

# **CLARION UNIVERSITY**

**COUNCIL OF TRUSTEES**

**BUDGET UPDATE**

**SEPTEMBER 15, 2016**

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E&G Prior Year - FY 2015/16 Summary  
 Clarion University of Pennsylvania

<b>Educational and General Budget</b>				<b>Act/Act</b>	<b>Bud/Act</b>
<b>Revenue/Sources</b>	<b>Actual FY 2014/15</b>	<b>Budget FY 2015/16</b>	<b>Actual FY 2015/16</b>	<b>Percent Change</b>	<b>Percent Change</b>
Tuition	\$37,676,176	\$36,744,567	\$37,050,276	-1.7%	0.8%
Fees	12,170,377	11,316,556	12,201,288	0.3%	7.8%
State Appropriation	23,235,384	24,247,937	24,056,297	3.5%	-0.8%
All Other Revenue	4,227,462	3,347,407	5,256,199	24.3%	57.0%
Planned Use of Carryforward	0	6,930,621	0	n/a	-100.0%
<b>Total Revenue/Sources</b>	<b>\$77,309,399</b>	<b>\$82,587,088</b>	<b>\$78,564,060</b>	<b>1.6%</b>	<b>-4.9%</b>
<b>Expenditures and Transfers</b>					
Compensation Summary:					
Salaries and Wages	\$42,781,848	\$41,364,568	\$41,095,675	-3.9%	-0.7%
Benefits	19,253,712	20,881,072	20,633,888	7.2%	-1.2%
Subtotal, Compensation	\$62,035,560	\$62,245,640	\$61,729,563	-0.5%	-0.8%
Student Financial Aid	1,182,082	1,722,928	1,767,994	49.6%	2.6%
Utilities	1,699,675	1,692,799	1,820,237	7.1%	7.5%
Other Services and Supplies	15,312,112	15,154,236	15,371,625	0.4%	1.4%
Subtotal, All Services and Supplies	\$18,193,869	\$18,569,963	\$18,959,856	4.2%	2.1%
Capital Expenditures and Transfers	4,226,883	1,771,485	2,655,641	-37.2%	49.9%
<b>Total Expenditures and Transfers</b>	<b>\$84,456,312</b>	<b>\$82,587,088</b>	<b>\$83,345,060</b>	<b>-1.3%</b>	<b>0.9%</b>
<b>Revenue/Sources Less Expenditures/Transfers</b>	<b>(\$7,146,913)</b>	<b>\$0</b>	<b>(\$4,781,000)</b>		

<b>Annualized FTE Enrollment</b>	<b>Actual FY 2014/15</b>	<b>Budget FY 2015/16</b>	<b>Actual FY 2015/16</b>	<b>Change</b>	<b>Change</b>
In-State Undergraduate	4,129.50	3,861.08	3,829.60	-7.3%	-0.8%
Out-of-State Undergraduate	304.57	293.59	314.93	3.4%	7.3%
In-State Graduate	357.50	391.67	402.71	12.6%	2.8%
Out-of-State Graduate	125.75	125.75	136.06	8.2%	8.2%
<b>Total FTE Enrollment</b>	<b>4,917.32</b>	<b>4,672.09</b>	<b>4,683.30</b>	<b>-4.8%</b>	<b>0.2%</b>

<b>E&amp;G FTE of Budgeted Positions</b>	<b>Actual FY 2014/15</b>	<b>Budget FY 2015/16</b>	<b>Actual FY 2015/16</b>	<b>Change</b>	<b>Change</b>
Faculty	266.92	261.07	260.67	-2.3%	-0.2%
AFSCME	187.39	174.65	171.87	-8.3%	-1.6%
Nonrepresented	79.18	81.82	76.31	-3.6%	-6.7%
SCUPA	27.69	29.43	29.72	7.3%	1.0%
All Other	39.90	38.95	37.93	-4.9%	-2.6%
<b>Total FTE of Budgeted Positions</b>	<b>601.08</b>	<b>585.92</b>	<b>576.50</b>	<b>-4.1%</b>	<b>-1.6%</b>

E&G FY 2016/17 AND FY 2017/18 BUDGET  
 Clarion University of Pennsylvania

<b>Educational and General Budget</b>					
<b>Revenue/Sources</b>	<b>Actual FY 2015/16</b>	<b>Budget FY 2016/17</b>	<b>Percent Change</b>	<b>Budget FY 2017/18</b>	<b>Percent Change</b>
Tuition	\$37,050,276	\$37,378,542	0.9%	\$37,378,542	0.0%
Fees	12,201,288	12,554,211	2.9%	12,554,211	0.0%
State Appropriation	24,056,297	24,862,718	3.4%	24,862,718	0.0%
All Other Revenue	5,256,199	4,629,706	-11.9%	4,589,706	-0.9%
Planned Use of Carryforward	0	2,200,000	n/a	0	-100.0%
<b>Total Revenue/Sources</b>	<b>\$78,564,060</b>	<b>\$81,625,177</b>	<b>3.9%</b>	<b>\$79,385,177</b>	<b>-2.7%</b>
<b>Expenditures and Transfers</b>					
Compensation Summary:					
Salaries and Wages	\$41,095,675	\$39,654,674	-3.5%	\$38,551,799	-2.8%
Benefits	20,633,888	20,638,049	0.0%	21,003,057	1.8%
Subtotal, Compensation	\$61,729,563	\$60,292,723	-2.3%	\$59,554,856	-1.2%
Student Financial Aid	1,767,994	2,231,595	26.2%	2,506,595	12.3%
Utilities	1,820,237	1,837,800	1.0%	1,837,800	0.0%
Other Services and Supplies	15,371,625	15,179,901	-1.2%	15,411,057	1.5%
Subtotal, All Services and Supplies	\$18,959,856	\$19,249,296		\$19,755,452	
Capital Expenditures and Transfers	2,655,641	2,083,158	-21.6%	1,397,269	-32.9%
<b>Total Expenditures and Transfers</b>	<b>\$83,345,060</b>	<b>\$81,625,177</b>	<b>-2.1%</b>	<b>\$80,707,577</b>	<b>-1.1%</b>
<b>Revenue/Sources Less Expenditures/Transfers</b>	<b>(\$4,781,000)</b>	<b>\$0</b>		<b>(\$1,322,400)</b>	

<b>Annualized FTE Enrollment</b>	<b>Actual FY 2015/16</b>	<b>Budget FY 2016/17</b>	<b>Change</b>	<b>Budget FY 2017/18</b>	<b>Change</b>
In-State Undergraduate	3,829.60	3,583.51	-6.4%	3,583.51	0.0%
Out-of-State Undergraduate	314.93	301.45	-4.3%	301.45	0.0%
In-State Graduate	402.71	458.30	13.8%	458.30	0.0%
Out-of-State Graduate	136.06	126.96	-6.7%	126.96	0.0%
<b>Total FTE Enrollment</b>	<b>4,683.30</b>	<b>4,470.22</b>	<b>-4.5%</b>	<b>4,470.22</b>	<b>0.0%</b>

<b>E&amp;G FTE of Budgeted Positions</b>	<b>Actual FY 2015/16</b>	<b>Budget FY 2016/17</b>	<b>Change</b>	<b>Budget FY 2017/18</b>	<b>Change</b>
Faculty	260.67	256.83	(3.85)	255.40	(1.42)
AFSCME	171.87	165.75	(6.13)	166.02	0.27
Nonrepresented	76.31	78.22	1.91	79.55	1.33
SCUPA	29.72	30.70	0.98	30.88	0.18
All Other	37.93	38.55	0.62	38.56	0.01
<b>Total FTE of Budgeted Positions</b>	<b>576.50</b>	<b>570.04</b>	<b>(6.46)</b>	<b>570.40</b>	<b>0.36</b>

FY 2016/17 & 2017/18 BUDGET - Total Funds  
 Clarion University of Pennsylvania

	FY 2015/16	FY 2016/17	Variance: Prior/Current		FY 2017/18	Variance: Request/Current	
	Prior Year	Current Year	Amount	%	Request Year	Amount	%
<b>EDUCATIONAL &amp; GENERAL</b>							
<b>Current Sources</b>							
Tuition & Fees	\$49,251,564	\$49,932,753	\$681,189	1.4%	\$49,932,753	\$0	0.0%
Appropriation	24,056,297	24,862,718	806,421	3.4%	24,862,718	-	0.0%
Other Revenue	5,256,199	4,629,706	(626,493)	-11.9%	4,589,706	(40,000)	-0.9%
Planned Use of Carry Forward*	-	2,200,000	2,200,000	n/a	-	(2,200,000)	-100.0%
<b>Total Sources</b>	<b>\$78,564,060</b>	<b>\$81,625,177</b>	<b>\$3,061,117</b>	<b>3.9%</b>	<b>\$79,385,177</b>	<b>(\$2,240,000)</b>	<b>-2.7%</b>
<b>Current Uses</b>							
Personnel	\$61,729,563	\$60,292,723	(\$1,436,840)	-2.3%	\$59,554,856	(\$737,867)	-1.2%
Services/Supplies	18,959,856	19,249,296	289,440	1.5%	19,755,452	506,156	2.6%
Capital	532,073	468,842	(63,231)	-11.9%	500,000	31,158	6.6%
Transfers	2,123,568	1,614,316	(509,252)	-24.0%	897,269	(717,047)	-44.4%
<b>Total Uses</b>	<b>\$83,345,060</b>	<b>\$81,625,177</b>	<b>(\$1,719,883)</b>	<b>-2.1%</b>	<b>\$80,707,577</b>	<b>(\$917,600)</b>	<b>-1.1%</b>
<b>Sources Less Uses</b>	<b>(\$4,781,000)</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$1,322,400)</b>	<b>n/a</b>	<b>n/a</b>
<b>AUXILIARY</b>							
<b>Current Sources</b>							
Food Service	\$5,855,273	\$6,037,665	\$182,392	3.1%	\$6,220,000	\$182,335	3.0%
Housing	730,682	-	(730,682)	-100.0%	-	-	n/a
Other Revenue	4,809,244	5,614,424	805,180	16.7%	5,742,000	127,576	2.3%
Planned Use of Carry Forward*	-	-	-	n/a	-	-	n/a
<b>Total Sources</b>	<b>\$11,395,199</b>	<b>\$11,652,089</b>	<b>\$256,890</b>	<b>2.3%</b>	<b>\$11,962,000</b>	<b>\$309,911</b>	<b>2.7%</b>
<b>Current Uses</b>							
Personnel	\$3,126,617	\$3,343,872	\$217,255	6.9%	\$3,374,657	\$30,785	0.9%
Services/Supplies	6,816,888	7,323,956	507,068	7.4%	7,603,343	279,387	3.8%
Capital	68,708	-	(68,708)	-100.0%	-	-	n/a
Transfers	926,358	984,261	57,903	6.3%	984,000	(261)	0.0%
<b>Total Uses</b>	<b>\$10,938,571</b>	<b>\$11,652,089</b>	<b>\$713,518</b>	<b>6.5%</b>	<b>\$11,962,000</b>	<b>\$309,911</b>	<b>2.7%</b>
<b>Sources Less Uses</b>	<b>\$456,628</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>
<b>RESTRICTED</b>							
<b>Current Sources</b>							
Govt. Contracts/Grants	\$17,620,860	\$17,165,000	(\$455,860)	-2.6%	\$17,165,000	\$0	0.0%
Other Revenue	2,466,293	2,201,000	(265,293)	-10.8%	2,201,000	-	0.0%
<b>Total Sources</b>	<b>\$20,087,153</b>	<b>\$19,366,000</b>	<b>(\$721,153)</b>	<b>-3.6%</b>	<b>\$19,366,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Current Uses</b>							
Personnel	\$3,592,294	\$3,481,083	(\$111,211)	-3.1%	\$3,536,142	\$55,059	1.6%
Services/Supplies	15,935,737	15,884,917	(50,820)	-0.3%	15,829,858	(55,059)	-0.3%
Capital	37,505	-	(37,505)	-100.0%	-	-	n/a
Transfers	(56,043)	-	56,043	-100.0%	-	-	n/a
<b>Total Uses</b>	<b>\$19,509,493</b>	<b>\$19,366,000</b>	<b>(\$143,493)</b>	<b>-0.7%</b>	<b>\$19,366,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Sources Less Uses</b>	<b>\$577,660</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>
<b>TOTAL</b>							
<b>Current Sources</b>							
Tuition & Fees	\$49,251,564	\$49,932,753	\$681,189	1.4%	\$49,932,753	\$0	0.0%
Appropriation	24,056,297	24,862,718	806,421	3.4%	24,862,718	-	0.0%
Other Revenue	36,738,551	35,647,795	(1,090,756)	-3.0%	35,917,706	269,911	0.8%
Planned Use of Carry Forward*	-	2,200,000	2,200,000	n/a	-	(2,200,000)	-100.0%
<b>Total Sources</b>	<b>\$110,046,412</b>	<b>\$112,643,266</b>	<b>\$2,596,854</b>	<b>2.4%</b>	<b>\$110,713,177</b>	<b>(\$1,930,089)</b>	<b>-1.7%</b>
<b>Current Uses</b>							
Personnel	\$68,448,474	\$67,117,678	(\$1,330,796)	-1.9%	\$66,465,655	(\$652,023)	-1.0%
Services/Supplies	41,712,481	42,458,169	745,688	1.8%	43,188,653	730,484	1.7%
Capital	638,286	468,842	(169,444)	-26.5%	500,000	31,158	6.6%
Transfers	2,993,883	2,598,577	(395,306)	-13.2%	1,881,269	(717,308)	-27.6%
<b>Total Uses</b>	<b>\$113,793,124</b>	<b>\$112,643,266</b>	<b>(\$1,149,858)</b>	<b>-1.0%</b>	<b>\$112,035,577</b>	<b>(\$607,689)</b>	<b>-0.5%</b>
<b>Sources Less Uses</b>	<b>(\$3,746,712)</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>	<b>(\$1,322,400)</b>	<b>n/a</b>	<b>n/a</b>

\*Planned Use of Carry Forward should reflect the planned usage of any unrestricted net assets.

FY 2016/17 & 2017/18 BUDGET - Total Funds  
 Clarion University of Pennsylvania

<u>Current Expenditures as % of Revenue</u>	<u>FY 2015/16 Prior Year</u>	<u>FY 2016/17 Current Year</u>	<u>FY 2017/18 Request Year</u>
<b>EDUCATIONAL &amp; GENERAL</b>			
Personnel	78.6%	73.9%	75.0%
Services/Supplies	24.1%	23.6%	24.9%
Capital	0.7%	0.6%	0.6%
Transfers	2.7%	2.0%	1.1%
Total Expenditures & Transfers	106.1%	100.0%	101.7%
<b>AUXILIARY</b>			
Personnel	27.4%	28.7%	28.2%
Services/Supplies	59.8%	62.9%	63.6%
Capital	0.6%	0.0%	0.0%
Transfers	8.1%	8.4%	8.2%
Total Expenditures & Transfers	96.0%	100.0%	100.0%
<b>RESTRICTED</b>			
Personnel	17.9%	18.0%	18.3%
Services/Supplies	79.3%	82.0%	81.7%
Capital	0.2%	0.0%	0.0%
Transfers	-0.3%	0.0%	0.0%
Total Expenditures & Transfers	97.1%	100.0%	100.0%
<b>TOTAL</b>			
Personnel	62.2%	59.6%	60.0%
Services/Supplies	37.9%	37.7%	39.0%
Capital	0.6%	0.4%	0.5%
Transfers	2.7%	2.3%	1.7%
Total Expenditures & Transfers	103.4%	100.0%	101.2%

# APPENDIX

## FY 2016/17 and 2017/18 E & G Summary

### Clarion University of Pennsylvania

#### Revenue/Sources:

**Tuition** - Although headcount is budgeted to be down approximately 2.1% tuition revenue will be slightly up due to the 2.5% increase in tuition charges and a favorable estimated increase in the graduate mix.

**Fees** – Includes approximately \$500,000 in additional revenue from STEM-H fee pilot.

**State Appropriation** – The State System is in the midst of implementing a new allocation formula. The prior year reflects 2/3 of the change and the current year reflects full implementation assuming no other change in supporting data used in the formula. Performance funding for the request year is estimated at the current year amount.

**All Other Revenue** – Decrease is largely due to a budgeted reduction in the Coordinated Care Network program sales.

**Planned Use of Carryforward** – \$2,200,000 of carryforward has been included for FY 2016/17.

#### Expenditures and Transfers:

**Salaries & Wages** – FY17 Reflects a 2.75% rate increase 10/1/16 for the AFSCME unit. FY18 reflects a 2% 7/1/17 rate increase with January 2018 applicable step or top step payout for the AFSCME unit. All other units reflect no new year increases in FY17 or FY18. Turnover savings for FY 2016/17 and FY 2017/18 were \$1,618,719 and \$3,657,935 respectively. Savings from approximately 10 retirements have been built into the FY 2017/18 turnover savings.

**Student Financial Aid** - During FY15 a merit based scholarship program was created. FY2015/16 was the first year to record the expense of the program which resulted in an increase in student financial aid of \$585,912, a 49.6% increase. FY 2016/17 is the second year of the program and is expected to cost an additional \$463,601, a 26.2% increase. Offerings for FY18 are budgeted to be paired back and result in additional expense of \$275,000, a 12.3% increase.

**Utilities** - As a result of favorable rate changes for natural gas and through various savings initiatives the University plans to maintain the cost of utilities without realizing the system assumed increased cost.

**Services & Supplies** – Decrease is largely due to a budgeted reduction in the Coordinated Care Network program costs.

**Capital Expenditures & Transfers** – Decrease is largely due to the completion of building projects for the nursing program and buildout costs for the new Suites.

#### Annualized FTE Enrollment:

The annualized FTE enrollment reported on the program budget reported a conservative 4.5% decrease from FY16. Actual results are projected to be slightly better (roughly a 2.1% decrease) and revenue has been adjusted to report the expected increase.

#### E&G FTE Employees:

Reduction were made in the FY17 FTE particularly in the APSCUF and AFSCME units based upon review of retirements and resignations. The FTE in FY18 will remain constant - (2) APSCUF positions, (1) Management position and (1) SCUPA position will be frozen until funding is available.



**FY 2017/18 BUDGET REPORT (BUDRPT)**  
**Clarion University of Pennsylvania**  
**Student Profile**

Note: Fall Headcount Data must match Program Budget enrollment submissions being completed by the Institutional Research Office.

	FY 2015/16	FY 2016/17	FY 2017/18	Variance: Prior to Current		Variance: Current to Request	
	Prior Year	Current Year	Request Year	Amount	%	Amount	%
<b>Fall Headcount (should be whole numbers)</b>							
<b>Undergraduate</b>							
In-State	4,195.00	4,005.00	4,005.00	(190.00)	-4.5%	0.00	0.0%
Out-of-State							
Domestic	318.00	343.00	343.00	25.00	7.9%	0.00	0.0%
Subtotal, Out-of-State	318.00	343.00	343.00	25.00	7.9%	0.00	0.0%
<b>Total Undergraduate</b>	<b>4,513.00</b>	<b>4,348.00</b>	<b>4,348.00</b>	<b>(165.00)</b>	<b>-3.7%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Graduate</b>							
In-State	574.00	665.00	665.00	91.00	15.9%	0.00	0.0%
Out-of-State							
Domestic	234.00	215.00	215.00	(19.00)	-8.1%	0.00	0.0%
Foreign	5.00	4.00	4.00	(1.00)	-20.0%	0.00	0.0%
Subtotal, Out-of-State	239.00	219.00	219.00	(20.00)	-8.4%	0.00	0.0%
<b>Total Graduate</b>	<b>813.00</b>	<b>884.00</b>	<b>884.00</b>	<b>71.00</b>	<b>8.7%</b>	<b>0.00</b>	<b>0.0%</b>
Total In-State Headcount	4,769.00	4,670.00	4,670.00	(99.00)	-2.1%	0.00	0.0%
Total Out-of-State Headcount	557.00	562.00	562.00	5.00	0.9%	0.00	0.0%
<b>Total Fall Headcount</b>	<b>5,326.00</b>	<b>5,232.00</b>	<b>5,232.00</b>	<b>(94.00)</b>	<b>-1.8%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Annualized FTE</b>							
<b>Undergraduate</b>							
In-State	3,829.60	3,583.51	3,583.51	(246.09)	-6.4%	0.00	0.0%
Out-of-State							n/a
Domestic	287.33	290.93	290.93	3.60	1.3%	0.00	0.0%
Foreign	27.60	10.52	10.52	(17.08)	-61.9%	0.00	0.0%
Subtotal, Out-of-State	314.93	301.45	301.45	(13.48)	-4.3%	0.00	0.0%
<b>Total Undergraduate</b>	<b>4,144.53</b>	<b>3,884.96</b>	<b>3,884.96</b>	<b>(259.57)</b>	<b>-6.3%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Graduate</b>							
In-State	402.71	458.30	458.30	55.59	13.8%	0.00	0.0%
Out-of-State							
Domestic	132.73	124.30	124.30	(8.43)	-6.4%	0.00	0.0%
Foreign	3.33	2.66	2.66	(0.67)	-20.1%	0.00	0.0%
Subtotal, Out-of-State	136.06	126.96	126.96	(9.10)	-6.7%	0.00	0.0%
<b>Total Graduate</b>	<b>538.77</b>	<b>585.26</b>	<b>585.26</b>	<b>46.49</b>	<b>8.6%</b>	<b>0.00</b>	<b>0.0%</b>
Total In-State FTE	4,232.31	4,041.81	4,041.81	(190.50)	-4.5%	0.00	0.0%
Total Out-of-State FTE	450.99	428.41	428.41	(22.58)	-5.0%	0.00	0.0%
<b>Total Annualized FTE</b>	<b>4,683.30</b>	<b>4,470.22</b>	<b>4,470.22</b>	<b>(213.08)</b>	<b>-4.5%</b>	<b>0.00</b>	<b>0.0%</b>

	Prior Year		Current Year		Request Year	
	Amount	% of CIP FTE	Amount	% of CIP FTE	Amount	% of CIP FTE
<b>Total (Undergraduate &amp; Graduate)</b>						
Annualized FTE	4,683.30		4,470.22		4,470.22	
Calculated Revenue FTE	4,887.37	104.4%	4,789.69	107.1%	4,789.69	107.1%
Fall Headcount	5,326.00	113.7%	5,232.00	117.0%	5,232.00	117.0%

## Clarion E&G Revenue Sources in Support of E&G Expenses

