

COMMUNITY COLLEGE OF PHILADELPHIA



2018-2019 FISCAL YEAR BUDGET

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COMMUNITY COLLEGE OF PHILADELPHIA

2018-2019 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2018-2019 BUDGET

Financial planning for the 2018-2019 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.mycap.online/strategic-planning/draft-2017-2025-strategic-plan>.

Financial planning for the 2018-19 fiscal year was developed with the understanding that there will be no increase to student tuition or fees and that the College faces financial constraints. In the past five years, the College has only increased tuition one time. The College has experienced declines in enrollment over the past two and a half years and this budget is based upon a modest 1.1% increase in enrollments. Although talks are continuing, the College does not have a new contract with its unions. The proposed budgets for salaries, wages and related benefits are consistent with the College's most recent proposals made to the unions. The Mayor's City Budget Plan presented to City Council for 2018-2019 has a \$1.5 million increase in funding for general

support. The Governor's proposed budget has no increase in funding for the second year in a row. A total use of \$929,855 of carry-forward funds will be utilized as a revenue source to balance the budget. Under these circumstances, the budget created for fiscal year 2019 is balanced with no increase in tuition or fees. This will be the fourth year out of five 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	10.01	203.01	0.00	0.0%	4,872

^ Estimated for FY18 and FY 19 based upon projected course fees and projected student credit hours

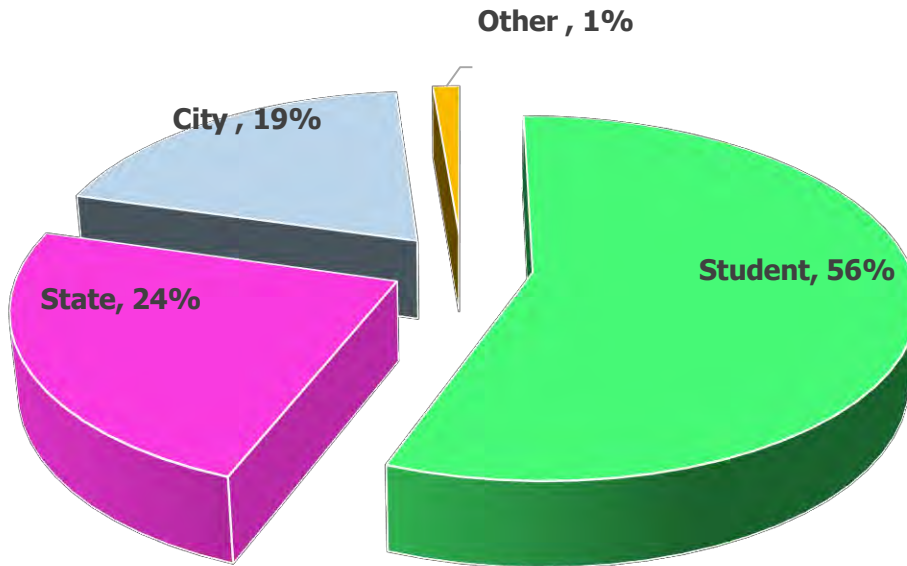
FIGURE B
Percentages of Operating Revenues Coming from City, State,
Student and Other Sources
2009-2019 Fiscal Years

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*	18.8%	23.9%	55.9%	1.3%	100.0%
2018-19**	19.3%	23.6%	55.9%	1.3%	100.0%

*Estimated as of May 2018

**Projected

FY2018-19 Current Operating Revenues -



Note: Excludes debt service.

The budget plan includes an increase of 3,670 credit hours over the projected total for fiscal year 2017-18.

The College's continuing efforts to improve student retention and the increases in tuition and fees occurring at most other local colleges and universities are likely to improve the College's 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. Year-round Pell should enable more students to attend during the summer semester. Additionally, the maximum Pell award is increasing by \$175 from \$5,920 to \$6,095. Enrollments in distance learning opportunities continue to be the area of greatest growth at the present time.

PART II

MISSION, VISION AND STRATEGIC PRIORITIES FOR THE 2018-19 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 2018-19 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 2018-19 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.mycpp.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 2017-18 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 initiative 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 will 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 is to fully implement the Educational Planning Module which 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 - Accelerated. Certificates include Web Development, Fire Science and Public Safety, Accounting – Post-Baccalaureate, Music Production and Recovery Leadership.
- A new Academic Advising Department was established with new full-time faculty academic advisors. These 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 will engage in best practices of academic advising and align with Guided Pathways. Two additional full-time advisors were hired and an additional advisor is being hired for the Northeast Regional Centers. This will bring the total of full-time advisors to ten funded by the College's operating budget. In addition, the College's Perkins Fund budget request will include two additional full-time advisors.

- The College is partnering with the School District of Philadelphia to create the first middle college high school in Pennsylvania. Parkway Center City Middle College High School launched in July 2017 with a summer bridge program for entering freshman. 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 continues to emphasize this option as a vehicle for improving career and transfer options for students.
- The College's Institutional Research Office started a study of the impact of the College's Food Pantry. The Food Pantry is an attempt to address food insecurity among the College's students. Among other things, the study revealed that 82% of the students who used the food pantry in the fall 2017 returned to College in the spring 2018.
- The College developed a Single Points of Contact program to assist students with experience in the foster care system. The College's Institute for Community Engagement and Civic Leadership arranged to have faculty and staff trained to assist students with this background to increase the students' success.

II. Workforce Development, Readiness and Economic Innovation

- Under the leadership of a Vice President for Workforce and Economic Innovation (WEI) and in conjunction with other areas of the College, this unit is working to significantly expand the form and function of our workforce development and continuing education programs. A manager of business development will be hired to elevate the College's presence, reputation, participation in, and support of major events and other activities that will bring the Division into direct touch with the major stakeholders within the region's economy. A recruitment and engagement coordinator will be added to the team to assist with enrollment in the unit's workforce and other open enrollment programs, direct targeted marketing, create online communications and use social media to reach new audiences and increase enrollments. The WEI Unit will have a full year with a new Business Development Director and Manager who will be focused on growth of contract and customized training opportunities with Philadelphia's employers.
- WEI will enter its third year of offering advanced manufacturing programs – Welding, CNC Precision Machining, Electro-Mechanical/Mechatronics, and continue 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 electro-mechanical and gas pipeline programs are offered at CBI, with the unit securing an equipment grant from the State to support higher level skills for all of these programs. The

equipment, recently purchased, will enable the College to create a new CNC lab at the West Regional Center so that the College can build its capacity in this program. In addition, the College now has the equipment to add an additional module to the Electro-Mechanical program in Robotics, providing higher skill levels for its training program.

- WEI has also developed additional programs including a bookkeeping certificate, a social media management certificate, expansion of soft skills training for low income under-employed Philadelphians, a student innovation center in the Northeast Regional Center, Comptia A+ training, customer service training, and blue print reading and shop math programs.
- WEI has added its successful Certified Nursing Assistant (CAN) program at the West Philadelphia Regional Center to match the health care needs in the City's federal promise zone. It will begin offering this program at this location during the FY 18-19 fiscal year.
- The College has completed five years of operating the Goldman Sachs-funded 10,000 Small Businesses Program, and will initiate the 6th 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 400 businesses have

completed the program, with an anticipated 90 business to be served during the FY 18-19 fiscal year. The College will begin identifying mechanisms to sustain the program upon conclusion of the grant.

- WEI is completing its second year of a new program, Power Up Your Business, to support the City's neighborhood commercial corridor small businesses. The College offers workshops at all of the regional centers and at the main campus. The City provides funding to support the program, which is entering year 3 of a three year commitment.
- The Office of Career Services has been renamed Career Connections and is being strengthened to provide a more dynamic and modern job portal system for our students, software that allows students to understand what jobs in their academic field entail, and the ability to practice job interviews. 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.

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 will complete its IT server virtualization project, has replaced its data storage equipment, and will be further upgrading the College’s telephone system. Planning is taking place to upgrade remaining IT infrastructure items.
- The College will be 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.
- College investments in recruiting and retention strategies should result in improved enrollments and lead to an increase in revenues.

- The College will invest in an Assessment Management System 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.

IV. World-class Facilities

- In an effort to support the academic mission and strategic vision of the Community College of Philadelphia, the comprehensive Master Facilities Plan has been completed. The Plan has identified opportunities to enhance, maintain or improve the existing learning environments to support the latest pedagogy and technologies which will foster student success. It provides the framework for improvements to the Main Campus and Regional Centers including future buildings.
- The Library Learning Commons Project, which involves the reconfiguration of the library and learning labs areas within the Mint and Bonnell Buildings, has begun. 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 is on target to accept its first tenants in August, 2018. This mixed-use development located at 15th and Hamilton Street property (440 N. 15th Street) will include: student housing, market rate housing and retail. 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 comprehensive site will be completed in January, 2019.
- The College continues to plan for a major expansion to the West Regional Center focusing on Automotive and Transportation programs. In April of 2017, the College acquired two parcel of land immediately adjacent to the Automotive Technology Center. Funding for the land purchase was provided by the Community College of Philadelphia Foundation. Plans are underway for

selecting an architect and staff is exploring various methods of financing the project. If the College receives 50% funding from the State, the College's goal is to start the planning and programming process during the summer/fall of 2018. To-date, the College has received a commitment of \$1.25 million from the Commonwealth's Redevelopment Assistance Capital Program (RACP).

- In December, 2017 the College completed the comprehensive overhaul of the Biology laboratories and related spaces in the West Building. The new laboratories, prep area, faculty offices and collaborative spaces are the result of an effort began more than three years ago which has led to an enhanced learning environment and experience for students enrolled in the College's Biology program and related courses.
- As part of the ongoing effort to create ideal learning environments for students, additional classrooms will have new or replacement technology installed for the 2017-18 academic year. Technology upgrades this year bring the number of technology enabled classrooms to 73%.
- Planning is underway to address a number of deferred maintenance and critical security items including: refurbishment of freight elevators in Bonnell and Mint Buildings, repairing the parapet on the West Building exterior and repairing or replacing all classroom doors and locks. The replacement of the exterior grand

stairs of historic Mint Building and the upgrading and expanding of the CCTV systems were recently completed.

V. External and Internal Community Relations

- The College launched an Institute for Community Engagement and Civic Leadership in September 2016. Signature themes developed for 2016-2017 and continuing for 2017-18 are Support for Youth and Diversity. To date, more than 200 students have served as volunteers and more than 20 community partnerships were established. Activities have included an Opportunity Youth United Summit; ongoing training for staff and faculty on working with foster care youth; an official Adopt-A-School partnership with Spring Garden School; three Junior Achievement Steps to Success events hosting over nine hundred 3rd grade students on campus; AIDS Education Month community events; and a Pathways to Success event in partnership with the Welcoming Center for New Pennsylvanians.
- 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 will officially launch its record label, Spring Garden Records. Music students will 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. To-date, a student-created

logo has been secured, student and staff artists have been signed, original music has been recorded, advisory council members have been identified, and a closed artist signing and listening party has been hosted on campus.

- A Diversity Certificate program 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. To-date more than 200 faculty and staff have participated in sessions with more than 40 employees earning a certificate.
- The College's cablecast television station, CCPTV, provides cultural and social educational programming. This year a new program, "Bike On" debuted promoting an environmentally friendly transportation alternative. Another new program, "In Recovery," is in production. The College's CCPTV YouTube channel had 124,000 views. Top programs were "Car Corner" and Chefs "Cook."
- The College offered the first tri-State LGBTQ Conference for community colleges. More than 270 people from five states attended. Planning is underway to repeat this successful conference event.

- The College offered numerous diversity programs open to the public, including two programs in conjunction with NewCore 2018 Legacy Conversations: 80/80. NewCore is a multiracial, interfaith body striving to make an impact in the city through conversations on race and ethnicity. These conversations coincided with remembrance of the death of the Rev. Dr. Martin Luther King.
- The College created a Diversity Innovation Lab to foster creation of diversity related projects. Diversity projects were developed by seven Diversity Fellows in spring 2018.
- The College participated in Tufts University's National Study of Learning, Voting and Engagement. The study showed that 79% of the College's students were registered to vote in the 2016 national election and 81% of students voted, exceeding the national average for college students.

PART IV EXPENDITURE BUDGET

The College's operating budget is largely committed to salary and associated benefits. Of the College's total operating budget, 83.6% 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 54% of the College's budget will be spent on direct instruction and academic support services. Expenditures related to academic administration represent approximately 6.3% of the budget. Student Affairs expenditures, including the Offices of Counseling and Financial Aid will represent approximately 4.7% of the budget. Facility Operations, which addresses all aspects of facility operations including campus security, accounts for 10.7% of the budget. Information Technology Services accounts for 6% of the total budget. Other administrative offices account for approximately 14.4% 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
2018-2019 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	\$68,625,235	\$2,729,705	\$71,354,940	54.02%
Academic Administration	\$7,616,995	\$701,130	\$8,318,125	6.30%
Counseling/Financial Aid	\$6,177,609	\$36,005	\$6,213,614	4.70%
Other Enrollment Services and Student Affairs Administration	\$6,417,342	\$591,635	\$7,008,977	5.31%
Facility & Security Operations	\$5,883,830	\$8,233,330	\$14,117,160	10.69%
Information Technology Services	\$4,608,190	\$3,359,603	\$7,967,793	6.03%
General Administrative Functions	\$12,984,208	\$6,035,797	\$19,020,005	14.40%
less Lapsed Salary Projection	<u>(\$1,900,000)</u>	<u>\$0</u>	<u>(\$1,900,000)</u>	<u>-1.44%</u>
Total 2018-19 Operating Budget	\$110,413,409	\$21,687,205	\$132,100,614	100.00%
Percent of Budget	83.58%	16.42%		

Note: Excludes debt service

2018-2019 Budgeted Expenditures
\$132,100,614
By Functional Area

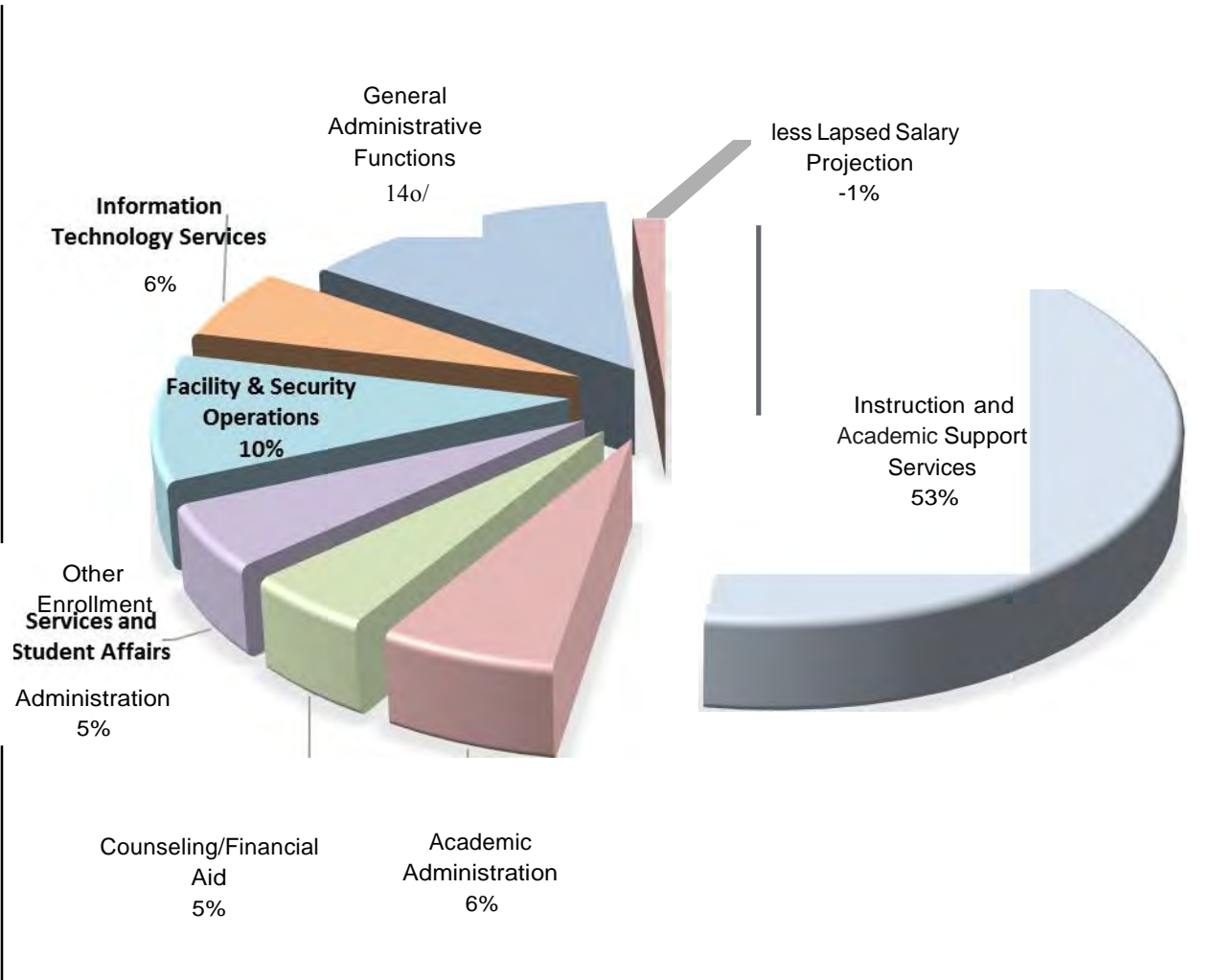
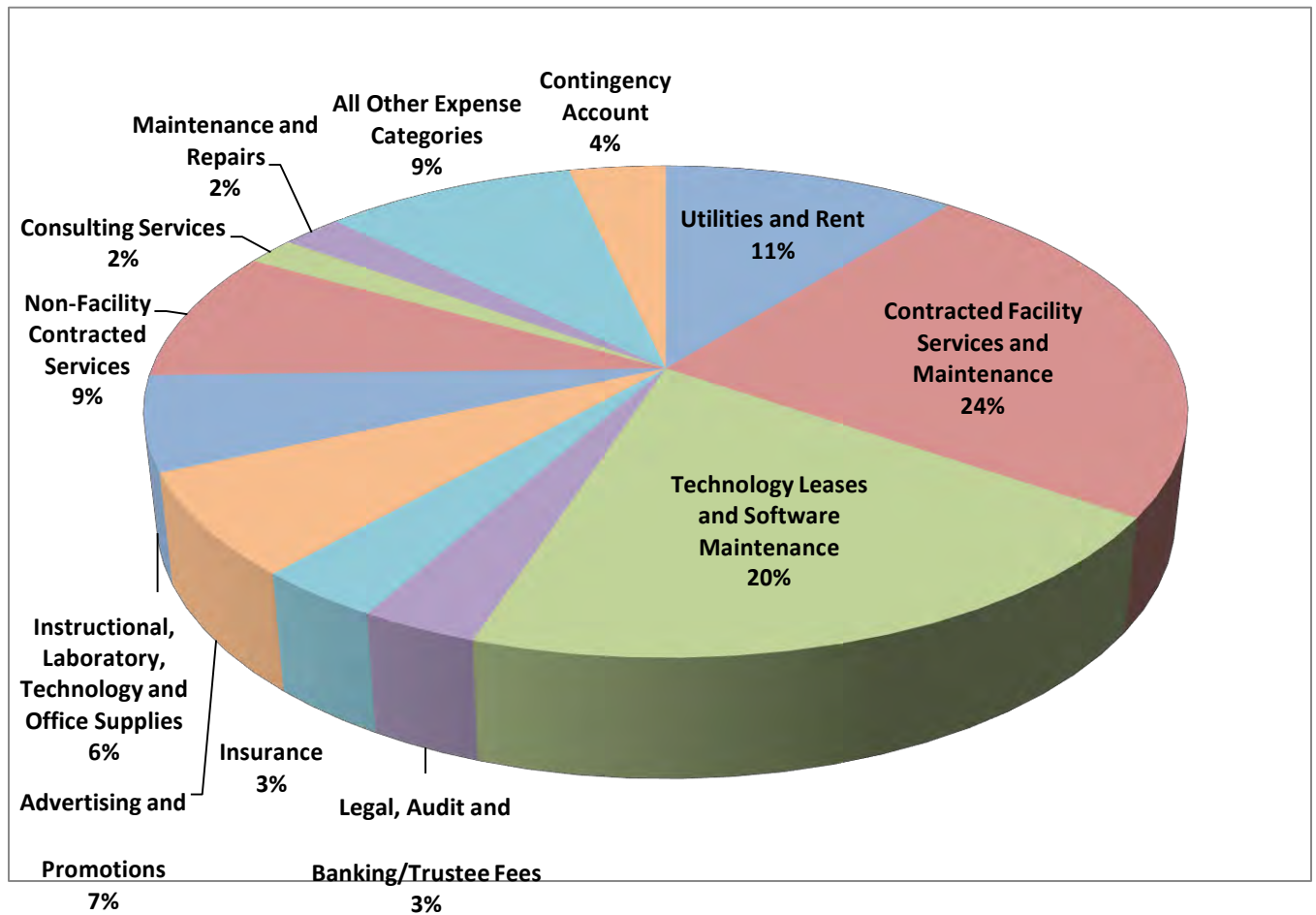


Figure D summarizes planned 2018-19 expenditures in categories other than salaries and benefits. More detailed expense information is provided in Tables IV and VI in Part VI of the Budget. Approximately 24 percent of non-salary expenditures are associated with Facility Operations, including Public Safety, while Information Technology requirements (leased equipment and software) account for another 21 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
2018-19 Non-salary Expenditures Reported by Major Categories

Expenditures Other Than Salaries and Benefits	Amount	Percent of Total
Utilities and Rent	\$2,337,286	10.8%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	5,160,294	23.8%
Technology Leases and Software Maintenance	4,443,216	20.5%
Legal, Audit and Banking/Trustee Fees	675,000	3.1%
Insurance	729,300	3.4%
Advertising and Promotions	1,471,769	6.8%
Instructional, Laboratory, Technology and Office Supplies	1,347,874	6.2%
Non-Facility Contracted Services	1,864,635	8.6%
Consulting Services	391,120	1.8%
Maintenance and Repairs	482,738	2.2%
All Other Expense Categories	2,014,753	9.3%
Contingency Accounts	769,220	3.5%
Total Non-Salary-Related Expense	\$21,687,205	100.0%

2018-19 Non-Salary Expenditures Reported by Major Categories - \$21,687,205



Non-Salary Operating Expenses Change

Healthcare costs are a significant part of the College's operating expenses. The budget for fiscal year 2018-19 is approximately \$ 1 million higher than the 2017-18 revised budget.

Other Expenses-General are budgeted to increase by \$840,976 over the 2017-18 revised budget. A significant portion of the increase is for replacement of IT servers and other infrastructure items, an upgrade to the phone system, and PC replacements. Additionally, classroom PC leases, which had been funded by the Perkins Grant, are now absorbed into the College's operating budget.

Facility costs are budgeted to increase by \$441,884 over the 2017-18 revised budget. Increases are budgeted for contracted security and contracted cleaning due to multi-year contract provisions as well as having the Northeast Regional Center evening cleaning performed by a vendor. Additional funds are also budgeted for maintenance and repairs.

Leases

The following is a list of major software and equipment leases budgeted for the 2017-18 year:

Leased Copiers	\$ 78,000
Leased Data and Voice Lines	289,405
Leased Computer Equipment ^	1,211,413
Oracle Software Maintenance	478,671
Banner Software Maintenance	418,793
Microsoft Campus Software License	151,288
Assessment Management Software	226,000
Other Leased Computer Software & Software as a Service	1,468,746
Other Leases	<u>120,900</u>
	<u>\$4,443,216</u>

^ Includes PCs, servers, IT infrastructure, phone system upgrades

Limited State support is provided for fifty percent of the costs of some capital leases. Of the above amount, \$137,490 will be funded by the State through capital lease funds.

Capital Expenses

The 2017-18 capital budget plan totals \$10,286,432 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

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 \$2,155,896. 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 will be required to accrue the full amount of the OPEB liability which is estimated at \$182 million. 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 \$4.561 million. Information for fiscal years 2018 and 2019 will be provided by the State in July, 2018 and July, 2019, respectively.

PART V

REVENUE BUDGET

Credit Enrollments

Credit enrollments are projected to increase over current levels by 1.1% or 3,670 to 334,076 credit hours or 13,587 FTES.

Non-Credit Enrollments

The following table shows 2017-18 and 2018-19 projected non-credit enrollments:

<u>Category</u>	<u>Projected 2017-18 FTES</u>	<u>Budgeted 2018-19 FTES</u>
Adult Literacy (GED, ESL, ABE)	206	325
Workforce Development	205	250
Other	<u>87</u>	<u>75</u>
Total – Non-Credit	498	650

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 #*	31,909,207	35,755,597

* Amounts included in the Mayor's and Governor's Budgets

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

Pending any adjustments, the Mayor's proposed budget proposal has allocated \$31,909,207 to the College for FY 2018-19. This represents a \$1.5 million increase over the amount received by the College in fiscal year 2017-18. 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 2018-19 is as follows:

City Appropriation	\$ 31,909,207
Less: Debt Service	5,400,781
Less: Capital Purchases	500,000
Less: Power Up Your Business funds	<u>800,000</u>
AVAILABLE FOR CURRENT OPERATING BUDGET	<u>\$25,206,073</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 2018-19, the Governor has proposed no increases in operating appropriations to community colleges. The State operating budget appropriations for the last five 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 \$30,869,947.

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 2018-19 year from the capital pool will total \$4,885,650.

Student Tuition and Fee Revenues

For the 2018-19 year, student tuition charges will remain the same at \$159 per credit. This is the fourth year out of five 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: 334,076		
Tuition - \$159 per credit		
Gross Tuition Revenue*		\$61,025,286
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		10,281,857
Credit Course Fees		3,330,000
Distance Education Fees		792,500
Adult Literacy Program Fees		67,600
Senior Citizen Course Fees		14,300
Regulatory and Other Non-Instructional Fees		1,226,750
Tuition Revenue Adjustments, Discounts and Write-offs:		
Opportunity Now/Chamber of Commerce/ First Class Programs	-129,688	
Complete 15 Program	-38,155	
Student Receivable Write-Offs and Tuition Adjustments	-2,396,800	
Tuition Waivers and Exemptions	-1,320,366	
American Success Program Offset	-219,671	
Credit Card Fees	-1,240	
Senior Citizen Tuition Discount	-55,000	
Collection Costs	<u>-201,032</u>	
Total Tuition Adjustments	-4,361,952	
 TOTAL PROJECTED STUDENT REVENUES		 \$73,131,341

*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 57.5 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 was \$3,102. 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 2017 and 2018 fiscal years. Since student revenues from credit courses contribute approximately 55 percent of the College's revenues, this means that approximately 32 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 2017-18 was \$5,920. It will increase by \$175 to \$6,095 for fiscal year 2018-19. 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 2018-19 year however the funding of leases for computers in classrooms is no longer eligible for funding. The projected funding for 2018-19 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	\$ 520,000
Indirect and Administrative Cost Recovery	450,000
Foundation Support	125,000
Parking Lot and Garage Net Proceeds	270,354

Miscellaneous Income	315,000
Vocational-Education (Perkins) Funds	<u>300,000</u>
TOTAL - OTHER REVENUE	<u>\$1,980,354</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, 2018 – June 30, 2019

Table II – Statement of Current Fund Revenues for the 2018-19 Fiscal Year
In Comparison to 2016-17 Fiscal Year Actuals and 2017-18 Revised Budget

Table III – Summary of Revenues and Expenditures for the 2018-19 Fiscal Year
Compared with the 2017-18 Revised and Approved Budgets
(Exclusive of Capital Revenues and Expenditures)

Table IV – Comparative Analysis of Current Operating Expense Categories
Proposed 2018-19 Budget, Revised 2017-18 Budget, Approved
2017-18 Budget and 2016-17 Actual Expenses

Table V – Statement of Capital Revenues and Recommended Expenditures for the
Fiscal Year 2018-19 in Comparison to the 201718 Fiscal Year

Table VI – Statement of Proposed Current Unrestricted Fund Expenditures by
Department for the Fiscal Year 2017-18 in Comparison to the 2017-18
Fiscal Year and 2016-17 Actual Expenses

Table VII – Fiscal Year 2018-19 Student Activities, Athletics and Commencement
Budget in Comparison to Fiscal Years 2016-17 and 2017-18

Table VIII – Summary of Revenues and Expenses of Bookstore, Food Service

Operations and Parking Operations for the Fiscal Year 2018-19 in
Comparison to the 2017-18 and 2016-17 Fiscal Year

TABLE I

**BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

FUNDING SOURCES	Operating	Capital	Total
Student Tuition	\$57,418,334		\$57,418,334
Student Technology Fee	10,281,857		10,281,857
Credit Course Fee	3,330,000		3,330,000
Distance Education Fee	792,500		792,500
Adult Literacy Program Fee	67,600		67,600
Senior Citizen Fee	14,300		14,300
Regulatory and Other Non-Instructional Fees	1,226,750		1,226,750
City of Philadelphia	25,206,073	\$5,900,781	31,106,854
Commonwealth of Pennsylvania	30,869,947	4,885,650	35,755,597
Interest Income	520,000		520,000
Indirect Cost Allowances	450,000		450,000
Vocational Education Support Funds	300,000		300,000
Miscellaneous Income	440,000		440,000
Total Current Operating Revenues	130,917,360		
Student General, and Other Fees	1,478,000	360,000	1,838,000
Grant Capital Revenues	0	400,000	400,000
Total Educational and General Revenues	132,395,360		
Auxiliary Enterprises	1,080,343		1,080,343
Transfer from Carry-Over Funds	929,855		929,855
Transfer from Quasi-Endowment Fund	307,017		307,017
TOTAL SOURCES OF FUNDS	<u>\$134,712,576</u>	<u>\$11,546,432</u>	<u>\$146,259,008</u>
APPLICATION OF FUNDS			
Current Operating Budget Expenses	\$134,000,614		\$134,000,614
Less: Anticipated Lapsed-Budget Dollars	(1,900,000)		(1,900,000)
Reduced Current Operating Expenses	132,100,614 *		132,100,614
Student Activities & Commencement	2,155,896		2,155,896
Total Educational and General Expenditures	134,256,510		134,256,510
Auxiliary Enterprises	456,066		456,066
Capital Acquisitions		\$1,260,000	1,260,000
Debt Service		10,286,432	10,286,432
TOTAL USES OF FUNDS	134,712,576	11,546,432	146,259,008
Transfer to Student Activities Reserve	0		0
TOTAL APPLICATION OF FUNDS	<u>\$134,712,576</u>	<u>\$11,546,432</u>	<u>\$146,259,008</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. The College will be required to accrue the full amount of the OPEB liability in FY 2017-2018. The estimated full amount of the OPEB liability is \$182 million.

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2018-19 IN COMPARISON TO FISCAL YEARS 2017-18 AND 2016-17**

	2016-2017 Actual	Approved 2017-2018 Budget	Revised 2017-2018 Budget	Proposed 2018-2019 Budget	% Change From 2017-18 Revised
EDUCATIONAL AND GENERAL					
<u>Student Revenues</u>					
Tuition	\$55,419,632	\$57,725,203	\$56,063,470	\$56,663,334	1.1
Technology Fee	10,384,193	10,317,000	10,180,056	10,281,857	1.0
Credit Course Fee	3,268,890	3,237,790	3,327,968	3,330,000	0.1
Distance Education Fee	731,045	725,560	792,103	792,500	0.1
Adult Literacy Program Fee	79,200	77,200	67,600	67,600	0.0
Senior Citizen Fee	15,759	14,300	14,300	14,300	0.0
Regulatory and Other Non-Instructional Fees	1,202,303	1,212,575	1,212,910	1,226,750	1.1
Net Contribution from Contracted Noncredit Instruction	372,874	430,000	220,000	350,000	59.1
Net Contribution from Other Noncredit Instruction	<u>251,000</u>	<u>370,500</u>	<u>270,000</u>	<u>405,000</u>	<u>50.0</u>
Total Student Revenues	71,724,896	74,110,128	72,148,407	73,131,341	1.4
<u>Governmental Appropriations</u>					
City of Philadelphia	23,830,493	23,877,307	24,266,070	25,206,073	3.9
Commonwealth of Pennsylvania	<u>30,868,302</u>	<u>30,874,869</u>	<u>30,874,847</u>	<u>30,869,947</u>	<u>(0.0)</u>
Total Governmental Appropriations	54,698,795	54,752,176	55,140,917	56,076,020	1.7
<u>Other Income</u>					
Interest Income	73,512	474,100	509,430	520,000	2.1
Indirect Cost Allowances	394,322	450,000	450,000	450,000	0.0
Vocational Education Support Funds	314,848	270,000	283,000	300,000	6.0
Miscellaneous Income	<u>503,256</u>	<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	<u>0.0</u>
Total Other Income	<u>1,285,938</u>	<u>1,634,100</u>	<u>1,682,430</u>	<u>1,710,000</u>	<u>1.6</u>
Total Current Operating Revenues	<u>127,709,629</u>	<u>130,496,404</u>	<u>128,971,754</u>	<u>130,917,360</u>	<u>1.5</u>
<u>Other Student Income</u>					
General College & Other Fees #	1,446,628	1,444,277	1,415,000	1,428,000	0.9
Other Student Activity Revenues #	<u>46,823</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0</u>
Total Other Student Income	<u>1,493,451</u>	<u>1,494,277</u>	<u>1,465,000</u>	<u>1,478,000</u>	<u>0.9</u>
TOTAL EDUCATIONAL AND GENERAL REVENUES	<u>129,203,080</u>	<u>131,990,681</u>	<u>130,436,754</u>	<u>132,395,360</u>	<u>1.5</u>
<u>Auxiliary Enterprises</u>					
Bookstore #	854,800	859,014	730,000	711,000	(2.6)
Food Service #	59,195	57,496	57,400	57,400	0.0
Parking Lot & Garages	<u>255,890</u>	<u>314,729</u>	<u>312,790</u>	<u>311,943</u>	<u>(0.3)</u>
Total Auxiliary Enterprises	<u>1,169,885</u>	<u>1,231,239</u>	<u>1,100,190</u>	<u>1,080,343</u>	<u>(1.8)</u>
TOTAL CURRENT FUND SOURCES OF REVENUES	<u>\$130,372,965</u>	<u>\$133,221,920</u>	<u>\$131,536,944</u>	<u>\$133,475,703</u>	<u>1.5</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 2018-19 COMPARED WITH FISCAL YEAR 2017-18**

	Approved 2017-18 Budget	Revised 2017-18 Budget	Proposed 2018-19 Budget	% Change From 2017-18 Revised
SOURCES OF FUNDS				
<u>Current Operating Revenues</u>				
Student Tuition and Fees	\$74,110,128	\$72,148,407	\$73,131,341	1.4
Governmental	54,752,176	55,140,917	56,076,020	1.7
Other	1,634,100	1,682,430	1,710,000	1.6
Total Current Operating Revenues	130,496,404	128,971,754	130,917,360	1.5
Other Student Fees and Other Revenues	1,494,277	1,465,000	1,478,000	0.9
TOTAL EDUCATIONAL AND GENERAL	131,990,681	130,436,754	132,395,360	1.5
Auxiliary Enterprises	1,231,239	1,100,190	1,080,343	(1.8)
Transfer from Carry-Over Funds	512,896		929,855	
Transfer from Quasi Endowment Reserve	-	416,930	307,017	
TOTAL SOURCES OF FUNDS	\$133,734,816	\$131,953,874	\$134,712,576	2.1
EXPENDITURES				
<u>Current Operating Expenditures *</u>				
Salaries (including Unexpended Dollars)	\$75,629,277	\$75,369,965	\$76,418,659	1.4
Less: Anticipated Lapsed-Budget Dollars	(1,500,000)	(2,200,000)	(1,900,000)	(13.6)
Net Salaries	74,129,277	73,169,965	74,518,659	1.8
Benefits	35,042,200	33,981,450	35,144,750	3.4
Retirement Incentive Expense	950,000	1,400,000	750,000	(46.4)
Other Expenses	21,141,160	20,525,401	21,687,205	5.7
Total Current Operating Expenditures	131,262,637	129,076,816	132,100,614	2.3
Student Activities & Commencement	2,211,512	2,219,176	2,155,896	(2.9)
TOTAL EDUCATIONAL AND GENERAL	133,474,149	131,295,992	134,256,510	2.3
Auxiliary Enterprises	260,667	509,968	456,066	(10.6)
TOTAL EXPENDITURES	\$133,734,816	\$131,805,960	\$134,712,576	2.2
Transfer to Carry-Over Fund	-	\$147,914	-	
TOTAL APPLICATION OF FUNDS	\$133,734,816	\$131,953,874	\$134,712,576	2.1

* 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. the College will be required to accrue the full amount of the OPEB liability in FY 2017-2018.

The estimated full amount of the OPEB liability is \$182 million.

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2018-19, REVISED BUDGET 2017-18, APPROVED 2017-18 BUDGET, AND ACTUAL 2016-17 EXPENSES**

	Actual 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	Proposed Budget 2018-2019	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>SALARIES AND WAGES</u>								
Instructional - Full-Time Faculty & VLs	\$25,119,939	\$24,805,695	\$24,909,863	\$24,579,618	(\$226,077)	(0.9)	(\$330,245)	(1.3)
Administrative	16,231,181	17,632,534	17,044,328	18,120,489	487,955	2.8	1,076,161	6.3
Instructional - Overload & Part- Time - Credit	9,948,782	10,314,023	10,180,700	10,869,310	555,287	5.4	688,610	6.8
Full-Time Classified	10,038,273	10,675,756	10,296,723	10,643,638	(32,118)	(0.3)	346,915	3.4
Instructional - Summer - Credit	3,683,519	3,898,907	3,898,907	3,996,382	97,475	2.5	97,475	2.5
Counselors	2,232,310	2,178,786	2,140,828	2,165,350	(13,436)	(0.6)	24,522	1.1
Part-Time Laboratory/Professional	1,378,927	1,332,290	1,299,829	1,306,841	(25,449)	(1.9)	7,012	0.5
Instructional Aides	814,120	904,617	904,617	924,219	19,602	2.2	19,602	2.2
Curriculum Advising	488,434	445,536	445,536	452,506	6,970	1.6	6,970	1.6
Librarians	833,354	884,223	884,223	774,343	(109,880)	(12.4)	(109,880)	(12.4)
Extended Time Payments	654,489	688,306	692,454	662,040	(26,266)	(3.8)	(30,414)	(4.4)
Part-Time Classified	228,930	286,123	265,625	319,919	33,796	11.8	54,294	20.4
Classified Overtime	301,681	295,672	406,896	301,806	6,134	2.1	(105,090)	(25.8)
Student & Co-Op	175,800	420,836	329,222	373,830	(47,006)	(11.2)	44,608	13.5
Instructional - Overload & Part- Time - Noncredit	269,317	256,437	212,437	230,791	(25,646)	(10.0)	18,354	8.6
Part-time Librarians and Counselors	167,590	176,313	224,313	251,766	75,453	42.8	27,453	12.2
Department Head Supplement	121,613	129,590	146,890	146,137	16,547	12.8	(753)	(0.5)
Instructional - Summer - Noncredit	166,156	177,650	177,650	172,691	(4,959)	(2.8)	(4,959)	(2.8)
Part-Time Tutors	85,922	100,808	100,677	103,808	3,000	3.0	3,131	3.1
Shift Differential	18,054	25,175	25,228	23,175	(2,000)	(7.9)	(2,053)	(8.1)
Lapsed Salary Dollars			783,019					
Total Salaries and Wages	72,958,391	75,629,277	75,369,965	76,418,659	789,382	1.0	1,831,713	2.4
Retirement Incentive Payments	1,307,526	950,000	1,400,000	750,000	(200,000)	(21.1)	(650,000)	(46.4)
Total Salaries, Wages & Retirement Incentive Expenses	74,265,917	76,579,277	76,769,965	77,168,659	589,382	0.8	1,181,713	1.5
<u>BENEFITS</u>								
Medical, Drug, & Dental *	21,541,956	23,678,000	22,778,000	23,689,120	11,120	0.0	911,120	4.0
Retirement	5,991,927	6,118,000	6,029,350	6,180,100	62,100	1.0	150,750	2.5
FICA Tax	3,037,667	3,068,400	3,033,900	3,109,700	41,300	1.3	75,800	2.5
Group Life Insurance	474,742	480,000	475,200	487,080	7,080	1.5	11,880	2.5
Workers' Compensation	224,319	282,800	256,000	262,400	(20,400)	(7.2)	6,400	2.5
Unemployment Compensation	224,224	200,000	200,000	200,000	-	0.0	-	0.0
Disability Insurance	307,534	300,000	294,000	301,350	1,350	0.5	7,350	2.5
Unused Vacation	22,559	100,000	100,000	100,000	-	0.0	-	0.0
Forgivable Loans	144,622	165,000	165,000	165,000	-	0.0	-	0.0
Tuition Remission	582,435	650,000	650,000	650,000	-	0.0	-	0.0
Total Fringe Benefits	32,551,986	35,042,200	33,981,450	35,144,750	102,550	0.3	1,163,300	3.4

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

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2018-19, REVISED BUDGET 2017-18, APPROVED 2017-18 BUDGET, AND ACTUAL 2016-17 EXPENSES

	Actual 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	Proposed Budget 2018-2019	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - GENERAL</u>								
Leased Equipment & Software	2,907,001	3,486,987	3,559,915	4,443,216	956,229	27.4	883,301	24.8
Catalogues & Advertising Pool	1,410,664	1,941,269	1,445,302	1,471,769	(469,500)	(24.2)	26,467	1.8
Supplies & Book Purchases	1,122,948	1,353,771	1,249,294	1,347,874	(5,897)	(0.4)	98,580	7.9
Contracted Services Pool	2,038,623	2,058,700	2,401,687	1,864,635	(194,065)	(9.4)	(537,052)	(22.4)
Consulting	1,157,950	476,000	433,593	391,120	(84,880)	(17.8)	(42,473)	(9.8)
Equipment Repair & Maintenance	505,639	495,949	472,840	482,738	(13,211)	(2.7)	9,898	2.1
Insurance	639,506	719,225	717,530	729,300	10,075	1.4	11,770	1.6
Postage	352,701	338,950	326,375	341,450	2,500	0.7	15,075	4.6
Travel	182,438	206,535	217,621	209,635	3,100	1.5	(7,986)	(3.7)
Faculty Travel Funds	118,945	139,000	139,000	139,000	-	0.0	-	0.0
Legal	573,416	535,000	785,000	565,000	30,000	5.6	(220,000)	(28.0)
Library Books and AV Software	114,925	166,522	138,522	148,000	(18,522)	(11.1)	9,478	6.8
Institutional Membership	244,298	309,240	339,043	317,738	8,498	2.7	(21,305)	(6.3)
Personnel Recruitment	145,439	236,000	166,400	136,000	(100,000)	(42.4)	(30,400)	(18.3)
Hospitality	165,785	190,673	177,685	184,338	(6,335)	(3.3)	6,653	3.7
Audit	96,630	110,000	110,000	110,000	-	0.0	-	0.0
Freight and Delivery	6,285	9,360	35,340	9,460	100	1.1	(25,880)	(73.2)
Public Events	106,579	130,024	136,649	144,964	14,940	11.5	8,315	6.1
Overtime Dinner Allowance	13,036	21,979	21,579	21,979	-	0.0	400	1.9
Accreditation	16,243	33,500	27,660	31,500	(2,000)	(6.0)	3,840	13.9
Fuel-College Vehicles	4,329	5,250	5,250	5,250	-	0.0	-	0.0
Leased Vehicles	6,831	8,400	12,072	5,529	(2,871)	(34.2)	(6,543)	(54.2)
Awards	14,209	4,760	11,785	5,260	500	10.5	(6,525)	(55.4)
Contingency - Departmental		393,720	73,544	369,220	(24,500)	(6.2)	295,676	402.0
Contingency - Institutional		400,000	30,313	400,000	-	0.0	369,687	1,219.6
Total Other Expenses - General	11,944,420	13,770,814	13,033,999	13,874,975	104,161	0.8	840,976	6.5

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2018-19, REVISED BUDGET 2017-18, APPROVED 2017-18 BUDGET, AND ACTUAL 2016-17 EXPENSES**

	Actual 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	Proposed Budget 2018-2019	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - PLANT</u>								
Electricity	1,529,219	1,191,695	1,287,695	1,306,695	115,000	9.7	19,000	1.5
Natural Gas	155,418	214,500	214,500	199,500	(15,000)	(7.0)	(15,000)	(7.0)
Water and Sewer Rent	391,766	304,691	300,691	304,691	-	0.0	4,000	1.3
Fuel Oil	53,443	63,120	63,120	63,120	-	0.0	-	0.0
Contracted Security Service	1,815,592	1,850,000	1,854,597	1,930,000	80,000	4.3	75,403	4.1
Contracted Cleaning	1,239,425	1,252,245	1,341,156	1,477,140	224,895	18.0	135,984	10.1
Contracted Plant Operations	627,297	776,552	743,034	758,541	(18,011)	(2.3)	15,507	2.1
Plant Maintenance & Repairs	796,413	949,613	949,788	994,613	45,000	4.7	44,825	4.7
Property Rent	455,272	453,280	453,280	463,280	10,000	2.2	10,000	2.2
Plant Operations Material & Supplies	238,792	299,910	268,801	299,910	-	0.0	31,109	11.6
Boiler & Elevator Certificate	4,653	14,740	14,740	14,740	-	0.0	-	0.0
Total Other Expenses - Plant	7,307,290	7,370,346	7,491,402	7,812,230	441,884	6.0	320,828	4.3
 Total Other Expenses	 19,251,710	 21,141,160	 20,525,401	 21,687,205	 546,045	 2.6	 1,161,804	 5.7
 TOTAL CURRENT OPERATING EXPENSES	 126,069,613	 132,762,637	 131,276,816	 134,000,614	 1,237,977	 0.9	 3,506,817	 2.7
Less: Projected Lapsed-Budget Salary Dollars		(1,500,000)	(2,200,000)	(1,900,000)	(400,000)	26.7	300,000	(13.6)
 TOTAL REDUCED CURRENT OPERATING EXPENSES	 \$126,069,613	 \$131,262,637	 \$129,076,816	 \$132,100,614	 \$837,977	 0.6	 \$3,023,798	 2.3

TABLE V

**STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2018-2019 IN COMPARISON TO FISCAL YEAR 2017-2018**

	Approved 2017-18 <u>Budget</u>	Revised 2017-18 <u>Budget</u>	Proposed 2018-19 <u>Budget</u>	Variance from Revised <u>Budget</u>	
CAPITAL REVENUES					
<u>Appropriations</u>					
City of Philadelphia	\$5,231,900	\$5,343,137	\$5,900,781	\$557,645	
Commonwealth of Pennsylvania	<u>5,134,788</u>	<u>5,160,517</u>	<u>4,885,650</u>	<u>(\$274,867)</u>	
				<u>0</u>	
Total State & Local Appropriations	<u>10,366,688</u>	<u>10,503,654</u>	<u>10,786,432</u>	<u>\$282,778</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>\$11,126,688</u>	<u>\$11,263,654</u>	<u>\$11,546,432</u>	<u>\$282,777</u>	
CAPITAL EXPENDITURES					
<u>Capital Purchases</u>					
Furniture, Equipment, Software & Renovations	\$660,000	\$660,000	\$860,000	\$200,000	
Specially Funded Capital Purchases	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>\$0</u>	
Total Capital Purchases	<u>1,060,000</u>	<u>1,060,000</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	2,893,856	2,946,638	2,156,850	(789,788)
Northeast Regional Center Expansion and Main Campus Expansion & Renovations	2015 Bond - Refinancing of 2008 Bond	5,775,460	5,775,460	5,776,250	790
West Philadelphia Regional Center Expansion & Outfitting	2011 Loan	0			0
Chemistry Lab Renovations	2013 SPSBA Loan	188,621	188,621	0	(188,621)
West Building Renovations	2013 PNC Note	325,551	325,551	325,551	0
West Building Escalator Replacement	2015 Bond	205,100	205,100	204,500	(600)
Renovations to Biology Labs	2015 Bond	678,100	678,100	674,500	(3,600)
Renovations to Library / Learning Commons	2018 Bond		84,184	1,148,781	1,064,597
Total Debt Service	<u>10,066,688</u>	<u>10,203,654</u>	<u>10,286,432</u>	<u>82,778</u>	
TOTAL CAPITAL EXPENDITURES	<u>\$11,126,688</u>	<u>\$11,263,654</u>	<u>\$11,546,432</u>	<u>\$82,778</u>	

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)**

Department	Total 2016-2017 Actual	Total 2017-2018 Approved	Total 2017-2018 Revised	-----2018-2019 PROPOSED-----			Variance From 2017-2018 Approved		Variance From 2017-2018 Revised	
				Salaries	Non-Salary Expenses	Total		%		%
<u>Educational and General</u>										
Academic Administration										
Office of Academic & Student Success	\$1,655,369	\$1,686,997	\$1,677,424	\$1,277,529	\$391,438	\$1,668,967	(\$18,030)	(1.1)	(\$8,457)	(0.5)
Academic Affairs Staff Development	116,730	119,858	119,858	89,644	32,400	122,044	2,186	1.8	2,186	1.8
Division Office - Business & Technology	228,132	333,079	288,491	308,074	17,324	325,398	(7,681)	(2.3)	36,907	12.8
Division Office - Math, Science, & Health Careers	478,099	475,540	476,943	442,158	44,948	487,106	11,566	2.4	10,163	2.1
Division Office - Liberal Studies	548,195	489,478	511,684	522,155	12,934	535,089	45,611	9.3	23,405	4.6
Division Office - Access & Community Engagement	577,048	621,785	622,689	628,433	19,961	648,394	26,609	4.3	25,705	4.1
Division Office - Flexible Learning Opportunities & Academic Technology	274,773	244,406	242,539	221,497	5,564	227,061	(17,345)	(7.1)	(15,478)	(6.4)
Office of Workforce & Economic Innovation	891,425	1,307,988	1,234,447	1,154,671	164,390	1,319,061	11,073	-	84,614	6.9
Regional Centers	<u>516,354</u>	<u>551,690</u>	<u>546,690</u>	<u>538,484</u>	<u>12,171</u>	<u>550,655</u>	<u>(1,035)</u>	<u>(0.2)</u>	<u>3,965</u>	<u>0.7</u>
Total Academic Administration	<u>5,286,125</u>	<u>5,830,821</u>	<u>5,720,765</u>	<u>5,182,645</u>	<u>701,130</u>	<u>5,883,775</u>	<u>52,954</u>	<u>0.9</u>	<u>163,010</u>	<u>2.8</u>
Academic Support Services										
Library	1,833,604	2,073,827	1,946,055	1,386,355	532,920	1,919,275	(154,552)	(7.5)	(26,780)	(1.4)
Distance Education	486,875	491,617	436,498	230,328	265,206	495,534	3,917	0.8	59,036	13.5
Multimedia Services	608,382	719,602	684,776	636,159	79,691	715,850	(3,752)	(0.5)	31,074	4.5
Educational Support Services	889,010	956,961	940,742	920,616	58,287	978,903	21,942	2.3	38,161	4.1
Learning Lab	1,865,813	1,951,629	1,878,619	1,864,556	15,720	1,880,276	(71,353)	(3.7)	1,657	0.1
Academic Advising	1,051,472	1,265,553	1,245,660	1,309,048	18,017	1,327,065	61,512	4.9	81,405	6.5
Academic Computing	615,027	782,656	707,716	601,015	558,413	1,159,428	376,772	48.1	451,712	63.8
Assessment Center	421,438	434,443	434,443	299,771	152,480	452,251	17,808	4.1	17,808	4.1
Center on Disability	<u>395,593</u>	<u>386,427</u>	<u>466,427</u>	<u>192,974</u>	<u>216,366</u>	<u>409,340</u>	<u>22,913</u>	<u>5.9</u>	<u>(57,087)</u>	<u>(12.2)</u>
Total Academic Support Services	<u>8,167,214</u>	<u>9,062,715</u>	<u>8,740,936</u>	<u>7,440,822</u>	<u>1,897,100</u>	<u>9,337,922</u>	<u>275,207</u>	<u>3.0</u>	<u>596,986</u>	<u>6.8</u>
<i>Instructional Departments</i>										
<u>Division of Business & Technology</u>										
Business Administration	997,715	959,530	1,067,377	1,137,498	2,526	1,140,024	180,494	18.8	72,647	6.8
Computer Technologies	1,808,949	1,852,694	1,920,877	1,916,671	2,800	1,919,471	66,777	3.6	(1,406)	(0.1)
Marketing and Management	698,944	691,586	713,490	738,731	910	739,641	48,055	6.9	26,151	3.7
Culinary Arts & Hospitality Management	475,439	559,363	564,099	395,529	116,656	512,185	(47,178)	(8.4)	(51,914)	(9.2)
Transportation Technologies Management	<u>314,646</u>	<u>330,325</u>	<u>358,830</u>	<u>315,125</u>	<u>33,360</u>	<u>348,485</u>	<u>18,160</u>	<u>5.5</u>	<u>(10,345)</u>	<u>(2.9)</u>
Total Division	<u>4,295,693</u>	<u>4,393,498</u>	<u>4,624,673</u>	<u>4,503,554</u>	<u>156,252</u>	<u>4,659,806</u>	<u>266,308</u>	<u>6.1</u>	<u>35,133</u>	<u>0.8</u>

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)**

Department	Total 2016-2017	Total 2017-2018	Total 2017-2018	-----2018-2019 PROPOSED-----			Variance From 2017-2018		Variance From 2017-2018	
	Actual	Approved	Revised	Salaries	Non-Salary Expenses	Total	Approved	%	Revised	%
<u>Division of Math, Science, & Health Technology</u>										
Nursing	1,599,016	1,765,666	1,775,005	1,829,998	70,209	1,900,207	134,541	7.6	125,202	7.1
Biology	3,760,942	3,754,962	3,842,519	3,821,951	157,419	3,979,370	224,408	6.0	136,851	3.6
Cardio-Respiratory Technology	400,373	389,470	413,711	447,619	9,213	456,832	67,362	17.3	43,121	10.4
Dental Studies	817,911	785,486	811,366	707,405	53,704	761,109	(24,377)	(3.1)	(50,257)	(6.2)
Medical Assisting	98,098	87,706	82,939	82,939	6,790	89,729	2,023	2.3	89,729	
Diagnostic Medical Imaging	503,863	519,732	523,498	518,380	30,474	548,854	29,122	5.6	25,356	4.8
Clinical Laboratory Technology	220,702	175,431	140,816	115,419	25,842	141,261	(34,170)	(19.5)	445	0.3
Physics	583,095	562,878	583,759	596,660	3,054	599,714	36,836	6.5	15,955	2.7
Chemistry	1,604,400	1,657,297	1,632,701	1,558,242	65,553	1,623,795	(33,502)	(2.0)	(8,906)	(0.5)
Mathematics	1,785,444	1,812,223	1,805,931	1,754,853	851	1,755,704	(56,519)	(3.1)	(50,227)	(2.8)
Foundation Mathematics	2,426,987	2,355,968	2,367,316	2,430,410	3,046	2,433,456	77,488	3.3	66,140	2.8
Allied Health Instruction	<u>876,770</u>	<u>918,276</u>	<u>1,153,047</u>	<u>1,076,871</u>	<u>48,370</u>	<u>1,125,241</u>	<u>206,965</u>	<u>22.5</u>	<u>(27,806)</u>	<u>(2.4)</u>
Total Division	<u>14,677,601</u>	<u>14,785,095</u>	<u>15,049,669</u>	<u>14,940,747</u>	<u>474,525</u>	<u>15,415,272</u>	<u>630,177</u>	<u>4.3</u>	<u>365,603</u>	<u>2.4</u>
<u>Division of Liberal Studies</u>										
English	10,008,515	10,069,534	9,746,616	9,619,981	4,495	9,624,476	(445,058)	(4.4)	(122,140)	(1.3)
Foreign Language	734,045	735,675	750,373	766,471	370	766,841	31,166	4.2	16,468	2.2
History , Philosophy & Religious Studies	1,534,652	1,296,016	1,306,701	1,223,372	780	1,224,152	(71,864)	(5.5)	(82,549)	(6.3)
Art	1,055,803	1,084,097	1,094,170	1,013,931	15,587	1,029,518	(54,579)	(5.0)	(64,652)	(5.9)
Photographic Imaging	492,775	536,993	521,344	515,927	20,282	536,209	(784)	(0.1)	14,865	2.9
Music	496,591	510,258	591,935	551,333	7,612	558,945	48,687	9.5	(32,990)	(5.6)
Architecture, Design & Construction	538,108	502,826	566,474	569,629	7,287	576,916	74,090	14.7	10,442	1.8
Behavioral Health/Human Services	922,759	915,966	903,542	843,395	588	843,983	(71,983)	(7.9)	(59,559)	(6.6)
Behavioral Science	1,413,696	1,320,414	1,240,702	1,235,713	18,797	1,254,510	(65,904)	(5.0)	13,808	1.1
Social Science	1,649,566	1,701,415	1,818,826	1,854,379	1,009	1,855,388	153,973	9.0	36,562	2.9
Justice	496,303	457,536	421,379	459,850	724	460,574	3,038	0.7	39,195	9.3
Paralegal Studies	285,791	312,900	239,699	233,309	38,191	271,500	(41,400)	(13.2)	31,801	13.3
ASL/English Interpreting	275,893	300,390	296,465	274,508	1,395	275,903	(24,487)	(8.2)	(20,562)	(6.9)
Education	<u>444,866</u>	<u>385,362</u>	<u>398,960</u>	<u>403,580</u>	<u>1,928</u>	<u>405,508</u>	<u>20,146</u>	<u>5.2</u>	<u>6,548</u>	<u>1.6</u>
Total Division	<u>20,349,363</u>	<u>20,129,382</u>	<u>19,897,186</u>	<u>19,565,378</u>	<u>119,045</u>	<u>19,684,423</u>	<u>(444,959)</u>	<u>(2.2)</u>	<u>(212,763)</u>	<u>(1.1)</u>
<u>Adult Community Education Instruction</u>										
Noncredit Instruction	280,229	352,253	294,253	242,485	82,783	325,268	(26,985)	(7.7)	31,015	10.5
Total Division	<u>280,229</u>	<u>352,253</u>	<u>294,253</u>	<u>242,485</u>	<u>82,783</u>	<u>325,268</u>	<u>(26,985)</u>	<u>(7.7)</u>	<u>31,015</u>	<u>10.5</u>
Total all Instructional Departments	<u>39,602,886</u>	<u>39,660,228</u>	<u>39,865,781</u>	<u>39,252,164</u>	<u>832,605</u>	<u>40,084,769</u>	<u>424,541</u>	<u>1.1</u>	<u>218,988</u>	<u>0.5</u>
TOTAL ACADEMIC AFFAIRS	<u>53,056,225</u>	<u>54,553,764</u>	<u>54,327,482</u>	<u>51,875,631</u>	<u>3,430,835</u>	<u>55,306,466</u>	<u>752,702</u>	<u>1.4</u>	<u>978,984</u>	<u>1.8</u>

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)**

Department	Total 2016-2017 Actual	Total 2017-2018 Approved	Total 2017-2018 Revised	-----2018-2019 PROPOSED-----			Variance From 2017-2018 Approved		Variance From 2017-2018 Revised	
				Salaries	Non-Salary Expenses	Total	%		%	
Student Administration										
Dean of Enrollment Services	636,992	718,035	721,311	509,192	206,480	715,672	(2,363)	(0.3)	(5,639)	(0.8)
Dean of Students	299,207	335,742	308,448	311,138	14,500	325,638	(10,104)	(3.0)	17,190	5.6
Academic Operations	<u>132,948</u>	<u>750,268</u>	<u>452,386</u>	<u>565,998</u>	<u>197,260</u>	<u>763,258</u>	<u>12,990</u>	<u>1.7</u>	<u>310,872</u>	<u>68.7</u>
Total Student Administration	<u>1,069,147</u>	<u>1,804,045</u>	<u>1,482,145</u>	<u>1,386,328</u>	<u>418,240</u>	<u>1,804,568</u>	<u>523</u>	<u>0.0</u>	<u>322,423</u>	<u>21.8</u>
Student Support Services										
Admissions	1,368,683	1,429,767	1,421,140	1,403,513	59,959	1,463,472	33,705	2.4	42,332	3.0
Financial Aid	1,512,465	1,623,228	1,507,369	1,612,006	25,005	1,637,011	13,783	0.8	129,642	11.5
Counseling	2,653,181	2,562,539	2,556,595	2,591,273	11,000	2,602,273	39,734	1.6	45,678	1.8
Office of Student Activities	4,754	2,550	2,550		2,550	2,550	0	0.0	0	0.0
Office of Athletics	55,026	56,369	56,369	56,562	1,100	57,662	1,293	2.3	1,293	2.3
Records and Registration	1,081,753	1,206,508	1,122,536	1,202,012	26,396	1,228,408	21,900	1.8	105,872	9.4
Women's Center	89,414	92,034	92,034	92,541	1,750	94,291	2,257	2.5	2,257	2.5
Career Services	<u>133,290</u>	<u>297,058</u>	<u>287,700</u>	<u>225,439</u>	<u>81,640</u>	<u>307,079</u>	<u>10,021</u>	<u>3.4</u>	<u>19,379</u>	<u>6.7</u>
Total Student Support Services	<u>6,898,566</u>	<u>7,270,053</u>	<u>7,046,293</u>	<u>7,183,346</u>	<u>209,400</u>	<u>7,392,746</u>	<u>122,693</u>	<u>1.7</u>	<u>346,453</u>	<u>4.9</u>
TOTAL STUDENT AFFAIRS	<u>7,967,713</u>	<u>9,074,098</u>	<u>8,528,438</u>	<u>8,569,674</u>	<u>627,640</u>	<u>9,197,314</u>	<u>123,216</u>	<u>1.4</u>	<u>668,876</u>	<u>7.8</u>
General Institutional										
Board of Trustees	18,950	22,740	35,755		22,740	22,740	0	0.0	(13,015)	(1.7)
Office of the President	778,066	750,681	786,420	445,794	311,429	757,223	6,542	0.9	(29,197)	(2.1)
Office of Strategic Initiatives & Chief of Staff	907,476	971,852	915,088	813,948	344,383	1,158,331	186,479	19.2	243,243	26.6
Human Resources	1,905,401	1,562,966	1,391,370	1,097,018	362,400	1,459,418	(103,548)	(6.6)	68,048	4.9
Diversity and Equity Office	235,767	256,355	256,355	221,028	34,218	255,246	(1,109)	(0.4)	(1,109)	(0.4)
Institutional Advancement	1,247,509	1,446,625	1,284,315	1,248,231	179,950	1,428,181	(18,444)	(1.3)	143,866	11.2
Office of Communications	1,423,461	1,920,779	1,408,446		1,413,915	1,413,915	(506,864)	(26.4)	5,469	0.4
Marketing and Government Relations	1,547,233	1,593,862	1,569,921	1,366,749	285,904	1,652,653	58,791	3.7	82,732	5.3
Information Technology Services	5,703,174	6,179,930	6,152,700	3,135,438	3,359,603	6,495,041	315,111	5.1	342,341	5.6
Business and Finance	551,133	798,985	609,656	483,283	303,800	787,083	(11,902)	(1.5)	177,427	29.1
Controllers Office	1,969,954	2,023,074	1,996,052	1,823,855	165,400	1,989,255	(33,819)	(1.7)	(6,797)	(0.3)
Purchasing and Services	257,944	329,410	329,410	255,306	136,949	392,255	62,845	19.1	62,845	19.1
General Institutional Expense	743,181	842,316	841,135	128,827	726,700	855,527	13,211	1.6	14,392	1.7
Business Services	1,116,507	1,287,088	1,245,888	584,037	748,299	1,332,336	45,248	3.5	86,448	6.9
General Counsel	<u>892,781</u>	<u>925,390</u>	<u>1,175,195</u>	<u>366,450</u>	<u>599,710</u>	<u>966,160</u>	<u>40,770</u>	<u>4.4</u>	<u>(209,035)</u>	<u>(17.8)</u>
TOTAL GENERAL INSTITUTIONAL	<u>19,298,537</u>	<u>20,912,053</u>	<u>19,997,706</u>	<u>11,969,964</u>	<u>8,995,400</u>	<u>20,965,364</u>	<u>53,311</u>	<u>0.3</u>	<u>967,658</u>	<u>4.8</u>
FACILITIES OPERATIONS & SECURITY	<u>11,835,570</u>	<u>11,830,522</u>	<u>12,228,408</u>	<u>4,003,390</u>	<u>8,233,330</u>	<u>12,236,720</u>	<u>406,198</u>	<u>3.4</u>	<u>8,312</u>	<u>0.1</u>

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)**

Department	Total 2016-2017	Total 2017-2018	Total 2017-2018	-----2018-2019 PROPOSED-----			Variance From 2017-2018		Variance From 2017-2018	
	Actual	Approved	Revised	Salaries	Non-Salary Expenses	Total	Approved	%	Revised	%
STAFF BENEFITS & EARLY RETIREMENT										
INCENTIVE PAYMENTS	33,859,512	35,992,200	35,381,450	35,894,750		35,894,750	(97,450)	(0.3)	513,300	1.5
SPECIAL INITIATIVES FUND	52,056	0				0	0		0	
CONTINGENCY	0	400,000	30,313		400,000	400,000	0	0.0	369,687	1,219.6
LAPSED SALARY ACCOUNTS	0	0	783,019	0	0	0	0		(783,019)	
TOTAL CURRENT OPERATING EXPENSES	126,069,613	132,762,637	131,276,816	112,313,409	21,687,205	134,000,614	1,237,977	0.9	2,723,798	2.1
LESS: Anticipated Lapsed-Budget Dollars	0	(1,500,000)	(2,200,000)	(1,900,000)	0	(1,900,000)	(400,000)	26.7	300,000	(13.6)
TOTAL REDUCED CURRENT OPERATING EXPENSES	126,069,613	131,262,637	129,076,816	112,313,409	21,687,205	132,100,614	837,977	0.6	3,023,798	2.3
<u>Student Activities & Commencement</u>	2,104,954	2,211,512	\$2,219,176			2,155,896	(55,616)	(2.5)	(63,280)	(2.9)
<u>Auxiliary Enterprises</u>										
Bookstore	65,961	62,287	65,773			68,210	5,923	9.5	2,437	3.7
Food Service	242,142	136,988	384,381			329,311	192,323	140.4	(55,071)	(14.3)
Parking Lot & Garage	56,852	61,392	59,814			58,546	(2,847)	0.0	(1,268)	(2.1)
Total Auxiliary Enterprises	364,955	260,667	509,968			456,066	195,399	75.0	(53,902)	(10.6)
TOTAL EXPENSES	<u>\$128,539,522</u>	<u>\$133,734,816</u>	<u>\$131,805,960</u>	<u>\$112,313,409</u>	<u>\$21,687,205</u>	<u>\$134,712,577</u>	<u>\$977,761</u>	<u>0.7</u>	<u>\$2,906,617</u>	<u>2.2</u>

TABLE VII-A

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-2019
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)**

	2016-17 <u>Actual</u>	Approved 2017-18 <u>Budget</u>	Revised 2017-18 <u>Budget</u>	Proposed 2018-19 <u>Budget</u>	Variance From 2017-18 Revised <u>Budget</u>	% Change From 2017-18 <u>Revised</u>
REVENUES						
General College Fee	\$1,389,628	\$1,387,277	\$1,358,000	\$1,371,000	\$13,000	1.0
Commencement Support	57,000	57,000	57,000	57,000	0	0.0
Auxiliary Profits	605,892	717,235	337,246	370,879	33,633	10.0
Revenues from Activities	<u>46,823</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>0.0</u>
TOTAL REVENUES	<u><u>\$2,099,343</u></u>	<u><u>\$2,211,512</u></u>	<u><u>\$1,802,246</u></u>	<u><u>\$1,848,879</u></u>	<u><u>\$46,633</u></u>	<u><u>2.6</u></u>
EXPENDITURES						
Student Publications	\$85,338	\$67,000	\$65,120	\$27,000	(\$38,120)	(58.5)
Campus Programming	64,586	47,000	41,971	47,000	5,029	12.0
Performing Arts	14,388	13,500	8,776	10,000	1,224	13.9
Student Support	123,438	88,000	110,336	79,000	(31,336)	(28.4)
Student Leadership & Involvement	159,729	116,257	117,676	109,676	(8,000)	(6.8)
Athletics	213,470	199,611	209,217	188,800	(20,417)	(9.8)
Contingency	0	14,064	0	8,000	8,000	
First Year Student Success	125,355	160,000	160,000	150,000	(10,000)	(6.3)
Commencement	174,798	155,000	155,000	155,000	0	0.0
Staff	<u>1,143,851</u>	<u>1,351,080</u>	<u>1,351,080</u>	<u>1,381,420</u>	<u>30,340</u>	<u>2.2</u>
TOTAL EXPENDITURES	<u><u>\$2,104,954</u></u>	<u><u>\$2,211,512</u></u>	<u><u>\$2,219,176</u></u>	<u><u>\$2,155,896</u></u>	<u><u>(\$63,280)</u></u>	<u><u>(2.9)</u></u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-19
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)

	Final 2016-2017 <u>Expenses</u>	Approved 2017-2018 <u>Budget</u>	Revised 2017-2018 <u>Budget</u>	Proposed 2018-2019 <u>Budget</u>	Variance from 2017-18 Approved <u>Budget</u>	% Change from 2017-18 <u>Approved</u>	Variance from 2017-18 Revised <u>Budget</u>	% Change from 2017-18 <u>Revised</u>
<u>STUDENT PUBLICATIONS</u>								
Student Vanguard	\$38,733	\$27,000	\$27,000	\$27,000	\$0	0.0	\$0	0.0
Limited Editions	13,485	6,000	5,000	0	(6,000)	(100.0)	(5,000)	(100.0)
Student Handbook	33,120	34,000	33,120	0	(34,000)	(100.0)	(33,120)	(100.0)
<i>Guideline - 10%</i>								
<i>Actual - 5.8%</i>	<u>\$85,338</u>	<u>\$67,000</u>	<u>\$65,120</u>	<u>\$27,000</u>	<u>(\$40,000)</u>	<u>(59.7)</u>	<u>(\$38,120)</u>	<u>(58.5)</u>
<u>CAMPUS PROGRAMMING</u>								
Concert and Museum Tickets	\$10,075	\$3,000	\$0	\$3,000	\$0	0.0	\$3,000	
Theatre Tickets	9,530	4,000	4,000	4,000	0	0.0	0	0.0
Regional Centers	38,872	40,000	37,971	40,000	0	0.0	2,029	5.3
Special Events Student Programs	6,109	0	0	0	0	0.0	0	0.0
<i>Guideline - 15%</i>								
<i>Actual - 10.0%</i>	<u>\$64,586</u>	<u>\$47,000</u>	<u>\$41,971</u>	<u>\$47,000</u>	<u>\$0</u>	<u>0.0</u>	<u>\$5,029</u>	<u>12.0</u>
<u>PERFORMING ARTS</u>								
Spirit / Pep Band		\$0	\$0	\$0	\$0	0.0	\$0	0.0
Theatrical Productions	8,759	7,500	3,243	5,000	(2,500)	(33.3)	1,757	54.2
Musical Events Licensing	5,629	6,000	5,533	5,000	(1,000)	(16.7)	(533)	(9.6)
<i>Guideline - 5%</i>								
<i>Actual - 2.1%</i>	<u>\$14,388</u>	<u>\$13,500</u>	<u>\$8,776</u>	<u>\$10,000</u>	<u>(\$3,500)</u>	<u>(25.9)</u>	<u>\$1,224</u>	<u>13.9</u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-19
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)

	Final 2016-2017 <u>Expenses</u>	Approved 2017-2018 <u>Budget</u>	Revised 2017-2018 <u>Budget</u>	Proposed 2018-2019 <u>Budget</u>	Variance from 2017-18 Approved <u>Budget</u>	% Change from 2017-18 <u>Approved</u>	Variance from 2017-18 Revised <u>Budget</u>	% Change from 2017-18 <u>Revised</u>
<u>STUDENT SUPPORT</u>								
Advertising and Marketing	\$8,655	\$7,000	\$6,000	\$5,000	(\$2,000)	(28.6)	(\$1,000)	(16.7)
Co-Curricular Cultural & Educational Trips	62,591	27,000	44,881	20,000	(7,000)	(25.9)	(24,881)	(55.4)
Student Involvement		0	7,273	0	0	0.0	(7,273)	0.0
Leadership Training	26,772	22,000	24,427	22,000	0	0.0	(2,427)	(9.9)
Student Ambassador	24,103	32,000	27,755	32,000	0	0.0	4,245	15.3
Health & Wellness Programs	1,318	0	0	0	0		0	
<i>Guideline - 15%</i>								
<i>Actual - 16.8%</i>	<u>\$123,438</u>	<u>\$88,000</u>	<u>\$110,336</u>	<u>\$79,000</u>	<u>(\$9,000)</u>	<u>(10.2)</u>	<u>(\$31,336)</u>	<u>(28.4)</u>
<u>STUDENT LEADERSHIP & INVOLVEMENT</u>	<u>\$159,729</u>	<u>\$116,257</u>	<u>\$117,676</u>	<u>\$109,676</u>	<u>(\$6,581)</u>	<u>(5.7)</u>	<u>(\$8,000)</u>	<u>(6.8)</u>
<i>Guideline - 15%</i>								
<i>Actual - 23.4%</i>								
<u>STAFF</u>								
Student Activities	\$791,297	\$879,280	\$879,280	\$899,943	\$20,663	2.4	\$20,663	2.4
Faculty Advisors	51,996	60,000	60,000	60,000	0	0.0	0	0.0
Athletics	300,558	411,800	411,800	421,477	9,677	2.4	9,677	2.4
<i>(74.7% of total funds)</i>	<u>\$1,143,851</u>	<u>\$1,351,080</u>	<u>\$1,351,080</u>	<u>\$1,381,420</u>	<u>\$30,340</u>	<u>2.2</u>	<u>\$30,340</u>	<u>7.4</u>
<u>CONTINGENCY (OSA) (0.9%)</u>	<u>\$0</u>	<u>\$9,142</u>	<u>\$0</u>	<u>\$4,000</u>	<u>(\$5,142)</u>	<u>(56.2)</u>	<u>\$4,000</u>	

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2018-19
(WITH COMPARISON TO FISCAL YEARS 2016-17 AND 2017-18)

	Final 2016-2017 <u>Expenses</u>	Approved 2017-2018 <u>Budget</u>	Revised 2017-2018 <u>Budget</u>	Proposed 2018-2019 <u>Budget</u>	Variance from 2017-18 Approved <u>Budget</u>	% Change from 2017-18 <u>Approved</u>	Variance from 2017-18 Revised <u>Budget</u>	% Change from 2017-18 <u>Revised</u>
<u>ATHLETICS</u>								
General Athletic Support	\$12,344	\$10,111	\$10,111	\$5,500	(\$4,611)	(45.6)	(\$4,611)	(45.6)
Men's Varsity Basketball	46,021	39,000	47,110	45,000	6,000	15.4	(2,110)	(4.5)
Co-Ed Cross Country / Track & Field	47,226	35,000	35,000	30,000	(5,000)	(14.3)	(5,000)	(14.3)
Women's Basketball	29,056	36,000	32,000	32,000	(4,000)	(11.1)	0	0.0
Women's Volleyball	13,939	10,000	10,000	10,000	0	0.0	0	0.0
Co-Ed Intramurals	3,255	6,500	6,500	5,300	(1,200)	(18.5)	(1,200)	(18.5)
Co-Ed Aerobics	6,193	5,000	11,480	5,000	0	0.0	(6,480)	(56.4)
Insurance	52,147	55,000	50,754	53,000	(2,000)	(3.6)	2,246	4.4
Medical Services	0	500	500	500	0	0.0	0	0.0
Advertising and Marketing	0	500	500	500	0	0.0	0	0.0
Athletic Equipment	3,289	2,000	5,262	2,000	0	0.0	(3,262)	(62.0)
<i>Guideline - 35%; Actual - 40.2%</i>	<u>\$213,470</u>	<u>\$199,611</u>	<u>\$209,217</u>	<u>\$188,800</u>	<u>(\$10,811)</u>	<u>(5.4)</u>	<u>(\$20,417)</u>	<u>(9.8)</u>
<u>CONTINGENCY</u> <i>(Guideline-5% ; Actual-0.9%)</i>	<u>\$0</u>	<u>\$4,922</u>	<u>\$0</u>	<u>\$4,000</u>	<u>(\$922)</u>	<u>(18.7)</u>	<u>\$4,000</u>	<u>100.0</u>
SUBTOTAL	<u>\$1,804,801</u>	<u>\$1,896,512</u>	<u>\$1,904,176</u>	<u>\$1,850,896</u>	<u>(\$45,616)</u>	<u>(2.4)</u>	<u>(\$53,280)</u>	<u>(2.8)</u>
First Year Student Success	\$125,355	\$160,000	\$160,000	\$150,000	(\$10,000)	(6.3)	(\$10,000)	(6.3)
Commencement	<u>174,798</u>	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u><u>\$2,104,954</u></u>	<u><u>\$2,211,512</u></u>	<u><u>\$2,219,176</u></u>	<u><u>\$2,155,896</u></u>	<u><u>(\$55,616)</u></u>	<u><u>(2.5)</u></u>	<u><u>(\$63,280)</u></u>	<u><u>(2.9)</u></u>

TABLE VIII

**SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE, AND PARKING LOTS
FOR THE FISCAL YEAR 2018-19 COMPARED WITH FISCAL YEARS 2017-18 AND 2016-17**

	2016-17 <u>Actual</u>	Approved 2017-18 <u>Budget</u>	Revised 2017-18 <u>Budget</u>	Proposed 2018-19 <u>Budget</u>	Variance From Revised <u>Budget</u>	% Change From 2017-18 <u>Revised</u>
<u>Bookstore</u>						
Commissions	<u>\$854,800</u>	<u>\$859,014</u>	<u>\$730,000</u>	<u>\$711,000</u>	<u>(\$19,000)</u>	<u>(2.6)</u>
Operating Expenses:						
Salaries	\$26,432	\$25,227	\$26,961	\$27,635	\$674	2.5
Fringe Benefits	17,157	13,875	17,500	17,938	437	2.5
Utilities	17,433	16,413	17,782	18,138	356	2.0
Other	<u>4,939</u>	<u>6,772</u>	<u>3,530</u>	<u>4,500</u>	<u>970</u>	<u>27.5</u>
Total Expenses	<u>\$65,961</u>	<u>\$62,287</u>	<u>\$65,773</u>	<u>\$68,210</u>	<u>\$2,437</u>	<u>3.7</u>
Net Income - Bookstore	<u>\$788,839</u>	<u>\$796,727</u>	<u>\$664,227</u>	<u>\$642,790</u>	<u>(\$21,437)</u>	<u>(3.2)</u>
<u>Food Service</u>						
Commissions	<u>\$59,195</u>	<u>\$57,496</u>	<u>\$57,400</u>	<u>\$57,400</u>	<u>\$0</u>	<u>0.0</u>
Operating Expenses:						
Salaries	\$78,728	\$26,969	\$81,267	\$83,299	\$2,032	2.5
Fringe Benefits	50,829	14,833	51,374	52,658	1,284	2.5
Utilities	12,267	11,709	11,709	11,943	234	2.0
Other	<u>100,318</u>	<u>83,477</u>	<u>240,031</u>	<u>181,410</u>	<u>(58,621)</u>	<u>(24.4)</u>
Total Expenses	<u>\$242,142</u>	<u>\$136,988</u>	<u>\$384,381</u>	<u>\$329,311</u>	<u>(\$55,071)</u>	<u>(14.3)</u>
Net Loss - Food Service	<u>(\$182,947)</u>	<u>(\$79,492)</u>	<u>(\$326,981)</u>	<u>(\$271,911)</u>	<u>\$55,071</u>	<u>(16.8)</u>
<u>Parking Lots & CBI Garage</u>						
Revenues	<u>\$242,404</u>	<u>\$232,790</u>	<u>\$232,790</u>	<u>\$236,943</u>	<u>\$4,153</u>	<u>1.8</u>
Operating Expenses	<u>\$56,852</u>	<u>\$61,392</u>	<u>\$59,814</u>	<u>\$58,546</u>	<u>(\$1,268)</u>	<u>(2.1)</u>
Net Income - Lot & CBI Garage	<u>\$185,552</u>	<u>\$171,398</u>	<u>\$172,976</u>	<u>\$178,397</u>	<u>\$5,421</u>	<u>3.1</u>
<u>Main Parking Garage</u>						
Net Income - Parking Garage	<u>\$13,486</u>	<u>\$81,939</u>	<u>\$80,000</u>	<u>\$75,000</u>	<u>(\$5,000)</u>	<u>(6.3)</u>
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	<u><u>\$804,930</u></u>	<u><u>\$970,572</u></u>	<u><u>\$590,222</u></u>	<u><u>\$624,277</u></u>	<u><u>\$34,055</u></u>	<u><u>5.8</u></u>