

CLARION UNIVERSITY

COUNCIL OF TRUSTEES

BUDGET UPDATE

SEPTEMBER 2021

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Board of Governors' Budget Request Summary
Clarion University of Pennsylvania

EDUCATIONAL AND GENERAL BUDGET

Revenues	FY 2019-20	FY 2020-21	Percent Change	FY 2021-22	Percent Change	FY 2022-23	Percent Change
Tuition	\$35,413,696	\$33,482,062	-5.5%	\$29,673,712	-11.4%	\$28,635,000	-3.5%
Fees	11,923,751	11,053,157	-7.3%	10,153,089	-8.1%	9,831,000	-3.2%
State Appropriation	26,512,315	26,512,315	0.0%	26,237,620	-1.0%	26,762,372	2.0%
All Other Revenue	8,052,057	12,552,235	55.9%	9,448,651	-24.7%	7,592,348	-19.6%
Total Revenues	\$81,901,819	\$83,599,769	2.1%	\$75,513,072	-9.7%	\$72,820,720	-3.6%
Expenditures							
Compensation Summary:							
Salaries and Wages	\$41,418,333	\$40,104,913	-3.2%	\$38,656,640	-3.6%	\$39,534,509	2.3%
Benefits	20,615,573	19,261,839	-6.6%	18,371,844	-4.6%	19,367,250	5.4%
Subtotal, Compensation	\$62,033,906	\$59,366,752	-4.3%	\$57,028,484	-3.9%	\$58,901,759	3.3%
Student Financial Aid	4,629,590	5,774,487	24.7%	6,039,480	4.6%	6,100,000	1.0%
Other Services and Supplies	19,193,835	17,272,411	-10.0%	19,437,527	12.5%	19,580,000	0.7%
Subtotal, Services and Supplies	\$23,823,425	\$23,046,898	-3.3%	\$25,477,007	10.5%	\$25,680,000	0.8%
Capital Expenditures and Debt Principal Payments	1,024,132	997,681	-2.6%	965,864	-3.2%	963,348	-0.3%
Total Expenditures	\$86,881,463	\$83,411,331	-4.0%	\$83,471,355	0.1%	\$85,545,107	2.5%
Revenues Less Expenditures	(\$4,979,644)	\$188,438		(\$7,958,283)		(\$12,724,387)	
Transfers to Plant Fund	(191,891)	(516,378)	-100.0%	0	n/a	0	2.4%
Revenues Less Expenditures and Transfers	(\$4,787,753)	\$704,816		(\$7,958,283)		(\$12,724,387)	
Annualized FTE Enrollment							
Undergraduate	3,361.72	3,177.23	-5.5%	2,815.37	-11.4%	2,663.31	-5.4%
Graduate	626.46	606.65	-3.2%	528.95	-12.8%	534.10	1.0%
Total Annualized FTE Enrollment	3,988.18	3,783.88	-5.1%	3,344.32	-11.6%	3,197.41	-4.4%
FTE of Budgeted E&G Employees, Net of Turnover							
Faculty	261.73	228.77	-12.6%	199.44	-12.8%	198.18	-0.6%
Nonfaculty	291.82	273.85	-6.2%	266.39	-2.7%	263.61	-1.0%
Total FTE of Budgeted Employees	553.55	502.62	-9.2%	465.83	-7.3%	461.79	-0.9%

Comprehensive Planning Process FTE Summary by Bargaining Unit

E&G Annualized FTE Employees	Actual	Actual	Actual	Actual	Projection	Projection	Vari \$	Vari %	Vari \$	Vari %
	FY 2014/2015	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY15- FY21	FY15- FY21	FY15- FY22	FY15- FY22
Faculty	259.74	251.7	261.73	228.77	199.44	198.18	(30.97)	-11.9%	(60.30)	-23.2%
AFSCME	181.81	157.28	154.18	140.38	141.42	140.48	(41.43)	-22.8%	(40.39)	-22.2%
Nonrepresented	74.75	69.19	68.87	70.24	65.41	63.16	(4.51)	-6.0%	(9.34)	-12.5%
SCUPA	22.58	32.7	31.12	28.73	26.60	26.60	6.15	27.2%	4.02	17.8%
All Other	37.69	35.84	37.65	34.50	32.95	33.37	(3.19)	-8.5%	(4.74)	-12.6%
FTE Totals	576.57	546.71	553.55	502.62	465.82	461.79	(73.95)	-12.8%	(110.75)	-19.2%

Clarion University
Sources and Uses of CARES ACT Funding

	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL
CARES Act Emergency Student Aid Pass-Through:				
Revenues Received	1,612,138			1,612,138
Emergency Aid Awarded	(1,612,138)			(1,612,138)
CARES Act Federal Contracts & Grants (Institutional):				
Revenues Received-HEERF I	1,612,138			1,612,138
Revenues Received-SIP I	157,670	1,836		159,506
Revenues Received-GEERF I		232,654		232,654
Student Financial Aid - Fees Refunds	(192,801)			(192,801)
Student Financial Aid - Room Refunds	(1,120,033)			(1,120,033)
Student Financial Aid - Board Refunds	(456,974)			(456,974)
IT Purchases		(232,654)		(232,654)
Other Operating Expenses		(1,836)		(1,836)
CARES Act Title V Federal Appropriation				
Revenues Received	1,472,726			1,472,726
Student Financial Aid - Fees Refunds	(90,858)			(90,858)
Student Financial Aid - Room Refunds	(981,439)			(981,439)
Student Financial Aid - Board Refunds	(400,429)			(400,429)
Other Operating Expenses	0			0
				0
CRRSAA Emergency Student Aid Pass-Through:				
Revenues Received		1,612,138		1,612,138
Emergency Aid Awarded		(1,612,138)		(1,612,138)
CRRSAA Federal Contracts & Grants (Institutional):				
Revenues Received-HEERF II		3,776,172		3,776,172
Revenues Received-SIP II		224,812		224,812
Revenues Received-GEERF II			224,600	224,600
Allocated to Offset AUX Lost Revenue - Housing & Dining		(4,000,984)		(4,000,984)
Other Operating Expenses			(224,600)	(224,600)
IT Expenses				0
ARPA Emergency Student Aid Pass-Through:				
Revenues Received			4,932,944	4,932,944
Emergency Aid Awarded			(4,932,944)	(4,932,944)
ARPA Federal Contracts & Grants (Institutional):				
Revenues Received-HEERF III			4,624,749	4,624,749
Revenues Received-SIP III			416,275	416,275
Allocated to Offset AUX Lost Revenue - Housing & Dining			(3,145,417)	(3,145,417)
Allocated to Offset AUX Lost Revenue - Student & Rec Center Fee			(1,222,931)	(1,222,931)
Allocated to Offset E&G Lost Revenue			(672,676)	(672,676)
Total	(0)	0	0	0
Total Emergency Student Aid	1,612,138	1,612,138	4,932,944	8,157,220
Total Institutional	1,769,808	4,235,474	5,265,624	11,270,906
Total Title V	1,472,726	0	0	1,472,726
	4,854,672	5,847,612	10,198,568	20,900,852

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania
 Summary of Budget Request

	FY 2019-20	FY 2020-21	Variance: Prior/Current		FY 2021-22	Variance: Request/Current		FY 2022-23	Variance: Future/Request	
	Prior Year	Current Year	Amount	%	Request Year	Amount	%	Future Year	Amount	%
EDUCATIONAL & GENERAL										
Current Sources										
Tuition & Fees	\$47,337,447	\$44,535,219	(\$2,802,228)	-5.9%	\$39,826,801	(\$4,708,418)	-10.6%	\$38,466,000	(\$1,360,801)	-3.4%
Appropriation	26,512,315	26,512,315	-	0.0%	26,237,620	(274,695)	-1.0%	26,762,372	524,752	2.0%
Other Revenue	8,052,057	12,552,235	4,500,178	55.9%	9,448,651	(3,103,584)	-24.7%	7,592,348	(1,856,303)	-19.6%
Total Sources	\$81,901,819	\$83,599,769	\$1,697,950	2.1%	\$75,513,072	(\$8,086,697)	-9.7%	\$72,820,720	(\$2,692,352)	-3.6%
Current Uses										
Personnel	\$62,033,906	\$59,366,752	(\$2,667,154)	-4.3%	\$57,028,484	(\$2,338,268)	-3.9%	\$58,901,759	\$1,873,275	3.3%
Services/Supplies	23,631,534	22,530,520	(1,101,014)	-4.7%	25,477,007	2,946,487	13.1%	25,680,000	202,993	0.8%
Capital and Debt Principal Pymt	1,024,132	997,681	(26,451)	-2.6%	965,864	(31,817)	-3.2%	963,348	(2,516)	-0.3%
Total Uses	\$86,689,572	\$82,894,953	(\$3,794,619)	-4.4%	\$83,471,355	\$576,402	0.7%	\$85,545,107	\$2,073,752	2.5%
Sources Less Uses	(\$4,787,753)	\$704,816	\$5,492,569	-114.7%	(\$7,958,283)	(\$8,663,099)	-1229.1%	(\$12,724,387)	(\$4,766,104)	59.9%
AUXILIARY										
Current Sources										
Food Service	\$4,957,527	\$1,841,633	(\$3,115,894)	-62.9%	\$3,192,240	\$1,350,607	73.3%	\$3,050,000	(\$142,240)	-4.5%
Housing	3,399,926	4,779,347	1,379,421	40.6%	8,792,995	4,013,648	84.0%	8,400,000	(392,995)	-4.5%
Other Revenue	5,796,920	4,959,745	(837,175)	-14.4%	6,005,196	1,045,451	21.1%	1,565,000	(4,440,196)	-73.9%
Total Sources	\$14,154,373	\$11,580,725	(\$2,573,648)	-18.2%	\$17,990,431	\$6,409,706	55.3%	\$13,015,000	(\$4,975,431)	-27.7%
Current Uses										
Personnel	\$3,717,065	\$3,409,891	(\$307,174)	-8.3%	\$3,828,943	\$419,052	12.3%	\$3,924,455	\$95,512	2.5%
Services/Supplies	6,332,171	7,332,321	1,000,150	15.8%	9,986,124	2,653,803	36.2%	10,895,250	909,126	9.1%
Capital and Debt Principal Pymt	2,034,930	3,581,243	1,546,305	76.0%	3,828,252	247,009	6.9%	3,736,006	(92,246)	-2.4%
Total Uses	\$12,084,174	\$14,323,455	\$2,239,281	18.5%	\$17,643,319	\$3,319,864	23.2%	\$18,555,711	\$912,392	5.2%
Sources Less Uses	\$2,070,199	(\$2,742,730)	(\$4,812,929)	-232.5%	\$347,112	\$3,089,842	-112.7%	(\$5,540,711)	(\$5,887,823)	-1696.2%
TOTAL UNRESTRICTED										
Current Sources										
Tuition & Fees	\$47,337,447	\$44,535,219	(\$2,802,228)	-5.9%	\$39,826,801	(\$4,708,418)	-10.6%	\$38,466,000	(\$1,360,801)	-3.4%
Appropriation	26,512,315	26,512,315	-	0.0%	26,237,620	(274,695)	-1.0%	26,762,372	524,752	2.0%
Food Service and Housing	8,357,453	6,620,980	(1,736,473)	-20.8%	11,985,235	5,364,255	81.0%	11,450,000	(535,235)	-4.5%
Other Revenue	13,848,977	17,511,980	3,663,003	26.4%	15,453,847	(2,058,133)	-11.8%	9,157,348	(6,296,499)	-40.7%
Total Sources	\$96,056,192	\$95,180,494	(\$875,698)	-0.9%	\$93,503,503	(\$1,676,991)	-1.8%	\$85,835,720	(\$7,667,783)	-8.2%
Current Uses										
Personnel	\$65,750,971	\$62,776,643	(\$2,974,328)	-4.5%	\$60,857,427	(\$1,919,216)	-3.1%	\$62,826,214	\$1,968,787	3.2%
Services/Supplies	29,963,705	29,862,841	(100,864)	-0.3%	35,463,131	5,600,290	18.8%	36,575,250	1,112,119	3.1%
Capital and Debt Principal Pymt	3,059,070	4,578,924	1,519,854	49.7%	4,794,116	215,192	4.7%	4,699,354	(94,762)	-2.0%
Total Uses	\$98,773,746	\$97,218,408	(\$1,555,338)	-1.6%	\$101,114,674	\$3,896,266	4.0%	\$104,100,818	\$2,986,144	3.0%
Sources Less Uses	(\$2,717,554)	(\$2,037,914)	\$679,640	-25.0%	(\$7,611,171)	(\$5,573,257)	273.5%	(\$18,265,098)	(\$10,653,927)	140.0%
RESTRICTED										
Current Sources										
Govt. Contracts/Grants	\$19,421,204	\$19,097,429	(\$323,775)	-1.7%	\$22,087,944	\$2,990,515	15.7%	\$17,455,000	(\$4,632,944)	-21.0%
Other Revenue	2,075,075	2,518,128	443,053	21.4%	2,518,938	810	0.0%	2,484,896	(34,042)	-1.4%
Total Sources	\$21,496,279	\$21,615,557	\$119,278	0.6%	\$24,606,882	\$2,991,325	13.8%	\$19,939,896	(\$4,666,986)	-19.0%
Current Uses										
Personnel	\$4,988,135	\$5,207,096	\$218,961	4.4%	\$5,613,588	\$406,492	7.8%	\$5,879,546	\$265,958	4.7%
Services/Supplies	16,526,726	15,912,871	(613,855)	-3.7%	18,943,294	3,030,423	19.0%	14,010,350	(4,932,944)	-26.0%
Capital and Debt Principal Pymt	405,413	47,976	(357,437)	-88.2%	50,000	2,024	4.2%	50,000	-	0.0%
Total Uses	\$21,920,274	\$21,167,943	(\$752,331)	-3.4%	\$24,606,882	\$3,438,939	16.2%	\$19,939,896	(\$4,666,986)	-19.0%
Sources Less Uses	(\$423,995)	\$447,614	\$871,609	-205.6%	\$0	(\$447,614)	-100.0%	\$0	\$0	#DIV/0!
TOTAL										
Current Sources										
Tuition & Fees	\$47,337,447	\$44,535,219	(\$2,802,228)	-5.9%	\$39,826,801	(\$4,708,418)	-10.6%	\$38,466,000	(\$1,360,801)	-3.4%
Appropriation	26,512,315	26,512,315	-	0.0%	26,237,620	(274,695)	-1.0%	26,762,372	524,752	2.0%
Food Service and Housing	8,357,453	6,620,980	(1,736,473)	-20.8%	11,985,235	5,364,255	81.0%	11,450,000	(535,235)	-4.5%
Govt. Contracts/Grants	19,421,204	19,097,429	(323,775)	-1.7%	22,087,944	2,990,515	15.7%	17,455,000	(4,632,944)	-21.0%
Other Revenue	15,924,052	20,030,108	4,106,056	25.8%	17,972,785	(2,057,323)	-10.3%	11,642,244	(6,330,541)	-35.2%
Total Sources	\$117,552,471	\$116,796,051	(\$756,420)	-0.6%	\$118,110,385	\$1,314,334	1.1%	\$105,775,616	(\$12,334,769)	-10.4%
Current Uses										
Personnel	70,739,106	\$67,983,739	(\$2,755,367)	-3.9%	\$66,471,015	(\$5,926,671)	-8.6%	\$68,705,760	\$2,234,745	3.4%
Services/Supplies	46,490,431	45,775,712	(714,719)	-1.5%	54,406,425	(1,101,689)	-2.2%	50,585,600	(3,820,825)	-7.0%
Capital and Debt Principal Pymt	3,464,483	4,626,900	1,162,417	33.6%	4,844,116	95,551	2.2%	4,749,354	(94,762)	-2.0%
Total Uses	\$120,694,020	\$118,386,351	(\$2,307,669)	-1.9%	\$125,721,556	\$7,335,205	6.2%	\$124,040,714	(\$1,680,842)	-1.3%
Sources Less Uses	(\$3,141,549)	(\$1,590,300)	\$1,551,249	-49.4%	(\$7,611,171)	(\$6,020,871)	378.6%	(\$18,265,098)	(\$10,653,927)	140.0%