

**St. Lawrence College Board of Governors Agenda Submission Form  
2025-2026 Academic Year**

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<b>Agenda Item Name</b>	2026-2027 Operating Budget
<b>Supporting Board Committee</b>	Finance, Resource & Audit Committee
<b>Meeting Session</b>	Open Session
<b>Action Required</b>	For Decision
<b>Date of Meeting</b>	2026-03-17
<b>Presenters/Guests Joining</b>	Bosco Yuan, Vice-President, Risk, Facilities, Procurement & CFO

**Please complete the following:**

**1. Purpose**

To review and approve the college's operating budget for the 2026-2027 fiscal year.

**2. Background Information**

The Ministry of Colleges, Universities, Research Excellence and Security (MCURES) requires colleges to prepare an annual budget report. This report should outline key assumptions and include a projected in-year surplus or deficit.

The annual operating budget must be approved by the Board of Governors and submitted to MCURES as part of the College's Business Plan by June 30 of each year.

**3. Discussion/Options**

Please refer to the 2026-27 Annual Budget Report attached.

**4. Financial and/or Human Resources Implications (as applicable)**

In compliance with both the Board of Governors direction and the MCU directives, the 2026-27 Annual Budget.

Please refer to the Annual Budget Report 2026-27 attached.

**5. Risk Impacts (for decision items only)**

*A copy of SLC’s Risk Register, Top Ten Risks, Risk Scales, and Integrated Risk Management Policy can be found on the [SLC Board of Governors board portal](#) in the BOG Orientation meeting package under the Appendices Section (5.2).*

Does the recommendation introduce new risks or increase existing risks?

- Yes
- No

If the answer is yes, how will we mitigate related risk(s)?

Click or tap here to enter text.

Does this recommendation mitigate an existing risk? (Please check one)

- Yes
- No

If the answer is yes, please explain how this will mitigate the risk(s).

Click or tap here to enter text.

**6. Recommendation(s)**

*Decision items only*

***Motion(s) presented at the committee meeting (ie - Academic & Student Success) for recommendation to the full board:***

THAT the Finance, Resource & Audit Committee recommends that the St. Lawrence College Board of Governors approve the 2026-2027 Operating budget are presented.

***Motion(s) presented to the full board upon recommendation from the relevant BOG Committee for approval:***

THAT the St. Lawrence College Board of Governors adopt the recommendation of the Finance, Resource & Audit Committee and approve the St. Lawrence College Board of Governors approve the 2026-2027 Operating budget are presented.



St. Lawrence  
College

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**2026-27**

**Annual Budget**

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## EXECUTIVE SUMMARY

SLC's financial performance in 2025/26 was adversely affected by external factors, including federal immigration policies that limit international enrolment, the provincial domestic tuition reduction and freeze in place since 2019, and outdated operating grant funding models that have not kept pace with inflation.

Despite these pressures, SLC will continue advancing its three strategic initiatives. These initiatives focus on evolving the institution to better serve students and communities, improve access to education, and enhance efficiency and productivity through digital transformation. Collectively, they support changes to program delivery and strengthen alignment with labour market needs.

On February 12, 2026, the government announced changes to the operating funding model that included an investment in colleges and universities. This investment will increase SLC's operating grants by \$11.7 million in 2026/27, which significantly reduces the projected deficit. However, even with this incremental funding and continued disciplined spending, SLC will not achieve a balanced budget in 2026/27 and is projecting a deficit of \$18.2 million. To support ongoing operations, SLC will draw on reserves and maintain a positive restricted net assets balance as of March 31, 2027.

Here are the key highlights from the 2026/27 budget:

- Total revenue of \$133.2 million which represents a modest increase of \$1.3 million compared to the 2025/26 forecast. This reflects a \$12.0 million decrease in international tuition revenue and revenue from public-private partnerships, partially offset by incremental operating funding of \$11.7 million and a 2% increase in domestic tuition revenue of \$0.3 million.
- Total expenses of \$151.3 million, which represent an increase of \$10.5 million compared to the 2025/26 forecast. This change reflects annual cost-of-living adjustments and investments in three strategic digital transformation initiatives. These increases are partially offset by the implementation of a 10% austerity measure, applied to all discretionary expenses, along with enhanced scrutiny of new staffing requests.
- In summary, SLC is projecting an operating deficit of \$18.2 million in 2026/27. This outlook is presented to underscore the fiscal challenges ahead and the need for prudent financial stewardship. Reserves are estimated to be \$62.4 million at year-end, providing the capacity to absorb this deficit while maintaining long-term financial sustainability.

This budget is presented for approval to ensure SLC can continue delivering high-quality education, maintain financial stability, and advance strategic priorities in a constrained funding environment.

# INTRODUCTION

This report provides a detailed analysis of St. Lawrence College's 2026–27 budget, including projected revenues, expenses, and the resulting financial position. It begins by outlining the key challenges and planning assumptions that shape the budget, followed by the 2026–27 enrolment plan and its impact on projected results. Subsequent sections present a comprehensive analysis of revenues, expenditures, the projected deficit, and the strategic initiatives included in the budget. Detailed financial schedules supporting the analysis are provided in the appendices and referenced throughout the report.

## KEY CHALLENGES

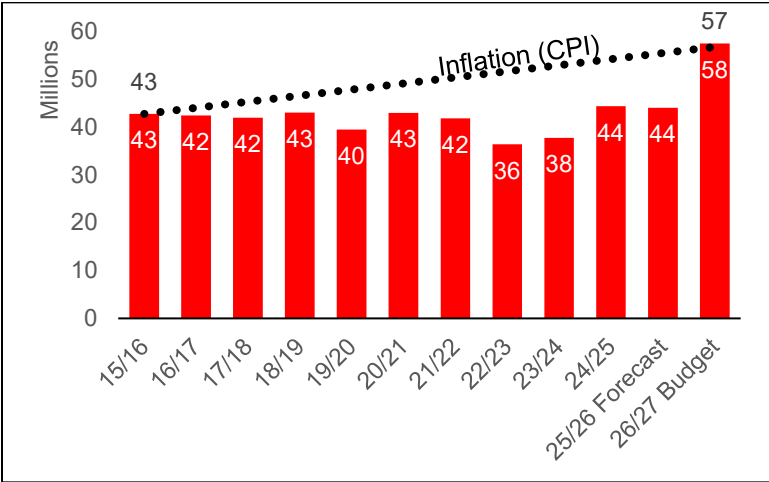
SLC continues to face two primary challenges that significantly affect its ability to achieve a balanced budget and maintain long-term financial sustainability: insufficient government operating grants and restrictive federal immigration policies that limit international enrolment.

### INSUFFICIENT GOVERNMENT OPERATING GRANTS

Government operating grants have increased by \$11.7 million with the recent funding announcement. However, when adjusted for inflation, overall government grants remain comparable to 2015/16 whereas expenses particularly salaries and benefits are in 2026 dollars. While the government investment significantly reduces the projected deficit, it remains insufficient to address ongoing cost pressures.

The Small Northern Rural Grant does not adequately support operating and staffing costs at the Cornwall and Brockville campuses. Smaller class sizes result in lower term enrolments, which in turn generate significantly less tuition revenue and grant funding. However, operating and staffing costs at both campuses remain largely consistent, do not benefit from scale efficiencies, and are required to continue meeting local labour market needs.

Figure 1 - Government Operating Grant Trend

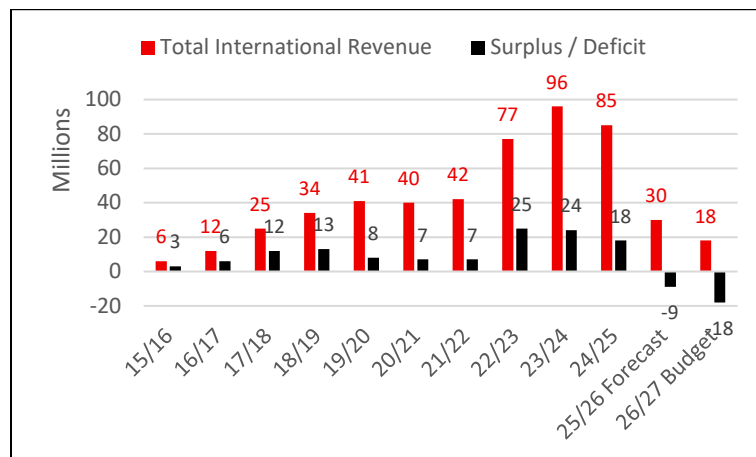


## FEDERAL IMMIGRATION POLICIES CONTINUE TO LIMIT INTERNATIONAL ENROLMENT GROWTH

The 2026–2028 Immigration Levels Plan introduces further reductions to overall immigration targets and international student intake. Immigration, Federal caps limit international study permits to 155,000 international students for 2026, decreasing to 150,000 in both 2027 and 2028, down from the planned 305,000 for 2025. This represents a 73% reduction in the number of permits issued compared to 2023 and significantly constrains the ability of colleges to recruit international students.

Under Ontario’s expected allocation framework, public colleges may receive approximately 35,000 study permits, resulting in further downward pressure on SLC’s international tuition revenue. These constraints will require **program downsizing and suspensions**, and a heightened focus on labour-market-aligned programs—including health, skilled trades, and STEM—to retain permit allocations.

Figure 2 - International Tuition and Surplus



## ENROLMENT

### ASSUMPTIONS

The changes to federal immigration policies will continue to significantly impact international enrolment and tuition revenue in 2026–27, as follows:

- The federal restrictions continuing to prohibit private-partner students from accessing post-graduate work permits have led to the wind-down and completion of all private-partner programs by the end of the 2025/26 fiscal year.
- Significant reductions to SLC’s allocation of international student applications will further reduce international enrolment.

- Programs must now align with federally determined labour-market needs, resulting in decreased enrolments, additional program suspensions, and changes to the overall enrolment mix across the College.

The budget assumes academic program suspensions will not negatively affect domestic enrolment, as suspended programs historically had low domestic uptake and displaced students have been offered alternative related pathways.

## DISCUSSION

The College has a Strategic Enrolment Management (SEM) Committee with a mandate to recommend SEM objectives and targets, guided by the SLC in Five +3 Strategic Plan, SMA Performance Metrics, and the 5 Year Enrolment Profile. As part of this mandate, the SEM Committee makes recommendations to the Senior Leadership Team (SLT) to optimize domestic and international recruitment, increase conversion and retention rates, and support student success across all three campuses. The strategy is informed by data-driven decision making and cross-functional expertise.

Figures 3 and 4 provide an overview of enrolment trends. Key highlights include:

- Domestic enrolment is stabilizing after several years of decline. It is budgeted to remain relatively stable in 2026/27 compared to the 2025/26 forecast and includes a 2% domestic tuition rate increase.
- International enrolment revenue is budgeted to decrease by \$9.6 million compared to the 2025/26 forecast due to ongoing federal immigration constraints.
- No revenue is generated from public-private partnerships, which were fully wound down in 2025/26.

Figure 3 - Multi-year Enrolment Trend

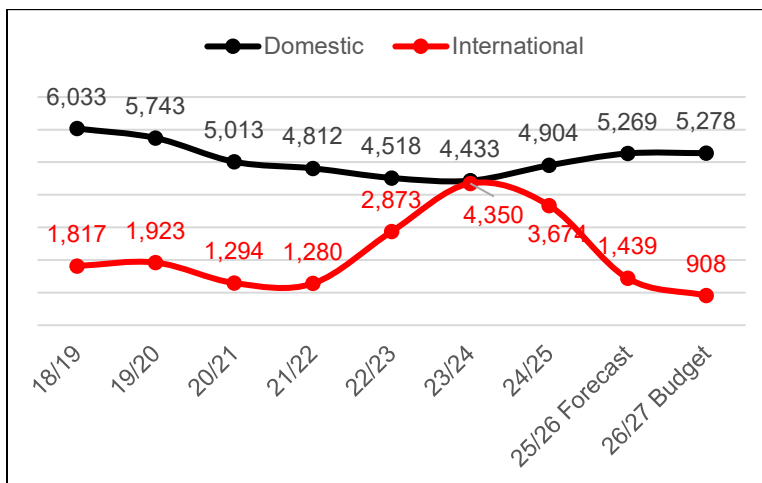
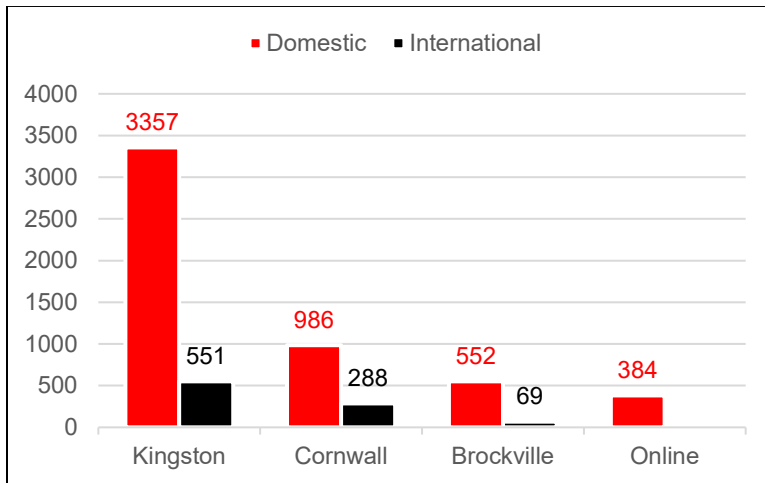


Figure 4 - 26/27 Enrolment by Campus



## REVENUES

### ASSUMPTIONS

- Government funding projections are based on the most recent memoranda received from the Ministry of Colleges, Universities, Research Excellence and Security (MCURES) and the Ministry of Labour, Immigration, Training and Skills Development (MLITSD). Where current memoranda were not available, projections are based on prior-year actual funding.
- Enrolment plan targets, approved by the College's Strategic Enrolment Management (SEM) Committee, form the basis for the development of tuition and ancillary fee budgets. International student enrolment targets reflect SLC's 2026 study permit allocations approved by the provincial government.
- Domestic tuition rates assume a 2% increase for the fall and winter terms which is the maximum allowed under the new tuition policy announced by the provincial government as part of the new funding model in February 2026.
- International tuition rates have increased by 3% in 2026/27, which is consistent with historical annual increases.
- Tuition-related ancillary fees are based on fees and rates approved by the Board of Governors at its meeting held on December 9th, 2025.
- Revenues from Ancillary Operations include the residences, parking, bookstore, food services, and event and banquet services. Increased promotional activity is expected to boost residence room rentals during the summer.

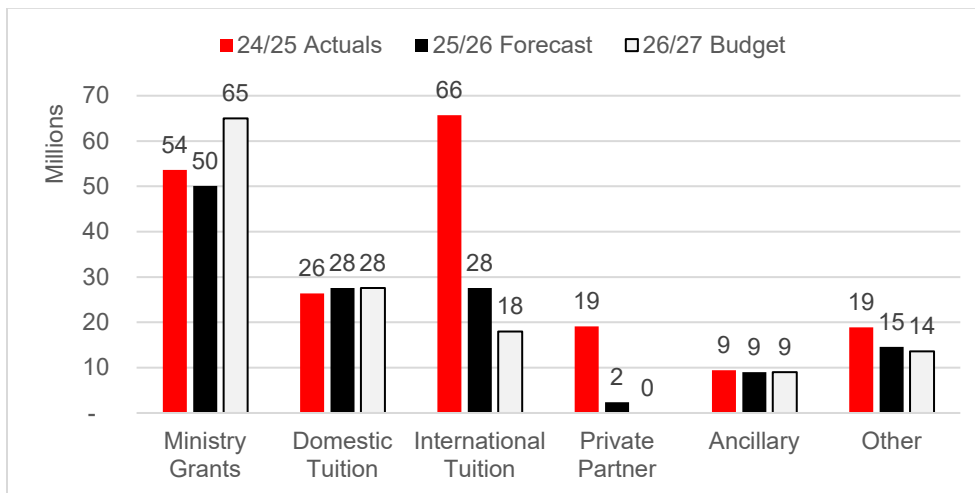
- Variable interest rates on bank balances and short-term investments are expected to decrease in fiscal 2026–27, reflecting the drawdown of reserves and fluctuations in interest rates.

## DISCUSSION

Total revenue for 2026–27 is budgeted at \$133.2 million, representing an increase of \$1.3 million (1.0%) over the 2025–26 forecast and a decrease of \$60.0 million (31.1%) compared to 2024–25 actuals. Key variances (Figure 6) between the 2026-27 budget and the 2025-26 forecast include:

- Government operating grant revenue increases by \$11.7 million, driven by incremental core operating funding under the Province's new funding model and changes to the tuition framework.
- International tuition revenue decreases by \$9.6 million, reflecting ongoing impacts of federal immigration policy changes.
- International Student Recovery fees decline, resulting in a \$0.8 million revenue uplift due to lower international enrolment
- The one-time \$1.0 million sustainability top-up received in 2025–26 is not expected in 2026–27.
- Domestic tuition revenue remains relatively stable, reflecting the modest 2% increase applied to Fall and Winter terms.
- No revenue is generated from public-private partnerships, which were fully wound down in 2025/26.
- Other revenue decreases by \$1.0 million, primarily due to the one-time gain on the 2025–26 sale of land (\$0.8 million) and lower interest income from reduced cash balances.

Figure 5 - 26/27 Revenue by Category



## EXPENDITURES

### ASSUMPTIONS

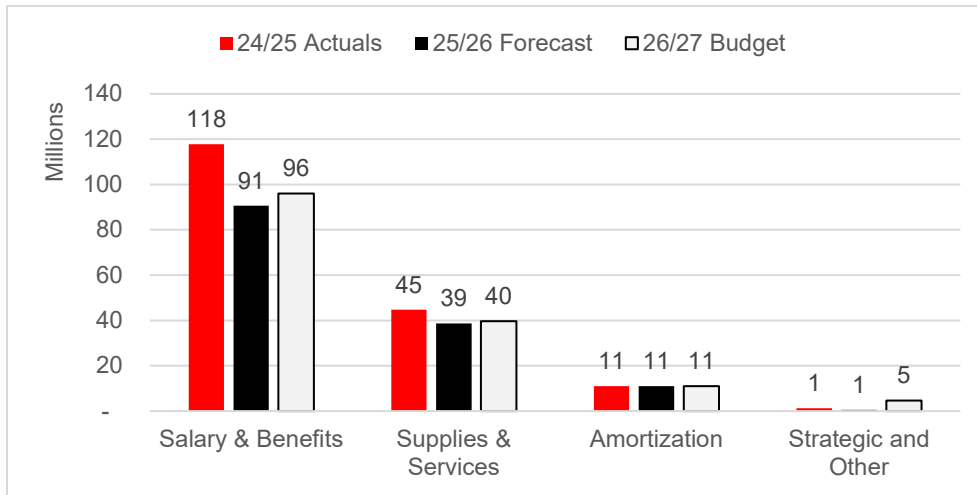
- Salaries and benefits are budgeted based on updated staffing levels, administrative wage rates, and collective agreement wage rates and step increases. Overall, salaries and benefits comprise 63.2% of the College's total budgeted expenditures.
- Contracted services are based on current contract amounts or expected contract renewal terms.
- Expenses directly tied to enrolment activity, such as international recruiting agent commissions, are budgeted in alignment with the enrolment plan targets.
- Discretionary expense budgets have been reduced by 10% to reflect the implementation of austerity measures, including travel, meals, conferences, professional development and non-instructional supplies.
- New initiatives and operating expenditures were approved through a rigorous review and approval process. Significant investments are highlighted in the Strategic Initiatives section of this report.

### DISCUSSION

Total expenses are budgeted to increase by \$10.5 million (7.4%) compared to 2025/26 forecast and decrease by \$23.5 million (13.4%) compared to 2024/25 actuals. Figure 8 shows the trend for major expense categories. Key variances between the 2026/27 budget and the 2025/26 forecast are as follows:

- Salary and benefits costs increase by \$5.4 million, reflecting annual cost-of-living adjustments tied to collective bargaining agreements, as well as incremental staffing required to support digital transformation initiatives.
- Supply and service expenses, excluding international agent commissions, show a modest increase due to inflationary pressures based on the Consumer Price Index.
- International agent commission payments remain relatively stable, as they are directly tied to international enrolment levels.
- Amortization of capital assets is consistent with previous years.

Figure 6 - 26/27 Expenses by Category



## STRATEGIC INITIATIVES

SLC continues to commit staffing and resources to deliver the following strategic and transformative initiatives:

- **Digital Transformation** – An estimated \$3.6 million investment is required to support projects that streamline and automate key processes, improving productivity, service quality, and operational efficiency.
- **Flexible Learning** – An estimated \$1.5 million investment is planned to expand high-quality flexible learning options that enable students to personalize their learning experience by choosing how, when, and where they learn.
- **Re-imagining our College** – An estimated \$0.25 million investment will support ongoing initiatives aimed at re-imagining SLC's future operating model and advancing long-term financial sustainability through operational efficiencies.

## CAPITAL

To support the development and prioritization of future capital needs, the proposed 2026–27 Capital Budget and outlook present a focused set of academic, student housing, deferred maintenance, and information technology projects aligned with SLC's Five + 3 strategic directions.

The total 2026–27 capital budget is estimated at \$7.7 million. This investment supports evolving learning-space requirements driven by changes in the academic programming mix, as well as essential campus infrastructure needs, including building envelope renewals, washroom and elevator upgrades, and information technology refresh.

The 2026–27 operating budget also includes \$11.0 million in amortization expenses related to both newly budgeted capital assets and existing assets.

## SURPLUS / DEFICIT

Appendix A summarizes the budgeted operating deficit of \$18.2 million for 2026–27. It also provides a forecast of expendable net assets (accumulated surplus), commonly referred to as reserves. The forecasted accumulated surplus for 2026–27 is \$62.4 million.

Under the Ministry's Business Plan Operating Procedure, colleges may balance their budgets using accumulated surplus (reserves), provided the accumulated surplus remains positive. Should an accumulated deficit become unavoidable, the College would be required to seek Ministry approval and submit a recovery plan to eliminate the deficit within the following two fiscal years.

As of March 31, 2025, SLC's accumulated surplus (unrestricted reserves) was \$84.5 million. The 2025–26 forecast projects an operating deficit of \$8.9 million, resulting in an estimated accumulated surplus of \$79.1 million as of March 31, 2026. The 2026–27 budgeted operating deficit of \$18.2 million is expected to reduce the accumulated surplus to \$62.4 million by March 31, 2027.

## RISKS

There are four main risks specific to the 2026/27 budget: planning assumptions, international enrolment, macroeconomic trends and academic program suspensions.

1. **Planning assumptions** – The planning assumptions used in this budget are neither optimistic nor conservative. Historically, SLC budgets have been developed using conservative assumptions, which contributed to favourable financial results. This form of contingency is not built into the 2026/27 budget. As a result, any deviation from the planning assumptions may affect financial planning targets and available resources. The primary areas of uncertainty in this budget are international revenues, due to enrolment uncertainty in the international market, and academic salaries and staffing levels, which are closely correlated with enrolment.
2. **International enrolment** – The budget assumes that SLC will continue to recruit students within the government's permit allocation limits. However, government policy decisions present a broader risk of declining demand for Canadian post-secondary education. To mitigate this risk, SLC will pursue diverse and innovative program offerings, strengthen market differentiation, continue investing in recruitment activities, monitor enrolment projections and enhance support for international students.
3. **Macroeconomic trends** – There is currently a high volatility in the markets due to global tariffs. These tariffs and market uncertainty may have a significant impact on the price of goods and services that SLC procures. Moreover, government policies such as Bill 72 requires designated broader public sector organizations like SLC to comply with specified procurement policies, procedures or standards indicating preference be given to

Ontario or Canadian made goods or to services. SLC is mitigating this risk by increasing its focus on strategic sourcing through collaborative procurement opportunities. It will also advocate local sourcing while continuing to apply existing procurement rules in its sourcing practices.

4. **Academic Program Suspensions** – The budget also assumes that the teach-out of the suspended academic programs will be completed in 2026/27.

## OPPORTUNITIES

Despite the fiscal constraints outlined in this report, several strategic opportunities remain available to strengthen SLC's long-term sustainability, enhance operational effectiveness, and position the College for future growth.

1. **Domestic Enrolment Growth** - Focus on achieving domestic enrolment growth and submitting funding proposals to the government under the new priority growth envelope. This envelope will fund an additional 40,000 post-secondary seats by 2028-29, but will be a competitive process across all colleges and universities. 95% of these seats will be reserved for government identified labour market priority programs while the remaining 5% will be available to support local economic needs.
2. **Community Partnerships** - Provide services and facilities to community partners that generate sustainable, long-term revenue growth opportunities and enhance SLC's reputation and value to the broader community.
3. **Digital Transformation** - Leverage digital transformation to enhance productivity, streamline processes, and reduce workload through targeted automation. In parallel, the College will continue to use natural attrition to sustainably reduce staffing levels and ensure organizational capacity aligns with future-state operations.
4. **Government Advocacy** - Conduct proactive, ongoing engagement with the provincial government to identify, shape, and advance potential future funding opportunities that align with SLC's strategic goals and priorities.

## CONCLUSION

The 2026–27 Budget reflects the complex financial environment in which SLC continues to operate. External pressures, including federal immigration policies, the long-standing domestic tuition freeze, and government operating grants that have not kept pace with inflation, continue to constrain the College's ability to achieve a balanced budget. Despite these challenges, SLC has taken deliberate and disciplined steps to manage expenditures, align program offerings with labour-market needs, and advance strategic initiatives that will strengthen long-term sustainability.

The projected operating deficit of \$18.2 million in 2026–27 represents a planned and manageable use of reserves, consistent with Ministry guidelines, and ensures the College can

continue to deliver high-quality education and essential services while implementing the changes necessary to adapt to new funding and enrolment realities.

The proposed budget positions SLC to move forward responsibly, continue serving students and communities, and execute the strategic initiatives that will transform the institution for the future. It is presented to the Board for approval in support of the College's commitment to financial stewardship, operational effectiveness, and long-term sustainability.

## APPENDIX A - 2026/27 OPERATING BUDGET

in \$ millions	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
<b>REVENUES</b>			
Grants and Reimbursement	53.6	50.7	65.0
Tuition Domestic and Tuition Related Fees (both)	26.4	27.6	27.6
Tuition International	65.7	27.6	18.0
Tuition Private Partner	19.1	2.4	0.0
Ancillary Operations	9.4	9.0	9.0
Contract Education Services & Other Revenues	5.6	4.2	3.4
Amortization of deferred contributions for capital assets	6.0	5.9	5.8
Donations	0.4	0.6	0.5
Interest	7.0	4.0	3.8
<b>Total Revenue</b>	<b>193.2</b>	<b>131.9</b>	<b>133.2</b>
<b>EXPENSES</b>			
Salaries and Benefits	117.8	90.3	95.7
Supplies and Services	44.7	38.7	39.6
Amortization of capital assets	11.0	11.0	11.0
Strategic Initiatives	0.9	0.5	4.7
Employee Future Benefits	0.3	0.3	0.3
<b>Total Expenses</b>	<b>174.8</b>	<b>140.8</b>	<b>151.3</b>
<b>Surplus / (Deficit)</b>	<b>18.4</b>	<b>(8.9)</b>	<b>(18.2)</b>
<b>UNRESTRICTED NET ASSETS (RESERVES)</b>			
Opening Balance	74.8	84.5	79.1
Surplus / (Deficit) from above	18.4	(8.9)	(18.2)
Adjust for Net Investment in Capital	(8.7)	3.5	1.5
<b>Ending Balance</b>	<b>84.5</b>	<b>79.1</b>	<b>62.4</b>
<b>Cash</b>	<b>125.5</b>	<b>125.1</b>	<b>113.6</b>

## APPENDIX B - GOVERNMENT GRANTS

in \$ millions	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
<b>General Enrolment Envelope:</b>			
Core Operating Grant	9.5	8.6	20.7
International Student Recovery	(5.8)	(1.4)	(0.6)
<b>Differential Envelope:</b>			
STEM enrolment for Colleges Gr	0.0	0.1	0.1
Performance Based Funding	21.3	22.2	21.3
<b>Special Purpose - General</b>			
Small, Northern, Rural Grant	3.3	3.3	3.3
Grant in lieu of Municipal Taxation	0.3	0.3	0.4
Campus Safety	0.1	0.1	0.1
Financial Health and Sustainability Fund Base	3.1	2.6	2.4
Financial Health Sustainability Fund Top-Up			
Efficiency Review (SLC and Collaborative)			
Other Grants	4.5	0.6	0.5
Capital Grants	0.2	0.0	0.0
<b>Special Purpose - Indigenous Support</b>			
Indigenous Student Success Fund	0.1	0.1	0.1
Indigenous Bursaries	0.0	0.0	0.0
<b>Special Purpose - Disabilities</b>			
Mental Health Workers Grant	0.1	0.1	0.1
Mental Health Services Grant	0.1	0.1	0.1
Mental Health Action Plan Grant	0.1	0.1	0.1
Accessibility Fund for Students with Disabilities	0.6	0.6	0.6
Interpreters' Fund	0.1	0.2	0.2
Disabled Bursary (Prov/Fed)	0.5	0.3	0.3
Tuition Compensation Grant	0.2	0.2	0.1
<b>Special Purpose - First Generation Support</b>			
Ontario Postsecondary Access and Inclusion Program	0.0	0.0	0.0
<b>Special Purpose - Medical/Nursing</b>			
Paramedicine Expansion	0.0	0.0	0.1
Nursing Expansion	0.3	0.0	0.4
Allied Health Expansion	0.0	0.0	0.1
Clinical Education	0.9	1.0	1.2
Post Collaborative Nursing Partnership	4.5	4.5	5.8
Nursing other	0.1	0.0	0.0
<b>TOTAL GOVERNMENT GRANTS</b>	<b>44.4</b>	<b>43.7</b>	<b>57.5</b>

## APPENDIX B - GOVERNMENT GRANTS (Cont'd)

in \$ millions	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
<b>Student Support</b>			
First Generation Bursaries	0.3	0.0	0.3
Federal CSG Disable			
<b>Ministry of Labour, Training and Skills Development</b>			
Literacy and Basic Skills	1.2	1.3	1.3
Better Jobs Ontario	0.1	0.1	0.1
Employment Services	0.2	0.0	0.0
School College Work Initiative	2.2	1.9	1.8
Apprenticeship Grants	3.8	3.3	3.2
Other Grants	1.5	0.3	0.6
<b>TOTAL GOVERNMENT GRANTS</b>	<b>9.3</b>	<b>7.0</b>	<b>7.4</b>

## APPENDIX C - SALARY AND BENEFITS

in \$ millions	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
<b>Academic</b>			
Full-Time	27.9	27.8	28.1
Partial Load	13.6	10.4	10.7
Part-Time	6.2	4.3	5.1
Sessional	0.2	0.1	0.0
Benefits	10.3	9.0	8.7
<b>Total Academic</b>	<b>58.3</b>	<b>51.6</b>	<b>52.6</b>
<b>Support Staff</b>			
Full-Time	19.6	14.5	16.7
Part-Time	6.2	3.6	3.1
Benefits	7.0	4.9	5.2
<b>Total Support</b>	<b>32.8</b>	<b>23.0</b>	<b>25.1</b>
<b>Administrative Staff</b>			
Full-Time	20.5	11.8	14.2
Part-Time	1.1	0.7	0.5
Benefits	5.2	3.2	3.2
<b>Total Administrative</b>	<b>26.8</b>	<b>15.7</b>	<b>18.0</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>117.8</b>	<b>90.3</b>	<b>95.7</b>