 38,267,887	\$ 34,347,795	\$ 3,773,223	\$ 76,388,905
	REFUNDS OF APPROPRIATION							
Graduate Center Salaries	\$ (1,533,161)	\$ -	\$ -	\$ (1,533,161)	\$ (1,533,161)	\$ -	\$ -	\$ (1,533,161)
RF Summer Salary	\$ (577,671)	\$ (21,509)	\$ (31,033)	\$ (630,213)	\$ (577,671)	\$ (21,509)	\$ (31,033)	\$ (630,213)
Journal Entries (IFR Overhead)	\$ (17,525)	\$ -	\$ -	\$ (17,525)	\$ (17,525)	\$ -	\$ -	\$ (17,525)
Space Rental Reimbursements	\$ -	\$ (106,186)	\$ -	\$ (106,186)	\$ -	\$ (106,186)	\$ -	\$ (106,186)
Theater Reimbursement from Aux Corp	\$ -	\$ (432,473)	\$ -	\$ (432,473)	\$ -	\$ (410,666)	\$ -	\$ (410,666)
Reimbursement from RF Admin	\$ -	\$ (195,830)	\$ -	\$ (195,830)	\$ -	\$ (233,513)	\$ -	\$ (233,513)
Other Reimbursement (Prod Inv Fund)	\$ -	\$ (23,749)	\$ -	\$ (23,749)	\$ -	\$ (55,782)	\$ -	\$ (55,782)
Misc Reim/Retroactive salary increases for Laborers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graduate Assistant ROA	\$ -	\$ (97,172)	\$ -	\$ (97,172)	\$ -	\$ (97,172)	\$ -	\$ (97,172)
Prior Year Refunds not processed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Refunds of Appropriation	\$ (2,128,357)	\$ (876,919)	\$ (31,033)	\$ (3,036,309)	\$ (2,128,357)	\$ (924,828)	\$ (31,033)	\$ (3,084,218)
Net PS Expenditures	\$ 35,091,257	\$ 31,150,806	\$ 3,416,597	\$ 69,658,661	\$ 36,139,530	\$ 33,422,967	\$ 3,742,190	\$ 73,304,687
Accruals		\$0	\$ -	\$ -		\$ (1,709,389)	\$ (310,683)	\$ (2,020,072)
Steps			\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Failed Serches/Attrition					\$ -	\$ -	\$ -	\$ -
REVISED Net PS Projection	\$ 35,091,257	\$ 31,150,806	\$ 3,416,597	\$ 69,658,661	\$ 36,139,530	\$ 32,213,578	\$ 3,431,507	\$ 71,784,615
				Annualize FY 15 Hires	\$ -	\$ -	\$ -	\$ -
				FY15 ASSUMPTIONS	\$ 36,139,530	\$ 32,213,578	\$ 3,431,507	\$ 71,784,615