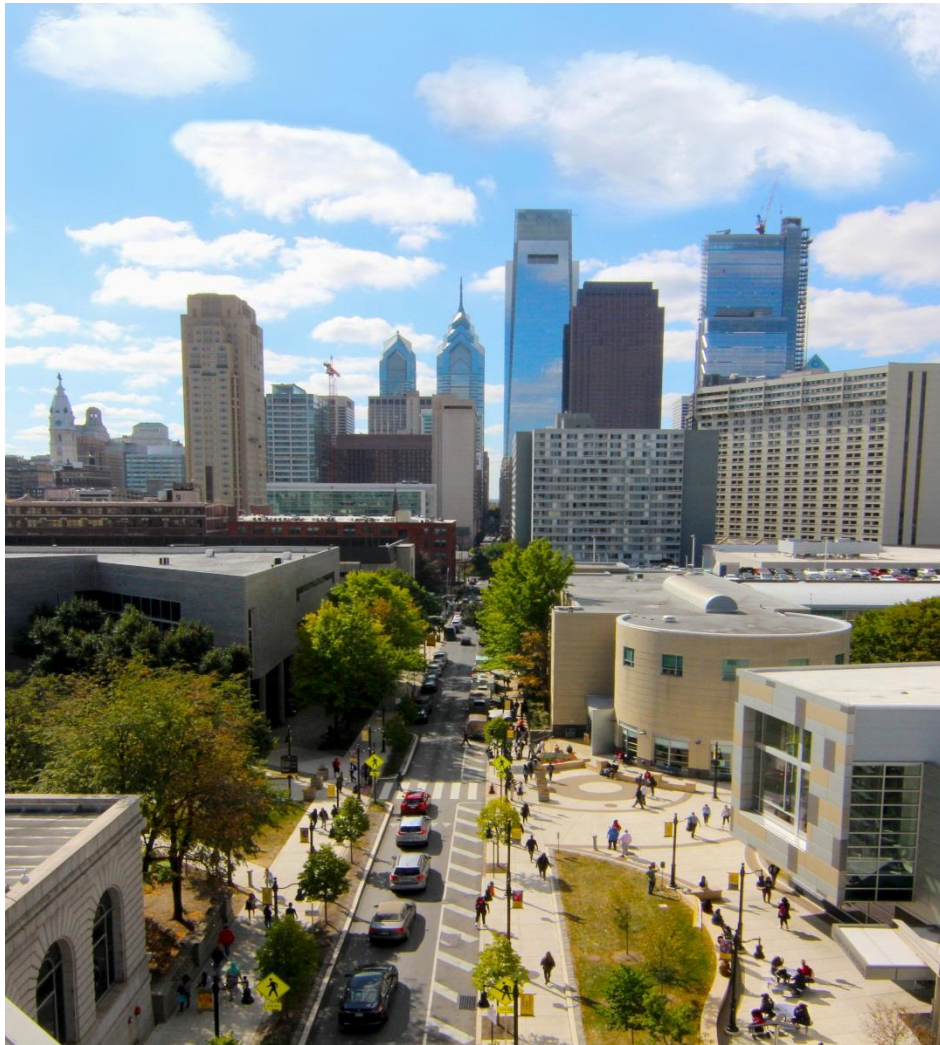


COMMUNITY COLLEGE OF PHILADELPHIA



2019-2020 FISCAL YEAR BUDGET

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COMMUNITY COLLEGE OF PHILADELPHIA

2019-2020 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2019-2020 BUDGET

Financial planning for the 2019-2020 fiscal year was developed in the context of the College's 2017- 2025 Strategic Plan and its vision for becoming a premier community college. The 2017-2025 Strategic Plan affirms the College's long-standing commitment to quality, access, affordability and upward mobility. The plan firmly plants student success at the center of all efforts, establishing the means for each student to achieve their goals. This focus extends beyond the classroom, encompassing connections with the community, the educational pathways of students before and after their time with us, the regional economy and workforce, and the overall environment and stability of the College. The College's Strategic Plan can be viewed at <https://www.myccp.online/strategic-planning/draft-2017-2025-strategic-plan>.

Financial planning for the 2019-20 fiscal year budget was developed with the goal of not raising student tuition or fees. In the past six years, the College has only increased tuition one time. Although the College has experienced declines in enrollment over the past three and a half years, this budget contains a 1% increase in credit enrollments given the enrollment trend showing an increase for Fall 2019. The College and the Faculty Federation have signed Memorandums of Understanding related to recently completed contract settlement talks. The budget incorporates the salary and staff benefit changes that are the result of the settlement agreements. The Mayor's City Budget Plan presented to City Council for 2019-2020 has a \$1.3 million increase in funding for general

support but it is expected that an additional \$2.2 million will be added at the time that City Council will approve the City’s budget. The Governor’s proposed budget has no increase in funding for community colleges. Under these planning assumptions, the budget created for fiscal year 2019-2020 is balanced with no increase in tuition or fees. This will be the fifth year out of six years in which the College has not raised tuition. Figure A reports a history of tuition and fee charges over the past decade. Figure B reports the patterns in operating revenue support received by the College over the past decade.

FIGURE A
Community College of Philadelphia
History of Tuition and Fee Charges

Year	Per Credit Tuition	Per Credit General Fee	Per Credit Technology Fee	Average Course Fee per Credit ^	Average Total Cost per Credit	Average Dollar Increase	Percent Increase	Average Full-time Tuition and Fees per Academic Year
2009-10	122	4	28	6.39	160.39	6.86	4.5%	3,849
2010-11	128	4	28	6.31	166.31	5.92	3.7%	3,991
2011-12	138	4	28	7.61	177.61	11.30	6.8%	4,263
2012-13	148	4	28	7.61	187.61	10.00	5.6%	4,503
2013-14	153	4	28	7.61	192.61	5.00	2.7%	4,623
2014-15	153	4	28	7.66	192.66	0.05	0.0%	4,624
2015-16	153	4	28	7.85	192.85	0.19	0.1%	4,628
2016-17	153	4	30	9.71	196.71	3.86	2.0%	4,721
2017-18	159	4	30	10.01	203.01	6.30	3.2%	4,872
2018-19^	159	4	30	10.16	203.16	0.15	0.1%	4,876
2019-20^	159	4	30	10.16	203.16	0.00	0.0%	4,876

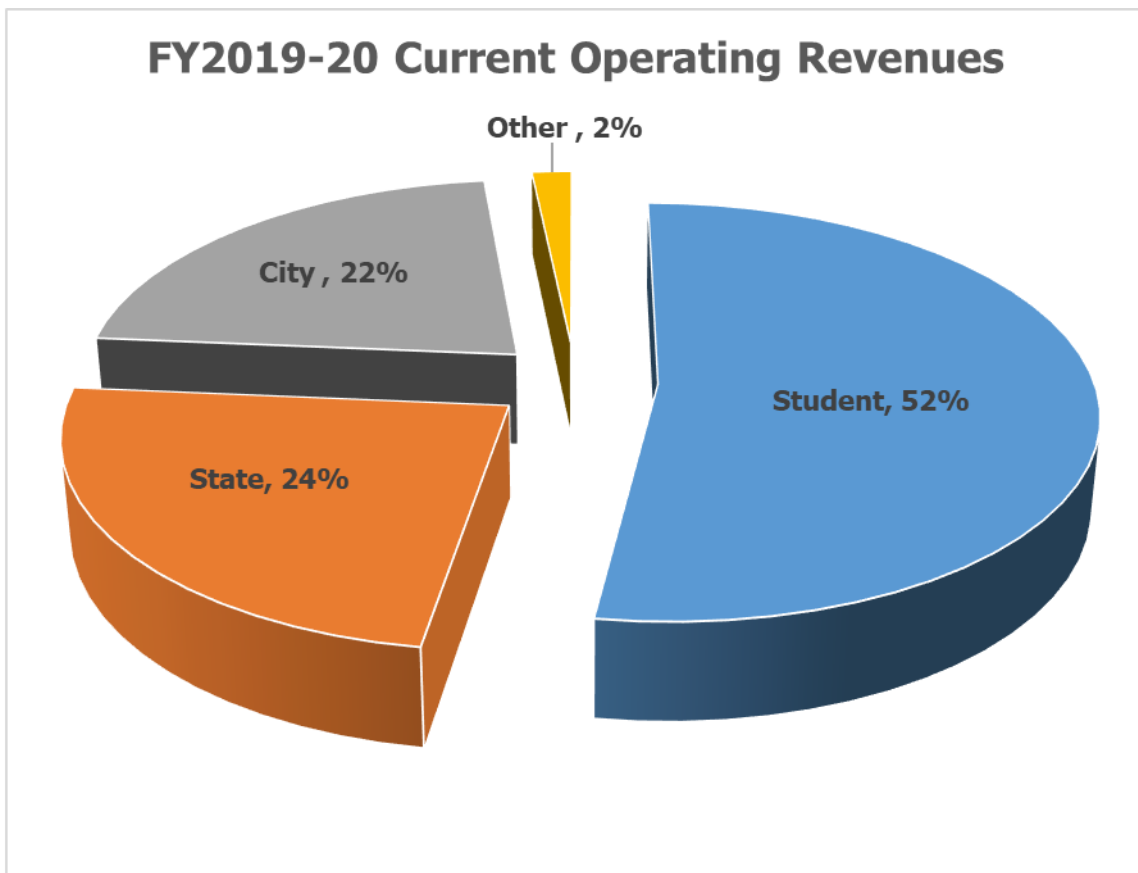
^ Estimated based upon projected course fees and projected student credit hours

FIGURE B
Percentages of Operating Revenues Coming from City, State,
Student and Other Sources
2009-2020 Fiscal Years

Fiscal	City	State	Student	Other	Total
2009-10	16.1%	26.6%	55.0%	2.3%	100.0%
2010-11	14.9%	25.7%	57.3%	2.0%	100.0%
2011-12	14.7%	23.5%	59.8%	2.0%	100.0%
2012-13	14.9%	23.3%	60.5%	1.3%	100.0%
2013-14	14.8%	22.5%	61.3%	1.4%	100.0%
2014-15	16.4%	22.5%	59.7%	1.4%	100.0%
2015-16	17.9%	23.1%	57.2%	1.8%	100.0%
2016-17	18.7%	24.2%	56.2%	1.0%	100.0%
2017-18	17.7%	24.2%	56.8%	1.4%	100.0%
2018-19*	20.5%	24.6%	53.2%	1.7%	100.0%
2019-20**	22.0%	23.9%	52.4%	1.7%	100.0%

*Estimated as of May 2019

**Projected



Note: Excludes debt service

The budget plan is based upon 318,637 credit hours or 1.1% higher than the amount projected for fiscal year 2018-19.

The College's continuing efforts to improve student retention and the increases in tuition and fees occurring at most other local colleges and universities could have a positive impact on enrollment. The growing price advantage enjoyed by the College may encourage increasing numbers of college students to complete some of their education at CCP. The College's continuing efforts centered on the Guided Pathways will provide students with a clear academic program roadmap that will improve student persistence and reduce the risk that students will lose financial aid for poor progress. Space availability at the regional centers will allow for increased enrollments at those locations. Continuing efforts to offer additional online learning courses may also have a positive effect on enrollments. Year-round Pell should enable more students to attend during the summer semesters. Additionally, the maximum Pell award is increasing by \$100 from \$6,095 to \$6,195.

PART II

MISSION, VISION AND STRATEGIC PRIORITIES FOR THE 2019-20 YEAR

The current College Mission and Vision Statements can be found at <http://www.ccp.edu/about-us/mission-and-goals>. Together, the College Mission and Vision Statements provide the framework for institutional planning.

The following principles have been utilized in developing the 2019-20 budget plan:

1. There will be no compromises in academic quality and efforts to meet current goals with respect to improved graduation, retention and academic performance rates.
2. Vacant staff positions that are essential to advancing the College's most important strategic priorities will be filled.
3. The College's institutional plans (Strategic, Academic, Enrollment Management, Technology, Marketing, Diversity and Facility) will be used as guides in decision making with respect to the allocation of available resources.
4. The College will continue to pursue innovative strategies and implement initiatives essential to ensuring and enhancing the College's academic and financial viability.
5. The College will continue to put efforts into workforce development initiatives in partnership with the City.
6. Net-revenue producing enrollment growth will be actively pursued and supported.
7. With respect to College operations, there will be an emphasis on 'green' decision making, both as a viable strategy to reduce future operating costs and to emphasize the College's strong commitment to sustainable design

and operations as evidenced in the designs of the Main Campus and NERC expansion and renewal projects.

The 2019-20 budget plan reflects a commitment to advancing the goals contained within the College's Strategic and Operational Plans. The College's Strategic Planning Process is focused on the five pillars as outlined in "The City's College: Impact 2025" document. Additional information can be found on the website:

<https://www.myccp.online/strategic-planning/draft-2017-2025-strategic-plan>.

The Student Experience – As the keystone of our comprehensive strategy to improve student success and completion, the College will continue a full-scale implementation of the Guided Pathways model.

Workforce Development, Readiness and Economic Innovation – The College will be at the forefront of addressing both the new growth opportunities for the region and the gaps in educational and skill attainment for all Philadelphians.

External and Internal Community Relations – As the City's college, Community College of Philadelphia will position itself as a vital resource that impacts all of Philadelphia and beyond.

World-class Facilities – The College is committed to providing world-class facilities that reflect excellence and equity.

Fiscal Stability and Sustainability – Community College of Philadelphia will build a sustainable financial model that provides excellent resources for students, respectable compensation for employees, and world-class facilities.

PART III
BUDGET INITIATIVES

The College’s planned 2019-20 operating expenses accommodate several important initiatives that address the five areas noted above. Among these are:

I. The Student Experience

- The College will continue the Guided Pathways reform effort which focuses on providing students with a highly structured experience driven by providing students with clear academic program roadmaps through a robust website, an intake process that clarifies students’ goals and career direction including an on- line orientation, an update to the intake and onboarding process which facilitates access into a program of study for students with developmental education needs and provides intentional advising coupled with progress tracking and individually- designed support, with the goal of improving student persistence and degree completion. Through full-scale implementation of redesigned programs, developmental education and support services, the College continues to set a new trajectory for greater student success guided by

the continued and collective efforts of faculty, staff and students.

- Complementing the Guided Pathways efforts, the College has implemented the Starfish Early Alert System. The advantage of this system is the ability to increase intervention and communication initiatives that are key to keeping students invested in their education and on track to degree completion. While the College provides many student support services, improving student persistence remains a challenge. In order to improve in this area, it is critical for the College to seek technology-based solutions to assist students in innovative and impactful ways by identifying at-risk students as early as possible and connecting them with identified support resources. The Starfish system is being expanded to include the development of individualized student educational plans and predictive analytics. The next phase, implementing the Educational Planning Module has begun and will provide a platform for monitoring the Guided Pathways prescribed course of study. The budget includes funding for the continuing implementation of a data analytics tool. Once fully ingrained into the infrastructure of the College, this tool will serve as a technology platform to identify key drivers of student success at the College. The system will enable the College to identify and focus on key institutional metrics related to course success, persistence, and graduation by reviewing historical results and predictors for future performance. These results and predictors will provide the College with information needed for effective student interventions, as well as allow tracking of those interventions to evaluate their effectiveness with various student populations, and inform College policy and programs.

- The College continues to expand its degree and certificate program offerings in an effort to meet the City's workforce needs. New degree programs include Business Leadership Certificates include Computer Programming I – Application, Web and Database Development; Computer Programming II – Algorithms and Computation; Web Development II – Cloud Computing; Advanced Automotive Repair Professional; Business Leadership; Corporate Social Responsibility; Digital Investigations; Fashion Retail Sales; Tourism and Hospitality Management; and American Sign Language/English Interpreting I and II Post-Baccalaureate. Beginning in Summer 2019, the College will offer a Post-Baccalaureate Accelerated Associate Degree in Nursing allowing qualified applicants the opportunity to finish their A.A.S. degree in less than two calendar years. Applicants already possessing a bachelor's or master's degree will be offered an option at the associate degree level.
- The transformed advising model continues to evolve and be central to the Guided Pathways model of academic support. The full-time academic advisors work within the Guided Pathways model, incorporating academic planning with students in their first semester, implementing proactive outreach to students, and tracking students to monitor academic progress. The advisors engage in best practices of academic advising and align with Guided Pathways. There are currently 12 full-time advisors, and plans include hiring two additional advisors, one at the Main Campus and one at the Northwest Regional Center.
- While enrollment in online courses continues to grow, our traditional on campus courses have also embraced online features popular with

students. This year, 96% of all courses were using our online Learning management system, Canvas, representing 98% of all enrollments.

- The College is in the second year of the partnership with the School District of Philadelphia in implementing the first middle college high school in Pennsylvania, with two cohorts of students currently. Students who complete the high school program will graduate with a high school diploma and College credits up to an Associate's degree.
- The College continues to expand dual enrollment options for students. Dual enrollment students obtain college credits while in high school. This experience makes them more likely to enroll in college later and they take less time to finish degrees than students who do not participate in our dual enrollment programs. The College created an Advanced Senior Year program with the School district of Philadelphia allowing up to 60 public high school seniors to complete their entire senior year on campus, taking college classes and earning up to 27 college credits.
- The College launched a dual enrollment partnership with J.W. Hallahan Catholic Girls' High School, 100 Steps, that will make it possible for the high school students to earn up to an associate's degree by the time they complete high school.
- The College's Institutional Research Office is completing a study of student perceptions of their safety and security. The analysis will be completed summer 2019 and presented to the College community at the start of the Fall 2019 semester.

II. Workforce Development, Readiness and Economic Innovation

- The Division of Workforce and Economic Innovation (WEI), in conjunction with other areas of the College, is working to significantly expand the form and function of our workforce development and continuing education programs. Since 2015, the Division has doubled the number of workforce and professional development programs it has created to include a bookkeeping certificate, office manager certificate, and a partnership with a Commercial Driver's License (CDL) provider. It has also developed further programs in Social Media and Technology including a partnership with a provider of an Amazon Cloud Services (AWS) Cloud Computing bootcamp and Development Operations programs, Digital Mapping, Adobe Creative Workshops, and a Social Media Certificate. The Division has further created new professional development workshops focused on Diversity, Facilitation, Change Management, Conflict Resolution, and Human Resources for the non-HR Manager.
- WEI continues to offer advanced manufacturing programs – Welding, CNC Precision Machining, Electro-Mechanical/Mechatronics, and the Gas Distribution Pipeline Mechanic Program. The Welding and CNC programs are offered through a partnership with the School District of Philadelphia's Ben Franklin High School Center for Advanced Manufacturing. The College has recently created a new CNC lab at the West Regional Center so that the College can build its capacity in this program. The lab will be operational in July 2019. In addition, the College added equipment to add a new Robotics module to the Electro-Mechanical program, providing higher skill levels for its training

program, and ensuring that Philadelphians can be trained for the manufacturing processes of the future.

- WEI is currently developing new programs in Massage Therapy, scheduled to launch at the Northeast Regional Center in Spring 2020. It is also pursuing further development of a suite of Diversity Trainings, as well as healthcare programs around Surgical Processing, and additional manufacturing and distribution programs such as Process Operating, Certified Production Technician and Certified Logistics Technician programs. The College has received 2 grants to develop registered pre-apprenticeship programs: a Career Readiness Soft Skills Apprenticeship and an Industrial Maintenance Technician Apprenticeship. The College has also received a grant to create a non-registered manufacturing pre-apprenticeship providing introduction to all 3 manufacturing programs currently offered by the College.
- The College is in its sixth year of operating the Goldman Sachs-funded 10,000 Small Businesses Program, and will initiate the 67th year of the Program. The 10,000 Small Businesses Program delivers comprehensive leadership, financial planning, and networking skills development to small business owners to increase their capacity to grow revenues and employees. Over 475 businesses have completed the program, with an anticipated 25 business to be served for the remainder of the current grant. The College is renewing its grant for a 7th year, which will seek to serve an additional 90 businesses during the grant term.
- WEI is completing its third year of the Power Up Your Business program which supports the City's neighborhood commercial corridor small businesses. The College offers workshops at all of the regional centers and at the main

campus. The College has held over 33 Storefront Series Workshops since the start of the program, with over 430 businesses participating and over 800 attendees. These businesses represent 47 of 48 zip codes in the City. With our Peer Learning Experience, 141 businesses have participated across seven cohorts at all four College campuses, and at our satellite location in South Philadelphia. These 141 businesses represent all 10 council districts and 39 of 48 zip codes in Philadelphia. The program demonstrates that it helps move Philadelphia toward a more equitable and diverse resilient economy, with participation by 86% minority owned companies and seventy-one percent women owned businesses. Combined, they provide 238 full-time jobs and 195 part-time jobs in the City of Philadelphia. A recent February 2019 study by Econsult on the economic impact of the program found that forty-nine percent of the peer learning participants are located on designated commercial corridors, and over 60% are in low-income qualified census tracts. Further, Econsult found that PUYB participants are 50% more likely to be in business and have annual revenues that are 50% higher than non-participants. This means, in aggregate, each annual cohort of PUYB participants will generate more than \$110 million in net new revenue within the city in the first ten years after they complete the program. The new revenue has a \$175 million total economic impact in Philadelphia over the ten years. PUYB also yields more tax revenues for the City, with an estimated \$2.8 million over ten years in wage tax, sales tax, and BIRT from each year's cohort of participants. This represents a three-and-a-half times return on investment by the City.

- The Career Connections Office continues to be strengthened in order to assist students. The unit has expanded its on campus recruitment and job fair opportunities, and plans new initiatives that will establish employer relationships that lead to student success via a wide variety of employment opportunities. The office has created a Manager of Employer Partnerships position, and will be adding additional staff to help maximize employment opportunities for both credit and non-credit students. These staff will be dedicated to specific academic pathways, so they can specialize and support students in specific sectors and programmatic disciplines.

III. Fiscal Stability and Sustainability

- The Office of Institutional Advancement continues its preparations for a comprehensive campaign by strengthening stewardship efforts, enhancing cultivation strategies, identifying new prospects for the donor pipeline, and actively engaging the boards in the process.
- Efforts to raise funds for the “50th Anniversary Promise Scholarship,” to support both the annual cost of the program while growing an endowment to support the program in perpetuity, are ongoing.
- Online enrollment continues to increase every semester. Online learning is up 8% this year. Expanding online learning options provide the flexibility students need to complete their education.
- The College is in the initial stages of implementing a new Administrative Staff Performance Evaluation/Management online program that will allow for easy access for all necessary participants, enable senior level administrators

to evaluate status and documents, and establish future goals and timelines.

- The College will be implementing a new CRM system, Ellucian CRM Recruit, which should result in improved enrollments and lead to an increase in revenues.
- The College selected and has begun implementing a new Assessment Management System (AEFIS) for the collection, analysis, planning, and continuous improvement of student learning outcomes and administrative outcomes. The AMS will provide reports that inform stakeholders on achievement of learning outcomes at the course, program and general education levels, assess program viability and provide needed data analysis for accrediting purposes. Assessment enables the College to track improvement strategies to benefit student success.
- The Finance area of the College is implementing three new software packages that will lead to increased efficiencies and cost reductions. A Contract Management system is in the final testing stages. The software enables all College contracts to be stored in one repository and allows for electronic review, editing and approvals of contracts. An e-Procurement system is in the initial stages of implementation and will allow requisitioners access to preferred vendors' catalogs in an electronic environment with the ability to do price comparisons with limited involvement by Purchasing staff. A Collections Receivable system has been purchased that will integrate with the College's ERP system (Banner). The software will facilitate the rotation of accounts to and from collection agencies, automate the tracking of debt collection activities, and allow for more flexible and manageable payment plans. It will eliminate the need for the time-consuming process of tracking collections with spreadsheets.

IV. World-class Facilities

- The detailed design work of the Library Learning Commons Project, which involves the reconfiguration of the library and learning labs areas within the Mint and Bonnell Buildings, has been completed and construction will begin in late summer, 2019. The \$16 million project will realign the spaces to create an ideal learning environment including: library instructional spaces, technology tools and support for students to access materials and prepare presentations, study group areas, quiet rooms, tutoring services, multi-media and other technology rooms, offices, and bound volume storage and retrieval.
- The Hamilton, which is the College's public private partnership project with the Radnor Property Group accepted its first tenants in August, 2018. This mixed-use development located at 15th and Hamilton Street property (440 N. 15th Street) includes: student housing, market rate housing and retail spaces. Access to affordable student housing increases student success, retention, and graduation rates by increasing student engagement, utilization of campus resources, and by expanding the student's overall connection to the College and the College experience. On-campus housing will also support the College's recruitment efforts for both domestic and international students.
- The College is moving forward with its plan to transform the West Regional Center into a Career and Advanced Technology Center with the Automotive and Transportation program acting as the anchor program. The architect firm of Schrader Group who partnered with Lavallee Brensinger Architects was selected to design the Center and has

completed the initial program development for space. A \$10 million bond issue, funded by the State, was issued in May, 2019 as the initial financing of the \$35 million project. The College received \$2.25 million from the Commonwealth's Redevelopment Assistance Capital Program (RACP) and has applied for an additional \$9 million in funds. Additionally, the College is actively seeking funding via New Market Tax Credits. The second phase of the financing will occur later in the 2019-2020 fiscal year.

- As part of the ongoing effort to create ideal learning environments for students, additional classrooms will have new or replacement technology installed for the 2018-19 academic year. Technology upgrades this year bring the number of technology enabled classrooms to 77%.
- A number of deferred maintenance projects were recently completed and include: the refurbishment of the freight elevator in the Bonnell Building, the repair of the parapet on the West Building exterior, installing new classroom door locks and delayed egress panels on exterior doors on the main campus, the upgrading and enhancement of the CCTV system, and the replacement of the exterior grand stairs of the historic Mint Building. Planning is underway to address other deferred maintenance and critical security items including: refurbishment of the freight elevator in the Mint Buildings, repairing roofs on the Bonnell and Mint Buildings, renovating space to accommodate the needs of the Music program, renovating the Physics Lab in the West Building, and repairing or replacing all classroom doors and locks at the regional centers.

V. External and Internal Community Relations

- The College's Institute for Community Engagement and Civic Leadership continues. Activities have included the adoption of Spring Garden elementary school. The College has engaged with the school in a variety of ways including providing all students with school supplies and providing a free original book created by the College (*Oh dear, what's a career?*) to all kindergarten through second graders. The book was also provided for free at various other events, including 500 copies to the African American Children's Book Fair. In a partnership with First Book, the College distributed 5000 books to schools, children and families. The Institute also has organized Get Out The Vote events to continue to support the College's high student voting rate.
- The College's Department of Public Safety will continue to provide training sessions to all constituents related to safety and security and will continue to train with the police department, fire department and local businesses and schools.
- In Fall 2018, the College officially launched its record label, Spring Garden Records. This enables music students to acquire hands-on business experience in the areas of entrepreneurship and sound recording and music technology while creating an opportunity to raise the profile of Philadelphia music. Students created logo, student and staff artists have been signed, original music has been recorded, advisory council members meet regularly , and a closed artist signing and listening party has been hosted on campus.

- A Diversity Certificate program continues to provide opportunities for faculty and staff to enhance their knowledge of and appreciation for diversity and inclusion will continue. Employees participate in workshops and attend diversity and inclusion presentations to improve cultural competence. Employee participation in four workshops a year entitles the employee to receive the Diversity Certificate and levels had to be added to accommodate continuing interest. To date, 75 sessions have been offered with 340 faculty, administrators and staff attending at least one session and 130 people earning the first certificate and 36 more earning the second level certificate (silver). A similar certificate program is being created for students for fall 2019.
- The College's cablecast television station, CCPTV, provides cultural and social educational programming citywide. New programming includes Strange College, a 10-episode sci-fi series written, produced and starring College staff and students. The College's CCPTV YouTube channel 424 videos viewed 789,055 times. CCPTV programs have garnered 18 different awards, including Telly's, Communicator, Cindy and Videographer awards.

PART IV EXPENDITURE BUDGET

The College's operating budget is largely committed to salary and associated benefits. Of the College's total operating budget, 82.4% is spent on salaries and benefit expenses. The following two tables summarize salary and related benefit expenditures by functional area of the College, and summarize the major categories of non-salary expenditures.

As shown in Figure C, approximately 51.6% of the College's budget will be spent on direct instruction and academic support services. Expenditures related to academic administration represent approximately 6.6% of the budget. Student Affairs expenditures, including the Offices of Counseling and Financial Aid will represent approximately 4.6% of the budget. Facility Operations, which addresses all aspects of facility operations including campus security, accounts for 10.9% of the budget. Information Technology Services accounts for 6% of the total budget. Other administrative offices account for approximately 15.5% of the budget. The latter includes the following budget areas: Human Resources, Business and Finance, Institutional Advancement, Marketing and Government Relations, President/Board of Trustees, General Counsel and the Institutional Contingency budget.

FIGURE C
2019-2020 Budgeted Expenditures
By Functional Area

<u>Organizational Area</u>	<u>Salaries and Benefits</u>	<u>Non-salary Expenditures</u>	<u>Total</u>	<u>Percent of Budget</u>
Instruction and Academic Support Services	\$66,140,003	\$2,647,887	\$68,787,890	51.66%
Academic Administration	\$7,913,243	\$940,662	\$8,853,905	6.65%
Counseling/Financial Aid	\$6,079,188	\$30,305	\$6,109,493	4.59%
Other Enrollment Services and Student Affairs Administration	\$6,701,840	\$669,603	\$7,371,443	5.54%
Facility & Security Operations	\$5,870,015	\$8,638,072	\$14,508,087	10.90%
Information Technology Services	\$4,738,770	\$3,234,145	\$7,972,915	5.99%
General Administrative Functions	\$14,182,957	\$6,471,045	\$20,654,002	15.51%
PowerUp Your Business	\$0	\$800,000	\$800,000	0.60%
less Lapsed Salary Projection	<u>(\$1,900,000)</u>	<u>\$0</u>	<u>(\$1,900,000)</u>	<u>-1.43%</u>
Total 2019-20 Operating Budget	\$109,726,016	\$23,431,719	\$133,157,735	100.00%
Percent of Budget	82.40%	17.60%		

Note: Excludes Debt Service

FIGURE C
2019-2020 Budgeted Expenditures
By Functional Area

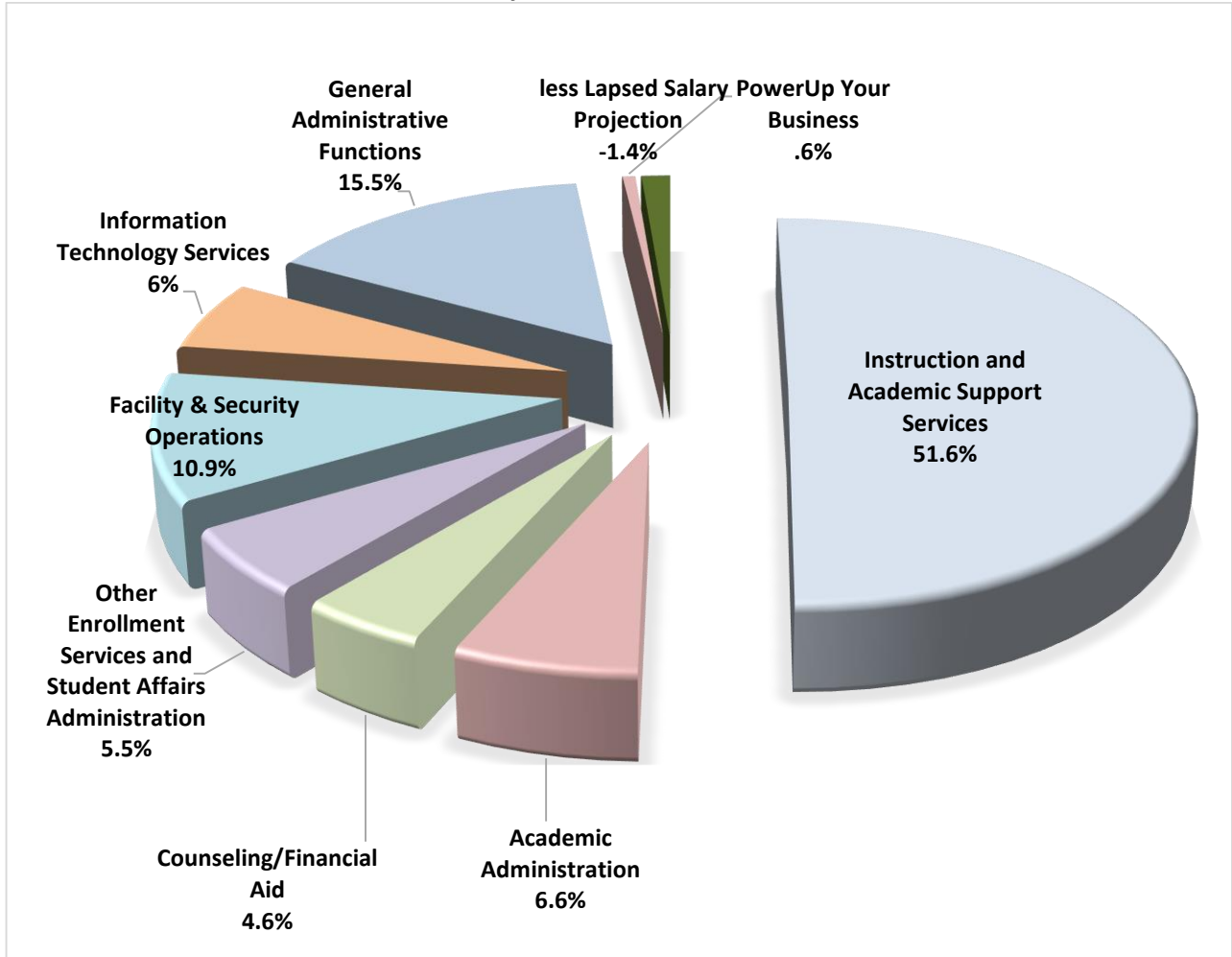
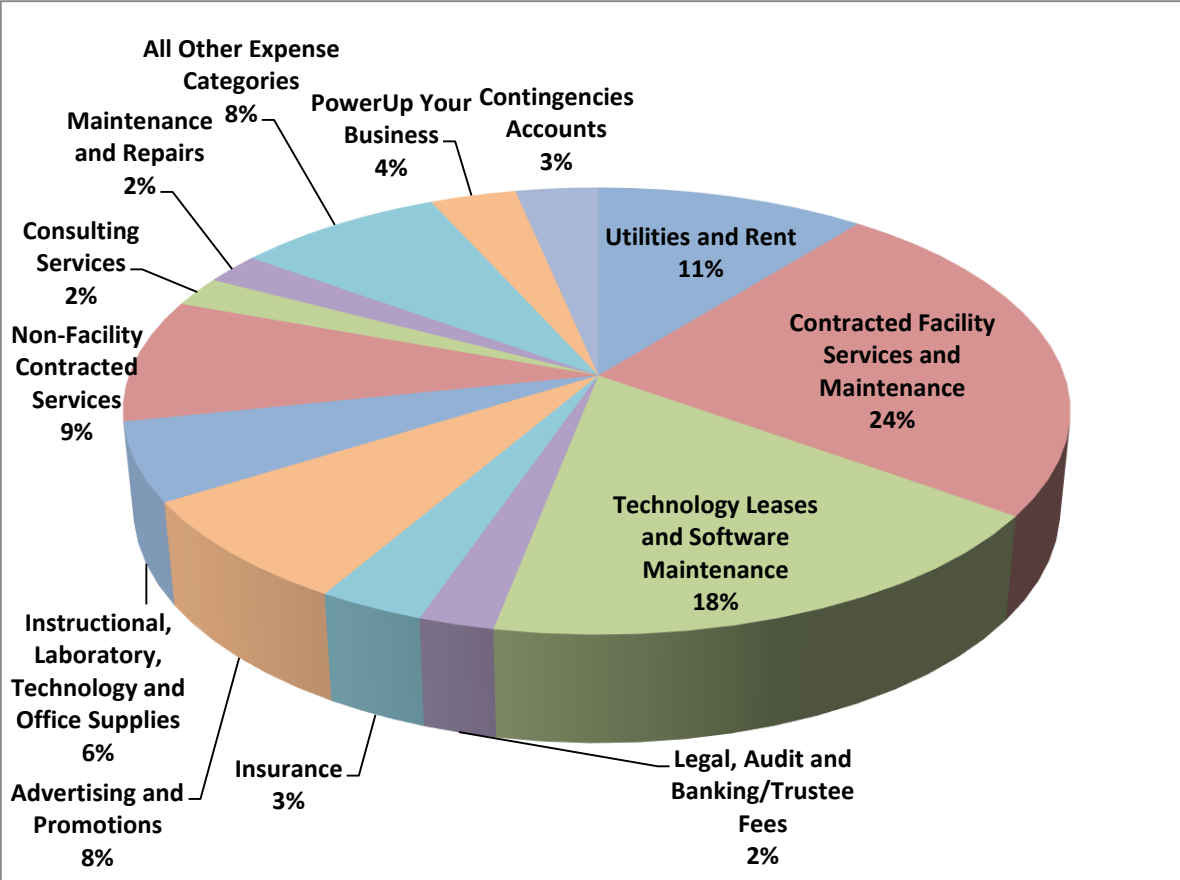


Figure D summarizes planned 2019-20 expenditures in categories other than salaries and benefits. More detailed expense information is provided in Tables IV and VI in Part VI of the Budget. Approximately 24.3 percent of non-salary expenditures are associated with Facility Operations, including Public Safety, while Information Technology requirements (leased equipment and software) account for another 18 percent. Major non-Facility contracted service expenditures include Single Stop, loan default management, testing services, Canvas (learning management system), interpreter services, courier and armored car services, payment gateway processing, new employee background checks, data backup, and firewall monitoring. Consulting service expenditures include State and Federal lobbyists, Facility architectural and engineering needs and program development for the Office of Workforce and Economic Innovation.

FIGURE D
2019-20 Non-salary Expenditures Reported by Major Categories

Expenditures Other Than Salaries and Fringes	Amount	Percent of Total
Utilities and Rent	\$2,504,645	10.7%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	5,691,677	24.3%
Technology Leases and Software Maintenance	4,226,810	18.0%
Legal, Audit and Banking/Trustee Fees	521,000	2.2%
Insurance	735,400	3.1%
Advertising and Promotions	1,795,250	7.7%
Instructional, Laboratory, Technology and Office Supplies	1,329,758	5.7%
Non-Facility Contracted Services	2,088,203	8.9%
Consulting Services	508,117	2.2%
Maintenance and Repairs	520,284	2.2%
All Other Expense Categories	1,941,355	8.3%
PowerUp Your Business	800,000	3.4%
Contingencies Accounts	769,220	3.3%
Total Non-Salary-Related Expense	\$23,431,719	100.0%

2019-20 Non-Salary Expenditures Reported by Major Categories - \$23,431,719



Non-Salary Operating Expenses Change

Healthcare costs, at a projected \$21,424,000, are a significant part of the College's operating expenses. The budget for fiscal year 2019-20 is \$824,000 higher than the 2018-19 revised budget. During 2018 the College made substantial progress to reduce the escalation of healthcare costs by: completing a successful RFP process for a pharmacy benefit manager; completing a successful RFP process for its Stop Loss Insurance premiums for the self-funded medical claims; renegotiating the administrative fee charged by IBX; and renegotiation of the Delta Dental premium rates.

Other Expenses-General are budgeted to increase by \$434,205, over the 2018-19 revised budget.

Facility costs are budgeted to increase by \$194,612, over the 2018-19 revised budget. Increases are budgeted for contracted security and contracted cleaning due to multi-year contract provisions.

Leases

The following is a list of major software and equipment leases budgeted for the 2019-2020 year:

Leased Copiers - Business Services	\$42,948
Leased Copiers/Printers - Departmental	43,853
Leased Digital Press	94,560
ExLibris - Library System	98,000
Library Subscription Services	171,500
AEFIS Assessment Software	62,000
Oracle Software	493,030
Ellucian Banner ERP Software	310,950
Other Ellucian Software	100,538
Microsoft Campus License	121,750
PageUp Software	86,500
CBORD Software	61,776
Reporting Software - Argos & Tableau	38,771
Zoom Software	43,575
Adobe for Classroom	41,600
Other Software and Software as a Service - ITS	440,703
Thomson Reuters - West - Paralegal Studies	32,995
Leased Servers & PCs - ITS	353,500
Leased Data and Telephone Lines	304,505
Leased PCs - SACC	420,220
Ellucian Collections/Receivables (including implementation)	106,086
FAMIS Facilities Workorder & Space Management Software	50,942
Hobson's	120,000
Destiny One Noncredit Software (including implementation)	87,825
All Other Leases	<u>498,683</u>
	<u>\$4,226,810</u>

Capital Expenses

The 2019-20 capital budget plan totals \$11,778,243 in debt service payments and \$1,260,000 for capital purchases to be funded from City appropriations (\$500,000), non- resident student capital fees (\$360,000) and Perkins grant funds (\$400,000).

The College's existing debt consists of the following:

- 2015 Bond Issue which refinanced the 2008 issue (Pavilion Building, Northeast Regional Center Expansion and Bonnell, Mint and West Building Renovations) and included new borrowings for Biology Lab Renovations in the amount of \$5.9 million and for the West Building Escalator Replacement in the amount of \$1.8 million
- 2013 Bank Note to finance the West Building projects
- 2018 Bond Issue which refinanced the remaining debt service of the 2017 privately placed bond which had refinanced the 2007 Bond Issue which had previously refinanced the 1998 Bond (Northwest Regional Center and Main Campus Projects) and of the 2001 Bond Issue which financed the Center for Business and Industry Project
- 2018 Bond Issue which is financing the Library/Learning Commons Renovations
- 2019 Bond Issue which is the first phase of financing for the West Philadelphia Career and Advanced Technology Center
- Anticipated 2020 Bond Issue for the second phase of financing for the Philadelphia Career and Advanced Technology Center

Details on all of these borrowings can be found in Table V.

Student Activities, Athletics and Commencement Expenses

Student activity and commencement expenditures are funded from the General College fee, revenues generated from student events, and net profits from the bookstore and food service functions. The projected level of expenditures in this area is \$1,957,092. See Tables VII-A and VII-B in Part VI for the detailed Student Activities, Athletics and Commencement budget.

GASB 45, 68 and 75

Beginning with the 2007-08 fiscal year, the College was required to implement a new accounting standard, GASB 45. This standard requires that the estimated present value of future post-retirement healthcare costs be accrued for both current retirees and their dependents and for current employees and their dependents. The annual retiree healthcare costs expenditures are included in the annual expense budget and paid from annual revenues. The GASB 45 accrued expense liability computation does not directly impact on current year's revenues, expenses, and cash position; but it does have a significant impact on total expense and net asset amounts reported within the College's financial statements. As of June 30, 2017, a total of \$78.24 million was recorded on the College's financial statements for this accrued liability. For fiscal year 2017-18, under GASB 75, the College was required to accrue the full amount of the OPEB liability to a value of \$177.8 million. Based upon the changes made in the Collective Bargaining Agreements for new hires, it is expected that this amount will be reduced by \$30 million when the next computation is performed. The College is also required to record a liability related to employees enrolled in the state's PSERS and SERS retirement programs (GASB 68). This liability is currently recorded at \$4.438 million.

PART V

REVENUE BUDGET

Credit Enrollments

Credit enrollments for FY 2019-20 are projected at 318,637 credit hours or 12,891 FTEs. This represents a 1.1% increase over the projected credit hours for FY 2018-19.

Non-Credit Enrollments

The following table shows 2017-18 and 2019-20 projected non-credit enrollments:

<u>Category</u>	<u>Projected 2017-18 FTEs</u>	<u>Budgeted 2019-20 FTEs</u>
Adult Literacy (GED, ESL, ABE)	210	340
Workforce Development	128	150
Other	<u>69</u>	<u>70</u>
Total – Non-Credit	<u>407</u>	<u>560</u>

City and State Funding

Figure E summarizes total City and State funding for the most recent ten years.

Figure E

Total City and State Funding 2009-10 to the Present

Fiscal Year	Total City Allocation	Total State Allocation
2009-10	26,467,924	37,752,173
2010-11	25,409,207	37,707,760
2011-12	25,409,207	34,592,563
2012-13	25,409,207	34,556,889
2013-14	26,409,207	34,540,430
2014-15	26,909,207	33,229,630
2015-16	30,309,207	35,444,960
2016-17	29,909,207 [#]	36,410,571
2017-18	30,409,207 [#]	36,035,364
2018-19	32,409,207 [#]	35,755,597
2019-20	35,909,207 [*]	37,350,552

* City Allocation is expected to increase by \$3.5 million and the Governor's budget proposal has no increase.

Includes \$800,000 for the Power Up Your Business Program

City funding is typically a lump-sum appropriation. As the College's expenditures on capital projects and debt service change, this increases or decreases the dollars that are available from the City allocation for operating purposes. Unlike student revenues, and State revenues, the annual City appropriation has never been tied, directly or indirectly, to enrollments.

State funding for the operating budget is provided separately. In the 2005-06 fiscal year, under the provisions of Act 46 passed in July 2005, State funding for

Pennsylvania community colleges was transformed from the previous enrollment-based funding formula to an approach which was intended to provide more stability and predictability in funding. Act 46 largely, but not completely, uncoupled the level of State funding received from annual enrollment shifts. Beginning with the 2010 fiscal year, the State budget process has ignored the provisions of Act 46.

City Current Operating Revenues

The Mayor's originally proposed budget has allocated \$33,709,207 to the College for FY 2019-20. This represents a \$1.3 million increase over the amount received by the College in fiscal year 2018-19. The College anticipates that an additional \$2.2 million will be appropriated which would make for a \$3.5 million increase over the previous year. Of this amount, \$800,000 is specifically allocated for the Power Up Your Business program. The Power Up Your Business program is a free neighborhood-based approach to support small business owners in Philadelphia and to give them the tools needed to grow their business.

City dollars are first applied to the City's share of debt service and capital expenses. The remaining revenues are available to support current operating expenses. The computation for 2019-20 is as follows:

City Appropriation	\$ 35,909,207
Less: Debt Service	6,218,805
Less: Capital Purchases	500,000
AVAILABLE FOR CURRENT OPERATING BUDGET	<u>\$29,190,402</u>

State Current Operating and Lease Revenues

As noted above, the provisions of Act 46 enacted for the 2005-06 year, have been bypassed in recent years' State budgeting. For 2019-20, the Governor has proposed no increases in operating appropriations to community colleges. The State operating budget appropriations for the past several years and proposed for 2017-18 are as follows:

2012-13	\$28,036,906
2013-14	\$28,036,906
2014-15	\$28,499,415
2015-16	\$29,963,711
2016-17	\$30,732,457
2017-18	\$30,732,457
2018-19	\$30,732,457

Included in the State operating funding amount is \$137,490 which represents fifty percent funding for some leased building and equipment costs. This brings the budgeted State Operating funding to \$31,791,114.

Commonwealth of Pennsylvania Capital Funding

In recognition of the very large amount of major unmet capital project needs in each of the community colleges' master plans, the State, through Act 46, established a separately-funded capital pool for the community colleges. The capital pool includes all dollars committed to existing long-term capital (debt service and long-term facility leases). The capital pool is treated as a revolving fund so that as debt is retired or leases terminated, dollars committed to those costs will be returned to the pool for use for another capital purpose. In addition, the capital pool may, through the State budget process, be augmented by an annual appropriation increase.

Debt service payment funding for the College for the 2019-20 year from the capital pool will total \$5,559,438.

Student Tuition and Fee Revenues

For the 2019-20 year, student tuition charges will remain the same at \$159 per credit. This is the fifth year out of six years without a tuition increase. There will be no change to any student fees.

Student Current Operating Revenues

Student Tuition Revenues were projected as follows:

Revenue Category Revenues	Revenue Adjustments	Total
Gross Revenues:		
Student Credit Hours at Census Date: 318,637		
Tuition - \$159 per credit		
Gross Tuition Revenue*		\$58,961,923
Net Contribution from Corporate Solutions Professional Development Courses including Ed2Go, ACT, WEDNet		405,000
Net Contribution from Corporate Solutions Non-Credit Programs		350,000
Technology Fee - \$30 per credit		9,873,000
Credit Course Fees		3,202,000
Distance Education Fees		866,250
Adult Literacy Program Fees		82,500
Senior Citizen Course Fees		14,300
Other Non-Instructional Fees		1,155,100
Tuition Revenue Adjustments, Discounts and Write-offs:		
Opportunity Now/Chamber of Commerce/ First Class Programs	(111,000)	
Complete 15 Program	(24,300)	
Student Receivable Write-Offs and Tuition Adjustments	(2,596,800)	
Tuition Waivers and Exemptions	(1,650,000)	
American Success Program Offset	(532,000)	
Senior Citizen Tuition Discount	(58,000)	
Collection Costs	<u>(250,000)</u>	
Total Tuition Adjustments	(5,222,100)	
 TOTAL PROJECTED STUDENT REVENUES		 \$69,688,003

*Assumes 10,900 credit hours from out-of-county students and 14,000 credit hours from out-of-State students.

Consistent with prior years' budget development practices, business and industry program contract revenues are budgeted on a net-revenue basis. The nature of the educational contracts that are developed and entered into during the course of the year with clients makes it impossible to predict accurately expenditures in advance.

Federal and State Funding

Approximately 58.7 percent of the College's credit students received some form of financial aid grant (Pell, SEOG, PHEAA) to attend the College. For those receiving grant aid, the average amount received in fiscal year 2017-18 was \$3,867. A substantial majority of the College's full-time students are among those receiving some form of federal grant aid. Similar patterns will be in place for the 2018 and 2019 fiscal years. Since student revenues from credit courses contribute approximately 51 percent of the College's revenues, this means that approximately 30 percent of the College's operating revenues are dependent upon Federal and, to a lesser extent, State financial aid policies.

The maximum Pell award for fiscal year 2018-19 was \$6,095. It will increase by \$100 to \$6,195 for fiscal year 2019-20. While many other factors directly impact upon enrollment levels, historically there has been a high correlation between Pell availability and enrollments. In years in which Pell support for students has been low relative to tuition and fee charges, enrollments have tended to be stable or in decline. Similarly, relatively high Pell maximums contribute to enrollment growth.

Beyond City, State and student-related revenues, the most important external source of budget support for the College budget over the past two decades has been federal Perkins funds. In the past several years, the Perkins career program grant has provided approximately \$1.4 million annually which has been used to support career program operating budget expenses, to provide funding for capital leases for computers in the College’s career labs and classrooms, and to purchase capital equipment for the College’s career programs. Perkins funding will continue to be available to the College in the 2019-20 year however the funding of leases for computers in classrooms is no longer eligible for funding. The projected funding for 2019-20 is estimated at \$1,500,000 of which \$300,000 will be used to support operating budget expenses associated with career programs and \$400,000 will be used to support career program capital needs. The remainder of the funds will be used for initiatives to develop and enhance career program offerings.

Other Current Operating Revenues

Several other sources of revenue are available to support the College’s operating budget. Projections for these are as follows:

Investment Income	\$ 744,800
Indirect and Administrative Cost Recovery	500,000
Foundation Support	125,000
Parking Lot and Garage Net Proceeds	253,416
Miscellaneous Income	565,000
Vocational-Education (Perkins) Funds	<u>300,000</u>
TOTAL - OTHER REVENUE	<u>\$2,488,216</u>

Investment income is generated from the College's Commonfund Multi Strategy Bond Fund and Intermediate Term Fund and the TIAA-CREF Fixed-Income Fund as well as from short-term investments. The average amount of investable funds is projected to be \$41,000,000. The Indirect and Administrative Cost Recovery in the amount of \$450,000 is largely composed of federal dollars received to support the award of federal financial aid dollars.

In addition to operating revenues, the College annually receives restricted funding from a variety of public and private sources to enhance institutional activities and permit new initiatives that support the College's strategic priorities to be undertaken. Restricted funding is not used to support permanent staff positions or essential operating functions; and, as a result, revenues and expenditures associated with restricted funding activities are not included in the operating budget.

PART VI
DETAILED REVENUE, EXPENSE AND ENROLLMENT TABLES

Table I – Budget Summary – Funding sources and Application of Funds
For the Fiscal Year July 1, 2019 – June 30, 2020

Table II – Statement of Current Fund Revenues for the 2019-20 Fiscal Year
In Comparison to 2017-18 Fiscal Year Actuals and 2018-19 Revised Budget

Table III – Summary of Revenues and Expenditures for the 2019-20 Fiscal Year Compared
with the 2018-19 Revised and Approved Budgets (Exclusive of Capital
Revenues and Expenditures)

Table IV – Comparative Analysis of Current Operating Expense Categories
Proposed 201-20 Budget, Revised 2018-19 Budget, Approved
2018-19 Budget and 2017-18 Actual Expenses

Table V – Statement of Capital Revenues and Recommended Expenditures for the
Fiscal Year 2019-20 in Comparison to the 2018-19 Fiscal Year

Table VI – Statement of Proposed Current Unrestricted Fund Expenditures by
Department for the Fiscal Year 2019-20 in Comparison to the 2017-18
Fiscal Year and 2018-19 Actual Expenses

Table VII – Fiscal Year 2019-20 Student Activities, Athletics and Commencement
Budget in Comparison to Fiscal Years 2017-18 and 2018-19

Table VIII – Summary of Revenues and Expenses of Bookstore, Food Service Operations and
Parking Operations for the Fiscal Year 2019-20 in Comparison to the 2017-18 and
2018-19 Fiscal Years

TABLE I

BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

FUNDING SOURCES	Operating	Capital	Total
Student Tuition	\$54,494,823		\$54,494,823
Student Technology Fee	9,873,030		9,873,030
Credit Course Fee	3,202,000		3,202,000
Distance Education Fee	866,250		866,250
Adult Literacy Program Fee	82,500		82,500
Senior Citizen Fee	14,300		14,300
Other Non-Instructional Fees	1,155,100		1,155,100
City of Philadelphia	29,190,402	\$6,718,805	35,909,207
Commonwealth of Pennsylvania	31,791,114	\$5,559,438	37,350,552
Interest Income	744,800		744,800
Indirect Cost Allowances	500,000		500,000
Vocational Education Support Funds	300,000		300,000
Miscellaneous Income	690,000		690,000
Total Current Operating Revenues	132,904,319		
Student General, and Other Fees	1,409,000	360,000	1,769,000
Grant Capital Revenues	0	400,000	400,000
Total Educational and General Revenues	134,313,319		
Auxiliary Enterprises	971,443		971,443
Transfer from Carry-Over Funds	0		0
Transfer from Quasi-Endowment Fund	386,180		386,180
TOTAL SOURCES OF FUNDS	<u>\$135,670,942</u>	<u>\$13,038,243</u>	<u>\$148,709,185</u>
APPLICATION OF FUNDS			
Current Operating Budget Expenses	\$134,257,735		\$134,257,735
PowerUp Your Business	\$800,000		\$800,000
Less: Anticipated Lapsed-Budget Dollars	(1,900,000)		(1,900,000)
Reduced Current Operating Expenses	133,157,735 *		133,157,735
Student Activities & Commencement	1,957,092		1,957,092
Total Educational and General Expenditures	135,114,827		135,114,827
Auxiliary Enterprises	556,115		556,115
Capital Acquisitions		\$1,260,000	1,260,000
Debt Service		11,778,243	11,778,243
TOTAL USES OF FUNDS	135,670,942	13,038,243	148,709,185
Transfer to Student Activities Reserve	0		0
TOTAL APPLICATION OF FUNDS	<u>\$135,670,942</u>	<u>\$13,038,243</u>	<u>\$148,709,185</u>

* Operating Expenses do not include the impact of the accrued post retirement expense that is required to be booked according to the new GASB 75.

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2019-2020 IN COMPARISON TO FISCAL YEARS 2018-19 AND 2017-18**

EDUCATIONAL AND GENERAL	2017-2018 Actual	Approved 2018-2019 Budget	Revised 2018-2019 Budget	Proposed 2019-2020 Budget	% Change From 2018-19 Revised
<u>Student Revenues</u>					
Tuition	\$56,511,737	\$56,663,334	\$53,067,480	\$53,739,823	1.3
Technology Fee	10,214,070	10,281,857	9,768,000	9,873,030	1.1
Credit Course Fee	3,321,525	3,330,000	3,202,000	3,202,000	0.0
Distance Education Fee	800,205	792,500	840,000	866,250	3.1
Adult Literacy Program Fee	69,120	67,600	82,500	82,500	0.0
Senior Citizen Fee	14,103	14,300	14,300	14,300	0.0
Other Non-Instructional Fees	1,198,833	1,226,750	1,149,000	1,155,100	0.5
Net Contribution from Contracted Noncredit Instruction	222,496	350,000	350,000	350,000	0.0
Net Contribution from Other Noncredit Instruction	<u>200,207</u>	<u>405,000</u>	<u>325,000</u>	<u>405,000</u>	<u>24.6</u>
Total Student Revenues	72,552,296	73,131,341	68,798,280	69,688,003	1.3
<u>Governmental Appropriations</u>					
City of Philadelphia	23,369,958	26,006,073	26,446,073	29,190,402	10.4
Commonwealth of Pennsylvania	<u>30,891,611</u>	<u>30,869,947</u>	<u>31,791,114</u>	<u>31,791,114</u>	<u>0.0</u>
Total Governmental Appropriations	54,261,569	56,876,020	58,237,187	60,981,516	4.7
<u>Other Income</u>					
Interest Income	36,361	520,000	744,800	744,800	0.0
Indirect Cost Allowances	649,523	450,000	500,000	500,000	0.0
Vocational Education Support Funds	339,790	300,000	300,000	300,000	0.0
Miscellaneous Income	<u>517,160</u>	<u>440,000</u>	<u>481,667</u>	<u>690,000</u>	<u>43.3</u>
Total Other Income	<u>1,542,834</u>	<u>1,710,000</u>	<u>2,026,467</u>	<u>2,234,800</u>	<u>10.3</u>
Total Current Operating Revenues	<u>128,356,699</u>	<u>131,717,361</u>	<u>129,061,933</u>	<u>132,904,319</u>	<u>3.0</u>
<u>Other Student Income</u>					
General College & Other Fees #	1,361,876	1,428,000	1,369,000	1,369,000	0.0
Other Student Activity Revenues #	<u>34,224</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0.0</u>
Total Other Student Income	<u>1,396,100</u>	<u>1,478,000</u>	<u>1,409,000</u>	<u>1,409,000</u>	<u>0.0</u>
TOTAL EDUCATIONAL AND GENERAL REVENUES	<u>129,752,799</u>	<u>133,195,361</u>	<u>130,470,933</u>	<u>134,313,319</u>	<u>2.9</u>
<u>Auxiliary Enterprises</u>					
Bookstore #	705,639	711,000	593,711	597,500	0.6
Food Service #	57,419	57,400	59,000	59,000	0.0
Parking Lot & Garages	<u>290,667</u>	<u>311,943</u>	<u>314,943</u>	<u>314,943</u>	<u>0.0</u>
Total Auxiliary Enterprises	<u>1,053,725</u>	<u>1,080,343</u>	<u>967,654</u>	<u>971,443</u>	<u>0.4</u>
TOTAL CURRENT FUND SOURCES OF REVENUES	<u>\$130,806,524</u>	<u>\$134,275,704</u>	<u>\$131,438,587</u>	<u>\$135,284,762</u>	<u>2.9</u>

These sources of revenue fund Student Activities and Athletics Program and do not support the current operating budget.

TABLE III

**SUMMARY OF CURRENT FUND SOURCES OF REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2019-20 COMPARED WITH FISCAL YEAR 2018-19**

	Approved 2018-19 Budget	Revised 2018-19 Budget	Proposed 2019-20 Budget	% Change From 2018-19 Revised
SOURCES OF FUNDS				
<u>Current Operating Revenues</u>				
Student Tuition and Fees	\$73,131,341	\$68,798,280	\$69,688,003	1.3
Governmental	56,876,020	58,237,187	60,981,516	4.7
Other	1,710,000	2,026,467	2,234,800	10.3
Total Current Operating Revenues	131,717,361	129,061,933	132,904,319	3.0
Other Student Fees and Other Revenues	1,478,000	1,409,000	1,409,000	-
TOTAL EDUCATIONAL AND GENERAL	133,195,361	130,470,933	134,313,319	2.9
Auxiliary Enterprises	1,080,343	967,654	971,443	0.4
Transfer from Carry-Over Funds	929,855			
Transfer from Quasi Endowment Reserve	307,017	326,775	386,180	
TOTAL SOURCES OF FUNDS	\$135,512,576	\$131,765,363	\$135,670,942	3.0
EXPENDITURES				
<u>Current Operating Expenditures *</u>				
Salaries (including Unexpended Dollars)	\$76,418,659	\$76,220,320	\$77,855,141	2.1
Less: Anticipated Lapsed-Budget Dollars	(1,900,000)	(2,950,000)	(1,900,000)	(35.6)
Net Salaries	74,518,659	73,270,320	75,955,141	3.7
Benefits	35,144,750	31,863,116	33,001,000	3.6
Retirement Incentive Expense	750,000	1,100,000	769,875	(30.0)
PowerUp Your Business	800,000	800,000	800,000	
Other Expenses	21,687,205	22,002,902	22,631,719	2.9
Total Current Operating Expenditures	132,900,614	129,036,338	133,157,735	3.2
Student Activities & Commencement	2,155,896	\$1,962,575	\$1,957,092	(0.3)
TOTAL EDUCATIONAL AND GENERAL	135,056,510	130,998,913	135,114,827	3.1
Auxiliary Enterprises	456,066	\$484,457	556,115	14.8
TOTAL EXPENDITURES	\$135,512,576	\$131,483,370	\$135,670,942	3.2
Transfer to Carry-Over Fund	-	\$281,992	-	
TOTAL APPLICATION OF FUNDS	\$135,512,576	\$131,765,363	\$135,670,942	3.0

* Operating Expenses do not include the impact of the accrued post retirement expense that is required to be booked according to the new GASB 75.

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
 PROPOSED BUDGET 2019-20, REVISED BUDGET 2018-19, APPROVED 2018-19 BUDGET, AND ACTUAL 2017-18 EXPENSES

	Actual 2017-2018	Approved Budget 2018-2019	Revised Budget 2018-2019	Proposed Budget 2019-2020	Variance From App'd Budget	% Rev'd Budget	Variance From Budget	%
SALARIES AND WAGES								
Instructional - Full-Time Faculty & VLs	\$23,919,176	\$24,579,618	\$24,685,413	\$25,115,509	\$535,891	2.2	\$430,096	1.7
Administrative	\$16,160,522	18,120,489	\$18,200,312	19,091,938	971,449	5.4	891,626	4.9
Instructional - Overload & Part-Time - Credit	\$10,004,446	10,869,310	\$10,352,748	10,366,248	(503,062)	(4.6)	13,500	0.1
Full-Time Classified & Confidential	\$9,257,417	10,643,638	\$10,814,808	10,717,736	74,098	0.7	(97,072)	(0.9)
Instructional - Summer - Credit	\$170,974	3,996,382	\$3,948,000	4,040,036	43,654	1.1	92,036	2.3
Counselors	\$1,999,919	2,165,350	2,174,670	2,286,406	121,056	5.6	111,736	5.1
Part-Time Laboratory/Professional	\$1,379,196	1,306,841	1,260,001	1,241,472	(65,369)	(5.0)	(18,529)	(1.5)
Instructional Aides	\$828,277	924,219	928,197	895,562	(28,657)	(3.1)	(32,635)	(3.5)
Curriculum Advising	\$465,279	452,506	402,506	459,497	6,991	1.5	56,991	14.2
Librarians	\$778,274	774,343	777,676	795,837	21,494	2.8	18,161	2.3
Extended Time Payments	\$757,689	662,040	696,954	697,386	35,346	5.3	432	0.1
Part-Time Classified	\$257,562	319,919	270,532	328,397	8,478	2.7	57,865	21.4
Classified Overtime	\$416,143	301,806	369,863	350,760	48,954	16.2	(19,103)	(5.2)
Student & Co-Op	\$198,844	373,830	297,130	427,330	53,500	14.3	130,200	43.8
Instructional - Overload & Part-Time - Noncredit	\$258,271	230,791	270,886	236,907	6,116	2.7	(33,979)	(12.5)
Part-time Librarians and Counselors	\$228,803	251,766	281,766	258,438	6,672	2.7	(23,328)	(8.3)
Department Head Supplement	\$125,271	146,137	146,137	154,818	8,681	5.9	8,681	5.9
Instructional - Summer - Noncredit	\$3,735,586	172,691	191,691	177,267	4,576	2.6	(14,424)	(7.5)
Part-Time Tutors	\$87,666	103,808	134,808	189,808	86,000	82.8	55,000	40.8
Shift Differential	\$15,874	23,175	16,222	23,789	614	2.6	7,567	46.6
Total Salaries and Wages	71,045,190	76,418,659	76,220,320	77,855,141	1,436,482	1.9	1,634,821	2.1
Retirement Incentive Payments	1,148,782	750,000	1,100,000	769,875	19,875	2.7	(330,125)	(30.0)
Total Salaries, Wages & Retirement Incentive Expenses	72,193,972	77,168,659	77,320,320	78,625,016	1,456,357	1.9	1,304,696	1.7
BENEFITS								
Medical, Drug, & Dental *	21,570,492	23,689,120	20,600,000	21,208,200	(2,480,920)	(10.5)	608,200	3.0
Retirement	5,967,291	6,180,100	6,056,100	6,365,500	185,400	3.0	309,400	5.1
FICA Tax	2,966,615	3,109,700	3,084,800	3,203,000	93,300	3.0	118,200	3.8
Group Life Insurance	458,709	487,080	470,000	508,400	21,320	4.4	38,400	8.2
Workers' Compensation	254,919	262,400	290,866	305,400	43,000	16.4	14,534	5.0
Unemployment Compensation	147,622	200,000	200,000	200,000	-	0.0	-	0.0
Disability Insurance	290,599	301,350	296,350	320,500	19,150	6.4	24,150	8.1
Unused Vacation	(69,646)	100,000	100,000	100,000	-	0.0	-	0.0
Forgivable Loans	172,577	165,000	165,000	165,000	-	0.0	-	0.0
Tuition Remission	602,482	650,000	600,000	625,000	(25,000)	(3.8)	25,000	4.2
Total Fringe Benefits	32,361,662	35,144,750	31,863,116	33,001,000	(2,143,750)	(6.1)	1,137,884	3.6

* Benefit cost recoveries from grants are reflected in these amounts.

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
 PROPOSED BUDGET 2019-20, REVISED BUDGET 2018-19, APPROVED BUDGET 2018-19 BUDGET, AND ACTUAL 2017-18 EXPENSES

	Actual 2017-2018	Approved Budget 2018-2019	Revised Budget 2018-2019	Proposed Budget 2019-2020	Variance From App'd Budget	% Rev'd Budget	Variance From Rev'd Budget	%
OTHER EXPENSES - GENERAL								
Leased Equipment & Software	3,170,395	4,443,216	4,012,099	4,226,810	(216,406)	(4.9)	214,711	5.4
Catalogues & Advertising Pool	1,835,483	1,471,769	1,872,752	1,795,250	323,481	22.0	(77,502)	(4.1)
Supplies & Book Purchases	1,159,151	1,347,874	1,377,270	1,329,758	(18,116)	(1.3)	(47,512)	(3.4)
Contracted Services Pool	2,626,794	1,864,635	2,253,164	2,088,203	223,568	12.0	(164,961)	(7.3)
Consulting	3,439	391,120	673,473	508,117	116,997	29.9	(165,356)	(24.6)
Equipment Repair & Maintenance	461,457	482,738	426,568	520,284	37,546	7.8	93,716	22.0
Insurance	615,031	729,300	729,300	735,400	6,100	0.8	6,100	0.8
Postage	294,451	341,450	340,950	326,450	(15,000)	(4.4)	(14,500)	(4.3)
Travel	167,170	209,635	374,727	371,917	162,282	77.4	(2,810)	(0.7)
Faculty Travel Funds	130,621	139,000	139,000	154,000	15,000	10.8	15,000	10.8
Legal	667,354	565,000	568,000	411,000	(154,000)	(27.3)	(157,000)	(27.6)
Library Books and AV Software	166,522	148,000	143,000	149,060	1,060	0.7	6,060	4.2
Institutional Membership	311,117	317,738	321,811	336,893	19,155	6.0	15,082	4.7
Personnel Recruitment	122,436	136,000	132,921	146,000	10,000	7.4	13,079	9.8
Hospitality	187,412	184,338	218,671	196,425	12,087	6.6	(22,246)	(10.2)
Audit	108,010	110,000	110,000	110,000	-	0.0	-	0.0
Freight and Delivery	33,702	9,460	15,159	9,360	(100)	(1.1)	(5,799)	(38.3)
Public Events	144,884	144,964	146,343	157,510	12,546	8.7	11,167	7.6
Overtime Dinner Allowance	14,664	21,979	21,102	21,429	(550)	(2.5)	327	1.5
Accreditation	12,959	31,500	27,714	31,500	-	0.0	3,786	13.7
Fuel-College Vehicles	5,141	5,250	5,850	5,250	-	0.0	(600)	(10.3)
Leased Vehicles	11,750	5,529	6,761	600	(4,929)	(89.1)	(6,161)	(91.1)
Awards	16,702	5,260	8,630	11,460	6,200	117.9	2,830	32.8
Contingency - Departmental		369,220	44,359	382,221	13,001	3.5	337,862	761.7
Contingency - Institutional		400,000	21,068	400,000	-	0.0	378,932	1,798.6
Total Other Expenses - General	12,266,647	13,874,975	13,990,692	14,424,897	549,922	4.0	434,205	3.1

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
 PROPOSED BUDGET 2019-20, REVISED BUDGET 2018-19, APPROVED 2018-19 BUDGET, AND ACTUAL 2017-18 EXPENSES

	Actual 2017-2018	Approved Budget 2018-2019	Revised Budget 2018-2019	Proposed Budget 2019-2020	Variance From App'd Budget	% Rev'd Budget	Variance From Budget	%
OTHER EXPENSES - PLANT								
Electricity	1,273,797	1,306,695	1,416,695	1,437,659	130,964	10.0	20,964	1.5
Natural Gas	203,685	199,500	180,000	202,700	3,200	1.6	22,700	12.6
Water and Sewer Rent	324,435	304,691	319,691	323,691	19,000	6.2	4,000	1.3
Fuel Oil	52,261	63,120	48,120	63,120	-	0.0	15,000	31.2
Contracted Security Service	1,942,194	1,930,000	1,980,000	2,085,145	155,145	8.0	105,145	5.3
Contracted Cleaning	1,361,665	1,477,140	1,500,932	1,560,696	83,556	5.7	59,764	4.0
Contracted Plant Operations	666,613	758,541	662,634	765,236	6,695	0.9	102,602	15.5
Plant Maintenance & Repairs	844,855	994,613	1,124,613	1,004,100	9,487	1.0	(120,513)	(10.7)
Property Rent	405,846	463,280	464,875	477,475	14,195	3.1	12,600	2.7
Plant Operations Material & Supplies	235,738	299,910	299,910	276,500	(23,410)	(7.8)	(23,410)	(7.8)
Boiler & Elevator Certificate	9,575	14,740	14,740	10,500	(4,240)	(28.8)	(4,240)	(28.8)
Total Other Expenses - Plant	7,320,664	7,812,230	8,012,210	8,206,822	394,592	5.1	194,612	2.4
Total Other Expenses	19,587,311	21,687,205	22,002,902	22,631,719	944,514	4.4	628,817	2.9
TOTAL	124,142,945	134,000,614	131,186,338	134,257,735	257,121	0.2	3,071,397	2.3
PowerUp Your Business	800,000	800,000	800,000	800,000	0	0.0	0	0.0
Less: Projected Lapsed-Budget Salary Dollars		(1,900,000)	(2,950,000)	(1,900,000)	-	0.0	1,050,000	(35.6)
TOTAL CURRENT OPERATING EXPENDITURES	\$124,942,945	\$132,900,614	\$129,036,338	\$133,157,735	\$257,121	0.2	\$4,121,397	3.2

TABLE V

**STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2019-2020 IN COMPARISON TO FISCAL YEAR 2018-2019**

	Approved 2018-19 <u>Budget</u>	Revised 2018-19 <u>Budget</u>	Proposed 2019-20 <u>Budget</u>	Variance from Revised <u>Budget</u>
CAPITAL REVENUES				
<u>Appropriations</u>				
City of Philadelphia	\$5,900,781	5,900,781.28	\$6,718,805	\$818,024
Commonwealth of Pennsylvania	<u>4,885,650</u>	<u>4,910,935</u>	<u>5,559,438</u>	<u>648,503</u>
Total State & Local Appropriations	<u>10,786,432</u>	<u>10,811,716</u>	<u>12,278,243</u>	<u>1,466,527</u>
<u>Other Sources</u>				
Capital Fee	360,000	360,000	360,000	0
Perkins Grant	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>
TOTAL SOURCES OF FUNDS	<u>\$11,546,432</u>	<u>\$11,571,716</u>	<u>\$13,038,243</u>	<u>\$1,466,526</u>
CAPITAL EXPENDITURES				
<u>Capital Purchases</u>				
Furniture, Equipment, Software & Renovations	\$860,000	\$860,000	\$860,000	\$0
Specially Funded Capital Purchases	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Total Capital Purchases	<u>1,260,000</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>0</u>
<u>Debt Service</u>				
NWRC & Main Campus Projects and Center for Business & Industry Building	2007 Bond - Refinancing of 1998 & 2001 Bond	2,156,850	2,152,850	(4,000)
Northeast Regional Center Expansion and Main Campus Expansion & Renovations	2015 Bond - Refinancing of 2008 Bond	5,776,250	5,779,000	2,750
West Building Renovations	2013 PNC Note	325,551	325,551	0
West Building Escalator Replacement	2015 Bond	204,500	207,250	2,750
Renovations to Biology Labs	2015 Bond	674,500	670,500	(4,000)
Renovations to Library / Learning Commons	2018 Bond	1,148,781	1,145,381	(3,400)
Career & Advanced Technology Center - Phase I Financing		25,284	675,750	650,466
Career & Advanced Technology Center - Phase II Financing			821,961	821,961
Total Debt Service	<u>10,286,432</u>	<u>10,311,716</u>	<u>11,778,243</u>	<u>1,466,527</u>
TOTAL CAPITAL EXPENDITURES	<u>\$11,546,432</u>	<u>\$11,571,716</u>	<u>\$13,038,243</u>	<u>\$1,466,527</u>

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

Department	Total 2017-2018 Actual	Total 2018-2019 Approved	2019-2020 PROPOSED		Total	Variance		
			Salaries	Non-Salary Expenses		2018-2019 Approved	%	
Educational and General								
Academic Administration								
Office of Academic & Student Success	\$1,683,610	\$1,668,967	\$1,406,309	\$408,846	\$1,816,155	\$147,188	8.8	
Academic Affairs Staff Development	116,125	122,044	93,837	32,400	126,237	4,193	3.4	
Division Office - Business & Technology	254,865	325,398	401,070	17,324	418,394	92,996	28.6	
Division Office - Math, Science, & Health Careers	483,534	487,106	461,136	120,948	582,084	94,978	19.5	
Division Office - Liberal Studies	485,007	535,089	493,246	22,835	516,081	(19,008)	(3.6)	
Division Office - Access & Community Engagement	537,980	648,394	740,566	32,659	773,225	124,831	19.3	
Academic Technology	298,342	227,061	242,964	20,264	263,228	36,167	15.9	
Office of Workforce & Economic Innovation	963,982	1,319,061	1,175,945	272,215	1,448,160	129,099	-	
Regional Centers	516,380	550,655	558,707	12,171	570,878	20,223	3.7	
Total Academic Administration	5,339,825	5,883,775	5,573,780	940,662	6,514,442	630,667	10.7	
Academic Support Services								
Library	1,778,064	1,919,275	1,319,564	534,420	1,853,984	(65,291)	(3.4)	
Distance Education	421,668	495,534	208,388	243,294	451,682	(43,852)	(8.8)	
Multimedia Services	576,979	715,850	628,583	82,391	710,974	(4,876)	(0.7)	
Educational Support Services	863,112	978,903	774,122	56,287	830,409	(148,494)	(15.2)	
Learning Lab	1,816,962	1,880,276	1,691,184	15,720	1,706,904	(173,372)	(9.2)	
Academic Advising	1,149,319	1,327,065	1,417,763	18,017	1,435,780	108,715	8.2	
Academic Computing	2,656,714	1,159,428	614,495	472,484	1,086,979	(72,449)	(6.2)	
Assessment Center	431,840	452,251	312,056	152,480	464,536	12,285	2.7	
Center on Disability	525,168	409,340	201,230	216,365	417,595	8,256	2.0	
Total Academic Support Services	10,219,826	9,337,922	7,167,385	1,791,459	8,958,844	(379,078)	(4.1)	
Instructional Departments								
Division of Business & Technology								
Business Administration	1,034,424	1,140,024	1,177,426	2,526	1,179,952	39,928	3.5	
Computer Technologies	1,782,007	1,919,471	1,902,989	13,300	1,916,289	(3,182)	(0.2)	
Marketing and Management	717,170	739,641	782,247	910	783,157	43,516	5.9	
Culinary Arts & Hospitality Management	485,399	512,185	291,922	133,156	425,078	(87,107)	(17.0)	
Transportation Technologies Management	340,979	348,485	313,084	40,610	353,694	5,209	1.5	
Total Division	4,359,979	4,659,806	4,467,668	190,502	4,658,170	(1,636)	(0.0)	

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

Department	2017-2018			2018-2019			2019-2020 PROPOSED			Variance	
	Total Actual	Total Approved	Non-Salary Expenses	Salaries	Total Approved	Non-Salary Expenses	Total	From 2018-2019 Approved	%		
Division of Math, Science, & Health Technology											
Nursing	1,681,982	1,900,207	84,209	1,921,988	2,006,197	105,990	5.6	105,990	5.6		
Biology	3,761,401	3,979,370	157,419	3,687,721	3,845,140	(134,230)	(3.4)	(134,230)	(3.4)		
Cardio-Respiratory Technology	421,150	456,832	9,213	419,520	428,733	(28,099)	(6.2)	(28,099)	(6.2)		
Dental Studies	798,086	761,109	83,894	744,904	793,314	32,205	4.2	32,205	4.2		
Medical Assisting	66,663	89,729	6,790	83,894	90,684	955	1.1	955	1.1		
Diagnostic Medical Imaging	525,348	548,854	30,474	554,275	584,749	35,895	6.5	35,895	6.5		
Medical Laboratory Technology	536,630	599,714	25,842	120,241	146,063	4,822	3.4	4,822	3.4		
Physics	1,534,682	1,623,795	3,054	641,436	644,490	44,776	7.5	44,776	7.5		
Chemistry	1,602,976	1,755,704	851	1,655,945	1,721,498	97,703	6.0	97,703	6.0		
Mathematics	2,536,773	2,433,456	3,046	1,830,062	1,830,913	75,209	4.3	75,209	4.3		
Foundation Mathematics	1,095,209	1,125,241	48,370	1,077,308	2,559,112	125,656	5.2	125,656	5.2		
Allied Health Instruction	14,702,544	15,415,272	483,231	15,293,360	15,776,591	361,319	2.3	361,319	2.3		
Total Division	9,115,258	9,624,476	4,495	9,853,021	9,857,516	233,040	2.4	233,040	2.4		
Division of Liberal Studies											
English	747,761	766,841	370	750,015	750,385	(16,456)	(2.1)	(16,456)	(2.1)		
Foreign Language	1,527,304	1,224,152	780	1,193,222	1,194,002	(30,150)	(2.5)	(30,150)	(2.5)		
History, Philosophy & Religious Studies	1,068,477	1,029,518	15,587	1,015,874	1,031,461	1,943	0.2	1,943	0.2		
Art	512,235	536,209	22,050	515,373	537,423	1,214	0.2	1,214	0.2		
Photographic Imaging	569,633	558,945	7,612	498,406	506,018	(52,927)	(9.5)	(52,927)	(9.5)		
Music	552,079	576,916	7,287	533,823	541,110	(35,806)	(6.2)	(35,806)	(6.2)		
Architecture, Design & Construction	801,180	843,983	588	794,922	795,510	(48,473)	(5.7)	(48,473)	(5.7)		
Behavioral Health/Human Services	1,282,681	1,254,510	18,797	1,209,989	1,228,786	(25,724)	(2.1)	(25,724)	(2.1)		
Social Science	1,720,508	1,855,388	1,009	1,710,512	1,711,521	(143,867)	(7.8)	(143,867)	(7.8)		
Justice	446,336	460,574	724	380,658	381,382	(79,192)	(17.2)	(79,192)	(17.2)		
Paralegal Studies	228,246	271,500	35,290	268,590	303,880	32,380	11.9	32,380	11.9		
ASL/English Interpreting	254,149	275,903	1,395	249,140	250,535	(25,368)	(9.2)	(25,368)	(9.2)		
Education	407,811	405,508	1,928	439,072	441,000	35,492	8.8	35,492	8.8		
Total Division	19,223,658	19,684,423	117,912	19,412,617	19,530,529	(153,894)	(0.8)	(153,894)	(0.8)		
Adult Community Education Instruction											
Noncredit Instruction	249,009	325,268	64,783	245,411	310,194	(15,074)	(4.6)	(15,074)	(4.6)		
Total Division	249,009	325,268	64,783	245,411	310,194	(15,074)	(4.6)	(15,074)	(4.6)		
Total all Instructional Departments	38,535,190	40,084,769	856,428	39,419,056	40,275,484	190,715	0.5	190,715	0.5		
TOTAL ACADEMIC AFFAIRS	54,094,841	55,306,466	3,588,549	52,160,221	55,748,770	442,304	0.8	442,304	0.8		

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

Department	Total		2019-2020 PROPOSED		Salaries	Non-Salary Expenses	Total	Variance	
	2017-2018 Actual	2018-2019 Approved	2019-2020 Proposed	2018-2019 Approved				2018-2019 Approved	%
Student Administration									
Dean of Enrollment Services	659,852	715,672	531,165	258,680	789,845	74,173	10.4		
Dean of Students	345,866	325,638	326,353	14,500	340,853	15,215	4.7		
Academic Operations	153,915	763,258	580,990	200,668	781,658	18,400	2.4		
Total Student Administration	1,159,633	1,804,568	1,438,508	473,848	1,912,356	107,788	6.0		
Student Support Services									
Admissions	1,356,116	1,463,472	1,527,432	59,459	1,586,891	123,419	8.4		
Financial Aid	1,426,678	1,637,011	1,662,668	19,305	1,681,973	44,962	2.7		
Counseling	2,467,039	2,602,273	2,619,275	11,000	2,630,275	28,002	1.1		
Office of Student Activities	4,182	2,550	0	2,550	2,550	0	0.0		
Office of Athletics	53,291	57,662	58,842	1,100	59,942	2,280	4.0		
Records and Registration	1,104,616	1,228,408	1,244,556	24,596	1,269,152	40,744	3.3		
Women's Center	93,542	94,291	96,538	1,750	98,288	3,997	4.2		
Career Services	251,005	307,079	354,639	106,300	460,939	153,860	50.1		
Total Student Support Services	6,756,469	7,392,746	7,563,950	226,060	7,790,010	397,264	5.4		
TOTAL STUDENT AFFAIRS	7,916,102	9,197,314	9,002,458	699,908	9,702,366	505,052	5.5		
General Institutional									
Board of Trustees	38,854	22,740	0	22,970	22,970	230	1.0		
Office of the President	793,532	757,223	590,600	311,429	902,029	144,806	19.1		
Office of Strategic Initiatives & Chief of Staff	872,213	1,158,331	838,397	257,383	1,095,780	(62,551)	(5.4)		
Human Resources	810,253	1,459,418	987,693	414,600	1,412,293	(47,125)	(3.2)		
Diversity and Equity Office	245,561	255,246	230,585	34,218	264,803	9,557	3.7		
Institutional Advancement	1,179,503	1,428,181	1,334,126	179,950	1,514,076	85,895	6.0		
Office of Communications	1,837,845	1,413,915	28,172	1,726,896	1,755,068	341,153	24.1		
Marketing and Government Relations	1,496,282	1,652,653	1,338,906	290,010	1,628,916	(23,737)	(1.4)		
Information Technology Services	3,903,312	6,495,041	3,337,805	3,234,145	6,571,950	76,909	1.2		
Business and Finance	493,972	787,083	500,201	305,000	805,201	18,118	2.3		
Controllers Office	1,940,363	1,989,255	1,937,024	289,496	2,226,510	237,255	11.9		
Purchasing and Services	293,366	392,255	301,485	110,124	411,609	19,354	4.9		
General Institutional Expense	727,401	855,527	134,405	732,800	867,205	11,678	1.4		
Business Services	1,114,038	1,332,336	610,034	796,469	1,406,503	74,167	5.6		
General Counsel	1,043,026	966,160	378,419	599,710	978,129	11,969	1.2		
TOTAL GENERAL INSTITUTIONAL	16,789,521	20,965,364	12,557,852	9,305,190	21,863,042	897,678	4.3		
FACILITIES OPERATIONS & SECURITY	11,832,058	12,236,720	4,134,610	8,638,072	12,772,682	535,962	4.4		

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
 FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020
 (WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

Department	Total		2019-2020 PROPOSED		Variance		
	2017-2018 Actual	2018-2019 Approved	Salaries	Non-Salary Expenses	Total	From 2018-2019 Approved	%
STAFF BENEFITS & EARLY RETIREMENT INCENTIVE PAYMENTS	33,510,443	35,894,750	769,875	33,001,000	33,770,875	(2,123,875)	(5.9)
CONTINGENCY	0	400,000		400,000	400,000	0	0.0
PowerUp Your Business	800,000	800,000	0	0	800,000	0	
TOTAL CURRENT OPERATING EXPENSES	124,942,945	134,800,614	78,625,016	55,632,719	135,057,735	257,121	0.2
LESS: Anticipated Lapsed-Budget Dollars	0	(1,900,000)	(1,800,000)	0	(1,800,000)	100,000	(5.3)
TOTAL REDUCED CURRENT OPERATING EXPENSES	124,942,945	132,900,614	78,625,016	55,632,719	133,257,735	357,121	0.3
Student Activities & Commencement	1,980,504	2,155,896			1,957,092	(198,804)	(9.2)
Auxiliary Enterprises							
Bookstore	64,178	68,210			66,193	(2,017)	(3.0)
Food Service	224,476	329,311			428,395	99,084	30.1
Parking Lot & Garage	66,956	58,546			61,527	2,982	0.0
Total Auxiliary Enterprises	355,610	456,066			556,115	100,049	21.9
TOTAL EXPENSES	\$127,279,060	\$135,512,577	\$78,625,016	\$55,632,719	\$135,770,942	\$258,365	0.2

TABLE VII-A

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2019-2020
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)**

	2017-18 <u>Actual</u>	Approved 2018-19 <u>Budget</u>	Revised 2018-19 <u>Budget</u>	Proposed 2019-20 <u>Budget</u>	Variance From 2018-19 Revised <u>Budget</u>	% Change From 2018-19 <u>Revised</u>
REVENUES						
General College Fee	\$1,361,876	\$1,371,000	\$1,312,000	\$1,312,000	\$0	0.0
Commencement Support	57,000	57,000	57,000	57,000	0	0.0
Auxiliary Profits	327,179	370,879	226,800	161,912	(64,887)	(28.6)
Revenues from Activities	<u>34,224</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$1,780,279</u>	<u>\$1,848,879</u>	<u>\$1,635,800</u>	<u>\$1,570,912</u>	<u>(\$64,887)</u>	<u>(4.0)</u>
EXPENDITURES						
Student Publications	\$57,583	\$27,000	\$27,000	\$27,000	\$0	0.0
Campus Programming	41,380	47,000	47,000	47,000	0	0.0
Performing Arts	8,776	10,000	13,436	7,036	(6,400)	(47.6)
Student Support	104,822	79,000	78,936	79,000	64	0.1
Student Leadership & Involvement	130,987	109,676	112,426	109,676	(2,750)	(2.4)
Athletics	218,346	188,800	192,205	188,205	(4,000)	(2.1)
Contingency	0	8,000	595	8,000	7,405	1,244.5
First Year Student Success	144,178	150,000	150,000	150,000	0	0.0
Commencement	185,535	155,000	155,000	155,000	0	0.0
Staff	<u>1,088,897</u>	<u>1,381,420</u>	<u>1,185,977</u>	<u>1,186,175</u>	<u>198</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$1,980,504</u>	<u>\$2,155,896</u>	<u>\$1,962,575</u>	<u>\$1,957,092</u>	<u>(\$5,483)</u>	<u>(0.3)</u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-19
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

	Final 2017-2018 Expenses	Approved 2018-2019 Budget	Revised 2018-2019 Budget	Proposed 2019-2020 Budget	Variance from 2018-19 Approved Budget	% Change from 2018-19 Approved	Variance from 2018-19 Revised Budget	% Change from 2018-19 Revised
<u>STUDENT PUBLICATIONS</u>								
Student Vanguard	\$24,463	\$27,000	\$27,000	\$27,000	\$0	0.0	\$0	0.0
Student Handbook	33,120	0						
	<u>\$57,583</u>	<u>\$27,000</u>	<u>\$27,000</u>	<u>\$27,000</u>	<u>\$0</u>	<u>0.0</u>	<u>\$0</u>	<u>0.0</u>
Guideline - 10% Actual - 12.3%								
<u>CAMPUS PROGRAMMING</u>								
Concert and Museum Tickets	\$0	\$3,000	\$3,000	\$3,000	\$0	0.0	\$0	0.0
Films	13	0			0	0.0	0	0.0
Theatre Tickets	3,878	4,000	4,000	4,000	0	0.0	0	0.0
Regional Centers	34,219	40,000	40,000	40,000	0	0.0	0	0.0
Special Events Student Programs	3,270	0			0	0.0	0	0.0
	<u>\$41,380</u>	<u>\$47,000</u>	<u>\$47,000</u>	<u>\$47,000</u>	<u>\$0</u>	<u>0.0</u>	<u>\$0</u>	<u>0.0</u>
Guideline - 15% Actual - 8.6%								
<u>PERFORMING ARTS</u>								
Theatrical Productions	3,243	5,000	6,400	0	(5,000)	(100.0)	(6,400)	(100.0)
Musical Events Licensing	5,533	5,000	7,036	7,036	2,036	40.7	0	0.0
	<u>\$8,776</u>	<u>\$10,000</u>	<u>\$13,436</u>	<u>\$7,036</u>	<u>(\$2,964)</u>	<u>(29.6)</u>	<u>(\$6,400)</u>	<u>(47.6)</u>
Guideline - 5% Actual - 2.5%								

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-19
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

	Final 2017-2018 Expenses	Approved 2018-2019 Budget	Revised 2018-2019 Budget	Proposed 2019-2020 Budget	Variance from 2018-19 Approved Budget	% Change from 2018-19 Approved	Variance from 2018-19 Revised Budget	% Change from 2018-19 Revised
STUDENT SUPPORT								
Advertising and Marketing	5,040	5,000	5,000	5,000	0	0.0	0	0.0
Co-Curricular Cultural & Educational Trips	50,093	20,000	20,000	20,000	0	0.0	0	0.0
Leadership Training	18,124	22,000	22,000	22,000	0	0.0	0	0.0
Student Ambassador	31,541	32,000	31,936	32,000	0	0.0	64	0.2
Special Themed Programs	24							
	<u>\$104,822</u>	<u>\$79,000</u>	<u>\$78,936</u>	<u>\$79,000</u>	<u>\$0</u>	<u>0.0</u>	<u>\$64</u>	<u>0.1</u>
Guideline - 15% Actual - 16.1%								
STUDENT LEADERSHIP & INVOLVEMENT								
	<u>\$130,987</u>	<u>\$109,676</u>	<u>\$112,426</u>	<u>\$109,676</u>	<u>\$0</u>	<u>0.0</u>	<u>(\$2,750)</u>	<u>(2.4)</u>
Guideline - 15% Actual - 21.3%								
STAFF								
Student Activities	\$752,448	\$899,943	\$811,043	\$835,675	-\$64,268	(7.1)	\$24,632	3.0
Faculty Advisors	24,060	60,000	60,000	23,760	(36,240)	(60.4)	(36,240)	(60.4)
Athletics	312,390	421,477	314,934	326,740	(94,737)	(22.5)	11,806	3.7
(61.1% of total funds)	<u>\$1,088,897</u>	<u>\$1,381,420</u>	<u>\$1,185,977</u>	<u>\$1,186,175</u>	<u>(\$195,245)</u>	<u>(14.1)</u>	<u>\$198</u>	<u>0.1</u>
CONTINGENCY (OSA)	<u>\$0</u>	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>	<u>\$0</u>	<u>0.0</u>	<u>\$4,000</u>	<u>#DIV/0!</u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-19
(WITH COMPARISON TO FISCAL YEARS 2017-18 AND 2018-19)

	Final 2017-2018 Expenses	Approved 2018-2019 Budget	Revised 2018-2019 Budget	Proposed 2019-2020 Budget	Variance from 2018-19 Approved Budget	% Change from 2018-19 Approved	Variance from 2018-19 Revised Budget	% Change from 2018-19 Revised
ATHLETICS								
General Athletic Support	\$8,435	\$5,500	\$5,500	\$5,500	\$0	0.0	\$0	0.0
Men's Varsity Basketball	47,195	45,000	40,000	40,000	(5,000)	(11.1)	0	0.0
Men's Baseball	35	0	0	0	0	0.0	0	0.0
Co-Ed Cross Country / Track & Field	39,677	30,000	30,000	30,000	0	0.0	0	0.0
Women's Basketball	33,348	32,000	37,000	37,000	5,000	15.6	0	0.0
Women's Volleyball	14,371	10,000	13,405	13,405	3,405	34.1	0	0.0
Co-Ed Intramurals	5,950	5,300	4,220	4,220	(1,080)	(20.4)	0	0.0
Co-Ed Aerobics	12,520	5,000	6,080	6,080	1,080	21.6	0	0.0
Insurance	50,754	53,000	53,000	49,000	(4,000)	(7.5)	(4,000)	(7.5)
Medical Services	418	500	500	500	0	0.0	0	0.0
Advertising and Marketing	382	500	500	500	0	0.0	0	0.0
Athletic Equipment	5,262	2,000	2,000	2,000	0	0.0	0	0.0
Athletics - Transportation	0	0	0	0	0	0.0	0	0.0
<i>Guideline - 35%; Actual - 36.6%</i>	<u>\$218,346</u>	<u>\$188,800</u>	<u>\$192,205</u>	<u>\$188,205</u>	<u>(\$595)</u>	<u>(0.3)</u>	<u>(\$4,000)</u>	<u>(2.1)</u>
CONTINGENCY (Guideline-5%; Actual-2.6%)	\$0	\$4,000	\$595	\$4,000	\$0	0.0	\$3,405	100.0
SUBTOTAL	<u>\$1,650,791</u>	<u>\$1,850,896</u>	<u>\$1,657,575</u>	<u>\$1,652,092</u>	<u>(\$198,804)</u>	<u>(10.7)</u>	<u>(\$5,483)</u>	<u>(0.3)</u>
First Year Student Success	\$144,178	\$150,000	\$150,000	\$150,000	\$0	0.0	\$0	0.0
Commencement	\$185,535	\$155,000	\$155,000	\$155,000	\$0	0.0	\$0	0.0
TOTAL EXPENDITURES	<u>\$1,980,504</u>	<u>\$2,155,896</u>	<u>\$1,962,575</u>	<u>\$1,957,092</u>	<u>(\$198,804)</u>	<u>(9.2)</u>	<u>(\$5,483)</u>	<u>(0.3)</u>

TABLE VIII

**SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE, AND PARKING LOTS
FOR THE FISCAL YEAR 2019-20 COMPARED WITH FISCAL YEARS 2018-19 AND 2017-18**

	2017-18 <u>Actual</u>	Approved 2018-19 <u>Budget</u>	Revised 2018-19 <u>Budget</u>	Proposed 2019-20 <u>Budget</u>	Variance From Approved Budget	% Change From 2018-19 Approved
<u>Bookstore</u>						
Commissions	\$705,639	\$711,000	\$593,711	\$597,500	\$3,789	0.6
Operating Expenses:						
Salaries	\$26,857	\$27,635	\$27,635	\$27,931	\$296	1.1
Fringe Benefits	18,339	17,938	18,706	18,825	\$119	0.6
Utilities	15,453	18,138	16,225	17,036	\$811	5.0
Other	<u>3,530</u>	<u>4,500</u>	<u>2,000</u>	<u>2,400</u>	<u>\$400</u>	<u>20.0</u>
Total Expenses	<u>\$64,178</u>	<u>\$68,210</u>	<u>\$64,566</u>	<u>\$66,193</u>	<u>\$1,627</u>	<u>2.5</u>
Net Income - Bookstore	<u>\$641,461</u>	<u>\$642,790</u>	<u>\$529,145</u>	<u>\$531,307</u>	<u>\$2,162</u>	<u>0.4</u>
<u>Food Service</u>						
Commissions	\$57,419	\$57,400	\$59,000	\$59,000	\$0	0.0
Operating Expenses:						
Salaries	\$81,267	\$83,299	\$84,525	\$87,343	\$2,818	3.3
Fringe Benefits	54,623	52,658	55,786	57,646	\$1,860	3.3
Utilities	11,335	11,943	11,943	12,417	\$474	4.0
Other	<u>224,476</u>	<u>181,410</u>	<u>209,092</u>	<u>270,990</u>	<u>\$61,898</u>	<u>29.6</u>
Total Expenses	<u>\$371,701</u>	<u>\$329,310</u>	<u>\$361,345</u>	<u>\$428,395</u>	<u>\$67,050</u>	<u>18.6</u>
Net Loss - Food Service	<u>(\$314,282)</u>	<u>(\$271,910)</u>	<u>(\$302,345)</u>	<u>(\$369,395)</u>	<u>(\$67,050)</u>	<u>22.2</u>
<u>Parking Lots & CBI Garage</u>						
Revenues	\$211,738	\$236,943	\$236,943	\$236,943	\$0	0.0
Operating Expenses	\$66,956	\$58,546	\$58,546	\$61,527	\$2,981	5.1
Net Income - Lot & CBI Garage	<u>\$144,782</u>	<u>\$178,397</u>	<u>\$178,397</u>	<u>\$175,416</u>	<u>(\$2,981)</u>	<u>(1.7)</u>
<u>Main Parking Garage</u>						
Net Income - Parking Garage	<u>\$78,929</u>	<u>\$75,000</u>	<u>\$78,000</u>	<u>\$78,000</u>	<u>\$0</u>	<u>0.0</u>
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	<u>\$550,890</u>	<u>\$624,277</u>	<u>\$483,197</u>	<u>\$415,328</u>	<u>(\$67,869)</u>	<u>(14.0)</u>