

# COMMUNITY COLLEGE OF PHILADELPHIA



## 2021–2022 FISCAL YEAR BUDGET

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# **COMMUNITY COLLEGE OF PHILADELPHIA**

## **2021-2022 BUDGET**

### **PART I**

### **THE FINANCIAL CONTEXT FOR THE 2021-2022 BUDGET**

Financial planning for the 2021-2022 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/2017-2025-strategic-plan>

The College has prepared this fiscal year budget as the College pursues a phased reopening as most COVID-19 restrictions are ending. The College's enrollments for the fiscal year ending June 30, 2021 closely aligned with the budget. The 16% decrease in enrollments for the Spring 2021 semester was a slightly higher decrease than expected while the Fall 2020 and the summer semester enrollment decreases paralleled the budget. The federal funds that the College received will significantly mitigate the loss of student revenues. The City provided funding for the new Catto Scholarship program which provides last dollar tuition and supplemental stipends to full-time students based upon certain criteria. The program had a successful start with the Spring 2021 semester. For fiscal year 2021-22,

the College expects a slight increase in enrollments and a balanced budget.

The College continues to strive to make a college education as affordable and accessible as possible. There will be no increases in tuition or fees for the 2021-2022 academic year. In the past nine years, the College has only increased tuition one time and this will be the fourth consecutive year of no increases to tuition or fee rates. The College has gone from having one of the highest tuition rates amongst the Pennsylvania community colleges to now being in the middle range of tuition rates.

The FY 2021-2022 budget assumes that the College will transition to face-to-face classes and critical student services such as advising, counseling, tutoring and Single Stop support will be available at the College locations. College staff have put in place a plan that puts the health and well-being of students, faculty and staff at the forefront of operations. Federal funds are being utilized to enhance the College's HVAC system and infuse additional technology into classrooms. In addition, Federal funds will also be used to provide PPE, faculty training, software for teaching and learning, and laptop loaners for faculty, staff and students. The College's IT infrastructure was updated to adapt to the remote learning and work environment. This budget conservatively projects enrollments with slight increases over the current year; a 1% increase for Fall 2021, a 2% increase for Spring 2022 and a 3% increase for early Summer 2022. In addition to these enrollment increases; the budgeted enrollments also include an additional 500 full-time students in the fall semester and another 250 full-time student increase in the spring semester funded by the Octavius

Catto Scholarship program.

The Mayor's final City Budget Plan 2021-2022 has flat funding to support the College's operating and capital budgets. An additional \$4 million was appropriated for the Octavius Catto Scholarship program bringing the total appropriations dedicated to the scholarship program to \$8.8 million. The Catto Scholarship program will cover the cost of tuition, books and transportation, as well as specialized support services, for thousands of Philadelphia students who meet eligibility criteria over the next five years. The Governor's proposed budget has no increase in funding for community colleges. Under these planning assumptions, the budget created for fiscal year 2021-2022 is balanced by utilizing approximately \$9 million of federal Higher Education Emergency Relief Funds (HEERF) with no increase in tuition or fees. 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 C reports the patterns in operating revenue support received by the College which includes Debt Service, Catto, HEERF and Other revenues.



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

<b>Year</b>	<b>Per Credit Tuition</b>	<b>Per Credit General Fee</b>	<b>Per Credit Technology Fee</b>	<b>Average Course Fee per Credit ^</b>	<b>Average Total Cost per Credit</b>	<b>Average Dollar Increase</b>	<b>Percent Increase</b>	<b>Average Full-time Tuition and Fees per Academic Year</b>
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	10.05	203.05	6.34	3.2%	4,873
2018-19	159	4	30	10.45	203.45	0.40	0.2%	4,883
2019-20	159	4	30	10.75	203.75	0.30	0.1%	4,890
2020-21^	159	4	30	11.69	204.69	0.94	0.5%	4,913
2021-22^	159	4	30	10.78	203.78	-0.91	-0.4%	4,891

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

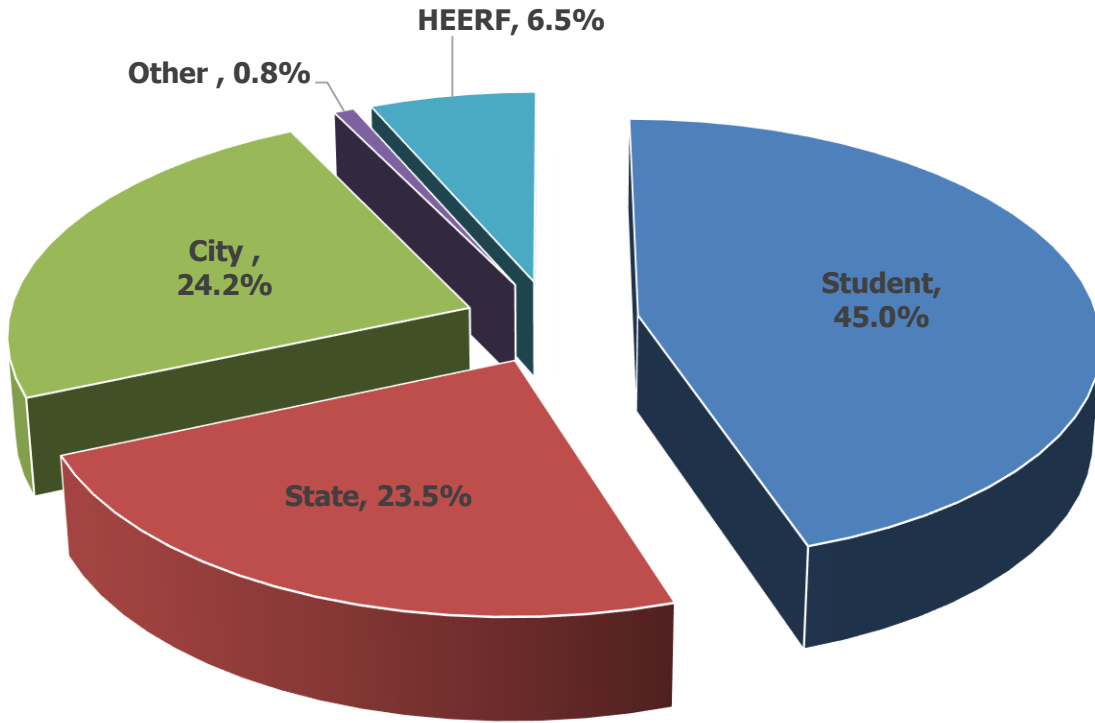
**FIGURE B**  
**Percentages of Operating Revenues Coming from City, State,**  
**Student and Other Sources**  
**2013-2022 Fiscal Years**

<b>Fiscal Year</b>	<b>City</b>	<b>State</b>	<b>Student</b>	<b>Other</b>	<b>HEERF</b>	<b>Total</b>
2012-13	14.90%	23.30%	60.50%	1.30%		100.00%
2013-14	14.80%	22.50%	61.30%	1.40%		100.00%
2014-15	16.70%	22.40%	59.70%	1.20%		100.00%
2015-16	17.90%	23.10%	57.20%	1.80%		100.00%
2016-17	18.60%	24.10%	56.10%	1.20%		100.00%
2017-18	17.70%	24.20%	56.80%	1.40%		100.00%
2018-19	19.70%	24.40%	53.40%	2.40%		100.00%
2019-20	22.00%	23.90%	52.40%	1.70%		100.00%
2020-21 *	23.70%	22.90%	42.00%	0.80%	10.60%	100.00%
2021-22**	24.20%	23.50%	45.00%	0.80%	6.50%	100.00%

\*Estimated as of May 2021

\*\*As in the Proposed Budget

## Sources of Revenues Supporting the FY2021-22 Operating Budget



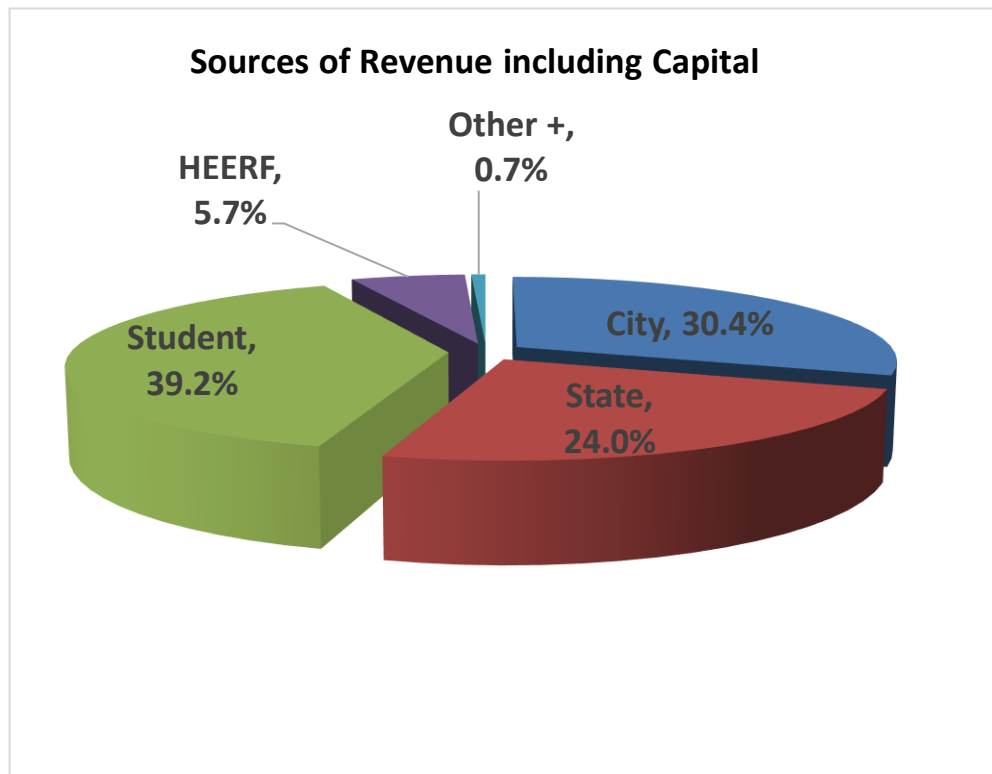
Note: Excludes debt service

**FIGURE C**  
**Percentages of Total Revenues Coming from City, State, Student and Other Sources**  
**2020-2022 Fiscal Years**

Fiscal Year	City	State	Student	Other	HEERF	Total
2019-20	24.67%	26.17%	47.44%	1.72%	0.00%	100.00%
2020-21*	29.61%	25.68%	38.74%	5.29%	0.68%	100.00%
2021-22**	30.38%	24.05%	39.16%	0.70%	5.70%	100.00%

\*Estimated as of May 2021

\*\*As in the Proposed Budget



Note: Includes Debt Service and Catto

The budget plan is based upon 287,233 credit hours or 8.1% higher than the amount projected for fiscal year 2020-2021. The College has made significant investments in the areas most important to student success so that students are primed to receive the quality education they deserve.

## **PART II**

### **MISSION, VISION AND STRATEGIC PRIORITIES FOR THE 2021-22 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 2021-2022 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 2021-2022 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 along with the new pillar of Diversity, Equity and Inclusion. Additional information can be found on the website:

<https://www.mycap.online/strategic-planning/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.

**Diversity, Equity, and Inclusion** – The College is committed to diversity, equity, and inclusion.

### **PART III**

### **BUDGET INITIATIVES**

The College’s planned 2021-2022 operating expenses accommodate several important initiatives that address the six areas noted above. Among these are:

#### **I. The Student Experience**

- Two additional full-time academic advisors will be hired during the year.
- Eleven Visiting Lectures to be funded through HEERF Funds.

- Six additional positions along with related operational expenses have been added to the budget to support the expansion of the Center for Male Engagement.
- A total of \$8.8 million has been appropriated for the continuation of the Octavius Catto Scholarship program.
- Ten new positions within the Division of Enrollment Management & Strategic Communications have been added to the budget.
- An investment of \$300,000 to develop an Enrollment Plan has been budgeted. The plan will provide the College with a clear and concise document that is supported and driven by data.

## **II. Workforce Development, Readiness and Economic Innovation**

- An investment of \$500,000 to support the planned opening of the Career and Advanced Technology Center has been budgeted.
- To support the non-credit healthcare programs a coordinator position has been added to the budget.
- Expansion of Apprenticeship and Pre-apprenticeship activities for the College across credit and non-credit areas.
- Expansion of wellness, healthcare, and manufacturing programs.
- Funding to support the development and plan for a small business incubator at the College's main campus and the Fab Lab plan at the Career and Advanced Technology Center.



- Expansion of Employer Relations and work-based learning opportunities through Career Connections; including expanded programs for Catto Scholars.
- Expansion of Power Up Your Business Industry Best Practices, Global Series, and PHL Accelerator Offerings.

### **III. Fiscal Stability and Sustainability**

- Federal funds are being utilized to enhance the College's HVAC system and infuse additional technology into classrooms. In addition, Federal funds will be used to provide PPE, faculty training, software for teaching and learning, and laptop loaners for faculty, staff and students. The College's IT infrastructure was updated to adapt to the remote learning and work environment.

### **IV. World-class Facilities**

- As student/staff population increases on the Main Campus and in the Regional Centers for the first time since the COVID-19 Pandemic, custodial and security services will be increased in an effort to monitor social distancing and accommodate the increase in cleaning required due to the COVID-19 Pandemic.
- Library & Learning Commons - The Master Plan provides opportunities to reimagine and realign the Library, Learning Commons, Faculty Development and Center for Teaching and Learning, interior and exterior common spaces, courtyards, and circulation spaces. Proposing teams minimally consisting of

architects, mechanical engineers, structural engineers, technology and educational specialists who will work together to:

- Launch and announce the principles and values driving the Word Class Facilities the College desires within the programmatic, quantitative, and qualitative framework of the Master Plan.
- Embrace the technological demands supporting emerging academic pedagogies to enhance the intellectual environments impacting faculty to student and student to student interactions.
- Create a backbone to incorporate new technologies and facilitate future initiatives
- Reconfigure the Library and Learning Commons
- Energize and integrate internal and external common spaces and courtyards
- Enhance street presence to further activate the 17th Street gateway to invite and engage community.
- Enhance research teaching/learning environments
- Create a student/study hub and shared collaborative spaces
- Enhance technological and multi-media support
- Provide flexible spaces
- Create an ideal mix of spaces including: library management, library instructional spaces, technology needs for student access to materials,

and work on presentation, study group areas, quiet rooms, bound volume storage and retrieval, and a café.

- Increase visibility and ease of access to the main entrance of the library
- Maximize daylighting

- Career & Advanced Technology Center - The Community College of Philadelphia's West Philadelphia Regional Center is to be transformed into a destination center providing high-quality academic, career and technical programs supporting the career-focused students entering the region's workforce. The center will provide students with the ideal learning environment to build industry-recognized skills using the most advanced technology and equipment, preparing them for careers with family-sustaining wages. The project, located at 48th and Market Streets in West Philadelphia will include construction of a technology-rich facility of approximately 75,000 square feet. The Center will offer rigorous career-based education and training using the latest technology and equipment to provide hands-on training and employment skills, fulfilling a regional need for skilled workers in automotive technology, advanced manufacturing, and health care. Program design and development will respond to industry needs using regional and local assessments, surveys, and environmental scans, and will align with local and state workforce development priorities, such as the High Priority Occupation list from the PA Department of Labor and Industry and Fueling Philadelphia's Talent Engine, Philadelphia's citywide workforce development strategy.

- Catto Offices - The College is renovating the former Student Academic Computer Center (SACC) spaces in the second floor of the Bonnell Building to accommodate the Catto Scholarship hires. This renovation will require modification of the spaces (three classroom spaces) to include: minor wall relocation, installation of new office walls, door installations and replacements and installation of new finishes (flooring, ceiling and paint), minor electrical and data relocation, and new light fixture installations.
- Faculty Center for Teaching & Learning - As part of the Library and Learning Commons renovations, the space occupied by the Faculty Center for Training and Learning (FCTL) will be converted into the new Café space. FCTL will now be moved to B2-36. To accommodate these moves, renovations will be performed to enhance and make space usable. Renovations will include demolition of walls, new lights, flooring and painting.
- Music Lab - The Music Department was sharing the same space as the TV Studio. The Music Department vacated that space and had a need for a Sound Studio that could be used for their recording label, as well as a control room that serves that area. A large existing Music classroom will be renovated into an acoustically isolated studio and adjacent control room.

- Auditorium - The Auditorium is used by the College community and nearby K-12 schools and other institutions in the City. The seating needed to be refreshed. The ADA seating count ratio was below the recommended ADA amount and needed to increase. The Auditorium Refresh includes seat count maximization, ADA accommodation and stage extension storage. This refresh of existing seating is an economical way to achieve re-purposing well-made architecture and furnishings for another 20-25 years of use.

## **V. External and Internal Community Relations**

- A \$500,000 investment is budgeted to support the College's marketing and website rebranding. This project will include extensive research and reporting about market opportunities and the College's reputation as well as a new visual identity system and a new website.
- The College and the School District of Philadelphia will enter into the next 4-year contract with Parkway Center City Middle College to continue the partnership, enrolling a total of 600 students over the next 4 years - an increase of 100 students over the first 4-year contract.
- A campaign consultant is budgeted to work with Institutional Advancement as the Foundation moves forward with its giving campaign.

## **VI. Diversity, Equity and Inclusion**

- Five Diversity Fellows
- Diversity Consultant

## **PART IV EXPENDITURE BUDGET**

The College's operating budget is largely committed to salary and associated benefits. Of the College's total operating budget, 80.6% 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 D, approximately 34.9% of the College's budget will be spent on direct instruction and academic support services. Expenditures related to academic administration represent approximately 21.9% of the budget. Student Affairs expenditures, including the Offices of Counseling and Financial Aid will represent approximately 4.3% of the budget. Facility Operations, which addresses all aspects of facility operations including campus security, accounts for 11.3% of the budget. Information Technology Services accounts for 6% of the total budget. Other administrative offices account for approximately 15.8% of the budget. The latter includes the following budget areas: Human Resources, Business and Finance, Institutional Advancement, Strategic Communications, Government Relations, President/Board of Trustees, General Counsel and the Institutional Contingency budget.

<b>FIGURE D</b>				
<b>2020-21 Budgeted Expenditures</b>				
<b>By Functional Area</b>				
<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	\$45,519,240	\$2,790,786	\$48,310,026	34.9%
Academic Administration	\$28,713,062	\$1,535,966	\$30,249,028	21.9%
Counseling/Financial Aid	\$5,850,350	\$36,680	\$5,887,030	4.3%
Other Enrollment Services and Student Affairs Administration	\$8,976,296	\$899,490	\$9,875,786	7.1%
Facility & Security Operations	\$6,289,972	\$9,287,061	\$15,577,033	11.3%
Information Technology Services	\$4,718,796	\$3,548,861	\$8,267,657	6.0%
General Administrative Functions	\$13,935,485	\$7,882,424	\$21,817,909	15.8%
PowerUp Your Business	\$0	\$800,000	\$800,000	0.6%
<i>Lapsed Salary Projection</i>	(2,543,400)		<b>(\$2,543,400)</b>	-1.8%
<b>Total 2021-22 Operating Budget</b>	<b>\$111,459,802</b>	<b>\$26,781,268</b>	<b>\$138,241,070</b>	<b>100%</b>
<b>Percent of Budget</b>	<b>80.63%</b>	<b>19.37%</b>		

**FIGURE D**  
**2021-2022 Budgeted Expenditures**  
**By Functional Area**

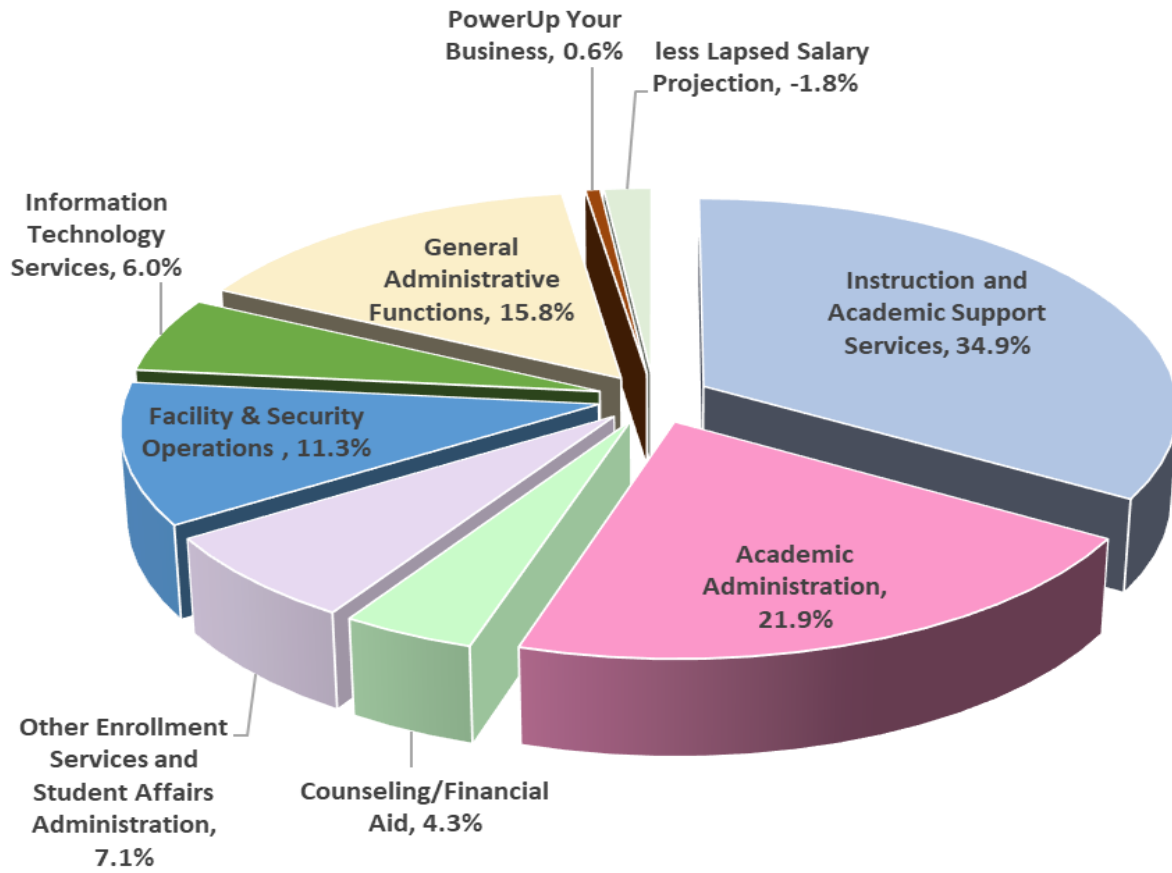
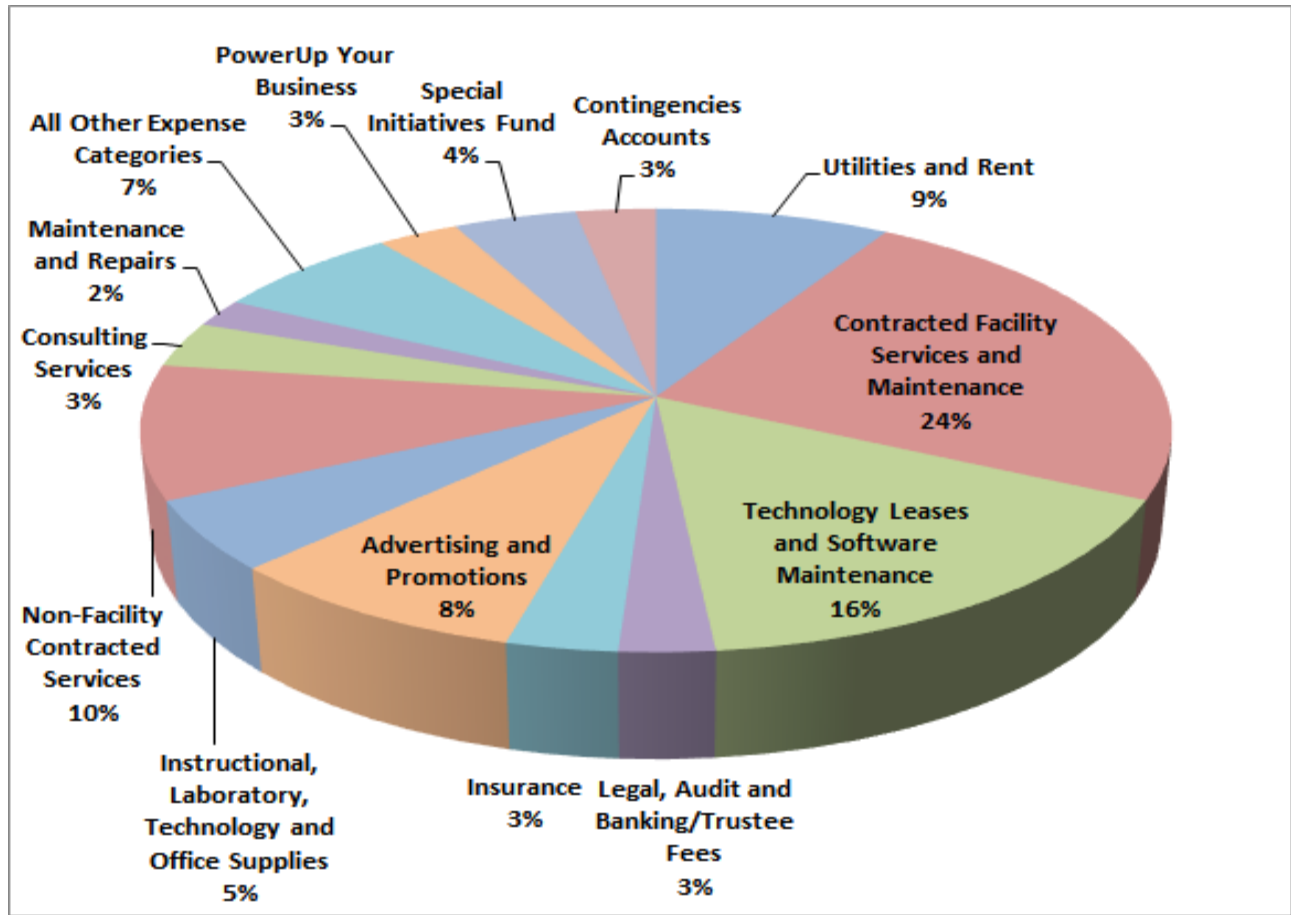




Figure E summarizes planned 2021-2022 expenditures in categories other than salaries and benefits. More detailed expense information is provided in Table IV in Part VI of the Budget. Approximately 34.2 percent of non-salary expenditures are associated with Facility Operations, including Public Safety, while Information Technology requirements (leased equipment and software) account for another 13.1 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 E**  
**2021-22 Non-salary Expenditures Reported by Major Categories**

<b>Expenditures Other Than Salaries and Fringes</b>	<b>Amount</b>	<b>Percent of Total</b>
Utilities and Rent	\$2,316,519	8.5%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	6,476,642	23.8%
Technology Leases and Software Maintenance	4,364,058	16.1%
Legal, Audit and Banking/Trustee Fees	706,240	2.6%
Insurance	824,550	3.0%
Advertising and Promotions	2,295,050	8.4%
Instructional, Laboratory, Technology and Office Supplies	1,391,320	5.1%
Non-Facility Contracted Services	2,654,422	9.8%
Consulting Services	908,418	3.3%
Maintenance and Repairs	555,854	2.0%
All Other Expense Categories	1,878,975	6.9%
PowerUp Your Business	800,000	2.9%
Special Initiatives Fund	1,218,000	4.5%
Contingencies Accounts	791,220	2.9%
<b>Total Non-Salary-Related Expense</b>	<b>\$27,181,268</b>	<b>100.0%</b>



## **Non-Salary Operating Expenses Change**

Healthcare costs, at a projected \$23,459,808, are a significant part of the College's operating expenses. The budget for fiscal year 2021-2022 is \$4,737,608 higher than the 2020-2021 revised budget. Over the past few years 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 moving to a self-funded arrangement for the Delta Dental coverage.

Other Expenses-General are budgeted to increase by \$4,031,142 over the 2020-2021 revised budget. It is important to note that during the 2020-2021 fiscal year College locations were closed due to the pandemic.

Facility costs are budgeted to increase by \$3,282,738 over the 2020-2021 revised budget. Facility budgets in the areas of contracted cleaning, contracted security and utilities have been increased to reflect the reality of re-opening the College locations starting with the fall semester.

## **Leases**

The following is a list of major software and equipment leases budgeted for the 2021-2022 year that have an annual cost of \$100,000 or greater:

Oracle Software	895,590
Ellucian Banner ERP Software	339,765
Leased Data and Telephone Lines	323,865
Library Subscription Services (various)	201,500
Leased PCs – SACC	200,000
Leased Servers & PCs – ITS	196,000
Hobson's Starfish	145,000
Microsoft Campus License	150,000
Other Ellucian Software	151,518

## **Capital Expenses**

The 2021-2022 capital budget plan totals \$11,057,284 in debt service payments and \$288,814 for capital purchases to be funded from non- resident student capital fees and an additional \$400,000 for capital purchases to be funded by the Perkins grant. In addition, \$542,225 has been set aside from City Funds for Capital.

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
- 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
- 2020 Bond Issue for the second phase of financing for the West 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 \$1,908,986. 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. Based upon the changes made in the Collective Bargaining Agreements for new hires, the OPEB liability decreased to \$139.5 million for fiscal year 2019-20. 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 recorded for fiscal 2019-20 was \$4.716 million. The OPEB discount rate used for fiscal 2020 was 3.50% and while the discount rate used for fiscal 2021 was 2.21%. This change in assumption by our actuaries is the primary reason

the College's OPEB liability is increasing from \$139.5 million last year to \$176.3 million for this year. The liability for SERS and PSERS for 2020-21 has not been determined at this point.

## **PART V**

### **REVENUE BUDGET**

#### **Credit Enrollments**

The budget plan is based upon 287,233 credit hours or 8.1% higher than the amount projected for fiscal year 2020-21.

#### **Non-Credit Enrollments**

Non-Credit FTE Enrollments for fiscal year 2021-22 are based on Adult Literacy - GED, ESL, ABE (330), Workforce Development (70) and Other (70) for a total of 470



## **City and State Funding**

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

**Figure F**

### **Total City and State Funding 2011-12 to the Present**

<b>Fiscal Year</b>	<b>Total City Allocation</b>	<b>Total State Allocation</b>
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 <sup>#</sup>	36,410,571
2017-18	30,409,207 <sup>#</sup>	36,035,364
2018-19	32,409,207 <sup>#</sup>	35,755,597
2019-20	36,059,207 <sup>#</sup>	38,256,472
2020-21	39,309,207 <sup>#*</sup>	38,249,398
2021-22	39,309,207 <sup>#*</sup>	38,094,772

<sup>#</sup> Includes \$800,000 for the Power Up Your Business Program

<sup>\*</sup> Does not include the \$8,818,868 appropriation for the Octavius Catto Scholarship program

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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 proposed budget has allocated \$39,309,207 to the College for FY 2021-2022. 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. In addition to the \$39.3 million appropriation, the City is also providing \$8.8 million in funding for the continuation of the Octavius Catto Scholarship program. The Catto Scholarship program will provide last dollar tuition and supplemental stipends to full-time students based upon certain criteria.

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 2021-2022 is as follows:

City Appropriation	\$ 39,309,207
Less: Capital Purchases	(542,225)
Less: Debt Service	<u>(5,399,776 )</u>
 AVAILABLE FOR CURRENT OPERATING BUDGET	   <u>\$33,367,206</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 2021-22, the Governor proposed budget has nearly \$5 million in increases for community colleges. The State operating budget appropriations for the past several years and proposed for 2021-22 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	\$31,653,624
2019-20	\$32,287,263
2020-21	\$32,287,263
2021-22	\$32,287,263

Included in the State operating funding amount is \$150,000 which represents fifty percent funding for some leased building and equipment costs. This brings the budgeted State Operating funding to \$32,437,263.

### **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. The College is not budgeting for any funding from the capital pool.

Debt service payment funding for the College for the 2021-2022 year from the capital pool will total \$5,657,509.

### **Student Tuition and Fee Revenues**

For the 2021-2022 year, there will be no increases in tuition or fees. Student tuition charges will remain the same at \$159 per credit. In the past eight years, the College has only increased tuition one time and this will be the fifth consecutive year of no increases to tuition or fee rates.

## **Student Current Operating Revenues**

Student Tuition Revenues were projected as follows:

<b>Revenue Category</b>	<b>Revenue Adjustments</b>	<b>Total</b>
<b>Gross Revenues:</b>		
Student Credit Hours at Census Date: 287,233		
Tuition - \$159 per credit		
Gross Tuition Revenue*		50,725,984
Net Contribution from Corporate Solutions		
Professional Development Courses including Ed2Go, ACT, WEDNet		257,631
Non-Credit Programs		47,235
Other Noncredit Program Fees		-
Technology Fee - \$30 per credit		9,154,954
Credit Course Fees		3,094,952
Distance Education Fees		1,625,535
Adult Literacy Program Fees		66,672
Senior Citizen Course Fees		12,593
Other Non-Instructional Fees		882,546
<b>Tuition Revenue Adjustments, Discounts and Write-offs:</b>		

Opportunity Now/Chamber of Commerce/ First Class Programs	(100,181)	
Complete 15 Program	(24,819)	
Student Receivable Write-Offs and Tuition Adjustments	(1,994,000)	
Tuition Waivers and Exemptions	(1,095,091)	
American Success Program Offset	(266,000)	
Senior Citizen Tuition Discount	(50,084)	
Collection Costs	(300,000)	
Total Tuition Adjustments		(3,830,175)
<b>TOTAL PROJECTED STUDENT REVENUES</b>		<b>62,037,927</b>

\*Assumes 9,200 credit hours from out-of-county students and 7,500 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 57.89% percent of the College's credit students received some form of financial aid grant (Pell, SEOG, PHEAA) to attend the College during the 2020-2021 academic year. For those receiving grant aid, the average amount received in fiscal year 2020-2021 was \$2,166. 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 upcoming fiscal year.

The maximum Pell award for fiscal year 2020-2021 was \$6,345. For fiscal year 2021-2022, the maximum Pell award will be \$6,495. 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 few years, the Perkins career program grant has provided more than \$1.4 million annually which has been used to support career program operating budget expenses and to purchase capital equipment for the College’s career programs. The projected funding for 2021-2022 is estimated at \$2,715,452 of which \$1,601,158 will be used to support expenses associated with career programs and at least \$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, fund two full-time advisors, CTE Success Navigators and Outreach Specialist.

**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	\$ 194,742
Indirect and Administrative Cost Recovery	301,558
Foundation Support	95,000
Parking Lot and Garage Net Proceeds	253,175
Miscellaneous Income	174,261
Vocational-Education (Perkins) Funds	<u>350,000</u>
TOTAL - OTHER REVENUE	<u>\$1,368,736</u>

Investment income is generated from the College’s Commonfund Multi Strategy Bond Fund and Intermediate Term Fund and the TIAA Fixed Income Fund as well as from short-term investments. During the past year, the average amount of investable funds was



approximately \$62,000,000 and it is anticipated to approximate the same for FY 2021-2022. The Indirect and Administrative Cost Recovery in the amount of \$301,558 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, 2021 – June 30, 2022

Table II – Statement of Current Fund Sources of Revenues for the Fiscal Year  
2021-2022 in Comparison to Fiscal Years 2020-21 and 2019-20

Table III – Summary of Current Fund Sources of Revenues and Expenditures for the  
Fiscal Year 2021-22 Compared with Fiscal Year 2020-21

Table IV – Comparative Analysis of Current Operating Expense Categories  
Proposed Budget 2021-22, Revised Budget 2020-21, Approved  
Budget 2020-21

Table V – Statement of Capital Revenues and Recommended Expenditures for the  
Fiscal Year 2021-22 in Comparison to Fiscal Year 2020-21

Table VI – Statement of Proposed Current Unrestricted Fund Expenditures by  
Department for the Fiscal Year 2021-22 in Comparison to the 2020-21  
Fiscal Year and 2019-20 Actual Expenses

Table VII – Fiscal Year 2021-22 Student Activities, Athletics and Commencement  
Budget in Comparison to Fiscal Years 2019-20 and 2020-21

Table VIII – Summary of Revenues and Expenses of Bookstore, Food Service Operations  
and Parking Operations for the Fiscal Year 2021-22 in Comparison to the  
2019-20 and 2020-21 Fiscal Years

**TABLE I**

**BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS  
FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

<b>FUNDING SOURCES</b>	Operating	Capital	Catto Scholarship Program	Total
Student Tuition	\$47,200,675			\$47,200,675
Student Technology Fee	9,154,954			9,154,954
Credit Course Fee	3,094,952			3,094,952
Distance Education Fee	1,625,535			1,625,535
Adult Literacy Program Fee	66,672			66,672
Senior Citizen Fee	12,593			12,593
Other Non-Instructional Fees	882,546			882,546
City of Philadelphia	33,367,206	5,942,001	\$8,818,868	48,128,075
Commonwealth of Pennsylvania	32,437,263	5,657,509		38,094,772
Interest Income	194,742			194,742
Indirect Cost Allowances	301,558			301,558
Vocational Education Support Funds	350,000			350,000
Miscellaneous Income	269,261			269,261
HEERF	<u>9,029,938</u>			<u>9,029,938</u>
<b>Total Current Operating Revenues</b>	137,987,895		8,818,868	158,406,273
Student General, and Other Fees	1,466,065	288,814		1,754,879
Grant Capital Revenues		<u>400,000</u>		<u>400,000</u>
<b>Total Educational and General Revenues</b>	139,453,960		8,818,868	148,272,828
Auxiliary Enterprises	1,132,635			1,132,635
<b>TOTAL SOURCES OF FUNDS</b>	<b><u>\$140,586,595</u></b>	<b><u>\$12,288,324</u></b>	<b><u>\$8,818,868</u></b>	<b><u>\$161,693,787</u></b>
<b>APPLICATION OF FUNDS</b>				
Operating Budget Salary Expenses	\$75,593,744			\$75,593,744
Operating Budget Staff Benefits Expenses	35,466,058			35,466,058
All Other Operating Budget Expenses	26,381,268			26,381,268
PowerUp Your Business	800,000			800,000
Catto Scholarship Program Expenses			<u>\$8,818,868</u>	<u>8,818,868</u>
<b>Reduced Current Operating Expenses</b>	138,241,070		8,818,868	147,059,938
Student Activities & Commencement	<u>1,908,986</u>			<u>1,908,986</u>
<b>Total Educational and General Expenditures</b>	140,150,056		8,818,868	148,968,924
Auxiliary Enterprises	436,539			436,539
Capital Acquisitions		\$1,231,040		1,231,040
Debt Service		<u>11,057,284</u>		<u>11,057,284</u>
<b>TOTAL USES OF FUNDS</b>	<u>140,586,595</u>	<u>12,288,324</u>	<u>8,818,868</u>	<u>161,693,787</u>
<b>TOTAL APPLICATION OF FUNDS</b>	<b><u>\$140,586,595</u></b>	<b><u>\$12,288,324</u></b>	<b><u>\$8,818,868</u></b>	<b><u>\$161,693,787</u></b>

TABLE II

STATEMENT OF CURRENT FUND SOURCES OF REVENUES  
FOR THE FISCAL YEAR 2021-2022 IN COMPARISON TO FISCAL YEARS 2020-21 and 2019-20

	2019-2020 Actual	Approved 2020-2021 Budget	Revised 2020-2021 Budget	Proposed 2021-22 Budget	% Change From 2020-21 Revised
<b>EDUCATIONAL AND GENERAL</b>					
<u>Student Revenues</u>					
Tuition	\$52,139,529	\$43,411,058	\$44,058,996	\$46,895,809	6.4
Technology Fee	\$9,422,385	\$8,412,315	\$8,170,962	\$9,154,954	12.0
Credit Course Fee	\$3,288,863	\$2,794,754	\$3,104,721	\$3,094,952	(0.3)
Distance Education Fee	\$1,545,633	\$1,861,700	\$2,936,347	\$1,625,535	(44.6)
Adult Literacy Program Fee	\$32,423	\$43,500	\$0	\$66,672	-
Senior Citizen Fee	\$0	\$6,700	\$0	\$12,593	-
Other Non-Instructional Fees	\$2,475,149	\$935,153	\$935,153	\$882,546	(5.6)
Net Contribution from Contracted Noncredit Instruction	\$47,235	\$46,450	\$42,287	\$47,235	11.7
Net Contribution from Other Noncredit Instruction	<u>\$382,605</u>	<u>\$189,225</u>	<u>\$270,744</u>	<u>\$257,631</u>	<u>(4.8)</u>
Net Contribution from Adult Community Noncredit Instruction	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Student Revenues	69,333,821	57,700,855	59,519,209	62,037,926	4.2
<u>Governmental Appropriations*</u>					
City of Philadelphia	\$30,382,982	\$33,494,660	\$33,494,660	\$33,367,206	(0.4)
Commonwealth of Pennsylvania	<u>\$32,408,016</u>	<u>\$32,437,263</u>	<u>\$32,437,263</u>	<u>\$32,437,263</u>	<u>0.0</u>
Total Governmental Appropriations	62,790,998	65,931,923	65,931,923	65,804,469	(0.2)
HEERF			15,015,407	9,029,938	(39.9)
<u>Other Income</u>					
Interest Income	\$587,252	\$657,200	\$194,743	\$194,742	(0.0)
Indirect Cost Allowances	\$388,311	\$404,600	\$301,559	\$301,558	(0.0)
Vocational Education Support Funds	\$0	\$350,000	\$350,000	\$350,000	0.0
Miscellaneous Income	<u>\$1,924,164</u>	<u>\$598,718</u>	<u>\$566,117</u>	<u>\$522,436</u>	<u>(7.7)</u>
Total Other Income	<u>2,656,396</u>	<u>2,010,518</u>	<u>1,069,286</u>	<u>1,115,561</u>	<u>4.3</u>
<b>Total Current Operating Revenues</b>	<u>134,781,215</u>	<u>125,643,296</u>	<u>141,535,825</u>	<u>137,987,895</u>	<u>(2.5)</u>
<u>Other Student Income</u>					
General College & Other Fees #	1,219,892	595,944	1,483,086	1,466,065	(1.1)
Other Student Activity Revenues #	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
<b>Total Other Student Income</b>	<u>1,259,892</u>	<u>595,944</u>	<u>1,483,086</u>	<u>1,466,065</u>	<u>(1.1)</u>
<b>TOTAL EDUCATIONAL AND GENERAL REVENUES</b>	<u>136,041,107</u>	<u>126,239,240</u>	<u>143,018,911</u>	<u>139,453,960</u>	<u>(2.5)</u>
<u>Auxiliary Enterprises</u>					
Bookstore #	640,195	650,200	870,468	817,260	(6.1)
Food Service #	58,084	20,000	66,317	62,200	(6.2)
Parking Lot & Garages	<u>243,331</u>	<u>115,592</u>	<u>343,133</u>	<u>253,175</u>	<u>(26.2)</u>
Total Auxiliary Enterprises	<u>941,610</u>	<u>785,792</u>	<u>1,279,917</u>	<u>1,132,635</u>	<u>(11.5)</u>
<b>TOTAL CURRENT FUND SOURCES OF REVENUES</b>	<u>\$136,982,717</u>	<u>\$127,025,032</u>	<u>\$144,298,828</u>	<u>\$140,586,595</u>	<u>(2.6)</u>

\* CARES Act funds not included

# 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 2021-22 COMPARED WITH FISCAL YEAR 2020-21**

	Approved 2020-21 Budget	Revised 2020-21 Budget	Proposed 2021-22 Budget	% Change From 2020-21 Revised
<b>SOURCES OF FUNDS</b>				
<b><u>Current Operating Revenues</u></b>				
Student Tuition and Fees	\$57,700,855	\$59,519,209	\$62,037,926	4.2
Governmental	65,931,923	65,931,923	65,804,469	(0.2)
CARES Act & Other Special Funds	1,009,883	15,015,407	9,029,938	
Other	2,010,518	1,069,286	1,115,561	4.3
<b>Total Current Operating Revenues</b>	<b>126,653,179</b>	<b>141,535,825</b>	<b>137,987,895</b>	<b>(2.5)</b>
Other Student Fees and Other Revenues	595,944	1,483,086	1,466,065	(1.1)
<b>TOTAL EDUCATIONAL AND GENERAL</b>	<b>127,249,123</b>	<b>143,018,911</b>	<b>139,453,960</b>	<b>(2.5)</b>
<b>Auxiliary Enterprises</b>	<b>785,792</b>	<b>1,279,917</b>	<b>1,132,635</b>	<b>(11.5)</b>
Transfer from Carry-Over Funds	5,787,497	-	-	
Transfer from Quasi Endowment Reserve	699,896	-	-	
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$134,522,308</b>	<b>\$144,298,828</b>	<b>\$140,586,595</b>	<b>(2.6)</b>
<b>EXPENDITURES</b>				
<b><u>Current Operating Expenditures *</u></b>				
Salaries (including Unexpended Dollars)	\$75,958,612	\$74,715,324	\$77,493,744	3.7
Less: Anticipated Lapsed-Budget Dollars	(\$2,640,000)	(\$4,640,000)	(\$2,500,000)	(46.1)
Net Salaries	73,318,612	70,075,324	74,993,744	7.0
Benefits	35,440,063	31,264,563	35,466,058	13.4
Retirement Incentive Expense	\$1,000,000	\$1,000,000	\$600,000	(40.0)
PowerUp Your Business	800,000	767,468	800,000	
Other Expenses	21,966,100	19,067,388	26,381,268	38.4
<b>Total Current Operating Expenditures</b>	<b>132,524,775</b>	<b>122,174,743</b>	<b>138,241,070</b>	<b>13.2</b>
Student Activities & Commencement	\$1,664,671	\$1,483,080	\$1,908,986	28.7
<b>TOTAL EDUCATIONAL AND GENERAL</b>	<b>134,189,446</b>	<b>123,657,823</b>	<b>140,150,056</b>	<b>13.3</b>
Auxiliary Enterprises	\$332,862	\$300,946	436,539	45.1
<b>TOTAL EXPENDITURES</b>	<b>\$134,522,308</b>	<b>\$123,958,769</b>	<b>\$140,586,595</b>	<b>13.4</b>
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$134,522,308</b>	<b>\$123,958,769</b>	<b>\$140,586,595</b>	<b>13.4</b>

\* 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 2021-22, REVISED BUDGET 2020-21, APPROVED 2020-21 BUDGET**

	Actual 2019-2020	Approved Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<b><u>SALARIES AND WAGES</u></b>								
Instructional - Full-Time Faculty & VLs	\$24,227,543	\$24,738,227	\$24,738,227	\$24,606,226	(\$132,001)	(0.5)	(\$132,001)	(0.5)
Administrative	\$17,182,114	\$19,318,028	\$19,251,387	\$20,708,031	1,390,003	7.2	1,456,644	7.6
Instructional - Overload & Part- Time - Credit	\$10,260,446	\$9,927,422	\$9,927,422	\$9,927,422	-	0.0	-	0.0
Full-Time Classified & Confidential	\$9,252,591	\$10,810,829	\$10,810,829	\$10,539,454	(271,375)	(2.5)	(271,375)	(2.5)
Instructional - Summer - Credit	\$3,530,383	\$3,532,119	\$3,532,119	\$3,829,540	297,421	8.4	297,421	8.4
Counselors	\$2,060,520	\$2,145,558	\$2,145,558	\$1,923,358	(222,200)	(10.4)	(222,200)	(10.4)
Part-Time Laboratory/Professional	\$909,506	\$857,200	\$500,443	\$991,529	134,329	15.7	491,086	98.1
Instructional Aides	\$787,409	\$980,295	\$980,295	\$957,272	(23,023)	(2.3)	(23,023)	(2.3)
Curriculum Advising	\$396,531	\$323,282	\$103,282	\$104,422	(218,860)	(67.7)	1,140	1.1
Librarians	\$801,760	\$824,323	\$824,323	\$857,325	33,002	4.0	33,002	4.0
Extended Time Payments	\$816,000	\$698,992	\$698,992	\$730,901	31,909	4.6	31,909	4.6
Part-Time Classified	\$249,233	\$238,338	\$178,338	\$368,453	130,115	54.6	190,115	106.6
Classified Overtime	\$361,025	\$171,776	\$171,776	\$388,222	216,446	126.0	216,446	126.0
Student & Co-Op	\$184,064	\$438,849	\$73,859	\$539,949	101,100	23.0	466,090	631.1
Instructional - Overload & Part- Time - Noncredit	\$250,995	\$213,154	\$213,154	\$216,425	3,271	1.5	3,271	1.5
Part-time Librarians and Counselors	\$316,182	\$191,315	\$71,315	\$236,300	44,985	23.5	164,985	231.3
Department Head Supplement	\$130,796	\$154,513	\$154,513	\$163,737	9,224	6.0	9,224	6.0
Instructional - Summer - Noncredit	\$204,453	\$165,244	\$165,244	\$192,201	26,957	16.3	26,957	16.3
Part-Time Tutors	\$90,070	\$204,645	\$149,745	\$231,945	27,300	13.3	82,200	54.9
Shift Differential	\$13,291	\$24,503	\$24,503	\$24,432	(71)	(0.3)	(71)	(0.3)
<b>Total Salaries and Wages</b>	<b>72,024,911</b>	<b>75,958,612</b>	<b>74,715,324</b>	<b>77,537,144</b>	<b>1,578,532</b>	<b>2.1</b>	<b>2,821,820</b>	<b>3.8</b>
Less: Projected Lapsed-Budget Salary Dollars	(\$6,744)	(\$2,640,000)	(\$4,640,000)	(\$2,543,400)	96,600	(3.7)	2,096,600	(45.2)
Retirement Incentive Payments	\$523,625	\$1,000,000	\$1,000,000	\$600,000	(400,000)	(40.0)	(400,000)	(40.0)
<b>Incentive Expenses</b>	<b>72,541,792</b>	<b>74,318,612</b>	<b>71,075,324</b>	<b>75,593,744</b>	<b>1,178,532</b>	<b>1.7</b>	<b>2,421,820</b>	<b>3.4</b>
<b><u>BENEFITS</u></b>								
Medical, Drug, & Dental *	\$20,769,577	\$22,722,200	\$18,722,200	\$23,459,808	737,608	3.2	4,737,608	25.3
Retirement	\$5,946,811	\$6,374,000	\$6,374,000	\$6,419,100	45,100	0.7	45,100	0.7
FICA Tax	\$2,997,607	\$3,031,410	\$3,031,410	\$3,023,750	(7,660)	(0.3)	(7,660)	(0.3)
Group Life Insurance	\$453,828	\$471,000	\$471,000	\$487,500	16,500	3.5	16,500	3.5
Workers' Compensation	\$294,119	\$320,453	\$244,953	\$331,700	11,247	3.5	86,747	35.4
Unemployment Compensation	\$383,963	\$1,000,000	\$900,000	\$250,000	(750,000)	(75.0)	(650,000)	(72.2)
Disability Insurance	\$301,546	\$313,000	\$313,000	\$324,000	11,000	3.5	11,000	3.5
Unused Vacation	\$355,459	\$403,000	\$403,000	\$417,100	14,100	3.5	14,100	3.5
Forgivable Loans	\$144,641	\$180,000	\$180,000	\$176,300	(3,700)	(2.1)	(3,700)	(2.1)
Tuition Remission	\$494,107	\$625,000	\$625,000	\$576,800	(48,200)	(7.7)	(48,200)	(7.7)
<b>Total Fringe Benefits</b>	<b>32,141,659</b>	<b>35,440,063</b>	<b>31,264,563</b>	<b>35,466,058</b>	<b>25,995</b>	<b>0.1</b>	<b>4,201,495</b>	<b>13.4</b>

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

**TABLE IV**  
**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES**  
**PROPOSED BUDGET 2021-22, REVISED BUDGET 2020-21, APPROVED 2020-21 BUDGET**

	Actual 2019-2020	Approved Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<b>OTHER EXPENSES - GENERAL</b>								
Leased Equipment & Software	\$3,861,965	\$4,087,288	\$5,431,104	\$4,364,058	276,770	6.8	(1,067,046)	(65.3)
Catalogues & Advertising Pool	\$1,770,632	\$1,786,700	\$1,633,425	\$2,295,050	508,350	28.5	661,625	40.5
Supplies & Book Purchases	\$1,330,186	\$1,177,367	\$520,797	\$1,391,320	213,953	18.2	870,523	167.2
Contracted Services Pool	\$2,345,360	\$2,390,870	\$2,946,870	\$2,654,422	263,552	11.0	(292,448)	(9.9)
Consulting	\$517,910	\$636,718	\$805,961	\$908,418	271,700	42.7	102,457	12.7
Equipment Repair & Maintenance	\$408,201	\$405,950	\$369,686	\$555,854	149,904	36.9	186,168	50.4
Insurance	\$673,519	\$717,413	\$857,724	\$824,550	107,137	14.9	(33,174)	(3.9)
Postage	\$242,264	\$325,250	\$232,279	\$325,250	-	0.0	92,971	40.0
Travel	\$180,220	\$64,006	\$22,236	\$243,759	179,753	280.8	221,523	996.2
Faculty Travel Funds	88,597	\$154,000	\$16,251	\$156,000	2,000	1.3	139,749	860.0
Legal	\$633,817	\$540,000	\$111,840	\$545,500	5,500	1.0	433,660	387.8
Library Books and AV Software	\$101,152	\$149,060	\$0	\$149,060	-	0.0	149,060	-
Institutional Membership	\$283,342	\$330,258	\$316,117	\$348,553	18,295	5.5	32,436	10.3
Personnel Recruitment	\$178,369	\$146,000	\$124,529	\$146,000	-	0.0	21,471	17.2
Hospitality	\$114,723	\$58,158	\$12,028	\$218,634	160,476	275.9	206,606	1,717.8
Audit	\$122,573	\$133,950	\$82,334	\$160,740	26,790	20.0	78,406	95.2
Freight and Delivery	\$4,027	\$9,160	\$3,426	\$10,360	1,200	13.1	6,934	202.4
Public Events	\$120,871	\$45,164	\$20,138	\$180,381	135,217	299.4	160,243	795.7
Overtime Dinner Allowance	\$10,338	\$21,429	\$1,810	\$21,429	-	0.0	19,619	1,084.2
Accreditation	\$15,678	\$35,500	\$21,552	\$29,500	(6,000)	(16.9)	7,948	36.9
Fuel-College Vehicles	\$4,180	\$6,050	\$1,642	\$7,550	1,500	24.8	5,908	359.9
Leased Vehicles	\$860	\$600	\$0	\$600	-	0.0	600	-
Awards	\$15,062	\$11,460	\$5,218	\$21,899	10,439	91.1	16,681	319.7
Contingency - Departmental	\$0	\$534,295	\$0	\$391,220	(143,075)	(26.8)	391,220	-
Contingency - Institutional	\$0	\$400,000	\$0	\$400,000	-	0.0	400,000	-
Special Initiatives Fund	\$0	\$0	\$0	\$1,218,000	1,218,000	-	1,218,000	-
<b>Total Other Expenses - General</b>	<b>13,023,847</b>	<b>14,166,646</b>	<b>13,536,965</b>	<b>17,568,107</b>	<b>3,401,461</b>	<b>24.0</b>	<b>4,031,142</b>	<b>29.8</b>

**TABLE IV**  
**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES**  
**PROPOSED BUDGET 2021-22, REVISED BUDGET 2020-21, APPROVED 2020-21 BUDGET**

	Actual 2019-2020	Approved Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<b>OTHER EXPENSES - PLANT</b>								
Electricity	\$1,256,986	\$1,466,412	\$1,055,304	\$1,333,170	(133,242)	(9.1)	277,866	26.3
Natural Gas	\$136,223	\$206,754	\$292,704	\$258,184	51,430	24.9	(34,520)	(11.8)
Water and Sewer Rent	\$312,872	\$330,165	\$333,334	\$330,165	-	0.0	(3,169)	(1.0)
Fuel Oil	\$55,627	\$64,382	\$21,472	\$2,000	(62,382)	(96.9)	(19,472)	(90.7)
Contracted Security Service	\$1,775,527	\$1,802,199	\$746,974	\$1,991,271	189,072	10.5	1,244,297	166.6
Contracted Cleaning	\$1,033,962	\$1,208,169	\$256,709	\$2,015,496	807,327	66.8	1,758,787	685.1
Contracted Plant Operations	\$590,408	\$738,246	\$1,059,608.62	\$1,020,275	282,029	38.2	(39,334)	(3.7)
Plant Maintenance & Repairs	\$899,349	\$1,153,100	\$1,104,526	\$1,158,100	5,000	0.4	53,574	4.9
Property Rent	\$450,724	\$518,527	\$462,180	\$393,000	(125,527)	(24.2)	(69,180)	(15.0)
Plant Operations Material & Supplies	\$319,646	\$291,500	\$189,422	\$291,500	-	0.0	102,078	53.9
Boiler & Elevator Certificate	\$2,408	\$20,000	\$8,189	\$20,000	-	0.0	11,811	144.2
<b>Total Other Expenses - Plant</b>	<b>6,833,732</b>	<b>7,799,454</b>	<b>5,530,423</b>	<b>8,813,161</b>	<b>1,013,707</b>	<b>13.0</b>	<b>3,282,738</b>	<b>59.4</b>
<b>Total Other Expenses</b>	<b>19,857,579</b>	<b>21,966,100</b>	<b>19,067,388</b>	<b>26,381,268</b>	<b>4,415,168</b>	<b>20.1</b>	<b>7,313,880</b>	<b>38.4</b>
<b>TOTAL</b>	<b>124,541,031</b>	<b>131,724,774</b>	<b>121,407,275</b>	<b>137,441,070</b>	<b>5,619,695</b>	<b>4.3</b>	<b>13,937,195</b>	<b>11.5</b>
<b>PowerUp Your Business</b>	<b>497,850</b>	<b>800,000</b>	<b>767,468</b>	<b>800,000</b>	<b>0</b>	<b>0.0</b>	<b>32,532</b>	<b>4.2</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>\$125,038,881</b>	<b>\$132,524,774</b>	<b>\$122,174,743</b>	<b>\$138,241,070</b>	<b>\$5,716,296</b>	<b>4.3</b>	<b>\$16,066,327</b>	<b>13.2</b>



TABLE V

STATEMENT OF CAPITAL REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR 2021-2022 IN COMPARISON TO FISCAL YEAR 2020-21

	Approved 2020-21 <u>Budget</u>	Revised 2020-21 <u>Budget</u>	Proposed 2021-22 <u>Budget</u>	Variance from Revised <u>Budget</u>	
<b>CAPITAL REVENUES</b>					
<b><u>Appropriations</u></b>					
City of Philadelphia	\$5,814,547	5,357,494	5,942,001	\$584,507	
Commonwealth of Pennsylvania	<u>5,812,135</u>	<u>5,812,135</u>	<u>5,657,509</u>	<u>(154,626)</u>	
<b>Total State &amp; Local Appropriations</b>	<u>11,626,682</u>	<u>11,169,629</u>	<u>11,599,510</u>	<u>429,881</u>	
<b><u>Other Sources</u></b>					
Capital Fee	205,200	267,420	288,814	21,394	
Perkins Grant	<u>400,000</u>	<u>616,000</u>	<u>400,000</u>	<u>(216,000)</u>	
<b>TOTAL SOURCES OF FUNDS</b>	<u>\$12,231,882</u>	<u>\$12,053,049</u>	<u>\$12,288,324</u>	<u>\$235,274</u>	
<b>CAPITAL EXPENDITURES</b>					
<b><u>Capital Purchases</u></b>					
Furniture, Equipment, Software & Renovations	\$205,200	\$267,420	831,040	\$563,620	
Specially Funded Capital Purchases	<u>400,000</u>	<u>616,000</u>	<u>400,000</u>	<u>(216,000)</u>	
Total Capital Purchases	<u>605,200</u>	<u>883,420</u>	<u>1,231,040</u>	<u>(278,220)</u>	
<b><u>Debt Service</u></b>					
NWRC & Main Campus Projects and Center for Business & Industry Building	2007 Bond - Refinancing of 1998 & 2001 Bond	2,141,250	2,141,250	2,138,750	(2,500)
Northeast Regional Center Expansion and Main Campus Expansion & Renovations	2015 Bond - Refinancing of 2008 Bond	5,777,750	5,777,750	5,777,250	(500)
West Building Renovations	2013 PNC Note	325,551	325,551	0	(325,551)
West Building Escalator Replacement	2015 Bond	204,500	204,500	206,500	2,000
Renovations to Biology Labs	2015 Bond	670,500	670,500	674,250	3,750
Renovations to Library / Learning Commons	2018 Bond	1,146,381	1,146,381	1,146,631	250
Career & Advanced Technology Center - Phase I Financing	2019 Bond	676,750	676,750	677,000	250
Career & Advanced Technology Center - Phase II Financing	2020 Bond	684,000	226,947	436,903	209,956
Total Debt Service	<u>11,626,682</u>	<u>11,169,629</u>	<u>11,057,284</u>	<u>(112,345)</u>	
<b>TOTAL CAPITAL EXPENDITURES</b>	<u>\$12,231,882</u>	<u>\$12,053,049</u>	<u>\$12,288,324</u>	<u>(\$390,565)</u>	

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
 FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022  
 (WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)

Department	Total	Total	Total	-----2021-2022 PROPOSED-----			Variance	
	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	Salaries	Non-Salary Expenses	Total	From 2020-2021 Approved	%
<b><u>Educational and General</u></b>								
<b>Academic Administration</b>								
Office of Academic & Student Success	\$1,661,188	\$15,525,801	\$1,778,634	\$15,359,927	\$457,346	\$15,817,273	\$291,472	1.9
Academic Affairs Staff Development	21,127	108,137	\$0	\$0	\$38,400	38,400	(69,737)	(64.5)
Division Office - Business & Technology	326,708	390,102	\$338,751	\$348,074	\$21,216	369,290	(20,812)	(5.3)
Division Office - Math, Science, & Health Careers	572,604	575,245	\$572,126	\$447,217	\$130,249	577,466	2,221	0.4
Division Office - Liberal Studies	444,409	481,139	\$470,438	\$513,315	\$22,824	536,139	55,000	11.4
Division Office - Access & Community Engagement	680,742	908,900	\$842,487	\$816,022	\$45,659	861,681	(47,219)	(5.2)
Division Office - Flexible Learning Opportunities & Academic Technology	338,174	264,390	\$378,411	\$254,534	\$7,820	262,354	(2,036)	(0.8)
Office of Workforce & Economic Innovation	1,239,614	1,481,491	\$1,360,467	\$1,322,742	\$300,246	1,622,988	141,497	-
Regional Centers	529,897	<u>532,421</u>	\$439,108	\$466,821	\$512,206	979,027	<u>446,606</u>	<u>83.9</u>
<b>Total Academic Administration</b>	<u>5,814,463</u>	<u>20,267,626</u>	<u>6,180,421</u>	<u>19,528,652</u>	<u>1,535,966</u>	<u>21,064,618</u>	<u>796,992</u>	<u>3.9</u>
<b>Academic Support Services</b>								
Library	1,573,535	1,786,572	\$1,558,653	\$1,287,903	\$564,420	1,852,323	65,751	3.7
Distance Education	449,343	470,172	\$597,320	\$219,596	\$270,456	490,052	19,880	4.2
Multimedia Services	549,035	671,947	\$526,087	\$639,724	\$82,391	722,115	50,168	7.5
Educational Support Services	800,247	783,807	\$780,611	\$746,249	\$61,320	807,569	23,762	3.0
Learning Lab	1,066,166	1,433,361	\$1,053,914	\$1,360,158	\$143,220	1,503,378	70,017	4.9
Academic Advising	1,280,345	1,367,854	\$1,215,683	\$1,352,598	\$18,017	1,370,615	2,761	0.2
Academic Computing	2,583,144	714,397	\$466,594	\$571,645	\$252,264	823,909	109,512	15.3
Assessment Center	382,353	466,595	\$351,812	\$302,860	\$152,300	455,160	(11,435)	(2.5)
Center on Disability	476,386	645,209	\$321,148	\$213,926	\$328,856	542,782	(102,427)	(15.9)
<b>Total Academic Support Services</b>	<u>9,160,554</u>	<u>8,339,914</u>	<u>6,871,821</u>	<u>6,694,659</u>	<u>1,873,244</u>	<u>8,567,903</u>	<u>227,989</u>	<u>2.7</u>
<b><i>Instructional Departments</i></b>								
<b><u>Division of Business &amp; Technology</u></b>								
Business Administration	1,266,315	814,171	\$1,320,825	\$914,936	\$3,812	918,748	104,577	12.8
Computer Technologies	1,901,495	1,180,053	\$1,981,542	\$1,004,090	\$10,800	1,014,890	(165,163)	(14.0)
Marketing and Management	762,496	480,371	\$269,739	\$242,240	\$0	242,240	(238,131)	(49.6)
Office Administration			\$0	\$0	\$0	0	0	-
Culinary Arts & Hospitality Management	380,674	330,578	\$327,093	\$268,048	\$120,951	388,999	58,421	17.7
Transportation Technologies Management	337,676	330,516	\$368,743	\$238,154	\$40,610	278,764	(51,752)	(15.7)
Business Leadership Fashion & Tourism			\$341,039	\$4,000	\$18,365	22,365		
<b>Total Division</b>	<u>4,648,656</u>	<u>3,135,689</u>	<u>4,608,981</u>	<u>2,671,468</u>	<u>194,538</u>	<u>2,866,006</u>	<u>(292,048)</u>	<u>(9.3)</u>

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
 FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022  
 (WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)

Department	Total	Total	Total	-----2021-2022 PROPOSED-----			Variance	
	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	Salaries	Non-Salary Expenses	Total	From 2020-2021 Approved	%
<b><u>Division of Math, Science, &amp; Health Technology</u></b>								
Nursing	2,636,918	990,515	\$3,035,147	\$998,113	\$89,009	1,087,122	96,607	9.8
Biology	3,888,157	2,278,232	\$4,069,904	\$2,376,059	\$162,419	2,538,478	260,246	11.4
Cardio-Respiratory Technology	389,549	268,975	\$383,353	\$254,162	\$14,337	268,499	(476)	(0.2)
Dental Studies	795,067	461,382	\$933,609	\$296,027	\$48,410	344,437	(116,945)	(25.3)
Medical Assisting	13,342		\$1,865	\$0	\$6,792	6,792	6,792	-
Diagnostic Medical Imaging	566,420	259,374	\$644,019	\$224,804	\$34,074	258,878	(496)	(0.2)
Medical Laboratory Technology	195,357	109,954	\$239,209	\$103,798	\$25,842	129,640	19,686	17.9
Physics	671,691	538,510	\$794,331	\$473,878	\$3,054	476,932	(61,578)	(11.4)
Chemistry	1,482,788	963,867	\$1,566,157	\$854,866	\$65,553	920,419	(43,448)	(4.5)
Mathematics	1,627,490	1,239,561	\$1,704,322	\$1,210,410	\$851	1,211,261	(28,300)	(2.3)
Foundation Mathematics	2,459,546	822,137	\$1,992,865	\$777,147	\$3,046	780,193	(41,944)	(5.1)
Office of Health Career Programs		7,020	\$8,834	\$7,143		7,143	123	1.8
Allied Health Instruction	<u>1,163,627</u>	<u>790,937</u>	\$1,100,170	\$758,985	\$47,680	<u>806,665</u>	<u>15,728</u>	<u>2.0</u>
<b>Total Division</b>	<b>15,889,952</b>	<b>8,730,464</b>	<b>16,473,785</b>	<b>8,335,392</b>	<b>501,067</b>	<b>8,836,459</b>	<b>105,995</b>	<b>1.2</b>
<b><u>Division of Liberal Studies</u></b>								
English	8,722,767	7,245,241	\$8,332,586	\$7,151,428	\$9,895	7,161,323	(83,918)	(1.2)
World Language	659,531	428,110	\$677,454	\$442,123	\$370	442,493	14,383	3.4
History , Philosophy & Religious Studies	1,516,453	672,706	\$1,280,181	\$694,763	\$780	695,543	22,837	3.4
Art	1,081,388	726,677	\$973,786	\$747,129	\$15,587	762,716	36,039	5.0
Photographic Imaging	547,964	301,989	\$497,446	\$313,496	\$25,050	338,546	36,557	12.1
Music	493,320	201,088	\$481,771	\$172,187	\$7,612	179,799	(21,289)	(10.6)
Architecture, Design & Construction	623,578	403,418	\$610,761	\$378,423	\$11,287	389,710	(13,708)	(3.4)
Behavioral Health/Human Services	641,449	592,067	\$700,264	\$608,153	\$588	608,741	16,674	2.8
Behavioral Science	1,292,313	637,891	\$1,155,383	\$551,248	\$18,797	570,045	(67,846)	(10.6)
Social Science	1,567,455	1,091,136	\$1,728,324	\$1,064,171	\$1,009	1,065,180	(25,956)	(2.4)
Justice	347,399	157,570	\$256,063	\$228,579	\$724	229,303	71,733	45.5
Early Childhood Education			\$0	\$0	\$0	0		
Paralegal Studies	248,651	174,407	\$229,058	\$147,693	\$35,290	182,983	8,576	4.9
ASL/English Interpreting	215,973	158,022	\$134,958	\$149,474	\$1,395	150,869	(7,153)	(4.5)
Education	<u>414,147</u>	<u>298,896</u>	\$369,165	\$334,547	\$1,928	336,475	<u>37,579</u>	<u>12.6</u>
<b>Total Division</b>	<b>18,372,388</b>	<b>13,089,218</b>	<b>17,427,200</b>	<b>12,983,414</b>	<b>130,312</b>	<b>13,113,726</b>	<b>24,508</b>	<b>0.2</b>
<b><u>Adult Community Education Instruction</u></b>								
Noncredit Instruction	257,551	303,596	\$260,091	\$274,126	\$91,625	365,751	62,155	20.5
<b>Total Division</b>	<b>257,551</b>	<b>303,596</b>	<b>260,091</b>	<b>274,126</b>	<b>91,625</b>	<b>365,751</b>	<b>62,155</b>	<b>20.5</b>
<b>Total all Instructional Departments</b>	<b>39,168,547</b>	<b>25,258,967</b>	<b>38,770,057</b>	<b>24,264,400</b>	<b>917,542</b>	<b>25,181,942</b>	<b>(99,390)</b>	<b>(0.4)</b>
<b>TOTAL ACADEMIC AFFAIRS</b>	<b>54,143,564</b>	<b>53,866,507</b>	<b>51,822,299</b>	<b>50,487,711</b>	<b>4,326,752</b>	<b>54,814,463</b>	<b>925,591</b>	<b>1.7</b>

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022  
(WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)**

Department	Total	Total	Total	-----2021-2022 PROPOSED-----			Variance	
	2019-2020 Actual	2020-2021 Approved	2020-2021 Revised	Salaries	Non-Salary Expenses	Total	From 2020-2021 Approved	%
<b><u>Student Administration</u></b>								
Dean of Enrollment Services	651,360	752,200	\$1,143,766	\$575,372	\$338,680	914,052	161,852	21.5
Dean of Students	350,202	342,483	\$400,900	\$718,067	\$15,000	733,067	390,584	114.0
Academic Operations	87,681	985,980	\$151,709	\$608,950	\$325,514	934,464	(51,516)	(5.2)
<b>Total Student Administration</b>	<b>1,089,243</b>	<b>2,080,663</b>	<b>1,696,375</b>	<b>1,902,389</b>	<b>679,194</b>	<b>2,581,583</b>	<b>500,920</b>	<b>24.1</b>
<b><u>Student Support Services</u></b>								
Admissions	1,414,388	1,607,516	\$1,473,975	\$1,638,026	\$58,600	1,696,626	89,110	5.5
Financial Aid	1,515,174	1,689,506	\$1,673,959	\$1,691,056	\$19,305	1,710,361	20,855	1.2
Counseling	2,514,351	2,491,597	\$2,581,757	\$2,287,950	\$17,375	2,305,325	(186,272)	(7.5)
Office of Student Activities	2,158	2,400	\$1,231	\$0	\$2,550	2,550	150	6.3
Office of Athletics	59,843	61,556	\$73,848	\$62,750	\$1,100	63,850	2,294	3.7
Records and Registration	1,172,388	1,287,374	\$1,259,269	\$1,268,729	\$25,596	1,294,325	6,951	0.5
Women's Center	86,892	99,830	\$97,250	\$75,288	\$1,750	77,038	(22,792)	(22.8)
Center for Male Engagement			\$0	\$246,961	\$0	246,961	246,961	-
Student Tuition Services			\$89,754	\$528,141	\$3,000	531,141	531,141	-
Career Services	<u>332,675</u>	<u>465,531</u>	<u>\$401,844</u>	<u>\$382,776</u>	<u>\$127,700</u>	<u>510,476</u>	<u>44,945</u>	<u>9.7</u>
<b>Total Student Support Services</b>	<b>7,097,869</b>	<b>7,705,310</b>	<b>7,652,887</b>	<b>8,181,677</b>	<b>256,976</b>	<b>8,438,653</b>	<b>733,343</b>	<b>9.5</b>
<b>TOTAL STUDENT AFFAIRS</b>	<b>8,187,112</b>	<b>9,785,973</b>	<b>9,349,262</b>	<b>10,084,066</b>	<b>936,170</b>	<b>11,020,236</b>	<b>1,234,263</b>	<b>12.6</b>
<b><u>General Institutional</u></b>								
Board of Trustees	48,025	11,870	\$41,915	\$0	\$31,840	31,840	19,970	168.2
Office of the President	910,384	782,759	\$879,909	\$604,557	\$370,769	975,326	192,567	24.6
Office Government Relations	291,873	377,672	\$418,047	\$188,071	\$216,250	404,321		
Strategic Initiatives & Community Engagement	974,218	934,107	\$714,239	\$939,941	\$816,283	1,756,224	822,117	88.0
Human Resources	1,358,969	1,647,735	\$1,659,967	\$1,042,410	\$648,000	1,690,410	42,675	2.6
Diversity and Equity Office	236,393		\$0	\$0	\$0	0	0	-
Institutional Advancement	1,091,280	1,415,374	\$1,380,930	\$1,244,265	\$204,950	1,449,215	33,841	2.4
Office of Communications	1,771,686	3,120,251	\$3,327,235	\$1,610,703	\$2,376,460	3,987,163	866,912	27.8
Marketing and Government Relations	1,252,208		\$0	\$0	\$0	0	0	-
Information Technology Services	4,486,658	6,615,512	\$7,501,170	\$3,209,401	\$3,548,861	6,758,262	142,750	2.2
Business and Finance	567,317	794,289	\$605,688	\$460,694	\$603,300	1,063,994	269,705	34.0
Controllers Office	1,956,297	2,145,183	\$2,184,175	\$1,630,766	\$239,625	1,870,391	(274,792)	(12.8)
Purchasing and Services	394,835	402,294	\$493,700	\$320,441	\$99,350	419,791	17,497	4.3
General Institutional Expense	785,601	755,691	\$732,552	\$160,693	\$822,195	982,888	227,197	30.1
Business Services	1,016,079	1,228,460	\$1,062,958	\$538,895	\$802,032	1,340,927	112,467	9.2
General Counsel	985,687	<u>1,197,628</u>	<u>\$807,638</u>	<u>\$736,523</u>	<u>\$651,370</u>	<u>1,387,893</u>	<u>190,265</u>	<u>15.9</u>
<b>TOTAL GENERAL INSTITUTIONAL</b>	<b>18,127,510</b>	<b>21,428,825</b>	<b>21,810,124</b>	<b>12,687,360</b>	<b>11,431,285</b>	<b>24,118,645</b>	<b>2,663,171</b>	<b>12.4</b>
<b>FACILITIES OPERATIONS &amp; SECURITY</b>	<b>11,372,305</b>	<b>12,443,407</b>	<b>\$10,400,990</b>	<b>\$4,278,007</b>	<b>\$9,287,061</b>	<b>13,565,068</b>	<b>1,121,661</b>	<b>9.0</b>

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
 FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022  
 (WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)

Department	Total 2019-2020	Total 2020-2021	Total 2020-2021	-----2021-2022 PROPOSED-----			Variance From 2020-2021	%
	Actual	Approved	Revised	Salaries	Non-Salary Expenses	Total	Approved	
<b>STAFF BENEFITS &amp; EARLY RETIREMENT INCENTIVE PAYMENTS</b>	32,710,540	36,440,063	\$32,664,600	\$35,466,058		35,466,058	(974,005)	(2.7)
				\$600,000		600,000	600,000	-
<b>CONTINGENCY</b>	0	400,000	\$0		400,000	400,000	0	0.0
<b>STUDENT SCHOLARSHIPS</b>	0	0	0	0	0	0	0	
<b>PowerUp Your Business</b>	497,850	800,000	767,468	\$0	800,000	800,000	0	0
<b>TOTAL CURRENT OPERATING EXPENSES</b>	125,038,881	135,164,775	126,814,743	113,603,202	27,181,268	140,784,470	6,544,686	4.8
LESS: Anticipated Lapsed-Budget Dollars	0	(2,640,000)	(4,640,000)	(2,543,400)		(2,543,400)	96,600	(3.7)
LESS: Projected Residual Savings	0	0	0	0	0	0	0	-
<b>TOTAL REDUCED CURRENT OPERATING EXPENSES</b>	125,038,881	132,524,775	122,174,743	111,059,802	27,181,268	138,241,070	6,641,286	5.0
<u>Other Expenses</u>								
<b><u>Student Activities &amp; Commencement</u></b>	1,063,998	1,664,671	\$1,483,080		\$1,908,986	1,908,986	244,315	14.7
<u>Auxiliary Enterprises</u>								
Bookstore	74,395	63,329	84,245		34,022	34,022	(29,307)	(46.3)
Food Service	403,701	238,041	196,701	90,533	311,984	402,517	164,476	69.1
Parking Lot & Garage	53,839	31,493	20,000		67,901	67,901	36,408	0.0
<b>Total Auxiliary Enterprises</b>	531,935	332,862	300,946			504,441	171,578	52
<b>TOTAL EXPENSES</b>	\$126,634,814	\$134,522,308	\$123,958,770	\$111,059,802	\$29,090,254	\$140,654,497	\$6,132,189	4.6

**TABLE VII-A**

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2021-2022  
(WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)**

	2019-20 <u>Actual</u>	Approved 2020-21 <u>Budget</u>	Revised 2020-21 <u>Budget</u>	Proposed 2021-22 <u>Budget</u>	Variance From 2020-21 Revised <u>Budget</u>	% Change From 2020-21 <u>Revised</u>
<b>REVENUES</b>						
General College Fee	\$1,162,740	\$538,944	\$0	\$0	\$0	-
General College Fee - CARES	0	0	1,483,086	1,409,065	(\$74,021)	(5.0)
Commencement Support	57,000	57,000	57,000	57,000	0	0.0
Auxiliary Profits	220,183	368,831	655,838	442,921	(212,918)	(32.5)
Revenues from Activities	17,006	0	45,992	0	(45,992)	(100.0)
Transfer from Quasi-Endowment Fund	<u>238,746</u>	<u>699,896</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
<b>TOTAL REVENUES</b>	<u>\$1,695,675</u>	<u>\$1,664,671</u>	<u>\$2,241,916</u>	<u>\$1,908,986</u>	<u>(\$332,930)</u>	<u>(14.9)</u>
<b>EXPENDITURES</b>						
Student Publications	\$21,164	\$22,380	\$17,760	\$27,000	\$9,240	52.0
Campus Programming	76,575	23,500	1,295	86,000	84,705	6,540.9
Performing Arts	3,994	7,036	7,067	7,067	0	0.0
Student Support	50,265	31,500	3,000	54,000	51,000	1,700.0
Student Leadership & Involvement	78,971	54,838	23,000	98,000	75,000	326.1
Athletics	149,557	230,000	149,405	252,465	103,060	69.0
Contingency	42,745	0	0	230,255	230,255	-
First Year Student Success	160,276	75,000	40,000	150,000	110,000	275.0
Commencement	48,131	165,000	188,000	165,000	(23,000)	(12.2)
Staff	<u>1,063,998</u>	<u>1,055,417</u>	<u>1,053,553</u>	<u>839,199</u>	<u>(214,354)</u>	<u>(20.3)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$1,695,675</u>	<u>\$1,664,671</u>	<u>\$1,483,080</u>	<u>\$1,908,986</u>	<u>\$425,906</u>	<u>28.7</u>

**TABLE VII-B**

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2021-22  
(WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)**

	<u>Final 2019-20 Expenses</u>	<u>Approved 2020-21 Budget</u>	<u>Revised 2020-21 Budget</u>	<u>Proposed 2021-22 Budget</u>	<u>Variance from 2020-21 Approved Budget</u>	<u>% Change from 2020-21 Approved</u>	<u>Variance from 2020-21 Revised Budget</u>	<u>% Change from 2020-21 Revised</u>
<u>STUDENT PUBLICATIONS</u>								
Student Vanguard	\$21,164	\$22,380	\$17,760	\$27,000	\$4,620	20.6	\$9,240	52.0
<i>Guideline - 10%</i>								
<i>Actual - 5.1%</i>	<u>\$21,164</u>	<u>\$22,380</u>	<u>\$17,760</u>	<u>\$27,000</u>	<u>\$4,620</u>	<u>20.6</u>	<u>\$9,240</u>	<u>52.0</u>
<u>CAMPUS PROGRAMMING</u>								
Concert and Museum Tickets		\$1,500	\$0	\$3,000	\$1,500	100.0	\$3,000	-
Cultural & Educational Trips	\$16,357	0	\$295	\$20,000	20,000	0.0	19,705	0.0
Theatre Tickets	\$4,842	2,000	\$0	\$3,000	1,000	50.0	3,000	-
Special Themed Programs	\$29,148	0	\$1,000	\$20,000	20,000	0.0	19,000	0.0
Regional Centers	\$26,228	20,000	\$0	\$40,000	20,000	100.0	40,000	-
<i>Guideline - 15%</i>								
<i>Actual - 16.2%</i>	<u>\$76,575</u>	<u>\$23,500</u>	<u>\$1,295</u>	<u>\$86,000</u>	<u>\$62,500</u>	<u>266.0</u>	<u>\$84,705</u>	<u>6,540.9</u>
<u>PERFORMING ARTS</u>								
Spirit / Pep Band		\$0	\$0	\$0	\$0	0.0	\$0	0.0
Theatrical Productions	\$0	0	\$0	\$0	0	#DIV/0!	0	-
Spoken Word - Student Performances		0	\$0	\$0	0	0.0	0	0.0
Musical Events Licensing	\$3,994	7,036	\$7,067	\$7,067	31	0.4	0	0.0
<i>Guideline - 5%</i>								
<i>Actual - 1.3%</i>	<u>\$3,994</u>	<u>\$7,036</u>	<u>\$7,067</u>	<u>\$7,067</u>	<u>\$31</u>	<u>0.4</u>	<u>\$0</u>	<u>0.0</u>
<u>STUDENT SUPPORT</u>								
Awards and Certificates		\$0	\$0	\$0	\$0	0.0	\$0	0.0
Hospitality	\$0	0	\$0	\$0	0	0.0	0	0.0
Advertising and Marketing	\$4,941	2,500	\$2,000	\$5,000	2,500	100.0	3,000	150.0
Co-Curricular Cultural & Educational Trips (*See Campus Programming)		10,000	\$0	\$0	(10,000)	(100.0)	0	-
Leadership Training	\$17,230	11,000	\$1,000	\$20,000	9,000	81.8	19,000	1,900.0
Student Ambassador	\$28,094	8,000	\$0	\$29,000	21,000	262.5	29,000	-
<i>Guideline - 15%</i>								
<i>Actual - 10.1%</i>	<u>\$50,265</u>	<u>\$31,500</u>	<u>\$3,000</u>	<u>\$54,000</u>	<u>\$22,500</u>	<u>71.4</u>	<u>\$51,000</u>	<u>1,700.0</u>

**TABLE VII-B**

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2021-22  
(WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)**

	<u>Final 2019-20 Expenses</u>	<u>Approved 2020-21 Budget</u>	<u>Revised 2020-21 Budget</u>	<u>Proposed 2021-22 Budget</u>	<u>Variance from 2020-21 Approved Budget</u>	<u>% Change from 2020-21 Approved</u>	<u>Variance from 2020-21 Revised Budget</u>	<u>% Change from 2020-21 Revised</u>
<u>STUDENT LEADERSHIP &amp; INVOLVEMENT</u>	<u>\$78,971</u>	<u>\$54,838</u>	<u>\$23,000</u>	<u>\$98,000</u>	<u>\$43,162</u>	<u>78.7</u>	<u>\$75,000</u>	<u>326.1</u>
<i>Guideline - 15%</i>								
<i>Actual -</i>								
<u>STAFF</u>								
Student Activities	\$715,121	\$729,167	\$729,167	\$465,083	-\$264,084	(36.2)	-\$264,084	(36.2)
Faculty Advisors	\$21,686	23,760	\$21,896	\$23,760	0	0.0	1,864	8.5
Athletics	\$327,191	302,490	\$302,490	\$350,356	47,866	15.8	47,866	15.8
<i>(57.0% of total expenses; 106.2% of total revenue)</i>	<u>\$1,063,998</u>	<u>\$1,055,417</u>	<u>\$1,053,553</u>	<u>\$839,199</u>	<u>(\$216,218)</u>	<u>(20.5)</u>	<u>(\$214,354)</u>	<u>(70.9)</u>
<u>CONTINGENCY (OSA)</u> <i>Guideline - 5%; Actual - 1.5%</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$226,255</u>	<u>\$226,255</u>	<u>-</u>	<u>\$226,255</u>	<u>-</u>
<u>ATHLETICS</u>								
General Athletic Support	\$9,574	\$12,800	\$12,800	\$15,000	\$2,200	17.2	\$2,200	17.2
Men's Varsity Basketball	\$35,974	30,200	\$7,196	\$36,500	6,300	20.9	29,304	407.2
Women's Basketball	\$26,596	30,200	\$6,547	\$36,500	6,300	20.9	29,953	457.5
Women's Volleyball	\$11,703	14,500	\$4,362	\$17,000	2,500	17.2	12,638	289.7
Co-Ed Cross Country / Track & Field	\$34,823	66,000	\$66,000	\$66,000	0	0.0	0	0.0
Co-Ed Intramurals	\$3,335	4,000	\$0	\$5,925	1,925	48.1	5,925	-
Co-Ed Aerobics	\$7,240	6,000	\$0	\$6,240	240	4.0	6,240	-
Co-Ed Tennis	\$0	8,800	\$0	\$0				-
Men's Volleyball	\$0	0	\$0	\$8,800	8,800	-	8,800	-
Insurance	\$0	53,000	\$10,000	\$53,000	0	0.0	43,000	430.0
Medical Services	\$0	2,000	\$2,000	\$2,000	0	0.0	0	0.0
Advertising and Marketing	\$0	500	\$500	\$500	0	0.0	0	0.0
Athletic Equipment	\$20,311	2,000	\$40,000	\$5,000	3,000	150.0	(35,000)	(87.5)
<i>Guideline - 35%; Actual - 47.4%</i>	<u>\$149,557</u>	<u>\$230,000</u>	<u>\$149,405</u>	<u>\$252,465</u>	<u>\$31,265</u>	<u>13.6</u>	<u>\$103,060</u>	<u>69.0</u>
<u>CONTINGENCY (Guideline-5%; Actual-1.5%)</u>	<u>\$42,745</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>-</u>	<u>\$4,000</u>	<u>100.0</u>



**TABLE VII-B**

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2021-22  
(WITH COMPARISON TO FISCAL YEARS 2019-20 AND 2020-21)**

	<u>Final 2019-20 Expenses</u>	<u>Approved 2020-21 Budget</u>	<u>Revised 2020-21 Budget</u>	<u>Proposed 2021-22 Budget</u>	<u>Variance from 2020-21 Approved Budget</u>	<u>% Change from 2020-21 Approved</u>	<u>Variance from 2020-21 Revised Budget</u>	<u>% Change from 2020-21 Revised</u>
SUBTOTAL	<u>\$1,487,267</u>	<u>\$1,424,671</u>	<u>\$1,255,080</u>	<u>\$1,593,986</u>	<u>\$169,315</u>	<u>11.9</u>	<u>\$338,906</u>	<u>27.0</u>
First Year Student Success (7.6% of total expenses)	<u>\$160,276</u>	<u>\$75,000</u>	<u>\$40,000</u>	<u>\$150,000</u>	<u>\$75,000</u>	<u>100.0</u>	<u>\$110,000</u>	<u>275.0</u>
Commencement (8.4% of total expenses)	<u>\$48,131</u>	<u>\$165,000</u>	<u>\$188,000</u>	<u>\$165,000</u>	<u>\$0</u>	<u>0.0</u>	<u>(\$23,000)</u>	<u>(12.2)</u>
 TOTAL EXPENDITURES	 <u><u>\$1,695,675</u></u>	 <u><u>\$1,664,671</u></u>	 <u><u>\$1,483,080</u></u>	 <u><u>\$1,908,986</u></u>	 <u><u>\$244,315</u></u>	 <u><u>14.7</u></u>	 <u><u>\$425,906</u></u>	 <u><u>28.7</u></u>

TABLE VIII

SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE, AND PARKING LOTS  
FOR THE FISCAL YEAR 2020-21 COMPARED WITH FISCAL YEARS 2019-20 AND 2018-19

	2019-2020 <u>Actual</u>	Approved 2020-21 <u>Budget</u>	Revised 2020-21 <u>Budget</u>	Proposed 2021-22 <u>Budget</u>	Variance From Revised <u>Budget</u>	% Change From 2020-21 <u>Revised</u>
<b><u>Bookstore</u></b>						
Commissions	<u>\$640,195</u>	<u>\$650,200</u>	<u>\$870,468</u>	<u>\$817,260</u>	<u>(\$53,208)</u>	<u>(6.1)</u>
Operating Expenses:						
Salaries	\$29,800	\$30,694	\$32,708	\$0	(\$32,708)	(100.0)
Fringe Benefits	12,711	16,882	17,989	0	(\$17,989)	(100.0)
Utilities	14,248	13,548	13,548	14,022	\$474	3.5
Other	<u>17,636</u>	<u>2,205</u>	<u>20,000</u>	<u>20,000</u>	<u>\$0</u>	<u>0.0</u>
Total Expenses	<u>\$74,395</u>	<u>\$63,329</u>	<u>\$84,245</u>	<u>\$34,022</u>	<u>(\$50,223)</u>	<u>(59.6)</u>
<b>Net Income - Bookstore</b>	<u>\$565,800</u>	<u>\$586,871</u>	<u>\$786,223</u>	<u>\$783,238</u>	<u>(\$2,985)</u>	<u>(0.4)</u>
<b><u>Food Service</u></b>						
Commissions	<u>\$58,084</u>	<u>\$20,000</u>	<u>\$66,317</u>	<u>\$62,200</u>	<u>(\$4,117)</u>	<u>(6.2)</u>
Operating Expenses:						
Salaries	\$90,307	\$60,732	\$95,142	\$62,437	(\$32,705)	(34.4)
Fringe Benefits	38,520	33,403	42,814	28,096	(\$14,718)	(34.4)
Utilities	9,825	11,176	11,176	11,176	\$0	0.0
Other	<u>265,049</u>	<u>132,730</u>	<u>47,569</u>	<u>300,808</u>	<u>\$253,239</u>	<u>532.4</u>
Total Expenses	<u>\$403,701</u>	<u>\$238,041</u>	<u>\$196,701</u>	<u>\$402,517</u>	<u>\$205,816</u>	<u>104.6</u>
<b>Net Loss - Food Service</b>	<u>(\$345,618)</u>	<u>(\$218,041)</u>	<u>(\$130,384)</u>	<u>(\$340,317)</u>	<u>(\$209,933)</u>	<u>161.0</u>
<b><u>Parking Lots &amp; CBI Garage</u></b>						
Revenues	<u>\$219,794</u>	<u>\$94,854</u>	<u>\$229,327</u>	<u>\$226,150</u>	<u>(\$3,178)</u>	<u>(1.4)</u>
Operating Expenses	<u>\$53,839</u>	<u>\$31,493</u>	<u>\$20,000</u>	<u>\$67,901</u>	<u>\$47,901</u>	<u>239.5</u>
<b>Net Income - Lot &amp; CBI Garage</b>	<u>\$165,955</u>	<u>\$63,361</u>	<u>\$209,327</u>	<u>\$158,248</u>	<u>(\$51,079)</u>	<u>(24.4)</u>
<b><u>Main Parking Garage</u></b>						
<b>Net Income - Parking Garage</b>	<u>\$77,377</u>	<u>\$20,738</u>	<u>\$133,805</u>	<u>\$94,927</u>	<u>(\$38,878)</u>	<u>(29.1)</u>
<b>Total Net Income from Bookstore, Food Service and Parking Lot &amp; Garage</b>	<u>\$463,514</u>	<u>\$452,930</u>	<u>\$998,971</u>	<u>\$696,096</u>	<u>(\$302,875)</u>	<u>(30.3)</u>