OVERVIEW

In its final report, the Expense Reduction Task Force (ERTF) proposes a number of measures to reduce the annual operating budget of the Cooper Union.

The portion of the Fiscal Year 2012 budget—$36.6 million—which the ERTF analyzed in order to recommend a formula for approximately $4 million in expense reductions in FY 2013 by no means comprises the entire sum of expenses that must be reduced to ensure the survival of the institution in its present form as a full-tuition scholarship, professional college in the absence of significant new revenue streams. The recommended cuts do not assume wasteful spending; rather they reflect a necessary overall expense reduction of 12 percent to the operating budget, as mandated by the President, on what the task force views as already tight budgets.

Two of the major expenses excluded from the operating budget as beyond the purview of the ERTF were employee benefits and debt service, which represent about $9.5 million and $10.3 million respectively of the total $63.6 million operating budget approved for FY 2012. These two significant expenses cannot be reduced by straightforward cuts or elimination of budget lines. Technically, employee benefits are part of the operating budget, but benefits can only be reduced through negotiation with the unions that represent 85 percent of Cooper Union’s workforce. Likewise, the 30-year, $175 million loan cannot be refinanced without negotiation with Cooper Union’s creditor, Metropolitan Life Insurance. However, the nature of the loan (which attaches the asset of Cooper Union-owned land under the Chrysler building, and currently carries a steep prepayment penalty of approximately $75 million) suggests that hopes for a reduction in debt service payments are not realistic at this time.

The work of the ERTF was, therefore, limited to making recommendations only on that part of the total operating budget that could be addressed through percentile reduction or elimination of individual lines. Among other excluded items not within the purview of ERTF for reductions were student financial aid ($675,000) and research grants ($56,000).

The ERTF was decisive in making recommendations that would have the effect of ensuring that resources are devoted primarily to academic rather than administrative operations. The resulting operating budget for FY 2013 shows a larger investment in academic areas rather than in administrative operations.

Even today, it should be noted, Cooper Union makes a proportionally higher investment in instruction and academic support. In a comparison of Cooper Union with 10 other institutions, Cooper Union had the highest investment in these mission-critical areas: 63.8 percent v. a median of 49.8 percent.*

*See Appendix A to examine this comparison, which includes Columbia University as well as the Rhode Island School of Design. The schools included for the comparison were selected by Cooper Union as either similar in terms of geographic location or academic offerings. With the exception of Columbia, the comparison schools and Cooper Union allocate some charges (maintenance, depreciation, interest) against the Instruction and Academic Support lines, as well as other expense lines.
TASK FORCE MEMBERSHIP, CHARGE AND PROCESS

President Jamshed Bharucha formed the ERTF in January 2012 and appointed members. The committee was chaired by Vice President for Finance and Administration & Treasurer T.C. Westcott with the following members:

- Andrew Crudge (ME’13), Albert Nerken School of Engineering
- Cara Di Edwardo (BFA’85), Adjunct Professor & Printmaking Technician, School of Art
- Frank Jania (BEEE’97, MSEE’99), Software Engineer, Google
- Christine Osinski, Professor, School of Art
- Stephen Rustow, Professor, The Irwin S. Chanin School of Architecture
- George Sidebotham, Professor of Mechanical Engineering, Albert Nerken School of Engineering
- Kristof Toth (ChE’14), Albert Nerken School of Engineering
- David Weir, Professor, Humanities and Social Sciences

The membership of the ERTF was drawn from the principal constituencies of the institution with students, faculty, alumni and staff. However, members agreed early on that the charge of the committee was not to defend or represent those constituencies but rather to make recommendations that would most benefit the institution as a whole. Members are cognizant that others are also engaged in the exercise of proposing solutions to Cooper Union’s financial situation—including the Revenue Task Force appointed by the President, and various groups of constituents—and are appreciative of their good work.

As the President said in giving the task force its charge, it is evident that cost reductions alone will not produce a balanced budget, but such reductions must be part of the long-term strategy to restore the financial health of the institution.

Recognizing this necessity, the ERTF began holding weekly meetings, starting on January 19, 2012. The first step in the process was a detailed review of the finances of the institution so members could understand the seriousness of the problem. This process took several weeks, with Vice President of Finance and Administration & Treasurer T.C. Westcott and Budget Director Serena Chea providing and explaining substantial amounts of data. Diana Pearson, on assignment for communications in the President’s Office, took extensive notes at each meeting, which were approved by members and posted to the task force website (https://taskforce.cooper.edu/expense_reduction_reports). The next phase of the process involved free and open discussion within the committee of possible cost-cutting measures, followed by development of recommendations and a final report.
The ERTF reviewed current budgets, which are not audited until the fiscal year has concluded, as well as projections of revenues and expenses. Unaudited statements and projections are necessarily proprietary, and are not published. Those wishing to review these documents may request an appointment with Vice President and Treasurer Westcott.

CURRENT FINANCIAL SITUATION

Despite reports of the institution’s relative economic well-being after the financial downturn of fall 2008, the facts point to a number of major stressors that require both immediate and long-term attention. President Bharucha, who took office in July 2011, informed the Cooper Union community in fall 2011 of an unsustainable structural deficit, defined by the difference between the costs of running the institution and its revenue from all sources (principally the ground rents and tax-equivalency payments from the Chrysler Building; alumni and other donations; and interest and dividends from investments).

The projected overall cash deficit for FY 2012 as of March 29 was $18.6 million. This includes the remaining capital expenses associated with the new academic building at 41 Cooper Square and Foundation Building. Without significant reductions in costs and/or significant increases in revenue, that deficit is projected to be at $15.4 million in FY 2014, and at $17.3 million in FY 2015, at which point the institution’s cash reserves could well be exhausted from using unrestricted funds in the investment portfolio to pay down the cash shortfall year after year.

Even in 2018, when a significant step-up in the revenue from the Chrysler Building ground rents is scheduled to begin, the deficit is projected to be $11.5 million and is projected to increase to $20.6 million by FY 2025—if action is not taken to both reduce expenses and to increase revenues.

The financial crisis is serious, as demonstrated by the graphs on the following pages.
WE SPEND MORE THAN WE EARN
Unrestricted Revenues & Expenses

Expenses have consistently outpaced revenues (with the exception of FY 2002).
Above is an overview of historical trends from 1990 through 2011.

*FY 2012 amounts are projected based on Cooper Union’s financial plan. FY1990-2011 data are derived from the Audited Financial Statements (AFS). AFS may include non-cash expenses such as post retirement and depreciation.
A SIMPLE LOOK AT THE DEFICIT
“Reliable Revenues” Barely Cover Salaries and Benefits

Revenue [green] falls far short of expenses [red].

This chart displays Cooper Union’s “reliable revenue” [dark green] which barely covers salaries and benefits [dark red]. “Reliable revenue” is comprised mostly of Chrysler Building ground rents and other real estate income plus dormitory room rentals and student fees.

“Unreliable revenue” [lighter green] represents mainly contributions, government grants & contracts, and drawdowns from the investment pool (“spending rate”). “Unreliable revenue” barely covers debt service [medium red].

“Other expenses” [light red] represent operational costs that are mostly unfunded—resulting in annual cash shortfalls of approximately $13–18 million.

*FY 2012 amounts are projected based on Cooper Union’s financial plan. FY 2010–2011 data are derived from the Audited Financial Statements (AFS).
One aspect of the committee’s deliberations requires special comment. President Bharucha informed the ERTF that an overall reduction to the allocations budget of 12 percent would be required for FY 2013. After extensive deliberation, the committee devised its “HEPI Reduction Formula” to distribute reductions more equitably throughout the institution by taking into consideration the rate of budgetary increase in the various divisions, both academic and administrative, over several years.

A flat 12 percent reduction to all divisions would unfairly penalize those divisions that had maintained a low rate of growth or had already sustained cuts in past years. Divisions that experienced a greater than average growth rate may have had legitimate reasons for growth, but no special adjustments were made by the ERTF on that basis. (The Vice President for Finance and Administration has the job of meeting with division heads and ascertaining the reasons for growth.)

The committee settled on a reduction of 6% to all budget lines plus an additional percentage based on the amount of increase in excess of the rate of increase indicated by the Higher Education Price Index (HEPI) for the Middle Atlantic Region. The committee took the HEPI as its benchmark for what the rate of increase should have been over the last six years, i.e., since FY 2006. The committee chose the 2006 budget year as a baseline because that was the year when all budgets in the institution were restored to a reasonable level after an earlier period of extreme reductions in FY 2003–2004.

In the graph on the following page, we see how money was allocated in FY 2006, how Cooper Union planned to spend money in FY 2012, and how Cooper will spend it in FY 2013 given reduced allocations of approximately $4 million overall. See Appendix B for a breakdown of allocations by division.
A goal of the ERTF was to reduce the percent of the budget devoted to administrative expenses, in order to spend the largest percentage of the budget on academic expenses. Spending in all areas will be reduced in the proposed FY 2013 budget.

The amounts in this chart represent the portion of the operating budget reviewed by the ERTF for FY 2013 budget allotments.
POINTS FOR FURTHER CONSIDERATION

The members of the ERTF recognize that they are not in a position to know the details of departmental objectives and operations for the budget lines that must be reduced. Members know that the recommendations they make, and the points they raise for further consideration in this report, may not be practicable. Members realize that in some cases changes may be extremely difficult to realize or perceived by others as unfair. Some budget items may have been shifted from one line to another over a span of time. These thoughts are presented with acknowledgement that deans and department heads know their own areas best and must do what they can to both reduce costs and ensure the quality of education that is part of Cooper Union’s historic mission. At the same time, it is important that the institution as a whole meet the targeted 12% reduction figure, even if that figure is achieved by means of reduction (or revenue generation) other than or in addition to the proposals provided by the ERTF.

The following points fall into three categories: (1) reductions that may be realized immediately; (2) those that can be realized only if accompanied by long-term institutional changes; and (3) those that can be realized only if critical decisions are made by deans and department heads.

IMMEDIATE REDUCTIONS

• OPERATING BUDGET: Reduce all budget lines by 6% plus an additional calculated amount proportional to increases in excess of HEPI since FY 2006 to arrive at a total overall operating budget reduction of 12%.

• MEETING EXPENSE: Eliminate free food at all meetings.

• TRAVEL EXPENSE: Reduce travel budgets school-wide.

• ENERGY SAVINGS INSTITUTIONALLY: Move ahead on all initiatives to save energy in the operation of Cooper Union-owned buildings by presidential order and optimize use of the two cogeneration systems on campus.

• ENERGY SAVINGS INDIVIDUALLY: Encourage every community member to be energy-efficient by: washing hands with cold water when possible; turning off unnecessary lights; shutting down equipment, including computers, when not in use; using the stairs instead of the elevator (especially going up); and printing hard copies as a last resort (printing costs include paper, ink, and electricity).
LONG-TERM INSTITUTIONAL CHANGES

Academic Administration

• Consider replacing academic dean positions with rotating department chair positions if practicable.

Academic Advisement

• Review academic advisement procedures for possible redundancies. Insist that students assume greater responsibility for their own education.
• Eliminate advising stipends for professors advising master’s students.

Instructional Costs

• Reduce enrollments in all schools to realize savings in adjunct hires.
• Institute curricular reform to reduce credits required for degrees, thereby scaling down required coursework and instructional costs.
• Increase student-faculty ratio and average class size where practicable.
• Establish and enforce enrollment policy to cancel under-enrolled courses or combine them with other courses.
• Review transfer admissions policy to admit transfer students less in need of remediation or other special instruction.
• Require students who are granted additional semesters to complete their degrees, or who take additional classes, to compensate the institution for the additional instruction.
• Eliminate course overload expenses except in extreme cases; tighten existing policies as appropriate.

Academic Calendar

• Consider alternatives to existing academic year to better utilize facilities (e.g., intersession and summer courses).

Benefits

• Renegotiate employee health contributions and other benefits with faculty and staff unions.
Admissions Policy

- Stagger admissions to individual Schools on a rotating basis so that each School forgoes admission of an entering class to reduce instructional and other costs (e.g., one year the School of Art admits no students, the next year Engineering, the next year Architecture, etc.).

Physical Plant

- Consider sale or lease of the dormitory after College-wide discussion and debate.
- Reduce number of floors rented at 30 Cooper Square or relocate administrative offices to property owned by Cooper Union by repurposing existing space.
- Repurpose all or part of existing library for office space, or for special programs.
- Utilize administrative space the same way that academic space is utilized, with some office staff working at night.

DEPARTMENTAL AND DIVISIONAL CHANGES

Computer Center

- Develop new and higher rates for printing and paper use.
- Study the possibility of providing laptops to all students, if sponsorship can be identified. A program to help students obtain their own laptops may reduce the need for the institution to supply desktops to students.

Schools

- Engineering: Eliminate the B.S.E. degree to realize instructional cost savings. Restructure the master’s programs so that the courses are senior electives, with both master’s students and undergraduates in attendance.
- Art and Architecture: Control expense for exhibition materials and increase recycling of materials.

Library

- Reduce budget for database services depending on usage. The budget for database services should be evaluated annually on the basis of use.
- Repurpose a percentage of library floor space (perhaps 30 percent) to accommodate and consolidate other institutional programs, acknowledging that the space is currently underutilized, but that current personnel and resources are essential.
Grant-funded Programs

- Require that grant-funded programs include an overhead component.
- Insist that all grant-initiated programs operate exclusively within the grant-provided funds they have, and that leaders of grant-funded programs faced with reductions seek additional grants to continue their programs.

Development

- Evaluate reasonable return on investment in Development staff.
- Develop process to track results over several years with consequences for failure to meet goals.

CONCLUSION

It is our sincere hope that members of the Cooper Union community will see, through a close reading of our report, that the financial situation is a serious one, and is not easily resolved through budget cuts alone. Revenues simply do not cover expenses. Expenses are difficult to reduce—given already tight operating budgets, restrictions built into collective-bargaining agreements and debt-service obligations.

Many have asked about righting the balance between academic and administrative expenses. We have deliberately recommended cuts and changes to assure that more resources are devoted to academic areas, and that administrative areas bear the burden of greater cost reductions.

As part of our work we reviewed a great deal of data including Cooper Union data and some information regarding comparables to enable the committee to understand how similar institutions allocate their budgets. We met numerous times with President Bharucha, who gave us our charge and checked in with us midway through our deliberations.

For many of us, this was the first time that we had served on a Cooper Union committee consisting of members associated with all three schools (Art, Architecture and Engineering) as well as the Faculty of Humanities and Social Sciences and Administration. Indeed, solutions will come from similar efforts to establish common ground between divisions and departments, and to encourage members of the community to work together towards the goal of preserving and enhancing all that is distinctive and extraordinary about The Cooper Union.

The hard work of finalizing budgets and maximizing scarce resources now falls to the leaders of departments and divisions, who are working with reduced operating budgets for FY 2013. We encourage the Administration to find ways in the future to involve the constituencies of Cooper Union in reviewing budgets and proposing efficiencies.
Respectfully submitted by the Expense Reduction Task Force:

Andrew Crudge (ME’13), Albert Nerken School of Engineering
Cara Di Edwardo (BFA’85), Adjunct Professor & Printmaking Technician, School of Art
Frank Jania (BEEE’97, MSEE’99), Software Engineer, Google
Christine Osinski, Professor, School of Art
Stephen Rustow, Professor, The Irwin S. Chanin School of Architecture
George Sidebotham, Professor of Mechanical Engineering, Albert Nerken School of Engineering
Kristof Toth (ChE’14), Albert Nerken School of Engineering
David Weir, Professor, Humanities and Social Sciences
T.C. Westcott, Chair of the ERTF, Vice President for Finance and Administration & Treasurer

APPENDIX A

Comparison showing Cooper Union’s percent of total expense for “instruction and academic support” v. 10 other institutions including Columbia University and the Rhode Island School of Design. Compiled for The Cooper Union by CDG, Spring 2012.

APPENDIX B

Table showing dollar allocations, by division, and percent of the total budget those allocations represent, for FY 2006 (actual), FY 2012 (projected) and FY 2013 (proposed). Total academic expenses represent 49.4 percent of the FY 2013 proposed budget, while total administration expenses represent 46.7 percent.
<table>
<thead>
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<th>APPENDIX A</th>
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### Comparative Analysis

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<td>FY10</td>
<td>FY11</td>
<td>FY10</td>
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<td>$5,625,000</td>
<td>$6,125,000</td>
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<td>Gift and Contract</td>
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<td>Total Operating Revenue</td>
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### Expenses

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<tr>
<th>Total Operating Revenue and Other (a)</th>
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<td>(thousands)</td>
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<td>$24,652,000</td>
<td>$20,072,000</td>
<td>$24,652,000</td>
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<td>$5,625,000</td>
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<td>$1,000,000</td>
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<td>$1,000,000</td>
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<td>Institutional Support (Total Allumni &amp; Dev)</td>
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<td>$1,000,000</td>
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<td>Depreciation (3)</td>
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<td>$1,000,000</td>
<td>$1,000,000</td>
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<td>Total Operating Revenue Less Expense (a-b)</td>
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<td>$18,384,000</td>
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### % of Total Revenue

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<thead>
<tr>
<th>Cooper</th>
<th>Emory</th>
<th>Harvard</th>
<th>NYU</th>
<th>Penn</th>
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<th>UC Berkeley</th>
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<tr>
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<td>68.17%</td>
<td>68.17%</td>
<td>68.17%</td>
<td>68.17%</td>
<td>68.17%</td>
<td>68.17%</td>
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<tr>
<td>Research</td>
<td>31.83%</td>
<td>31.83%</td>
<td>31.83%</td>
<td>31.83%</td>
<td>31.83%</td>
<td>31.83%</td>
<td>31.83%</td>
<td>31.83%</td>
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</tbody>
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Note: Cooper: Tuition & Fees included in Total Revenue. All other schools excluded Total Revenue. NYU includes hospital results.
## APPENDIX B

### The Cooper Union for the Advancement of Science and Art

#### Unrestricted Expenses

**Budget Allocation** *

In Thousands $(000)

<table>
<thead>
<tr>
<th></th>
<th>FY 2006 (Actual)</th>
<th>FY 2012 (Projected)</th>
<th>FY 2013 (Proposed)</th>
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<tbody>
<tr>
<td><strong>Academic</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>School of Art</td>
<td>3,266</td>
<td>3,950</td>
<td>3,662</td>
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<td></td>
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<td><strong>Administration</strong></td>
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<td>Student Support</td>
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<td>General Expense</td>
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<td></td>
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### Notes:

* Above amounts represent the portion of the operating budget reviewed by the ERTF for FY13 budget allocations.

** Extension & Public Services includes Continuing Education, Saturday Program and Saturday Outreach