

COMMUNITY COLLEGE OF PHILADELPHIA



Community College *of* Philadelphia

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2022–2023 FISCAL YEAR BUDGET

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COMMUNITY COLLEGE OF PHILADELPHIA

2022-2023 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2022-2023 BUDGET

Financial planning for the 2022-2023 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, Diversity, Equity and Inclusion, 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>

FY2022-23 stands to be another challenging year for the Community College of Philadelphia as we return to normal after the impact of COVID-19. The FY2022-23 budget was developed in a manner that continues to focus on student success, affordability, and access. With federal stimulus funds no longer expected to be appropriated to our revenue stream and a slight decline in enrollment, the budget has been developed in a conservative manner and takes into account that the COVID-19 Pandemic will have some lingering impacts on the College's enrollments during FY2022-23.

The FY2022-23 operating budget is \$11.3 million, or 7.8% lower than the FY2021-22 revised budget. This reduction in resources is attributed to lower enrollment and a decline in tuition revenues.

The College's enrollments for the fiscal year ending June 30, 2022, are estimated to be around 16% below budget. The federal funds that the College received significantly mitigated the loss of student revenues for FY2021-22. The City continues to provide funding for the Catto Scholarship program, which provides last-dollar tuition and supplemental stipends to full-time students based on specific criteria. During FY2021-22, the College worked with the City of Philadelphia to expand eligibility requirements for the Catto Scholarship program. The program had a successful start with the Spring 2021 semester and graduated its first Catto Scholars in 2022.

For fiscal year 2022-23, the budget conservatively projects enrollments with a slight decrease of 3% or 4,965 credit hours over the current year, which is a 2% decrease for late Summer 2022, a 3% decrease for Fall 2022, a 2% decrease for Spring 2023 and a 2% decrease for early Summer 2023. In addition, the budgeted enrollments 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 College continues to strive to make a college education as affordable and accessible as possible. There will be no tuition or fee increase for the 2022-2023 academic

year. In the past nine years, the College has only increased tuition once, and this will be the sixth consecutive year of no tuition or fee rates increases. As a result, the College has gone from having one of the highest tuition rates among the Pennsylvania community colleges to now being in the middle range of tuition rates.

The Mayor's final City Budget Plan for 2022-2023 has flat funding to support the College's operating and capital budgets. An additional \$2 million was appropriated for the Octavius Catto Scholarship program bringing the total appropriations dedicated to the scholarship program to \$10.8 million. The Catto Scholarship program covers the cost of tuition, books and transportation, as well as specialized support services for students who are a part of the program. The Governor's proposed budget contains \$12 million in funding for community colleges. Under these planning assumptions, the budget created for fiscal year 2022-2023 is balanced by utilizing approximately \$8.7 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
Fiscal Years 2013-2022**

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
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	10.77	203.77	0.32	0.2%	4,890
2020-21	159	4	30	11.96	204.96	1.19	0.6%	4,919
2021-22^	159	4	30	11.73	204.73	-0.23	-0.1%	4,914
2022-23^	159	4	30	11.76	204.76	0.03	0.0%	4,914

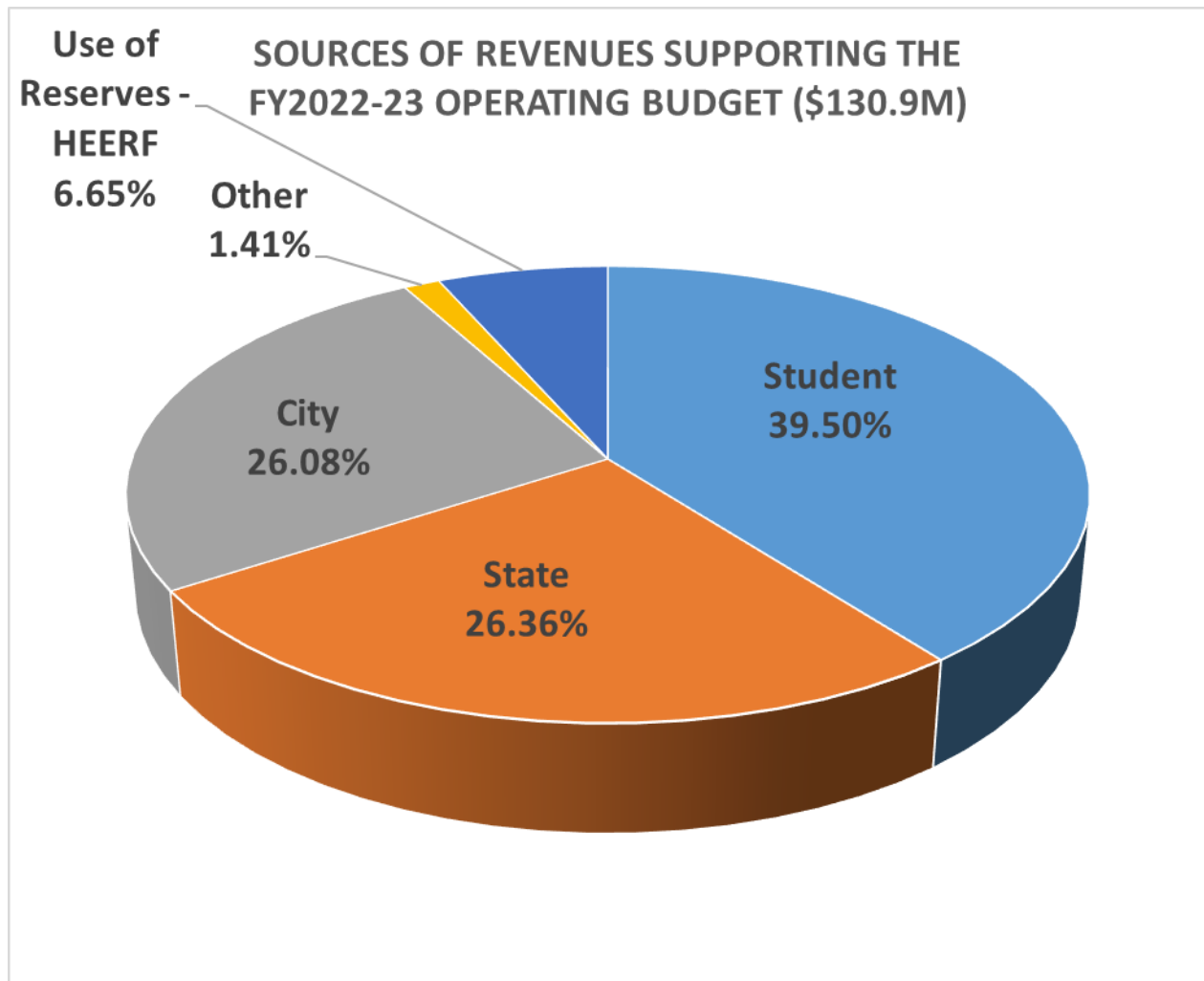
^ Estimated based upon projected course fees and projected student credit hours

FIGURE B
Percentages of Operating Revenues Coming from City, State,
Student and Other Sources
Fiscal Years 2013-2023

Fiscal Year	City	State	Student	Other	HEERF	Total
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	23.00%	23.07%	43.89%	0.83%	9.20%	100.00%
2021-22*	23.92%	22.91%	37.58%	0.56%	15.04%	100.00%
2022-23**	26.08%	26.36%	39.50%	1.41%	6.65%	100.00%

*Estimated as of May 2022

**As in the Proposed Budget



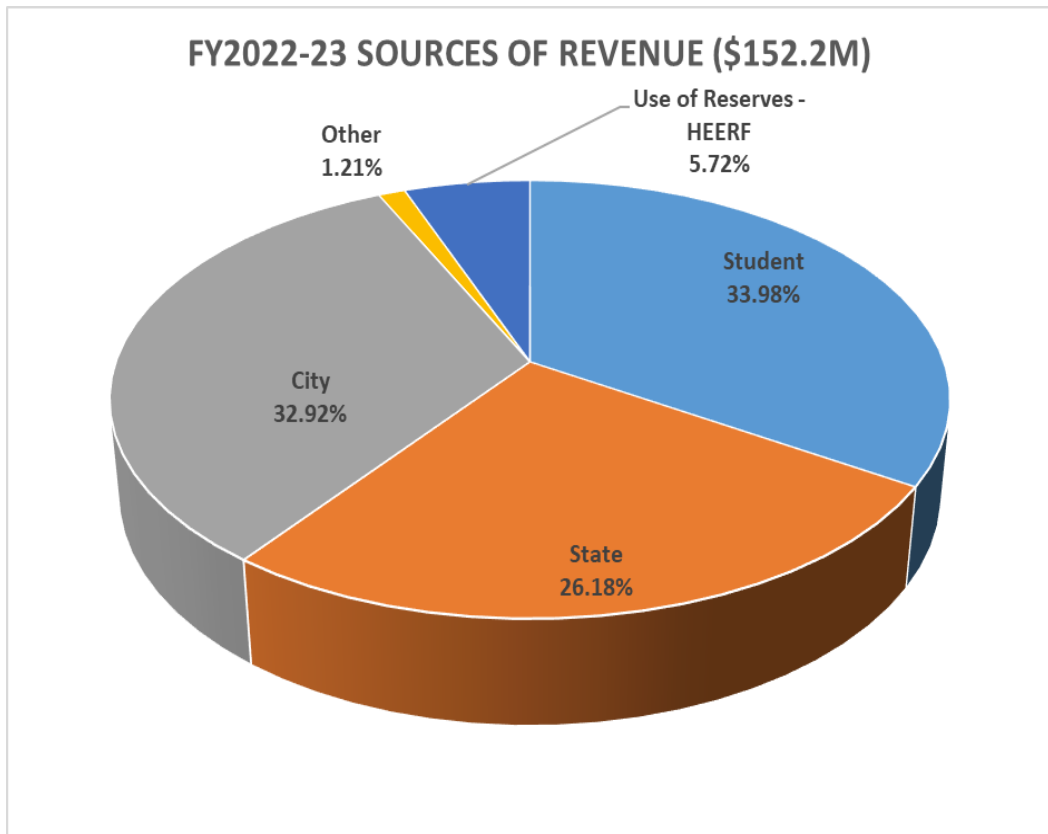
Note: Excludes Catto & Debt Service

FIGURE C
Percentages of Total Revenues Coming from City, State, Student and Other
Sources
2020-2023 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%
2022-23**	32.92%	26.18%	33.98%	1.21%	5.72%	100.00%

*Estimated as of May 2022

**As in the Proposed Budget



Note: Includes Catto & Debt Service

PART II

MISSION, VISION AND STRATEGIC PRIORITIES FOR THE 2022-23 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 2022-2023 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. Due to the decline in enrollment, 50% of current vacancies have been frozen and only those 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 2022-2023 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.mycpp.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 ensuring that diversity, equity and inclusion (DEI) is embedded in all aspects of College life, including admissions, the academic experience, employee recruitment and retention, and in its relationships with entities doing business with the College.

PART III

BUDGET INITIATIVES

The College's planned 2022-2023 operating expenses accommodate several important initiatives that address the six areas noted above. Among these are:

I. The Student Experience

- In response to the pandemic, the College continues to expand online learning opportunities for students, incorporating a broader range of teaching technologies, as well as different expectations and wider experience from students and faculty. Numerous Learning Tools Interoperability (LTI) applications with the Canvas system, incorporation of exam proctoring, expanded use of zoom web conferencing, and implementation of a video management system and a syllabus management system have assisted the College in preparing for a post-pandemic online learning environment and a means to continue to ensure quality of online offerings. An Instructional Designer has been hired to assist with design and development of courses for asynchronous, synchronous and hybrid instructional delivery methods.
- With the opening of the Career and Advanced Technology Center (CATC) in 2022, the Transportation Technologies department is launching an expanded array of transportation technology programs beginning in fall 2022. The CATC will bring career training and community building to the forefront of our neighborhoods through state-of-the-art facilities, support for local entrepreneurship, and hands-on learning experiences for fields that are in

demand. The Transportation Technology expanded new program offers include: Medium and Heavy Truck Technology degree program; Toyota T-TEN degree program; Alternative Fuels: Electric Vehicles and Hybrids (micro proficiency certificate); Alternative Fuels: Carbon Based Fuels (micro proficiency certificate); Medium and Heavy Truck Technology I: Inspection, Maintenance and Minor Repair (proficiency certificate); Medium and Heavy Truck Technology II: Truck Service Technology (proficiency certificate). Additional faculty will be added to support the course offerings.

- The College's reentry support initiative has holistically addressed the particular academic and psychosocial needs of students with a criminal history while pursuing a certificate or degree at the College. The program is named the I Am More: Reentry Engagement Program. Through structured activities, the participants receive individualized coaching and case management, academic support, career advisement and development, leadership development, life skills training, mentoring and become more civic-minded. The College is committed to expanding the I Am More Program, and an I Am More Support Coach was hired and assigned to the program.
- A total of \$10.8 million has been appropriated for the continuation of the Octavius Catto Scholarship program.
- Recruitment and Retention Navigators

- Five visiting lecture positions (Dental Hygiene (2), Medical Assisting, Allied Health, Counselor)

II. Workforce Development, Readiness and Economic Innovation

- The College continues to expand its degree and certificate program offerings in an effort to meet the City's workforce needs. In addition to the new Transportation Technology degree programs and proficiency certificates previously noted, new degree programs also include Web and Mobile Application Development. New certificates include Insurance and Interdisciplinary Analysis and Critical Reasoning (Honors).
- Two new positions along with related operational expenses have been added to support the opening of CATC.
- 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.

III. Fiscal Stability and Sustainability

- 3% Salary Increase in accordance with the collective bargaining agreement has been budgeted.

IV. World-class Facilities

- The Career and Advanced Technology Center, located at 48th and Market Streets in West Philadelphia, 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 Experiential Learning café located within the College's Library and Learning Commons will be the first student-run café in partnership with Saxby's Coffee at a community college, creating a new pathway for students from all backgrounds at CCP to develop entrepreneurial skills and embolden their communities.
- Winnet Commons - This new Student Services Center will house the Single Stop program within a larger 3,000 sq. ft. space for student activities. It will include walled offices, one open reception area, and one multi-purpose room.

V. External and Internal Community Relations

- A campaign consultant is budgeted to work with Institutional Advancement as the Foundation moves forward with its comprehensive campaign.
- Jr. STEM Academy - Students entering sixth through eighth grades will participate in activities that will further their knowledge of science. There are three camps to choose from: Drones Camp, Introduction to Coding with Minecraft, and Python with Minecraft.

VI. Diversity, Equity and Inclusion

- In response to the goal outlining the College's diversity, equity and inclusion focus, a student equity initiative has been launched with the goal of closing the achievement gap of underrepresented populations. The focus of the Equity Initiative includes learning development opportunities for faculty in the areas of: the College's commitment to Diversity, Equity and Inclusion; grading for equity; Critical Race Theory; using data to guide equity work; and ensuring equity and inclusion in the online environment.
- The Diversity Fellowship Program was launched in 2019 and was designed to increase the diversity of faculty at the College and aligns with the Diversity, Equity and Inclusion Strategic Plan pillar. The goals of the program include increasing diversity within our faculty; closing the opportunity gap for faculty from underrepresented groups; providing necessary support to fellows; preparing the fellows for the hiring process; providing an inclusive community; and assisting fellows to cultivate their networks within and outside of the institution. Upon successful completion of the program, the fellows are provided with a guaranteed interview for a future full-time tenure-track position. This is the third year for the program, and there have been seven fellows to date; four have been hired into tenure-track faculty positions. The plan is to grow the program.
- Funding to support the Diversity Council as well as provide College wide Anti-Racist training.

PART IV EXPENDITURE

BUDGET

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

As shown in Figure D, approximately 49.7% of the College's budget will be spent on direct instruction and academic support services. Expenditures related to academic administration represent approximately 7.0% of the budget. Student Support expenditures, including the Offices of Counseling and Financial Aid will represent approximately 11.8% of the budget. Facility Operations, which addresses all aspects of facility operations including campus security, accounts for 12.0% of the budget. Information Technology Services accounts for 6.1% of the total budget. Other administrative offices account for approximately 15.9% 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.

FIGURE D				
2022-23 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	\$62,928,328	\$2,121,452	\$65,049,780	49.7%
Academic Administration	8,263,578	878,987	9,142,565	7.0%
Counseling/Financial Aid	5,910,940	29,412	5,940,352	4.5%
Other Enrollment Services and Student Affairs Administration	8,639,760	846,703	9,486,463	7.2%
Facility & Security Operations	5,647,930	10,102,998	15,750,928	12.0%
Information Technology Services	4,374,906	3,659,331	8,034,237	6.1%
General Administrative Functions	14,241,721	6,597,017	20,838,738	15.9%
PowerUp Your Business	-	800,000	800,000	0.6%
less Lapsed Salary Projection	<u>(4,124,054)</u>	-	<u>(4,124,054)</u>	<u>-3.2%</u>
Total 2020-21 Operating Budget	\$105,883,109	\$25,035,900	\$130,919,009	100%
Percent of Budget	82.40%	17.60%		

FIGURE D
2022-2023
Budgeted Expenditures
By Functional Area

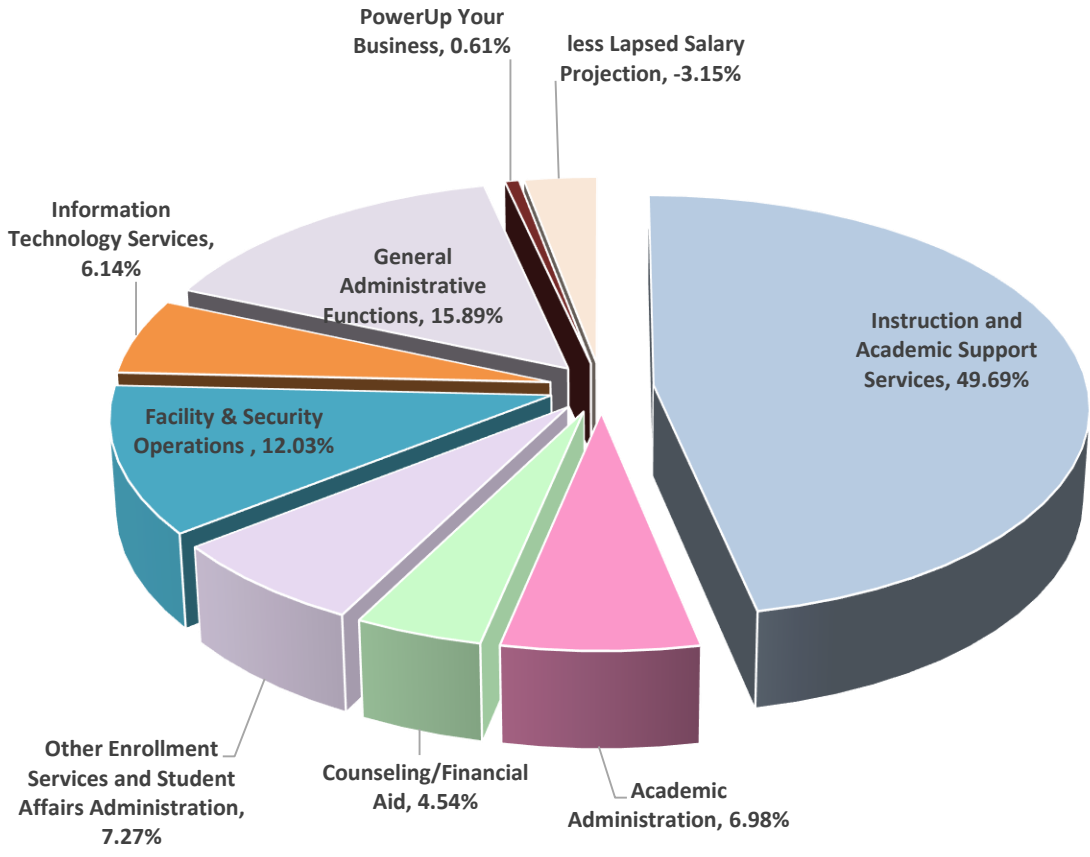
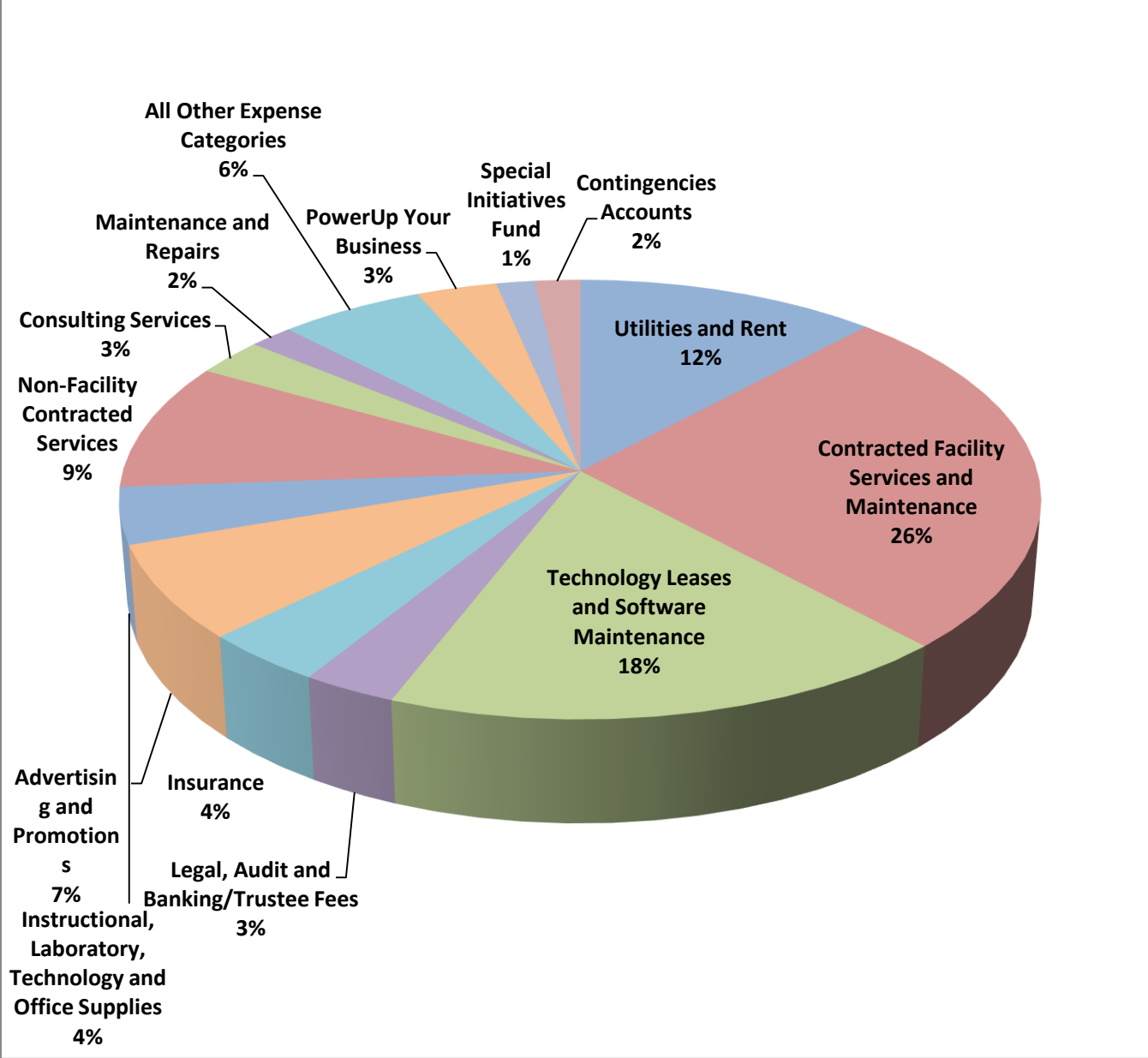


Figure E summarizes planned 2022-2023 expenditures in categories other than salaries and benefits. More detailed expense information is provided in Table IV in Part VI of the Budget. Approximately 39.8 percent of non-salary expenditures are associated with Facility Operations, including Public Safety, while Information Technology requirements (leased equipment and software) account for another 17.8 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
2022-23 Non-salary Expenditures Reported by Major Categories

Expenditures Other Than Salaries and Fringes	Amount	Percent of Total
Utilities and Rent	\$2,994,093	12.0%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	6,541,950	26.1%
Technology Leases and Software Maintenance	4,463,823	17.8%
Legal, Audit and Banking/Trustee Fees	737,000	2.9%
Insurance	964,135	3.9%
Advertising and Promotions	1,745,597	7.0%
Instructional, Laboratory, Technology and Office Supplies	1,043,565	4.2%
Non-Facility Contracted Services	2,342,252	9.4%
Consulting Services	686,718	2.7%
Maintenance and Repairs	437,457	1.7%
All Other Expense Categories	1,444,510	5.8%
PowerUp Your Business	800,000	3.2%
Special Initiatives Fund	381,800	1.5%
Contingencies Accounts	453,000	1.8%
Total Non-Salary-Related Expense	\$25,035,900	100.0%



Non-Salary Operating Expenses Change

Healthcare costs, at a projected \$22.8 million, are a significant part of the College's operating expenses. The budget for fiscal year 2022-2023 is \$1.0 million higher than the 2021-2022 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 \$2.2 million over the 2021-2022 revised budget. It is important to note that during the 2021-2022 fiscal year that the College operated on a Hybrid schedule with classes held both in-person and on-line resulting in lower operating expenses.

Facility costs are budgeted to increase by \$1.4 million over the 2021-2022 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 along with the additional of the Career and Advanced Technology Center.

Leases

The following is a list of major software and equipment leases budgeted for the 2022-2023 year that have an annual cost of \$100,000 or greater:

Ellucian Banner ERP Software	450,000
Oracle Software	339,719
Leased Servers & PCs - ITS	278,526
Canvas	264,553
Library Subscription Services (various)	200,000
Hobson's Starfish	172,000
Leased PCs - SACC	158,845
Microsoft Campus License Renewal	122,411
Blackbaud	104,587

Capital Expenses

The 2022-2023 capital budget plan totals \$10,502,284 in debt service payments and \$237,740 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. No funds have been set aside from the City allocation 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 \$1,685,618. 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. The OPEB liability for fiscal year 2020-21 increased to \$176.3 million from \$139.5 million largely due to the change in actuarial assumption on the discount rate. The OPEB discount rate used for fiscal 2020 was 3.50% and the discount rate used for fiscal 2021 was 2.21%. The College is also required to record a liability related to employees enrolled in the state's PSERS and SERS retirement programs (GASB 68). The liability recorded for fiscal 2020-21 was \$4.113 million.

PART V

REVENUE BUDGET

Credit Enrollments

The budget plan is based upon 219,094 credit hours or 3% lower than the amount projected for fiscal year 2021-22.

Non-Credit Enrollments

Non-Credit FTE Enrollments for fiscal year 2022-23 are based on Adult Literacy - GED, ESL, ABE (330), Workforce Development (270) and Other (70) for a total of 670

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 2013-14 to the Present

Fiscal Year	Total City Allocation	Total State Allocation
2013-14	26,409,207	34,540,430
2014-15	26,909,207	33,229,630
2015-16	30,309,207	35,444,960
2016-17	29,909,207 [#]	36,410,571
2017-18	30,409,207 [#]	36,035,364
2018-19	32,409,207 [#]	35,755,597
2019-20	36,059,207 [#]	38,256,472
2020-21	39,309,207 ^{#*}	38,249,398
2021-22	39,309,207 ^{#*}	38,094,772
2022-23	39,309,207 ^{#*}	39,851,733 ^{**}

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

^{*} Does not include the \$10,797,446 appropriation for the Octavius Catto Scholarship program

^{**}Includes additional funding within the proposed Governors Budget

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 2022-2023. 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 \$10.8 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 2022-2023 is as follows:

City Appropriation	\$ 39,309,207
Less: Debt Service	<u>(5,162,815)</u>
 AVAILABLE FOR CURRENT OPERATING BUDGET	 <u>\$34,146,392</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 2022-23, the Governor proposed budget has nearly \$12 million in increases for community colleges. The State operating budget appropriations for the past several years and proposed for 2022-23 are as follows:

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
2022-23	\$34,362,263

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 \$34,512,263.

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 2022-2023 year from the capital pool will total \$5,339,470.

Student Tuition and Fee Revenues

For the 2022-2023 year, there will be no increases in tuition or fees. Student tuition charges will remain the same at \$159 per credit. In the past nine years, the College has only increased tuition one time and this will be the sixth consecutive year of no increases to tuition or fee rates.

Student Current Operating Revenues

Student Tuition Revenues were projected as follows:

Revenue Category	Revenue Adjustments	Total
Gross Revenues:		
Student Credit Hours at Census Date: 219,094		
Tuition - \$159 per credit		
Gross Tuition Revenue*		40,268,038
Net Contribution from Corporate Solutions		
Professional Development Courses including Ed2Go, ACT, WEDNet		358,522
Non-Credit Programs		391,478
Other Noncredit Program Fees		-
Technology Fee - \$30 per credit		6,832,624
Credit Course Fees		2,575,545
Distance Education Fees		2,079,059
Adult Literacy Program Fees		42,907
Senior Citizen Course Fees		5,437
Other Non-Instructional Fees		639,361

**Tuition Revenue Adjustments, Discounts
and Write-offs:**

Opportunity Now/Chamber of Commerce/ First Class Programs	(64,343)	
Complete 15 Program	(13,812)	
Student Receivable Write-Offs and Tuition Adjustments	(349,081)	
Tuition Waivers and Exemptions	(850,909)	
American Success Program Offset	(108,333)	
Senior Citizen Tuition Discount	(24,423)	
Collection Costs	(62,881)	
Total Tuition Adjustments		(1,473,782)
TOTAL PROJECTED STUDENT REVENUES		51,719,189

*Assumes 8,200 credit hours from out-of-county students and 8,100 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 62.18% of the College's credit students received some form of financial aid grant (Pell, SEOG, PHEAA) to attend the College during the 2021-2022 academic year. For those receiving grant aid, the average amount received in fiscal year 2021-2022 was \$1,536. 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 2021-2022 was \$6,495. For fiscal year 2022-2023, the maximum Pell award will be \$6,895. 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 2022-2023 is estimated at \$3,084,187, of which \$1,144,687 will be used to support expenses associated with career programs, and at least \$600,000 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:

Miscellaneous Income	674,774
Vocational-Education (Perkins) Funds	350,000
Indirect and Administrative Cost Recovery	301,558
Parking Lot and Garage Net Proceeds	225,000
Investment Income	194,742
Foundation Support	<u>95,000</u>
TOTAL - OTHER REVENUE	1,841,074

Investment income (loss) is generated from the College’s investments in the Commonfund Multi-Strategy Bond Fund, Intermediate-Term Fund, Core Equity Fund, TIAA Fixed Income Fund, and TIAA Equity portfolio as well as from short-term investments. The Investment Subcommittee of

the Business Affairs Committee and College management provide oversight of the Commonfund and TIAA investment portfolios. The Indirect and Administrative Cost Recoveries are generated from federal grants awarded to the College.

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

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2021-22 and 2020-21 Fiscal Years

TABLE I

**BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

FUNDING SOURCES	Operating	Capital	Catto Scholarship Program	Total
Student Tuition	\$39,544,257			\$39,544,257
Student Technology Fee	6,832,624			6,832,624
Credit Course Fee	2,575,545			2,575,545
Distance Education Fee	2,079,059			2,079,059
Adult Literacy Program Fee	42,907			42,907
Senior Citizen Fee	5,437			5,437
Other Non-Instructional Fees	639,361			639,361
City of Philadelphia	34,146,392	\$5,162,815	\$10,797,446	50,106,653
Commonwealth of Pennsylvania	34,512,263	5,339,470		39,851,733
Interest Income	0			0
Indirect Cost Allowances	194,742			194,742
Vocational Education Support Funds	301,558			301,558
Miscellaneous Income	350,000			350,000
Use of HEERF - Reserves	8,700,090			8,700,090
Total Current Operating Revenues	129,924,235	10,502,284	10,797,446	151,223,965
Student General, and Other Fees	576,095	234,740		810,835
Grant Capital Revenues		400,000		400,000
Total Educational and General Revenues	130,500,330	11,137,024	10,797,446	141,297,776
Auxiliary Enterprises	563,606			563,606
TOTAL SOURCES OF FUNDS	<u>\$131,063,936</u>	<u>\$11,137,024</u>	<u>\$10,797,446</u>	<u>\$152,998,406</u>
APPLICATION OF FUNDS				
Operating Budget Salary Expenses	\$71,807,697			\$71,807,697
Operating Budget Staff Benefits Expenses	34,075,412			34,075,412
All Other Operating Budget Expenses	24,235,900			24,235,900
PowerUp Your Business	800,000			800,000
Catto Scholarship Program Expenses			\$10,797,446	10,797,446
Reduced Current Operating Expenses	130,919,009		10,797,446	141,716,455
Student Activities & Commencement	1,685,618			1,685,618
Total Educational and General Expenditures	132,604,627		10,797,446	143,402,073
Auxiliary Enterprises	358,643			358,643
Capital Acquisitions		\$634,740		634,740
Debt Service		10,502,284		10,502,284
TOTAL USES OF FUNDS	<u>132,963,270</u>	<u>11,137,024</u>	<u>10,797,446</u>	<u>154,897,740</u>
TOTAL APPLICATION OF FUNDS	<u>\$132,963,270</u>	<u>\$11,137,024</u>	<u>\$10,797,446</u>	<u>\$154,897,740</u>

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2022-2023 IN COMPARISON TO FISCAL YEARS 2021-22 and 2020-21**

	2020-2021	Approved	Revised	Proposed	% Change
	Actual	2021-2022	2021-2022	2022-23	From 2021-22
EDUCATIONAL AND GENERAL		Budget	Budget	Budget	Revised
<u>Student Revenues</u>					
Tuition	\$45,811,130	\$46,895,809	\$40,259,602	\$38,794,257	(3.6)
Technology Fee	\$8,188,785	\$9,154,954	\$6,980,547	\$6,832,624	(2.1)
Credit Course Fee	\$3,160,758	\$3,094,952	\$2,629,256	\$2,575,545	(2.0)
Distance Education Fee	\$2,941,120	\$1,625,535	\$2,123,492	\$2,079,059	(2.1)
Adult Literacy Program Fee	\$49,200	\$66,672	\$43,920	\$42,907	(2.3)
Senior Citizen Fee	\$6,360	\$12,593	\$5,565	\$5,437	(2.3)
Other Non-Instructional Fees	\$1,034,791	\$882,546	\$654,457	\$639,361	(2.3)
Net Contribution from Other Noncredit Instruction	<u>\$428,875</u>	<u>\$304,866</u>	<u>\$520,000</u>	<u>\$750,000</u>	<u>44.2</u>
Total Student Revenues	\$61,621,018	\$62,037,926	\$53,216,838	\$51,719,189	(2.8)
<u>Governmental Appropriations*</u>					
City of Philadelphia	\$32,293,078	\$33,367,206	\$33,867,206	\$34,146,392	0.8
Commonwealth of Pennsylvania	<u>\$32,388,574</u>	<u>\$32,437,263</u>	<u>\$32,437,263</u>	<u>\$34,512,263</u>	<u>6.4</u>
Total Governmental Appropriations	\$64,681,652	\$65,804,469	\$66,304,469	\$68,658,655	3.6
HEERF	\$12,920,305	\$9,029,938	\$21,290,050	\$0	(100.0)
Use of HEERF Reserves				\$8,700,090	
<u>Other Income</u>					
Interest Income	\$198,628	\$194,742	\$194,743	\$194,742	(0.0)
Indirect Cost Allowances	\$337,967	\$301,558	\$301,559	\$301,558	(0.0)
Vocational Education Support Funds	\$0	\$350,000	\$350,000	\$350,000	0.0
Miscellaneous Income	<u>\$626,866</u>	<u>\$269,261</u>	<u>(\$55,226)</u>	<u>\$994,774</u>	<u>(1,901.3)</u>
Total Other Income	<u>1,163,461</u>	<u>1,115,561</u>	<u>791,076</u>	<u>1,841,074</u>	<u>132.7</u>
Total Current Operating Revenues	<u>\$140,386,435</u>	<u>\$137,987,895</u>	<u>\$141,602,434</u>	<u>\$130,919,009</u>	<u>(7.5)</u>
<u>Other Student Income</u>					
General College & Other Fees #	\$1,483,086	\$1,466,065	\$1,409,065	\$884,560	(37.2)
Other Student Activity Revenues #	(\$495)	\$0	\$57,112	\$20,000	(65.0)
Transfer from College Reserves	\$0	\$0	\$0	\$576,095	-
Total Other Student Income	<u>1,482,591</u>	<u>1,466,065</u>	<u>1,466,177</u>	<u>1,480,655</u>	<u>1.0</u>
TOTAL EDUCATIONAL AND GENERAL REVENUES	<u>141,869,026</u>	<u>139,453,960</u>	<u>143,068,611</u>	<u>132,399,664</u>	<u>(7.5)</u>
<u>Auxiliary Enterprises</u>					
Bookstore #	\$870,469	\$817,260	\$817,260	\$350,000	(57.2)
Food Service #	\$63,437	\$62,200	\$62,200	\$0	(100.0)
Parking Lot & Garages	<u>\$373,628</u>	<u>\$321,076</u>	<u>\$352,257</u>	<u>\$213,606</u>	<u>(39.4)</u>
Total Auxiliary Enterprises	<u>\$1,307,534</u>	<u>\$1,200,536</u>	<u>\$1,231,717</u>	<u>\$563,606</u>	<u>(54.2)</u>
TOTAL CURRENT FUND SOURCES OF REVENUES	<u>\$143,176,561</u>	<u>\$140,654,496</u>	<u>\$144,300,327</u>	<u>\$132,963,270</u>	<u>(7.9)</u>

* HEERF 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 2022-23 COMPARED WITH FISCAL YEAR 2021-22**

	Approved 2021-22 Budget	Revised 2021-22 Budget	Proposed 2022-23 Budget	% Change From 2021-22 Revised
SOURCES OF FUNDS				
<u>Current Operating Revenues</u>				
Student Tuition and Fees	\$62,037,926	\$53,216,838	\$51,719,189	(2.8)
Governmental	65,804,469	66,304,469	68,658,655	3.6
CARES Act & Other Special Funds	9,029,938	21,290,050	-	(100.0)
Other	1,115,561	791,076	1,841,074	132.7
Use of HEERF - Reserves	-	-	8,700,090	
Total Current Operating Revenues	137,987,895	141,602,434	130,919,009	(7.5)
Other Student Fees and Other Revenues	1,466,065	1,466,177	1,480,655	1.0
TOTAL EDUCATIONAL AND GENERAL	139,453,960	143,068,611	132,399,664	(7.5)
Auxiliary Enterprises	1,200,536	1,231,717	563,606	(54.2)
Transfer from Carry-Over Funds	5,787,497	-	-	
Transfer from Quasi Endowment Reserve	699,896	-	-	
TOTAL SOURCES OF FUNDS	\$147,141,889	\$144,300,327	\$132,963,270	(7.9)
EXPENDITURES				
<u>Current Operating Expenditures *</u>				
Salaries (including Unexpended Dollars)	\$77,537,144	\$70,191,691	\$73,773,384	5.1
Less: Anticipated Lapsed-Budget Dollars	(2,543,400)	(1,050,000)	(2,765,686)	163.4
Net Salaries	74,993,744	69,141,691	71,007,697	2.7
Benefits	35,466,058	32,960,313	34,075,412	3.4
Retirement Incentive Expense	600,000	1,250,000	800,000	(36.0)
PowerUp Your Business	800,000	400,000	800,000	
Other Expenses	26,381,268	20,773,053	24,235,900	16.7
Total Current Operating Expenditures	138,241,070	124,525,057	130,919,009	5.1
Student Activities & Commencement	\$1,908,986	\$2,360,209	\$1,685,618	(28.6)
TOTAL EDUCATIONAL AND GENERAL	140,150,056	126,885,266	132,604,627	4.5
Auxiliary Enterprises	\$504,440	\$337,685	\$358,643	6.2
TOTAL EXPENDITURES	\$140,654,496	\$127,222,951	\$132,963,270	4.5
TOTAL APPLICATION OF FUNDS	\$140,654,496	\$127,222,951	\$132,963,270	4.5

* 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 2022-23, REVISED BUDGET 2021-22, APPROVED 2021-22 BUDGET

	Actual 2020-2021	Approved Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023	Variance From App'd Budget	%	Variance From Rev'd Budget	%
SALARIES AND WAGES								
Instructional - Full-Time Faculty & VLs	\$23,065,413	\$24,606,226	\$24,482,788	\$24,073,051	(\$533,175)	(2.2)	(\$409,736)	(1.7)
Administrative	\$17,485,491	\$20,708,031	\$18,736,107	\$20,854,403	\$146,372	0.7	\$2,118,296	11.3
Instructional - Overload & Part- Time - Credit	\$8,036,717	\$9,927,422	\$8,000,584	\$8,081,966	(\$1,845,456)	(18.6)	\$81,382	1.0
Full-Time Classified & Confidential	\$8,709,955	\$10,539,454	\$8,291,000	\$9,444,453	(\$1,095,001)	(10.4)	\$1,153,453	13.9
Instructional - Summer - Credit	\$3,942,843	\$3,829,540	\$3,829,540	\$4,073,829	\$244,289	6.4	\$244,289	6.4
Counselors	\$2,085,962	\$1,923,358	\$2,111,042	\$2,079,817	\$156,459	8.1	(\$31,225)	(1.5)
Part-Time Laboratory/Professional	\$329,666	\$991,529	\$879,600	\$704,559	(\$286,970)	(28.9)	(\$175,041)	(19.9)
Instructional Aides	\$699,662	\$957,272	\$778,480	\$738,466	(\$218,806)	(22.9)	(\$40,014)	(5.1)
Curriculum Advising	\$72,547	\$104,422	\$5,000	\$110,687	\$6,265	6.0	\$105,687	2,113.7
Librarians	\$831,508	\$857,325	\$861,000	\$884,587	\$27,262	3.2	\$23,587	2.7
Extended Time Payments	\$948,996	\$730,901	\$923,685	\$751,803	\$20,902	2.9	(\$171,882)	(18.6)
Part-Time Classified	\$171,342	\$368,453	\$206,200	\$263,315	(\$105,138)	(28.5)	\$57,115	27.7
Classified Overtime	\$187,049	\$388,222	\$250,000	\$338,394	(\$49,828)	(12.8)	\$88,394	35.4
Student & Co-Op	\$485	\$539,949	\$69,110	\$390,585	(\$149,364)	(27.7)	\$321,475	465.2
Noncredit	\$166,664	\$216,425	\$209,000	\$223,733	\$7,308	3.4	\$14,733	7.0
Part-time Librarians and Counselors	\$53,870	\$236,300	\$115,662	\$153,829	(\$82,471)	(34.9)	\$38,168	33.0
Department Head Supplement	\$125,814	\$163,737	\$135,000	\$142,198	(\$21,539)	(13.2)	\$7,198	5.3
Instructional - Summer - Noncredit	\$110,739	\$192,201	\$132,488	\$257,482	\$65,281	34.0	\$124,994	94.3
Part-Time Tutors	\$113,260	\$231,945	\$155,406	\$191,886	(\$40,059)	(17.3)	\$36,480	23.5
Shift Differential	\$13,703	\$24,432	\$20,000	\$14,340	(\$10,092)	(41.3)	(\$5,660)	(28.3)
Total Salaries and Wages	\$67,151,685	\$77,537,144	\$70,191,691	\$73,773,384	(\$3,763,760)	(4.9)	3,581,693	5.1
Less: Projected Lapsed-Budget Salary Dollars	\$0	(\$2,543,400)	(\$1,050,000)	(\$2,765,686)	(\$222,286)	8.7	(\$1,715,686)	163.4
Retirement Incentive Payments	\$1,361,880	\$600,000	\$1,250,000	\$800,000	200,000	33.3	(450,000)	(36.0)
Total Salaries, Wages & Retirement Incentive Expenses	\$68,513,566	\$75,593,744	\$70,391,691	\$71,807,697	(\$3,563,760)	(5.0)	\$3,131,693	4.4
BENEFITS								
Medical, Drug, & Dental *	\$17,152,366	\$23,459,808	\$21,866,000	\$22,759,300	(\$700,508)	(3.0)	\$893,300	4.1
Retirement	\$5,738,173	\$6,419,100	\$6,059,022	\$6,189,591	(\$229,509)	(3.6)	\$130,569	2.2
FICA Tax	\$2,690,195	\$3,023,750	\$2,815,668	\$2,840,308	(\$183,442)	(6.1)	\$24,640	0.9
Group Life Insurance	\$456,164	\$487,500	\$487,500	\$502,125	\$14,625	3.0	\$14,625	3.0
Workers' Compensation	\$242,219	\$331,700	\$390,378	\$402,089	\$70,389	21.2	\$11,711	3.0
Unemployment Compensation	\$496,367	\$250,000	\$150,000	\$154,500	(\$95,500)	(38.2)	\$4,500	3.0
Disability Insurance	\$366,881	\$324,000	\$324,000	\$333,720	\$9,720	3.0	\$9,720	3.0
Unused Vacation	\$592,315	\$417,100	\$417,100	\$429,613	\$12,513	3.0	\$12,513	3.0
Forgivable Loans	\$105,597	\$176,300	\$106,584	\$109,782	(\$66,518)	(37.7)	\$3,198	3.0
Tuition Remission	\$430,864	\$576,800	\$344,062	\$354,384	(\$222,416)	(38.6)	\$10,322	3.0
Total Fringe Benefits	\$28,271,142	\$35,466,058	\$32,960,313	\$34,075,412	(\$1,390,646)	(3.9)	\$1,115,098	3.4

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

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2022-23, REVISED BUDGET 2021-22, APPROVED 2021-22 BUDGET**

	Actual 2020-2021	Approved Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - GENERAL</u>								
Leased Equipment & Software	\$3,828,767	\$4,364,058	\$4,297,556	\$4,463,823	\$99,765	2.3	\$166,267	9.3
Catalogues & Advertising Pool	\$1,902,657	\$2,295,050	\$1,791,933	\$1,745,597	(\$549,453)	(23.9)	(\$46,336)	(2.6)
Supplies & Book Purchases	\$453,007	\$1,391,320	\$405,958	\$1,043,565	(\$347,755)	(25.0)	\$637,607	157.1
Contracted Services Pool	\$914,521	\$2,654,422	\$2,023,752	\$2,342,252	(\$312,170)	(11.8)	\$318,500	15.7
Consulting	\$742,854	\$908,418	\$1,229,404	\$686,718	(\$221,700)	(24.4)	(\$542,686)	(44.1)
Equipment Repair & Maintenance	\$274,038	\$555,854	\$350,000	\$437,457	(\$118,397)	(21.3)	\$87,457	25.0
Insurance	\$770,122	\$824,550	\$800,000	\$964,135	\$139,585	16.9	\$164,135	20.5
Postage	\$273,137	\$325,250	\$311,000	\$330,600	\$5,350	1.6	\$19,600	6.3
Travel	(\$44,214)	\$245,759	\$64,507	\$149,657	(\$96,102)	(39.1)	\$85,150	132.0
Faculty Travel Funds	\$88,597	\$154,000	\$16,251	\$156,000	\$2,000	1.3	\$139,749	860.0
Legal	\$325,012	\$545,500	\$450,000	\$562,000	\$16,500	3.0	\$112,000	24.9
Library Books and AV Software	\$0	\$149,060	\$0	\$8,000	(\$141,060)	(94.6)	\$8,000	-
Institutional Membership	\$272,186	\$348,553	\$260,000	\$348,030	(\$523)	(0.2)	\$88,030	33.9
Personnel Recruitment	\$167,347	\$146,000	\$209,481	\$151,000	\$5,000	3.4	(\$58,481)	(27.9)
Hospitality	\$16,217	\$218,634	\$27,961	\$121,723	(\$96,911)	(44.3)	\$93,762	335.3
Audit	\$134,068	\$160,740	\$160,740	\$175,000	\$14,260	8.9	\$14,260	8.9
Freight and Delivery	\$3,888	\$10,360	\$4,789	\$6,020	(\$4,340)	(41.9)	\$1,231	25.7
Public Events	\$24,777	\$180,381	\$25,000	\$80,462	(\$99,919)	(55.4)	\$55,462	221.8
Overtime Dinner Allowance	\$1,548	\$21,429	\$7,049	\$16,886	(\$4,543)	(21.2)	\$9,837	139.5
Accreditation	\$17,960	\$29,500	\$29,500	\$35,900	\$6,400	21.7	\$6,400	21.7
Fuel-College Vehicles	\$1,514	\$7,550	\$7,550	\$6,259	(\$1,291)	(17.1)	(\$1,291)	(17.1)
Leased Vehicles	\$0	\$600	\$0	\$2,000	\$1,400	233.3	\$2,000	0.0
Awards	\$17,644	\$21,899	\$10,033	\$17,773	(\$4,126)	(18.8)	\$7,740	77.1
Contingency - Departmental	\$0	\$391,220	\$0	\$153,000	(\$238,220)	(60.9)	\$153,000	0.0
Contingency - Institutional	\$0	\$400,000	\$0	\$300,000	(\$100,000)	(25.0)	\$300,000	0.0
Income Tax	\$0	\$0	\$128,746	\$0	\$0	0.0	(\$128,746)	(100.0)
Special Initiatives Fund	\$0	\$1,218,000	\$0	\$381,800	(\$836,200)	(68.7)	\$381,800	0.0
Total Other Expenses - General	\$10,185,645	\$17,568,107	\$12,611,211	\$14,685,657	(\$2,882,450)	(16.4)	\$2,074,446	16.4

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2022-23, REVISED BUDGET 2021-22, APPROVED 2021-22 BUDGET**

	Actual 2020-2021	Approved Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - PLANT</u>								
Electricity	\$1,131,775	\$1,333,170	\$1,250,000	\$1,358,313	\$25,143	1.9	\$108,313	8.7
Natural Gas	\$252,934	\$258,184	\$253,000	\$294,073	\$35,889	13.9	\$41,073	16.2
Water and Sewer Rent	\$326,824	\$330,165	\$283,045	\$353,232	\$23,067	7.0	\$70,187	24.8
Fuel Oil	\$0	\$2,000	\$6,452	\$500	(\$1,500)	(75.0)	(\$5,952)	(92.2)
Contracted Security Service	\$0	\$1,802,199	\$746,974	\$1,991,271	\$189,072	10.5	\$1,244,297	166.6
Contracted Cleaning	\$0	\$1,208,169	\$256,709	\$2,015,496	\$807,327	66.8	\$1,758,787	685.1
Contracted Plant Operations	\$1,718,677	\$2,016,674	\$3,757,146	\$1,048,520	(\$968,154)	(48.0)	(\$2,708,627)	(72.1)
Plant Maintenance & Repairs	\$1,102,674	\$1,158,100	\$987,600	\$1,151,750	(\$6,350)	(0.5)	\$164,150	16.6
Property Rent	\$447,564	\$393,000	\$484,000	\$987,975	\$594,975	151.4	\$503,975	104.1
Plant Operations Material & Supplies	\$194,469	\$291,500	\$133,615	\$334,913	\$43,413	14.9	\$201,298	150.7
Boiler & Elevator Certificate	\$7,880	\$20,000	\$3,300	\$14,200	(\$5,800)	(29.0)	\$10,900	330.3
Total Other Expenses - Plant	\$5,182,796	\$8,813,161	\$8,161,842	\$9,550,243	\$737,082	8.4	\$1,388,401	17.0
Total Other Expenses	\$15,368,442	\$26,381,268	\$20,773,053	\$24,235,900	(\$2,145,368)	(8.1)	\$3,462,847	16.7
TOTAL	\$112,153,150	\$137,441,070	\$124,125,057	\$130,119,009	(7,099,775)	(5.3)	\$7,709,638	6.2
PowerUp Your Business	\$550,121	\$800,000	\$400,000	\$800,000	\$0	0.0	400,000	100.0
EXPENDITURES	\$112,703,270	\$138,241,070	\$124,525,057	\$130,919,009	(\$7,322,061)	(5.3)	\$6,393,952	5.1

TABLE V

STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2022-2023 IN COMPARISON TO FISCAL YEAR 2021-22

	Approved 2021-22 <u>Budget</u>	Revised 2021-22 <u>Budget</u>	Proposed 2022-23 <u>Budget</u>	Variance from Revised <u>Budget</u>
CAPITAL REVENUES				
Appropriations				
City of Philadelphia	\$5,942,001	\$5,399,775	\$5,162,815	(\$236,960)
Commonwealth of Pennsylvania	<u>5,657,509</u>	<u>5,657,509</u>	<u>5,339,470</u>	<u>(318,040)</u>
Total State & Local Appropriations	<u>11,599,510</u>	<u>11,057,284</u>	<u>10,502,284</u>	<u>(555,000)</u>
Other Sources				
Capital Fee	288,814	392,906	234,740	(158,166)
Perkins Grant	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
TOTAL SOURCES OF FUNDS	<u>\$12,288,324</u>	<u>\$11,850,190</u>	<u>\$11,137,024</u>	<u>(\$713,167)</u>
CAPITAL EXPENDITURES				
Capital Purchases				
Furniture, Equipment, Software & Renovations	\$831,040	\$392,906	\$234,740	(\$158,166)
Specially Funded Capital Purchases	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Total Capital Purchases	<u>1,231,040</u>	<u>792,906</u>	<u>634,740</u>	<u>438,134</u>
Debt Service				
NWRC & Main Campus Projects and Center for Business & Industry Building		2007 Bond - Refinancing of 1998 & 2001 Bond		
	2,138,750	2,138,750	2,136,750	(2,000)
Northeast Regional Center Expansion and Main Campus Expansion & Renovations		2015 Bond - Refinancing of 2008 Bond		
	5,777,250	5,777,250	5,777,000	(250)
West Building Renovations	0	0	0	0
West Building Escalator Replacement	206,500	206,500	208,000	1,500
Renovations to Biology Labs	674,250	674,250	671,500	(2,750)
Renovations to Library / Learning Commons		2018 Bond		
	1,146,631	1,146,631	1,145,631	(1,000)
Career & Advanced Technology Center - Phase I Financing		2019 Bond		
	677,000	677,000	676,500	(500)
Career & Advanced Technology Center - Phase II Financing		2020 Bond		
	436,903	436,903	436,903	0
Career & Advanced Technology Center - Rent		Rent		
	0	0	(550,000)	(550,000)
Total Debt Service	<u>11,057,284</u>	<u>11,057,284</u>	<u>10,502,284</u>	<u>(555,000)</u>
TOTAL CAPITAL EXPENDITURES	<u>\$12,288,324</u>	<u>\$11,850,190</u>	<u>\$11,137,024</u>	<u>(\$116,866)</u>

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
 FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
 (WITH COMPARISON TO FISCAL YEAR 2021-22 and 2020-21)

Department	2020-2021 Actual	2021-2022 Approved	2021-2022 Revised	-----2022-2023 PROPOSED-----			Variance From 2020-2021 Approved	%
				Salaries	Non-Salary Expenses	Total		
<u>Educational and General</u>								
Academic Administration								
Office of Academic & Student Success	\$1,587,399	\$15,817,273	\$1,473,063	\$1,160,895	\$434,577	\$1,595,472	(\$14,221,801)	(89.9)
Academic Affairs Staff Development	\$446	38,400	\$4,898	\$0	\$14,000	\$14,000	(\$24,400)	(63.5)
Division Office - Business & Technology	\$296,908	369,290	\$353,345	\$396,481	\$7,434	\$403,915	\$34,625	9.4
Division Office - Math, Science, & Health Careers	\$542,398	577,466	\$546,368	\$455,425	\$137,200	\$592,625	\$15,159	2.6
Division Office - Liberal Studies	\$413,042	536,139	\$495,581	\$528,344	\$15,450	\$543,794	\$7,655	1.4
Division Office - Access & Community Engagement	\$688,206	861,681	\$696,639	\$720,143	\$24,100	\$744,243	(\$117,438)	(13.6)
Division Office - Flexible Learning Opportunities & Academic Technology	\$342,999	262,354	\$316,890	\$250,329	\$18,050	\$268,379	\$6,025	2.3
Office of Workforce & Economic Innovation	\$1,243,919	1,622,988	\$1,376,738	\$1,365,692	\$200,300	\$1,565,992	(\$56,996)	-
Regional Centers	\$404,150	979,027	\$409,960	\$664,441	\$27,876	\$692,317	(\$286,710)	(29.3)
Total Academic Administration	\$5,519,466	\$21,064,618	\$5,673,482	\$5,541,750	\$878,987	\$6,420,737	(\$14,643,881)	(69.5)
Academic Support Services								
Library	\$1,326,821	1,852,323	\$1,525,014	\$1,205,803	\$342,583	\$1,548,386	(\$303,937)	(16.4)
Distance Education	\$462,364	490,052	\$485,568	\$293,192	\$281,773	\$574,965	\$84,913	17.3
Multimedia Services	\$443,788	722,115	\$535,830	\$579,869	\$77,822	\$657,691	(\$64,424)	(8.9)
Educational Support Services	\$634,227	807,569	\$606,007	\$794,852	\$32,574	\$827,426	\$19,857	2.5
Learning Lab	\$737,553	1,503,378	\$1,062,570	\$1,191,275	\$70,304	\$1,261,579	(\$241,799)	(16.1)
Academic Advising	\$1,109,153	1,370,615	\$997,330	\$1,287,597	\$8,810	\$1,296,407	(\$74,208)	(5.4)
Academic Computing	\$2,332,392	823,909	\$390,445	\$346,138	\$180,295	\$526,433	(\$297,476)	(36.1)
Assessment Center	\$274,409	455,160	\$294,671	\$291,186	\$97,375	\$388,561	(\$66,599)	(14.6)
Center on Disability	\$276,757	542,782	\$231,279	\$219,635	\$305,489	\$525,124	(\$17,658)	(3.3)
Total Academic Support Services	\$7,597,463	\$8,567,903	\$6,128,715	\$6,209,548	\$1,397,025	\$7,606,573	(\$961,330)	(11.2)
Instructional Departments								
<u>Division of Business & Technology</u>								
Business Administration	\$1,229,924	\$918,748	\$1,424,950	\$1,439,955	\$1,720	\$1,441,675	\$522,927	56.9
Computer Technologies	\$1,815,381	\$1,014,890	\$2,091,631	\$2,082,599	\$1,775	\$2,084,374	\$1,069,484	105.4
Marketing and Management	\$204,888	\$242,240	\$0	\$0	\$0	\$0	(\$242,240)	(100.0)
Office Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Culinary Arts & Hospitality Management	\$253,634	\$388,999	\$259,748	\$91,493	\$80,675	\$172,168	(\$216,831)	(55.7)
Transportation Technologies Management	\$340,316	\$278,764	\$429,614	\$401,653	\$35,806	\$437,459	\$158,695	56.9
Business Leadership Fashion & Tourism	\$318,612	\$22,365	\$541,611	\$621,259	\$11,665	\$632,924	\$610,559	
Total Division	\$4,162,754	\$2,866,006	\$4,747,554	\$4,636,959	\$131,641	\$4,768,600	\$1,902,594	66.4

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
(WITH COMPARISON TO FISCAL YEAR 2021-22 and 2020-21)**

Department	2020-2021 Actual	2021-2022 Approved	2021-2022 Revised	-----2022-2023 PROPOSED-----			Variance From 2020-2021 Approved	%
				Salaries	Non-Salary Expenses	Total		
<u>Division of Math. Science, & Health Technology</u>								
Nursing	\$2,666,614	\$1,087,122	\$2,777,659	\$2,812,275	\$90,700	\$2,902,975	\$1,815,853	167.0
Biology	\$3,645,946	\$2,538,478	\$3,737,869	\$3,510,928	\$142,925	\$3,653,853	\$1,115,375	43.9
Cardio-Respiratory Technology	\$349,171	\$268,499	\$196,017	\$238,337	\$24,485	\$262,822	(\$5,677)	(2.1)
Dental Studies	\$916,704	\$344,437	\$702,975	\$692,473	\$30,275	\$722,748	\$378,311	109.8
Medical Assisting	\$2,587	\$6,792	\$3,644	\$0	\$5,812	\$5,812	(\$980)	(14.4)
Diagnostic Medical Imaging	\$634,725	\$258,878	\$509,901	\$469,215	\$29,004	\$498,219	\$239,341	92.5
Medical Laboratory Technology	\$227,785	\$129,640	\$231,648	\$143,155	\$25,311	\$168,466	\$38,826	29.9
Physics	\$725,580	\$476,932	\$712,224	\$615,286	\$2,692	\$617,978	\$141,046	29.6
Chemistry	\$1,483,588	\$920,419	\$1,521,627	\$1,518,297	\$41,750	\$1,560,047	\$639,628	69.5
Mathematics	\$1,565,370	\$1,211,261	\$1,731,980	\$1,655,925	\$320	\$1,656,245	\$444,984	36.7
Foundation Mathematics	\$1,741,760	\$780,193	\$1,867,704	\$1,927,036	\$4,391	\$1,931,427	\$1,151,234	147.6
Office of Health Career Programs	\$8,868	\$7,143	\$0	\$0	\$0	\$0	(\$7,143)	(100.0)
Allied Health Instruction	\$1,012,682	\$806,665	\$1,161,982	\$1,085,709	\$33,435	\$1,119,144	\$312,479	38.7
Total Division	\$14,981,380	\$8,836,459	\$15,155,229	\$14,668,636	\$431,100	\$15,099,736	\$6,263,277	70.9
<u>Division of Liberal Studies</u>								
English	\$7,573,792	7,161,323	\$8,334,277	\$8,006,882	\$4,100	\$8,010,982	\$849,659	11.9
World Language	\$625,043	442,493	\$619,279	\$610,876	\$252	\$611,128	\$168,635	38.1
History , Philosophy & Religious Studies	\$1,523,258	695,543	\$1,085,863	\$1,069,206	\$660	\$1,069,866	\$374,323	53.8
Art	\$830,648	762,716	\$1,130,669	\$1,105,996	\$12,145	\$1,118,141	\$355,425	46.6
Photographic Imaging	\$452,459	338,546	\$518,845	\$501,054	\$17,350	\$518,404	\$179,858	53.1
Music	\$418,655	179,799	\$452,864	\$436,813	\$6,473	\$443,286	\$263,487	146.5
Architecture, Design & Construction	\$527,900	389,710	\$651,954	\$611,497	\$8,592	\$620,089	\$230,379	59.1
Behavioral Health/Human Services	\$612,232	608,741	\$669,902	\$680,615	\$360	\$680,975	\$72,234	11.9
Behavioral Science	\$1,077,261	570,045	\$1,106,391	\$932,260	\$12,610	\$944,870	\$374,825	65.8
Social Science	\$1,445,763	1,065,180	\$1,513,925	\$1,373,469	\$440	\$1,373,909	\$308,729	29.0
Justice	\$291,139	229,303	\$376,293	\$354,141	\$214	\$354,355	\$125,052	54.5
Paralegal Studies	\$275,463	182,983	\$226,612	\$199,710	\$40,071	\$239,781	\$56,798	31.0
ASL/English Interpreting	\$148,433	150,869	\$139,076	\$208,780	\$555	\$209,335	\$58,466	38.8
Education	\$364,098	336,475	\$359,222	\$368,782	\$3,021	\$371,803	\$35,328	10.5
Total Division	\$16,166,145	\$13,113,726	\$17,185,173	\$16,460,081	\$106,843	\$16,566,924	\$3,453,198	26.3
<u>Adult Community Education Instruction</u>								
Noncredit Instruction	\$239,721	\$365,751	\$211,925	\$225,989	\$54,843	\$280,832	(\$84,919)	(23.2)
Total Division	\$239,721	\$365,751	\$211,925	\$225,989	\$54,843	\$280,832	(\$84,919)	(23.2)
Total all Instructional Departments	\$35,549,999	\$25,181,942	\$37,299,881	\$35,991,665	\$724,427	\$36,716,092	\$11,534,150	45.8
TOTAL ACADEMIC AFFAIRS	\$48,666,928	\$54,814,463	\$49,102,078	\$47,742,963	\$3,000,439	\$50,743,402	(\$4,071,061)	(7.4)

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
(WITH COMPARISON TO FISCAL YEAR 2021-22 and 2020-21)**

Department	2020-2021 Actual	2021-2022 Approved	2021-2022 Revised	-----2022-2023 PROPOSED-----			Variance From 2020-2021 Approved	%
				Salaries	Non-Salary Expenses	Total		
<u>Student Administration</u>								
Dean of Enrollment Services	\$1,042,019	\$914,052	\$1,297,266	\$641,141	\$182,900	\$824,041	(\$90,011)	(9.8)
Dean of Students	\$365,786	\$733,067	\$9,796	\$537,592	\$14,375	\$551,967	(\$181,100)	(24.7)
Academic Operations	\$122,324	\$934,464	\$266,183	\$614,124	\$213,469	\$827,593	(\$106,871)	(11.4)
Total Student Administration	\$1,530,129	\$2,581,583	\$1,573,245	\$1,792,856	\$410,744	\$2,203,600	(\$377,983)	(14.6)
<u>Student Support Services</u>								
Admissions	\$1,279,477	\$1,696,626	\$1,450,119	\$1,688,828	\$33,628	\$1,722,456	\$25,830	1.5
Financial Aid	\$1,490,153	\$1,710,361	\$1,417,309	\$1,676,537	\$18,562	\$1,695,099	(\$15,262)	(0.9)
Counseling	\$2,441,652	\$2,305,325	\$2,410,016	\$2,287,479	\$10,850	\$2,298,329	(\$6,996)	(0.3)
Office of Student Activities	\$1,451	\$2,550	\$557	\$0	\$2,416	\$2,416	(\$134)	(5.3)
Office of Athletics	\$58,281	\$63,850	\$123	\$63,850	\$935	\$64,785	\$935	1.5
Records and Registration	\$1,075,568	\$1,294,325	\$1,030,602	\$1,089,302	\$23,310	\$1,112,612	(\$181,713)	(14.0)
Women's Center	\$88,754	\$77,038	\$52,210	\$70,725	\$770	\$71,495	(\$5,543)	(7.2)
Center for Male Engagement	\$0	\$246,961	\$0	\$241,900	\$300,000	\$541,900	\$294,939	119.4
Student Tuition Services	\$100,168	\$531,141	\$477,183	\$514,096	\$8,925	\$523,021	(\$8,120)	(1.5)
Career Services	\$360,244	\$510,476	\$334,768	\$332,469	\$65,975	\$398,444	(\$112,032)	(21.9)
Total Student Support Services	\$6,895,749	\$8,438,653	\$7,172,886	\$7,965,185	\$465,371	\$8,430,556	(\$8,097)	(0.1)
TOTAL STUDENT AFFAIRS	\$8,425,878	\$11,020,236	\$8,746,132	\$9,758,041	\$876,115	\$10,634,156	(\$386,080)	(3.5)
<u>General Institutional</u>								
Board of Trustees	\$33,418	\$31,840	\$73,124	\$0	\$73,596	\$73,596	\$41,756	131.1
Office of the President	\$841,758	\$975,326	\$1,047,331	\$717,213	\$440,866	\$1,158,079	\$182,753	18.7
Office Government Relations	\$348,799	\$404,321	\$380,609	\$194,018	\$194,335	\$388,353	(\$15,968)	(3.9)
Strategic Initiatives & Community Engagement	\$644,161	\$1,756,224	\$702,533	\$1,065,960	\$151,959	\$1,217,919	(\$538,305)	(30.7)
Human Resources	\$1,462,832	\$1,690,410	\$1,661,098	\$1,055,284	\$579,068	\$1,634,352	(\$56,058)	(3.3)
Institutional Advancement	\$1,255,681	\$1,449,215	\$1,297,301	\$1,223,422	\$207,575	\$1,430,997	(\$18,218)	(1.3)
Office of Communications	\$3,445,913	\$3,987,163	\$3,396,607	\$1,364,959	\$1,790,283	\$3,155,242	(\$831,921)	(20.9)
Information Technology Services	\$3,786,161	\$6,758,262	\$6,251,239	\$2,933,915	\$3,659,331	\$6,593,246	(\$165,016)	(2.4)
Business and Finance	\$544,726	\$1,063,994	\$638,449	\$472,152	\$334,575	\$806,727	(\$257,267)	(24.2)
Controllers Office	\$1,837,095	\$1,870,391	\$1,659,521	\$1,646,074	\$133,300	\$1,779,374	(\$91,017)	(4.9)
Purchasing and Services	\$397,916	\$419,791	\$431,557	\$328,094	\$150,935	\$479,029	\$59,238	14.1
General Institutional Expense	\$652,442	\$982,888	\$974,303	\$190,387	\$961,424	\$1,151,811	\$168,923	17.2
Business Services	\$916,261	\$1,340,927	\$1,085,087	\$517,925	\$597,206	\$1,115,131	(\$225,796)	(16.8)
General Counsel	\$935,360	\$1,387,893	\$1,238,395	\$775,343	\$681,895	\$1,457,238	\$69,345	5.0
TOTAL GENERAL INSTITUTIONAL	\$17,102,521	\$24,118,645	\$20,837,155	\$12,484,747	\$9,956,348	\$22,441,095	(\$1,677,550)	(7.0)
FACILITIES OPERATIONS & SECURITY	\$9,294,117	\$13,565,068	\$12,279,380	\$3,787,634	\$10,102,998	\$13,890,632	\$325,564	2.4

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
 FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
 (WITH COMPARISON TO FISCAL YEAR 2021-22 and 2020-21)

Department	2020-2021 Actual	2021-2022 Approved	2021-2022 Revised	-----2022-2023 PROPOSED-----			Variance From 2020-2021 Approved	%
				Salaries	Non-Salary Expenses	Total		
STAFF BENEFITS & EARLY RETIREMENT	\$29,633,022	\$35,466,058	\$32,960,313	\$34,075,412		\$34,075,412	(\$1,390,646)	(3.9)
INCENTIVE PAYMENTS		\$600,000	\$1,250,000	\$800,000		\$800,000	\$200,000	33.3
CONTINGENCY	\$0	\$400,000	\$0	\$0	\$300,000	\$300,000	(\$100,000)	(25.0)
PowerUp Your Business	\$550,121	\$800,000	\$400,000	\$0	\$800,000	\$800,000	\$0	0
TOTAL CURRENT OPERATING EXPENSES	\$113,672,587	\$140,784,470	\$125,575,057	\$108,648,797	\$25,035,900	\$133,684,697	(\$5,709,127)	(4.1)
LESS: Anticipated Lapsed-Budget Dollars	\$0	(\$2,543,400)	(\$1,050,000)	(\$2,765,686)		(\$2,765,686)	(\$222,286)	8.7
LESS: Misc. Adjustments	(\$969,316)	\$0	\$0	\$0	\$0	(\$2)	(\$2)	-
TOTAL REDUCED CURRENT OPERATING EXPENSES	\$112,703,271	\$138,241,070	\$124,525,057	\$105,883,111	\$25,035,900	\$130,919,009	(\$5,931,415)	(4.3)
<u>Other Expenses</u>								
Student Activities & Commencement	\$1,351,114	\$1,908,986	\$2,360,209	\$902,286	\$783,332	\$1,685,618	(\$223,368)	
<u>Auxiliary Enterprises</u>								
Bookstore	\$91,024	\$34,022	\$14,971	\$0	\$17,644	\$17,644	(\$16,378)	(48.1)
Food Service	\$179,489	\$402,517	\$302,714	\$81,000	\$260,000	\$341,000	(\$61,517)	(15.3)
Parking Lot & Garage	\$0	\$67,901	\$20,000	\$0	\$0	\$0	(\$67,901)	0.0
Total Auxiliary Enterprises	\$270,513	\$504,440	\$337,685	\$81,000 #	\$277,644	\$358,643	(\$145,797)	(29)
TOTAL EXPENSES	\$114,324,898	\$138,599,713	\$127,222,951	\$106,866,396	\$26,096,876	\$132,963,270	(\$5,636,443)	(4.1)

TABLE VII-A

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2022-2023
(WITH COMPARISON TO FISCAL YEARS 2020-21 AND 2021-22)**

	2020-21 <u>Actual</u>	Approved 2021-22 <u>Budget</u>	Revised 2021-22 <u>Budget</u>	Proposed 2022-23 <u>Budget</u>	Variance From 2021-22 Revised <u>Budget</u>	% Change From 2021-22 <u>Revised</u>
REVENUES						
General College Fee	\$1,483,086	\$0	\$420,000	\$884,560	\$464,560	110.6
General College Fee - CARES	0	1,409,065	989,065	0	(\$989,065)	(100.0)
Commencement Support	0	57,000	0	0	\$0	-
Auxiliary Profits	0	442,921	0	204,963	\$204,963	-
Revenues from Activities	<u>(495)</u>	0	58,112	20,000	(\$38,112)	(65.6)
Transfer from College Reserves	<u>0</u>	0	0	576,095	\$576,095	-
Transfer from Quasi-Endowment Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	\$0	-
TOTAL REVENUES	<u>\$1,482,591</u>	<u>\$1,908,986</u>	<u>\$1,467,177</u>	<u>\$1,685,618</u>	<u>\$218,441</u>	<u>14.9</u>
EXPENDITURES						
Student Publications	\$6,298	\$27,000	\$27,000	\$17,000	(\$10,000)	(37.0)
Campus Programming	845	86,000	25,000	73,000	\$48,000	192.0
Performing Arts	7,067	7,067	7,067	7,067	\$0	0.0
Student Support	4,641	54,000	18,500	54,000	\$35,500	191.9
Student Leadership & Involvement	24,062	98,000	39,000	83,300	\$44,300	113.6
Athletics	44,117	252,465	204,500	252,465	\$47,965	23.5
Contingency	360	230,255	447,444	4,000	(\$443,444)	(99.1)
First Year Student Success	31,587	150,000	50,000	127,500	\$77,500	155.0
Commencement	134,091	165,000	165,000	165,000	\$0	0.0
Staff	<u>1,098,046</u>	<u>839,199</u>	<u>1,376,698</u>	<u>902,286</u>	(\$474,412)	(34.5)
TOTAL EXPENDITURES	<u>\$1,351,114</u>	<u>\$1,908,986</u>	<u>\$2,360,209</u>	<u>\$1,685,618</u>	<u>(\$674,591)</u>	<u>(28.6)</u>

TABLE VII-A

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2022-2023 (WITH COMPARISON TO FISCAL YEARS 2020-21 AND 2021-22)

	2020-21 Actual	Approved 2021-22 Budget	Revised 2021-22 Budget	Proposed 2022-23 Budget	Variance From 2021-22 Revised Budget	% Change From 2021-22 Revised
REVENUES						
General College Fee	\$1,483,086	\$0	\$420,000	\$884,560	\$464,560	110.6
General College Fee - CARES	0	1,409,065	989,065	0	(989,065)	(100.0)
Commencement Support	0	57,000	0	0	0	-
Auxiliary Profits	0	442,921	0	204,963	204,963	-
Revenues from Activities	(495)	0	58,112	20,000	(38,112)	(65.6)
Transfer from College Reserves	0	0	0	576,095	576,095	-
TOTAL REVENUES	<u>\$1,482,591</u>	<u>\$1,908,986</u>	<u>\$1,467,177</u>	<u>\$1,685,618</u>	<u>\$218,441</u>	<u>14.9</u>
EXPENDITURES						
Student Publications	\$6,298	\$27,000	\$27,000	\$17,000	(\$10,000)	(37.0)
Campus Programming	845	86,000	25,000	73,000	48,000	192.0
Performing Arts	7,067	7,067	7,067	7,067	0	0.0
Student Support	4,641	54,000	18,500	54,000	35,500	191.9
Student Leadership &	24,062	98,000	39,000	83,300	44,300	113.6
Athletics	44,117	252,465	204,500	252,465	47,965	23.5
Contingency	360	230,255	447,444	4,000	(443,444)	(99.1)
First Year Student Success	31,587	150,000	50,000	127,500	77,500	155.0
Commencement	134,091	165,000	165,000	165,000	0	0.0
Staff	<u>1,098,046</u>	<u>839,199</u>	<u>1,376,698</u>	<u>902,286</u>	<u>(\$474,412)</u>	<u>(34.5)</u>
TOTAL EXPENDITURES	<u>\$1,351,114</u>	<u>\$1,908,986</u>	<u>\$2,360,209</u>	<u>\$1,685,618</u>	<u>(\$674,591)</u>	<u>(28.6)</u>

TABLE VII-B

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE
FISCAL YEAR 2022-23
(WITH COMPARISON TO FISCAL YEARS 2020-21 AND 2021-22)**

	Final 2020-21 <u>Expenses</u>	Approved 2021-22 <u>Budget</u>	Revised 2021-22 <u>Budget</u>	Proposed 2022-23 <u>Budget</u>
<u>STUDENT PUBLICATIONS</u>				
Student Vanguard	\$6,298	\$27,000	\$27,000	\$17,000
<i>Guideline - 10%</i>				
<i>Actual - 3.5%</i>	<u>\$6,298</u>	<u>\$27,000</u>	<u>\$27,000</u>	<u>\$17,000</u>
<u>CAMPUS PROGRAMMING</u>				
Concert and Museum Tickets	\$0	\$3,000	\$0	\$2,000
Cultural & Educational Trips	(\$695)	\$20,000	\$0	\$17,000
Theatre Tickets	\$0	\$3,000	\$0	\$2,000
Special Themed Programs	\$908	\$20,000	\$15,000	\$17,000
Regional Centers	\$633	\$40,000	\$10,000	\$35,000
Special Events Student Programs (*See SL&I)	\$0	\$0	\$0	\$0
<i>Guideline - 15%</i>				
<i>Actual - 14.9%</i>	<u>\$845</u>	<u>\$86,000</u>	<u>\$25,000</u>	<u>\$73,000</u>
<u>PERFORMING ARTS</u>				
Musical Events Licensing	\$7,067	\$7,067	\$7,067	\$7,067
<i>Guideline - 5%</i>				
<i>Actual - 1.4%</i>	<u>\$7,067</u>	<u>\$7,067</u>	<u>\$7,067</u>	<u>\$7,067</u>
<u>STUDENT SUPPORT</u>				
Advertising and Marketing	\$1,486	\$5,000	\$1,000	\$5,000
Leadership Training	\$3,155	\$20,000	\$2,500	\$20,000
Student Ambassador	\$0	\$29,000	\$15,000	\$29,000
<i>Guideline - 15%</i>				

TABLE VII-B

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE
FISCAL YEAR 2022-23
(WITH COMPARISON TO FISCAL YEARS 2020-21 AND 2021-22)**

	Final 2020-21 <u>Expenses</u>	Approved 2021-22 <u>Budget</u>	Revised 2021-22 <u>Budget</u>	Proposed 2022-23 <u>Budget</u>
<i>Actual - 11.0%</i>	<u>\$4,641</u>	<u>\$54,000</u>	<u>\$18,500</u>	<u>\$54,000</u>
<u>STUDENT LEADERSHIP & INVOLVEMENT</u>				
Sga Pool	\$2,000	\$11,000	\$5,000	\$9,350
Student Government	\$17,779	\$30,000	\$15,000	\$25,500
Sga Special Events	\$2,685	\$50,000	\$15,000	\$42,500
Snack Rack - Food Pantry	\$0	\$2,000	\$2,000	\$1,700
Phi Theta Kappa	\$1,390	\$5,000	\$2,000	\$4,250
Dental Hygiene Assoc. B	\$208	\$0	\$0	\$0
<i>Guideline - 15%</i>	<u>\$24,062</u>	<u>\$98,000</u>	<u>\$39,000</u>	<u>\$83,300</u>
<i>Actual - 17.0%</i>				
<u>STAFF</u>				
Student Activities	\$749,494	\$465,083	\$914,384	\$426,815
Faculty Advisors	\$19,744	\$23,760	\$23,760	\$23,760
Athletics	\$328,808	\$350,356	\$438,554	\$451,711
<i>(53.5% of total expenses; 99.7% of total revenue)</i>	<u>\$1,098,046</u>	<u>\$839,199</u>	<u>\$1,376,698</u>	<u>\$902,286</u>
<u>CONTINGENCY (OSA)</u> <i>Guideline - 5%; Actual - 0.0%</i>		<u>\$226,255</u>	<u>\$447,444</u>	\$0

TABLE VII-B

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE
FISCAL YEAR 2022-23
(WITH COMPARISON TO FISCAL YEARS 2020-21 AND 2021-22)**

	Final 2020-21 <u>Expenses</u>	Approved 2021-22 <u>Budget</u>	Revised 2021-22 <u>Budget</u>	Proposed 2022-23 <u>Budget</u>
<u>ATHLETICS</u>				
General Athletic Support	\$4,834	\$15,000	\$25,000	\$15,000
Men's Varsity Basketball	\$7,504	\$36,500	\$35,000	\$36,500
Women's Basketball	\$6,084	\$36,500	\$15,000	\$36,500
Women's Volleyball	\$4,361	\$17,000	\$8,500	\$17,000
Co-Ed Cross Country / Track & Field	\$16,922	\$66,000	\$56,000	\$66,000
Co-Ed Intramurals	\$0	\$5,925	\$1,500	\$5,925
Co-Ed Aerobics	\$0	\$6,240	\$1,500	\$6,240
Co-Ed Tennis	\$0	\$0	\$0	\$0
Men's Volleyball	\$0	\$8,800	\$1,500	\$8,800
Insurance	\$4,202	\$53,000	\$53,000	\$53,000
Medical Services	\$0	\$2,000	\$2,000	\$2,000
Advertising and Marketing	\$0	\$500	\$500	\$500
Athletic Equipment	\$210	\$5,000	\$5,000	\$5,000
	<i>Guideline - 35%; Actual - 51.4%</i>	<u>\$44,117</u>	<u>\$204,500</u>	<u>\$252,465</u>
<u>CONTINGENCY</u> (<i>Guideline-5%; Actual-0.8%</i>)	<u>\$360</u>	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>
SUBTOTAL	<u>\$1,185,436</u>	<u>\$1,593,986</u>	<u>\$2,145,209</u>	<u>\$1,393,118</u>
First Year Student Success (7.6% of total expenses)	\$31,587	\$150,000	\$50,000	\$127,500
Commencement (9.8% of total expenses)	\$134,091	\$165,000	\$165,000	\$165,000
TOTAL EXPENDITURES	<u>\$1,351,114</u>	<u>\$1,908,986</u>	<u>\$2,360,209</u>	<u>\$1,685,618</u>

TABLE VIII

**SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE OPERATIONS, AND PARKING OPERATIONS
FOR THE FISCAL YEAR 2022-23 COMPARED WITH FISCAL YEARS 2021-22 AND 2020-21**

	<u>2020-21 Actual</u>	<u>Approved 2021-22 Budget</u>	<u>Revised 2021-22 Budget</u>	<u>Proposed 2022-23 Budget</u>	<u>Variance From Revised Budget</u>	<u>% Change From 2020-21 Revised</u>
<u>Bookstore</u>						
Commissions	\$870,469	\$817,260	\$817,260	\$350,000	(\$467,260)	(57.2)
Operating Expenses:						
Salaries	\$43,457	\$0	\$295	\$0	(\$295)	(100.0)
Fringe Benefits	18,073	0	0	0	0	0.0
Utilities	9,818	14,022	14,022	15,144	1,122	8.0
Other	<u>19,676</u>	<u>20,000</u>	<u>654</u>	<u>2,500</u>	<u>1,846</u>	<u>282.3</u>
Total Expenses	<u>\$91,024</u>	<u>\$34,022</u>	<u>\$14,971</u>	<u>\$17,644</u>	<u>\$2,673</u>	<u>17.9</u>
Net Income - Bookstore	<u>\$779,445</u>	<u>\$783,238</u>	<u>\$802,289</u>	<u>\$332,356</u>	<u>(\$469,933)</u>	<u>(58.6)</u>
<u>Food Service</u>						
Commissions	\$63,437	\$62,200	\$62,200	\$0	(\$62,200)	(100.0)
Operating Expenses:						
Salaries	\$96,703	\$62,437	\$54,235	\$55,862	\$1,627	3.0
Fringe Benefits	40,217	28,096	24,406	25,138	\$732	3.0
Utilities	0	11,176	11,176	11,500	\$324	2.9
Other	<u>42,569</u>	<u>300,808</u>	<u>212,897</u>	<u>248,500</u>	<u>\$35,603</u>	<u>16.7</u>
Total Expenses	<u>\$179,489</u>	<u>\$402,517</u>	<u>\$302,714</u>	<u>\$341,000</u>	<u>\$38,286</u>	<u>12.6</u>
Net Loss - Food Service	<u>(\$116,052)</u>	<u>(\$340,317)</u>	<u>(\$240,514)</u>	<u>(\$341,000)</u>	<u>(\$100,486)</u>	<u>41.8</u>
<u>Parking Lots & CBI Garage</u>						
Revenues	\$229,328	\$226,150	\$229,327	\$142,810	(\$86,517)	(37.7)
Operating Expenses	0	67,901	20,000	0	(20,000)	(100.0)
Net Income - Lot & CBI Garage	<u>\$229,328</u>	<u>\$158,249</u>	<u>\$209,327</u>	<u>\$142,810</u>	<u>(\$66,517)</u>	<u>(31.8)</u>
<u>Main Parking Garage</u>						
Net Income - Parking Garage	<u>\$144,301</u>	<u>\$94,927</u>	<u>\$122,929</u>	<u>\$70,796</u>	<u>(\$52,133)</u>	<u>(42.4)</u>
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	<u>\$1,037,021</u>	<u>\$696,096</u>	<u>\$894,032</u>	<u>\$204,963</u>	<u>(\$689,069)</u>	<u>(77.1)</u>