



**REPORT TO THE
BOARD OF TRUSTEES**

**1994-95 YEAR-END PROJECTION
1995-96 PROPOSED BUDGET**

JUNE 8-10, 1995

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COST CENTERS

INSTRUCTION:

Undergraduate
Heritage Institute
Preparatory-Remedial Education
Arts
Communications
Computer Instruction
Cooperative Education
Environmental Field Program
Humanities
Interdisciplinary
International Studies
Languages
Natural Sciences
Physical Education
Social & Behavioral Sciences
AEA Brazil
AEA Buddhist Studies
AEA Egypt
AEA Germany
AEA Japan
AEA Mexico
AEA Overseas Non-AEA Program
AEA Women's Studies
MA Management
MA Psychology
MA Education
ORI
Whole System Design
MA Organizational Management
Community Education
Dance/Movement Therapy
Counseling Psychology
Marriage and Family Therapy
Environmental Studies

INSTRUCTION Cont'd:

Education
Chair/Organization & Management
Chair/Applied Psychology
Clinical Psychology
O&M/Bennington
O&M/New Haven
O&M/Keene
IMA
Weekend Program
Intercultural Relations
Conflict Resolution
Summer Seminar

RESEARCH:

Individual and Project Research

PUBLIC SERVICE:

Glen Helen
Outdoor Education Center
Raptor Center
Antioch Review
WYSO
Community Development

ACADEMIC SUPPORT:

Academic Administration
General Faculty
AEA Administration
AEA London
Library/Media Services
Academic Personnel Development
Course & Curriculum Development
Psychological Services Center
Research and Evaluation
Writing Center
WDS Institute

STUDENT SERVICES:

Financial Aid Administration
Student Admissions
Registrar (Student Records)
Regsys
Student Services
Advocate's Office
Infirmary
Counseling
Security
Maples
Student Loan Office

INSTITUTIONAL SUPPORT:

University President
Special Account
Trustees
Provost/President
President's Fund
Former President
Fiscal Operations
Business Office
General Administration
Central Services
Personnel
Alumni
Development/Advancement
Public Relations
Publications
Grants Office
Administrative Computer Service

COST CENTERS Cont'd

INSTITUTIONAL SUPPORT Cont'd:

University Miscellaneous
University Restructuring
Supplemental Retirement

O & M PLANT:

Maintenance
Custodial
Building & Grounds
Power Plant
Reserves for Repairs & Renovations

AUXILIARY ENTERPRISES:

Dining Services
External Events
Gathering Space
Housing
Bookstore
Catalog Services
Summer Language Program
Heritage Operations
Computer Sales

SCHOLARSHIPS:

Grants & Scholarships

MANDATORY TRANSFERS:

Debt Service on Plant
Loan Funds
Other Mandatory Transfers

NON-MANDATORY TRANSFERS:

Transfers to Other Funds
Transfers to Other Campuses

**LINE ITEMS
Expenses**

SALARIES: Compensation Paid to
Contracted Employees

Core Faculty
Associate Faculty
Adjunct Faculty
Administrators
Administrative Associate
Unionized Staff
Non-Unionized Staff

BENEFITS: Required and Non-Required
Benefits Paid

Benefits/Core Faculty
Benefits/Associate Faculty
Benefits/Adjunct Faculty
Benefits/Administrators
Benefits/Associate Administrators
Benefits/Unionized Staff
Benefits/Non-Unionized Staff

OTHER BENEFITS:

Retirement Contingencies
Employee Fees Waived
Contracted Professional Development
Moving Expenses
Other Staff Benefits
Miscellaneous Benefits

OTHER COMPENSATION COSTS:

Wage and Salary Adjustment
Work/Study Students on Campus
Work/Study Off Campus
Student Wages
Other Staff Employees
Student Vouchers
Student Stipends
Consultants

OTHER COMP. COSTS Cont'd:

Overseas Allowance
Honoraria/Stipends
W/S Match
Benefit Surcharge

SUPPLIES: Supplies that are not Capitalized

Office Supplies
Instructional Supplies
Research Supplies
Duplicating Supplies
Computer Supplies
Maintenance Supplies
Library Supplies
Food Supplies
Miscellaneous Supplies

SPECIAL EVENTS:

Graduation
Orientation
Miscellaneous Special Events

TRAINING & DEVELOPMENT:

Non-Contracted Expenses for Trg & Dev

Business Travel
Business Miscellaneous
Local Meetings/Workshops
Employee Recruiting
Program Development

LINE ITEMS Cont'd

STUDENT AID:

Restricted Grant Scholarships
Student Vouchers

BUSINESS OPERATIONS COSTS:

General Cost of Doing Business

Subscriptions & Publications
Purchased Services
Information & Communications
Memberships & Dues
Printing
Postage
Audio/Visual
Advertising
Telecommunications
Legal
Audit

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PLANT MAINTENANCE COSTS:

Costs Related to Facilities

Maintenance/Contracts & Repairs
Purchased Services
Utilities
Vehicle Operation
Facility Rental
Equipment Rental
Insurance
Taxes

INTEREST & BANK CHARGES:

Interest
Bank Charges (include credit card charges)

RESALE COSTS:

Books for Resale
Computers for Resale
Supplies for Resale

MISCELLANEOUS COSTS:

Miscellaneous
Student Activities

RESERVES:

Campus Contingency
University Contingency
Bad Debts
Uncollected Revenue Reserve
Capital Reserve

OVERHEAD COSTS:

Regional Overhead
University Overhead
Innovation Fund
College Fund

OTHER EXPENDITURES

CAPITAL COSTS

Purchase of Land
Purchase of Buildings
Purchase of Improvements
Purchase of Equipment
Purchase of Furniture
Purchase of Books
Depreciation

RETIREMENT OF DEBT PRINCIPAL

ANTIOCH UNIVERSITY
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	32,768,246	32,380,558	-387,688	33,711,842	943,596	2.88%
Gifts and Grants	2,079,432	2,648,845	569,413	2,568,050	488,618	23.50%
Endowment Income	192,000	194,050	2,050	196,700	4,700	2.45%
Contracts	6,950	30,950	24,000	60,025	53,075	763.67%
Other Income	356,036	334,631	-21,405	769,200	413,164	116.05%
Total E and G Revenues	35,402,664	35,589,034	186,370	37,305,817	1,903,153	5.38%
Auxiliary Enterprises	2,627,241	2,422,751	-204,490	2,550,206	-77,035	-2.93%
AEA	986,196	946,259	-39,937	963,425	-22,771	-2.31%
TOTAL REVENUES	39,016,101	38,958,044	-58,057	40,819,448	1,803,347	4.62%
OPERATING EXPENSES						
Instruction	14,583,445	13,903,855	679,590	14,831,235	247,790	1.70%
Public Service	728,630	758,665	-30,035	1,101,571	372,941	51.18%
Academic Support	1,748,902	1,786,795	-37,893	1,994,168	245,266	14.02%
Student Services	4,483,315	4,402,355	80,960	4,618,184	134,869	3.01%
Institutional Support	9,518,796	8,986,978	531,818	10,392,856	874,060	9.18%
Plant Maintenance	3,890,594	4,129,040	-238,446	3,708,330	-182,264	-4.68%
Total E and G Expenses	34,953,682	33,967,688	985,994	36,646,344	1,692,662	4.84%
Auxiliary Enterprises	2,035,552	2,158,017	-122,465	2,177,070	141,518	6.95%
AEA	986,196	946,259	39,937	963,425	-22,771	-2.31%
Total Operating Exp.	37,975,430	37,071,964	903,466	39,786,839	1,811,409	4.77%
EXCESS REV. OVER EXPENSES	1,040,671	1,886,080	845,409	1,032,609	-8,062	-0.77%
OTHER CASH EXPENDITURES						
Capital Expenditures	631,974	1,028,000	-396,026	574,833	-57,141	-9.04%
Retirement of Debt	408,697	341,548	67,149	457,776	49,079	12.01%
TOTAL OTHER CASH	1,040,671	1,369,548	-328,877	1,032,609	-8,062	-0.77%
NET TOTAL	0	516,532	516,532	0		

ANTIOCH UNIVERSITY
Budget by Category
1994-1995 and 1995-1996

	1994-95 BUDGET	YR. END PROJECTION	VARIANCE FROM BUDG	1995-96 PROPOSED	\$ CHANGE FROM 94-95	% CHANGE FROM 94-95
TOTAL REVENUES	39,016,101	38,958,044	-58,057	40,819,448	1,803,347	4.62%
OPERATING EXPENSES						
Salaries and Wages	19,153,949	19,411,606	-257,657	20,002,924	848,975	4.43%
Benefits	5,813,216	5,947,946	-134,730	6,375,373	562,157	9.67%
Training and Development	922,275	729,876	192,399	849,112	-73,163	-7.93%
Student Aid Services	64,250	56,550	7,700	51,350	-12,900	-20.08%
Special Events	119,972	226,309	-106,337	209,374	89,402	74.52%
Supplies	915,557	1,085,565	-170,008	1,017,346	101,789	11.12%
Business Operations	3,110,453	3,583,300	-472,847	3,602,192	491,739	15.81%
Plant Maintenance	3,733,329	3,845,084	-111,755	3,579,819	-153,510	-4.11%
Interest Expenses	498,040	959,223	-461,183	1,086,213	588,173	118.10%
Resale Costs	328,262	491,574	-163,312	317,140	-11,122	-3.39%
Miscellaneous	231,365	112,350	119,015	133,966	-97,399	-42.10%
Contingency Reserves	1,942,934	377,231	1,565,703	1,548,826	-394,108	-20.28%
Overhead	245,464	-229,986	475,450	49,780	-195,684	-79.72%
Transfers	-89,832	-470,923	381,091	0	89,832	-100.00%
AEA	986,196	946,259	39,937	963,425	-22,771	-2.31%
Total Operating Exp.	37,975,430	37,071,964	903,466	39,786,839	1,811,409	4.77%
EXCESS REV. OVER EXPENSES	1,040,671	1,886,080	845,409	1,032,609	-8,062	-0.77%
OTHER CASH EXPENDITURES						
Capital Expenditures	631,974	1,028,000	-396,026	574,833	-57,141	-9.04%
Retirement of Debt	408,697	341,548	67,149	457,776	49,079	12.01%
TOTAL OTHER CASH	1,040,671	1,369,548	-328,877	1,032,609	-8,062	-0.77%
NET TOTAL	0	516,532	516,532	0		

Antioch College

Explanation of 94/95 Year End Projection

REVENUES

The 1994-1995 Year End Projected Net Tuition and Fees Revenue shows a slightly favorable variance as a result of reduced tuition discount. To accomplish this variance requires exhausting all of the College's operating reserves and using at least a part of special purpose funds set aside for enrollment management activities. This variance is due to an enrollment shortfall of 55 FTE. Revenues also include the addition of bequests to cover operating expenses of the Development Office which was added to the operating budget mid-year. Auxiliary Enterprises and AEA Revenues reflect enrollment shortfalls.

EXPENSES

Nearly every category and summary of expense reflects an unfavorable variance as a result of the addition of the Development Office during the year. These expenses will be covered by the expected receipt of bequests before year end which will be used to balance the budget. The functional report variances reflect a more accurate projection of year end expenses. Academic and Student Service functions should perform within budget, while Plant Maintenance, Auxiliary Enterprises, and Institutional Support (including Development) reflect overages. These overages can be attributed to some restructuring expenses, some unplanned maintenance items, staff overtime expenses, and increased technology and telephone expenses.

Antioch College 1995-1996 Budget Proposal

PROCESS & PRIORITIES

The 1995-1996 Budget Proposal for Antioch College is the result of a highly participatory process which required the reduction and reallocation of program and support costs based on projected enrollments which are well below the projected enrollment for 1994-1995. Budget priorities were established for enrollment management (including calendar change and implementation), multiculturalism, and stewardship of resources.

STUDENT FTE

The College projects 568 FTE for 1995-1996 based on the projection of an incoming class of 220 and average rates of retention. (Presently we have fewer new student applications and deposits than at this time last year). The projected FTE is based on current and historic enrollments including attrition and retention data. A contingency budget at 545 FTE is also being prepared.

REALLOCATIONS

The 1995-1996 FTE projection includes a modest reserve fund of \$280,000. The College continues to maintain a conservative outlook while in the process of major transitions in the University organization, College leadership, calendar, and program along with facing enrollment uncertainty. Reductions and reallocations include elimination of funding for eight (8) full-time and one (1) half-time positions, a 1% salary increase for non-union employees, reductions in all supply categories and operating expenses, reductions in purchased services, and reallocations of funds to Student Services, multicultural programs, and technology.

ANTIOCH COLLEGE
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	7,125,727	7,424,192	298,465	7,086,803	-38,924	-0.55%
Gifts and Grants	1,591,500	2,087,083	495,583	1,886,013	294,513	18.51%
Endowment Income	140,000	140,000	0	144,200	4,200	3.00%
Contracts	0	0	0	0	0	
Other Income	24,036	24,036	0	63,143	39,107	162.70%
Total E and G Revenues	8,881,263	9,675,311	794,048	9,180,159	298,896	3.37%
Auxiliary Enterprises	2,243,243	2,039,312	-203,931	2,178,861	-64,382	-2.87%
AEA	986,196	946,259	-39,937	963,425	-22,771	-2.31%
TOTAL REVENUES	12,110,702	12,660,882	550,180	12,322,445	211,743	1.75%
OPERATING EXPENSES						
Instruction	3,271,615	3,098,913	172,702	3,243,770	-27,845	-0.85%
Public Service	0	0	0	0	0	
Academic Support	860,679	845,696	14,983	819,971	-40,708	-4.73%
Student Services	1,876,437	1,853,723	22,714	1,843,431	-33,006	-1.76%
Institutional Support	1,648,270	2,307,285	-659,015	1,912,985	264,715	16.06%
Plant Maintenance	1,123,162	1,361,153	-237,991	1,173,140	49,978	4.45%
Total E and G Expenses	8,780,163	9,466,770	-686,607	8,993,297	213,134	2.43%
Auxiliary Enterprises	1,888,126	1,985,153	-97,027	1,897,712	9,586	0.51%
AEA	986,196	946,259	39,937	963,425	-22,771	-2.31%
Total Operating Exp.	11,654,485	12,398,182	-743,697	11,854,434	199,949	1.72%
EXCESS REV. OVER EXPENSES	456,217	262,700	193,517	468,011	11,794	2.59%
OTHER CASH EXPENDITURES						
Capital Expenditures	84,520	56,159	28,361	183,405	98,885	117.00%
Retirement of Debt	371,697	206,541	165,156	284,606	-87,091	117.00%
TOTAL OTHER CASH	456,217	262,700	193,517	468,011	11,794	2.59%
NET TOTAL	0	0	0	0		

ANTIOCH COLLEGE
Budget by Category
1994-1995 and 1995-1996

	1994-95 BUDGET	YR. END PROJECTION	VARIANCE FROM BUDG	1995-96 PROPOSED	\$ CHANGE FROM 94-95	% CHANGE FROM 94-95
TOTAL REVENUES	12,110,702	12,660,882	550,180	12,322,445	211,743	1.75%
OPERATING EXPENSES						
Salaries and Wages	5,784,477	6,451,736	-667,259	5,930,042	145,565	2.52%
Benefits	2,003,324	2,193,827	-190,503	2,262,073	258,749	12.92%
Training and Development	185,612	194,877	-9,265	233,302	47,690	25.69%
Student Aid Services	0	0	0	0	0	
Special Events	18,137	50,499	-32,362	28,874	10,737	59.20%
Supplies	447,837	607,525	-159,688	530,325	82,488	18.42%
Business Operations	767,199	956,794	-189,595	861,216	94,017	12.25%
Plant Maintenance	1,048,046	1,029,611	18,435	1,062,299	14,253	1.36%
Interest Expenses	0	192,698	-192,698	270,198	270,198	
Resale Costs	207,700	344,374	-136,674	184,940	-22,760	-10.96%
Miscellaneous	32,615	39,688	-7,073	55,325	22,710	69.63%
Contingency Reserves	635,362	75,000	560,362	280,000	-355,362	-55.93%
Overhead	-448,020	-675,797	227,777	-807,585	-359,565	80.26%
Transfers	-14,000	-8,909	-5,091	0	14,000	-100.00%
AEA	986196	946259	39,937	963425	-22,771	-2.31%
Total Operating Exp.	11,654,485	12,398,182	-743,697	11,854,434	199,949	1.72%
EXCESS REV. OVER EXPENSES	456,217	262,700	-193,517	468,011	11,794	2.59%
OTHER CASH EXPENDITURES						
Capital Expenditures	84,520	56,159	28,361	183,405	98,885	117.00%
Retirement of Debt	371,697	206,541	165,156	284,606	-87,091	-23.43%
TOTAL OTHER CASH	456,217	262,700	193,517	468,011	11,794	2.59%
NET TOTAL	0	0	0	0		

ANTIOCH NEW ENGLAND GRADUATE SCHOOL EXPLANATION OF 94/95 YEAR END PROJECTION

The 1994-95 budget includes a projection of 394 new students. Actual enrollment was 379. Revenues, however, are projected to be met.

The expenses for the year include additional costs for adjunct faculty and additional benefits related to those faculty as well as increased medical benefits because Antioch New England offers family coverage.

Business Operations include additional telephones and phone lines for the new building, an increase of approximately 50% for the new building. In addition lines for fax machines, computers, and credit card machines were added. Additional costs for internet connections for both connecting to Yellow Springs and providing additional services through the library were also added to the budget. Other expenses that were added were for consulting to analyze the financial aid operation, assistance in organizing the alumni data base, and additional recruiting expenses.

ANTIOCH NEW ENGLAND GRADUATE SCHOOL 1995-96 PROPOSED BUDGET

This is a no growth budget, based on a "stall" in new enrollments and the reality of declining new enrollments due to the well documented factors of job market uncertainty for the disciplines taught, increased cost, and competition. The projected FTE for 1994-95 was 394 but actual was 379. A modest increase for 1995-96 to 384 FTE is realistic, given the marketing efforts and strategies, initiated in the fall of 1994, that have produced results.

Tuition is being increased by 4.3% for master's programming, except the programs in Applied Psychology, and 4.1% for the Psy.D. and master's programs offered by the Applied Psychology Department. Salary increases are projected at 2.5%.

Priorities included in this budget include (a) maintaining a high degree of academic quality and the current levels of service; (b) providing a basic response to the need for salary and benefit increase; (c) addressing the staffing requirements of reorganization; (d) providing marginal program development funding for the newly approved Ph.D. in Environmental Studies Program and other potential program initiatives; and (e) covering debt service and the costs of occupying a new campus (certainly a positive accomplishment and not an insignificant item).

ANTIOCH NEW ENGLAND GRADUATE SCHOOL
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	7,465,239	7,531,744	66,505	7,697,650	232,411	3.11%
Gifts and Grants	122,500	75,000	-47,500	100,000	-22,500	-18.37%
Endowment Income	0	0	0	0	0	
Contracts	0	23,000	23,000	30,000	30,000	0.00%
Other Income	15,000	960	-14,040	136,842	121,842	812.28%
Total E and G Revenues	7,602,739	7,630,704	27,965	7,964,492	361,753	4.76%
Auxiliary Enterprises	0	0	0	0	0	0.00%
TOTAL REVENUES	7,602,739	7,630,704	27,965	7,964,492	361,753	4.76%
OPERATING EXPENSES						
Instruction	3,463,806	3,346,522	117,284	3,608,335	144,529	4.17%
Public Service	0	0	0	0	0	
Academic Support	244,666	374,145	-129,479	296,560	51,894	21.21%
Student Services	455,023	450,360	4,663	483,011	27,988	6.15%
Institutional Support	2,517,816	2,473,161	44,655	2,701,210	183,394	7.28%
Plant Maintenance	723,704	669,430	54,274	705,618	-18,086	-2.50%
Total E and G Expenses	7,405,015	7,313,618	91,397	7,794,734	389,719	5.26%
Auxiliary Enterprises	0	0	0	0	0	
Total Operating Exp.	7,405,015	7,313,618	91,397	7,794,734	389,719	5.26%
EXCESS REV. OVER EXPENSES	197,724	317,086	119,362	169,758	-27,966	-14.14%
OTHER CASH EXPENDITURES						
Capital Expenditures	162,724	165,000	-2,276	109,758	-52,966	-32.55%
Retirement of Debt	35,000	35,000	0	60,000	25,000	71.43%
TOTAL OTHER CASH	197,724	200,000	-2,276	169,758	-27,966	-14.14%
NET TOTAL	0	117,086	117,086	0		

ANTIOCH NEW ENGLAND GRADUATE SCHOOL
Budget by Category

	1994-95 BUDGET	YR. END PROJECTION	VARIANCE FROM BUDG	1995-96 PROPOSED	\$ CHANGE FROM 94-95	% CHANGE FROM 94-95
TOTAL REVENUES	7,602,739	7,630,704	27,965	7,964,492	361,753	4.76%
OPERATING EXPENSES						
Salaries and Wages	3,543,729	3,602,000	-58,271	3,680,212	136,483	3.85%
Benefits	1,153,221	1,221,000	-67,779	1,269,350	116,129	10.07%
Training and Development	203,509	110,000	93,509	173,434	-30,075	-14.78%
Student Aid Services	0	0	0	0	0	
Special Events	18,900	18,000	900	14,850	-4,050	-21.43%
Supplies	162,867	174,000	-11,133	193,173	30,306	18.61%
Business Operations	461,175	594,000	-132,825	572,742	111,567	24.19%
Plant Maintenance	390,910	373,000	17,910	302,500	-88,410	-22.62%
Interest Expenses	360,800	391,000	-30,200	442,000	81,200	22.51%
Resale Costs	0	0	0	0	0	
Miscellaneous	34,957	25,000	9,957	29,521	-5,436	-15.55%
Contingency Reserves	253,996	130,667	123,329	301,735	47,739	18.80%
Overhead	820,951	820,951	0	815,217	-5,734	-0.70%
Transfers	0	-146,000	146,000	0	0	
Total Operating Exp.	7,405,015	7,313,618	91,397	7,794,734	389,719	5.26%
EXCESS REV. OVER EXPENSES	197,724	317,086	119,362	169,758	-27,966	-14.14%
OTHER CASH EXPENDITURES						
Capital Expenditures	162,724	165,000	-2,276	109,758	-52,966	-32.55%
Retirement of Debt	35,000	35,000	0	60,000	25,000	0.00%
TOTAL OTHER CASH	197,724	200,000	-2,276	169,758	-27,966	-14.14%
NET TOTAL	0	117,086	117,086	0		

ANTIOCH SEATTLE EXPLANATION OF 94/95 YR END PROJECTION

Introduction. Seattle experienced a shortfall in FTE from its projected enrollment for this fiscal year. This led to a year of tight spending controls with an emphasis placed on supporting our key priorities and recruitment. In addition, when our development officer resigned and was not replaced, we did not make our fund raising projections.

FTE. Our original projection was for 690 FTE. At this point we expect to end the year at 620 FTE. 1993-1994 year end was 597 FTE. Thus we did grow by 4.4%, but it was just not as much as we had anticipated. The largest shortfalls were in the Education programs, (44 FTE below target), with the balance of the shortfall distributed across every other program.

Response to revenue shortfall. After Fall pre registration, adjustments were made to budgets, a revised FTE projection was completed, and all open positions (including the Development officer) were put on hold. During the course of the year when subsequent vacancies occurred a thorough evaluation was done prior to filling the position. We repeated the process after Winter registration when we met but did not exceed our revised projections. Budget cuts and hiring freezes along with our 1994-95 unit and capital reserves will cover most of the shortfall. Should the closing balance at year end require it, we will request permission to cover the remaining shortfall with carry

forward funds from previous years.

Budget variations. In the budget by category report it is possible to trace where we were able to save money. The largest savings categories were in personnel and equipment costs. What appears to be spending over budget in the supply line is the result of clarification about capital expenditures after this budget was finalized. Many items previously budgeted under furniture and equipment lines were expensed as supply per our new instructions. The variation in the business operation line is the result of increased use of consultants in public relations and marketing in lieu of filling a vacancy in our public relations officer position. The negative balance in the plant maintenance line is a result of midyear increases in operating cost adjustments allowed in our leases. Increased use of credit cards to make tuition payments resulted in spending over budget in the interest expense line. Variation in resale costs is offset by increase revenue for the bookstore and efforts to increase revenue by expanding the variety of items offered for resale.

ANTIOCH SEATTLE 1995-96 PROPOSED BUDGET

Introduction. With the leveling of enrollment at the Seattle campus, the primary goal of our budget development this year has been to create a balanced budget proposal that maintains momentum on our key organizational objectives and still offers at least minimal funding for other key priorities. We want to continue the effort begun last year toward improvement of our compensation, to further improve our competitive position in the local market by holding the tuition levels to a modest increase and to present a fiscally conservative budget based on carefully considered enrollment projections.

Budget process. This year we changed our approach to budget development. Instead of a large committee with representatives from each campus constituency, the Deans' Council worked directly with the program directors on both process and outcome. Input from various sectors of the campus came through direct contact with one of the Deans, program meetings, community meetings, and a workshop designed by the Management and Whole Systems Design faculty to help identify priorities for budget cuts and ideas to increase revenue. In addition, we attempted to allow more time after the final proposal was developed for reactions from the campus community.

Enrollment. We are projecting 636 annualized FTE for next year. This represents a decrease of 65 FTE from our 1994-95 budget. (Our current projection for 1994-1995 actual FTE is 620.) The increase of 16 from this year's actual to next year's projection results primarily from the addition of the new Bachelor of Arts/Teacher Certification (BA/TC) program which already has students in a pilot project in early 1995. We really feel these are conservative FTE estimates. The enrollment shortfall experienced in '94-95 led to a much more rigorous review in each degree program, accounting for a careful projection of realistic enrollment rates for next year, an exact accounting of graduation rates for each quarter, and an honest review of the impact of tuition levels on the local "competition" for that program.

Tuition. We are proposing to increase our basic tuition rates by 3.5%. For the third year in a row, we are trying to keep the tuition rate increase as modest as possible. Exceptions to this are in the Education program where a 5% increase is proposed for the Teacher Certification program, no change is proposed for the individualized MA Education degree, and a 16% reduction in price is requested for the site based program. A 4.5% increase is proposed for the new cohort of Management and a 4.7% increase for OSR which will allow for a continuation of a constant rate of equal monthly payments for that program.

Compensation. Both faculty and staff now have compensation plans and proposed salary schedules. Three to five year implementation schedules also have been presented. The allotment in this budget will allow us to make progress toward those goals, but at a slower rate than that included in the proposed implementation schedules for core and adjunct faculty and staff.

Despite our tight budget, we are allocating a sum equal to approximately 4% for faculty and approximately 3% for staff to compensation pools. In each case some funds will be allocated to internal equity adjustments based upon salary plan refinements and some will fund an adjustment for everyone. The administrative employees and program directors will receive a 2% increase. The adjunct salary improvement proposed for the current budget was deferred as a result of the curtailed enrollment in '94-95 and is now being proposed to begin in Winter Quarter of the '95-96 budget cycle.

Other budget priorities in Seattle. The attached budget includes funding for increased computer access from off campus for both students and faculty, modest expansion of library services and a restoration of funding to upgrade services in the areas of development, marketing and public awareness. Not included in the proposal are some speculative ventures in continuing education and other revenue generating ideas that were proposed in hopes of contributing to financial stability in the coming year. They will be considered on a case by case basis, after firm enrollment levels have been established.

ANTIOCH SEATTLE
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	6,252,756	5,744,000	-508,756	6,078,034	-174,722	-2.79%
Gifts and Grants	70,000	0	-70,000	10,000	-60,000	-85.71%
Endowment Income	0	0	0	0	0	
Contracts	0	0	0	0	0	
Other Income	6,200	6,300	100	3,000	-3,200	-51.61%
Total E and G Revenues	6,328,956	5,750,300	-578,656	6,091,034	-237,922	-3.76%
Auxiliary Enterprises	152,750	160,000	7,250	178,000	25,250	16.53%
TOTAL REVENUES	6,481,706	5,910,300	-571,406	6,269,034	-212,672	-3.28%
OPERATING EXPENSES						
Instruction	2,871,714	2,733,535	138,179	2,804,503	-67,211	-2.34%
Public Service	0	0	0	0	0	
Academic Support	241,179	221,329	19,850	312,196	71,017	29.45%
Student Services	493,811	469,692	24,119	472,800	-21,011	-4.25%
Institutional Support	1,926,462	1,621,242	305,220	1,880,037	-46,425	-2.41%
Plant Maintenance	658,638	647,638	11,000	612,870	-45,768	-6.95%
Total E and G Expenses	6,191,804	5,693,436	498,368	6,082,406	-109,398	-1.77%
Auxiliary Enterprises	147,426	172,864	-25,438	159,358	11,932	8.09%
Total Operating Exp.	6,339,230	5,866,300	472,930	6,241,764	-97,466	-1.54%
EXCESS REV. OVER EXPENSES	142,476	44,000	-98,476	27,270	-115,206	-80.86%
OTHER CASH EXPENDITURES						
Capital Expenditures	142,476	44,000	98,476	27,270	-115,206	-80.86%
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	142,476	44,000	98,476	27,270	-115,206	-80.86%
NET TOTAL	0	0	0	0		

ANTIOCH SEATTLE
Budget by Category
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
TOTAL REVENUES	6,481,706	5,910,300	-571,406	6,269,034	-212,672	-3.28%
OPERATING EXPENSES						
Salaries and Wages	3,108,699	2,912,045	196,654	3,200,602	91,903	2.96%
Benefits	817,601	765,551	52,050	818,441	840	0.10%
Training and Development	109,344	87,864	21,480	76,332	-33,012	-30.19%
Student Aid Services	47,950	41,650	6,300	35,050	-12,900	-26.90%
Special Events	23,850	15,350	8,500	20,150	-3,700	-15.51%
Supplies	59,295	83,900	-24,605	70,300	11,005	18.56%
Business Operations	387,622	408,780	-21,158	322,266	-65,356	-16.86%
Plant Maintenance	683,272	699,550	-16,278	681,045	-2,227	-0.33%
Interest Expenses	7,000	13,030	-6,030	15,000	8,000	114.29%
Resale Costs	114,562	140,000	-25,438	126,000	11,438	9.98%
Miscellaneous	20,591	2,736	17,855	14,580	-6,011	-29.19%
Contingency Reserves	246,502	62,984	183,518	187,182	-59,320	-24.06%
Overhead	712,942	712,942	0	674,816	-38,126	-5.35%
Transfers	0	-80,082	80,082	0	0	
Total Operating Exp.	6,339,230	5,866,300	472,930	6,241,764	-97,466	-1.54%
EXCESS REV. OVER EXPENSES	142,476	44,000	-98,476	27,270	-115,206	-80.86%
OTHER CASH EXPENDITURES						
Capital Expenditures	142,476	44,000	98,476	27,270	-115,206	-80.86%
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	142,476	44,000	98,476	27,270	-115,206	-80.86%
NET TOTAL	0	0	0	0		

**Antioch University Southern California
EXPLANATION OF 94/95 YEAR END PROJECTION**

The major reason that revenue for 1994-95 is below projection is that both campuses failed to achieve desired enrollment levels. The Los Angeles budget was constructed based on 645 AFTE, and actual enrollment was 613.25 AFTE. The Santa Barbara budget was constructed on 240 AFTE, and actual enrollment was 228.13 AFTE.

Because enrollment was not at projected levels, several positions were not filled that were budgeted. These salary savings, other budget reductions, and established campus and region reserves were used to produce a balanced budget for the 1994-95 year.

The variance in plant maintenance was the result of an error in calculating the rent for the year in Los Angeles, and the variance in Special Events resulted from increased Alumni Development Activities. In addition, a variance in business operations was because of increased advertising at both campuses, and legal fees related to personnel settlements and the purchase of real estate.

**Antioch University Southern California
1995-96 PROPOSED BUDGET**

The 1995-96 budget is predicated upon an enrollment less than what was projected for 1994-95 (885 FTE) and slightly higher than what the 1994-95 actual enrollment was at each campus (841.56 AFTE). An enrollment for 1995-96 has been projected (850 AFTE) that is only slightly above the 1994-95 actual enrollment in Los Angeles (615 AFTE in 1995-96 as compared to 613.25 AFTE in 1994-95) and that is 2.93% above the actual 1994-95 enrollment in Santa Barbara (235 AFTE in 1995-96 as compared to 228.31 AFTE in 1994-95).

These enrollment projections are coupled with a tuition increase of \$150 per quarter for full-time enrollment. With inflation at about 3%, this increase of approximately 5% is justified, and compared with the tuition increases of comparable institutions in Southern California over the last several years, is very modest. The new tuition levels also will keep rates in the lower quartile for undergraduate programs and just below the median for graduate programs.

Across-the-board salary increases are included as a part of the 1995-96 budget at very modest levels--3.00% to become effective on January 1, 1996. In addition, modest funds are included for longevity increases and position reclassifications. All increases are predicated upon achieving enrollment projections.

22 No new positions or increases in percentage of effort of current positions are included for the Los Angeles campus, although several faculty positions not filled during 1994-95 are maintained in 1995-96 and will be filled if enrollment projections are met. In Santa Barbara, three new 0.50 FTE positions are included in the budget: Financial Aid Assistant, Computer Resources Coordinator, and Academic Program Assistant. All regional personnel positions are budgeted at 1994-95 actual levels except for the Human Resources Associate position which will increase from 0.71% of effort to 0.85% of effort as of October 1, 1995, if enrollment projections are met.

Campus contingency funds have been significantly increased because of the uncertainties of the future and to provide a local safety net with the elimination of a University-wide contingency. Southern California contingencies total \$242,000 and are located in the following areas of the budget: (1) Los Angeles--\$116,000; (2) Santa Barbara--\$53,000; and (3) region--\$73,000. Total contingency funds are established at the required 3.00% level.

A restricted budget for program development at each of the Southern California campuses is included in the regional contingency line of the budget. These funds (\$75,000) will be taken from historic, funded carry forward resources and will be used to fund the following activities: continuing education and other developments at the regional level, a creative writing MFA, assessment, and proposal development in Los Angeles, and proposal development in Santa Barbara. It is believed that these resources from our past successes must be used to assist in insuring our future successes.

ANTIOCH SOUTHERN CALIFORNIA
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	7,883,110	7,541,215	-341,895	7,993,820	110,710	1.40%
Gifts and Grants	65,500	5,500	-60,000	10,000	-55,500	-84.73%
Endowment Income	0	0	0	0	0	
Contracts	0	0	0	0	0	
Other Income	7,100	10,075	2,975	58,345	51,245	721.76%
Total E and G Revenues	7,955,710	7,556,790	-398,920	8,062,165	106,455	1.34%
Auxiliary Enterprises	45,400	44,400	-1,000	0	-45,400	-100.00%
TOTAL REVENUES	8,001,110	7,601,190	-399,920	8,062,165	61,055	0.76%
OPERATING EXPENSES						
Instruction	2,915,812	2,766,663	149,149	2,929,461	13,649	0.47%
Public Service	22,600	21,121	1,479	88,000	65,400	289.38%
Academic Support	341,010	289,664	51,346	505,489	164,479	48.23%
Student Services	1,055,932	1,064,884	-8,952	1,080,871	24,939	2.36%
Institutional Support	2,563,087	2,304,065	259,022	2,312,996	-250,091	-9.76%
Plant Maintenance	1,083,469	1,105,611	-22,142	1,131,248	47,779	4.41%
Total E and G Exp.	7,981,910	7,552,008	429,902	8,048,065	66,155	0.83%
Auxiliary Enterprises	0	0	0	0	0	0.00%
Total Operating Exp.	7,981,910	7,552,008	429,902	8,048,065	66,155	0.00%
EXCESS REV. OVER EXPENSES	19,200	49,182	29,982	14,100	-5,100	-26.56%
OTHER CASH EXPENDITURES						
Capital Expenditures	19,200	6,207	12,993	14,100	-5,100	-26.56%
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	19,200	6,207	12,993	14,100	-5,100	-26.56%
NET TOTAL	0	42,975	42,975	0		

ANTIOCH SOUTHERN CALIFORNIA
Budget by Category
1994-1995 and 1995-1996

	1994-95 BUDGET	YR. END PROJECTION	VARIANCE FROM BUDG	1995-96 PROPOSED	\$ CHANGE FROM 94-95	% CHANGE FROM 94-95
TOTAL REVENUES	8,001,110	7,601,190	-399,920	8,062,165	61,055	0.76%
OPERATING EXPENSES						
Salaries and Wages	3,817,633	3,664,184	153,449	3,912,271	94,638	2.48%
Benefits	983,104	948,867	34,237	1,016,417	33,313	3.39%
Training and Development	139,960	96,659	43,301	97,138	-42,822	-30.60%
Student Aid Services	16,300	14,900	1,400	16,300	0	0.00%
Special Events	20,500	32,000	-11,500	29,760	9,260	45.17%
Supplies	82,900	82,864	36	100,658	17,758	21.42%
Business Operations	483,576	525,773	-42,197	495,425	11,849	2.45%
Plant Maintenance	1,080,443	1,109,907	-29,464	1,160,594	80,151	7.42%
Interest Expenses	40,240	46,378	-6,138	37,592	-2,648	-6.58%
Resale Costs	500	0	500	0	-500	-100.00%
Miscellaneous	11,300	3,636	7,664	2,850	-8,450	-74.78%
Contingency Reserves	379,823	101,209	278,614	281,083	-98,740	-26.00%
Overhead	950,631	950,631	0	897,977	-52,654	-5.54%
Transfers	-25,000	-25,000	0	0	0	
Total Operating Exp.	7,981,910	7,552,008	429,902	8,048,065	66,155	0.83%
EXCESS REV. OVER EXPENSES	19,200	49,182	29,982	14,100	-5,100	-26.56%
OTHER CASH EXPENDITURES						
Capital Expenditures	19,200	6,207	12,993	14,100	-5,100	-26.56%
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	19,200	6,207	12,993	14,100	-5,100	-26.56%
NET TOTAL	0	42,975	42,975	0		

The McGregor School of Antioch University Explanation of 94/95 Year End Projection

We are projecting \$66,773 in additional revenue this year due to slightly increased enrollments in both the undergraduate and graduate programs.

We are projecting under expenditures in salaries, wages and benefits due to delays in hiring several positions (This is not a savings for next year as these positions are now filled and being annualized for 95/96.) Special Events costs increased for two reasons: we conducted a schoolwide Future Search Conference, and we now include in this category the cost of room and board paid to the College for IMA seminars.

Business Operations increased following a detailed review of 1.) 93/94 actual expenditures, 2.) original 94/95 budgeted amounts, and 3.) actual expenditures as of 11/30/94. Expenditures for purchased and consulting services were increased because the IMA seminars are designed to use multiple consultants for instructional delivery instead of the traditional adjunct faculty model.

Plant Maintenance increased to include the additional \$5,000 payment to the College for usage of the Gathering Space. Insurance was increased based upon new information on costs. We also anticipate continuing work on the Fels Building which has already included painting hallways and purchasing new furniture for common areas.

We are increasing our projected capital expenditures to continue the renovation of portions of the Fels building to accommodate our growing number of employees, to replace outmoded computer systems, and to provide for necessary furniture for new employees.

**The McGregor School of Antioch University
1995/1996 Budget Proposal**

Revenues

A 20.41% increase in revenues is primarily due to the addition of the new Environment and Community IMA cluster, the first full year of the Teacher Certification program, and modest (2 to 3%) tuition increases.

Expenses

Salary increases reflect a minimum of three percent for all employees. Additionally, following a thorough job audit for staff and administrators, we adjusted base pay for all staff and some administrators between six and eighteen percent. We've also increased pay to adjunct faculty in our Weekend College undergraduate program from \$1200 per class to \$1,275 (6.25% increase).

New positions include the Chair and staff support person for the Environment and Community IMA program; additional associate education faculty for year round operation; a Computer Specialist; and a Conference Center Coordinator for the proposed McGregor Conference Center. Also included are recruitment and moving costs for our new Provost who is anticipated to begin no later than July 1, 1996.

Budget by Function

Student Services increased 25.86% because we now allocate all printing and student recruitment advertising to the Admissions cost center instead of Academic Program cost centers. Institutional Support increased a total of 51.61%. A significant portion is the change in coding for the total \$382,441 we pay to the College. Instead of including the subsidy/rent and janitorial services in Plant Maintenance this was changed to Institutional Support. Our campus contingency increased as did our overhead amount paid to the University.

Budget by Category

The significant increase in special events and corresponding decrease in miscellaneous expenses is due to a change in coding of room and board expense paid to the College. It is now included in orientation costs instead of miscellaneous expenses.

We also have a significant increase in the contingency reserves category. For 95/96, our campus contingency is 3% of net student derived income, \$18,629 higher than the combined campus and university contingency from 94/95. We also included a discretionary campus contingency of \$120,000 to pay for costs associated with the proposed opening of the McGregor Conference Center.

McGREGOR SCHOOL OF ANTIOCH UNIVERSITY
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	3,930,729	4,031,461	100,732	4,741,021	810,292	20.61%
Gifts and Grants	25,000	22,000	-3,000	0	-25,000	-100.00%
Endowment Income	0	0	0	0	0	
Contracts	0	0	0	22,000	22,000	
Other Income	350	480	130	540	190	54.29%
Total E and G Revenues	3,956,079	4,053,941	97,862	4,763,561	807,482	20.41%
Auxiliary Enterprises	0	0	0	0	0	
TOTAL REVENUES	3,956,079	4,053,941	97,862	4,763,561	807,482	20.41%
OPERATING EXPENSES						
Instruction	2,060,498	1,958,222	102,276	2,245,166	184,668	8.96%
Public Service	0	0	0	0	0	
Academic Support	0	0	0	0	0	
Student Services	499,178	458,112	41,066	628,258	129,080	25.86%
Institutional Support	1,045,543	948,751	96,792	1,585,183	539,640	51.61%
Plant Maintenance	301,621	345,208	-43,587	85,454	-216,167	-71.67%
Total E and G Expenses	3,906,840	3,710,293	196,547	4,544,061	637,221	16.31%
Auxiliary Enterprises	0	0	0	120,000	120,000	
Total Operating Exp.	3,906,840	3,710,293	196,547	4,664,061	757,221	19.38%
EXCESS REV. OVER EXPENSES	49,239	343,648	294,409	99,500	50,261	102.08%
OTHER CASH EXPENDITURES						
Capital Expenditures	49,239	172,659	-123,420	99,500	50,261	102.08%
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	49,239	172,659	-123,420	99,500	50,261	102.08%
NET TOTAL	0	170,989	170,989	0		

McGREGOR SCHOOL OF ANTIOCH UNIVERSITY
Budget by Category
1994-1995 and 1995-1996

	1994-95 BUDGET	YR. END PROJECTION	VARIANCE FROM BUDG	1995-96 PROPOSED	\$ CHANGE FROM 94-95	% CHANGE FROM 94-95
TOTAL REVENUES	3,956,079	4,053,941	97,862	4,763,561	807,482	20.41%
OPERATING EXPENSES						
Salaries and Wages	1,908,077	1,798,792	109,285	2,091,078	183,001	9.59%
Benefits	541,633	499,548	42,085	623,829	82,196	15.18%
Training and Development	141,594	122,728	18,866	144,936	3,342	2.36%
Student Aid Services	0	0	0	0	0	0.00%
Special Events	32,585	105,460	-72,875	110,740	78,155	161.02%
Supplies	48,538	38,100	10,438	40,500	-8,038	-2.63%
Business Operations	305,351	309,002	-3,651	393,586	88,235	29.23%
Plant Maintenance	301,871	363,314	-61,443	85,704	-216,167	0.00%
Interest Expenses	0	11,420	-11,420	11,983	11,983	0.00%
Resale Costs	0	0	0	0	0	
Miscellaneous	110,302	20,000	90,302	22,090	-88,212	-79.97%
Contingency Reserves	151,200	76,240	74,960	322,226	171,026	113.11%
Overhead	365,689	365,689	0	817,390	451,701	123.52%
Transfers	0	0	0	0	0	0.00%
Total Operating Exp.	3,906,840	3,710,293	196,547	4,664,062	757,222	19.38%
EXCESS REV. OVER EXPENSES	49,239	343,648	294,409	99,500	50,261	102.08%
OTHER CASH EXPENDITURES						
Capital Expenditures	49,239	172,659	-123,420	99,500	50,261	102.08%
Retirement of Debt	0		0	0	0	0.00%
TOTAL OTHER CASH	49,239	172,659	-123,420	99,500	50,261	102.08%
NET TOTAL	0	170,989	170,989	0		

UNIVERSITY ADMINISTRATION EXPLANATION OF 94/95 YEAR END PROJECTION

The change in gift and grants revenue represents a gift for payment of debt service that was not included in this year's budget. That gift covers a portion of the debt retirement. This debt was incurred, with board approval, after the budget was approved and is also added to the budget.

29 The positive increase in Institutional Support includes the University Contingency that had not been included in the University's budget in past years. This amount had been added as a year end adjustment. This adjustment will not be made in subsequent years as the University Contingency, a fund to which all campuses except the College contributed, has been eliminated. Campuses have placed the funds that would have been allocated to the University Contingency directly into their own budgets.

The overexpenditure in capital purchases represents the cost of the renovation of the Kettering Building and purchase of the new integrated software. Approximately half of the cost of the software has been covered by a gift. A portion of the renovation was covered with carryforward funds from previous years.

The change in overhead represents a reduction in rebates to the campuses over the original projection from last year.

**UNIVERSITY ADMINISTRATION
1995-96 PROPOSED BUDGET**

REVENUE

Changes in revenue include a gift for the debt service, a gift for the integrated software, and income from the Fels and Kettering buildings. In the past these income items would have appeared in a restricted budget and would not have been reported to the Board in the operating budget. Their inclusion, on both the revenue and expense side of the budget, represents a change in reporting procedures initiated by the Vice Chancellor's Office.

EXPENSES

Salaries and Wages and Benefits for next year include a pool of 2% for salary increases and anticipate transitional costs for executive positions.

Increases in Business Operations include the costs of operating the Fels and Kettering Buildings. Also included are the costs of training for University staff from all campuses who will be using the new software. This cost is covered from the gift for the software.

Reserves include, as did this year's budget, additional costs for the year in which the new Chancellor will be in place and the former Chancellor will be on sabbatical.

Interest expenses are higher than this year's budget, but in line with this year's expenditures.

UNIVERSITY ADMINISTRATION
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	0	0	0	0	0	
Gifts and Grants	10,000	263,000	253,000	140,000	130,000	1300.00%
Endowment Income	0	0	0	0	0	
Contracts	0	0	0	0	0	
Other Income	130,000	130,000	0	284,180	154,180	118.60%
Total E and G Revenues	140,000	393,000	253,000	424,180	284,180	202.99%
Auxiliary Enterprises	0		0		0	
TOTAL REVENUES	140,000	393,000	253,000	424,180	284,180	202.99%
OPERATING EXPENSES						
Instruction	0	0	0	0	0	
Public Service	0	0	0	0	0	
Academic Support	61,368	55,961	5,407	59,952	-1,416	-2.31%
Student Services	102,934	105,584	-2,650	109,813	6,879	6.68%
Institutional Support	-182,382	-667,526	485,144	445	182,827	-100.24%
Plant Maintenance	0	0	0	0	0	
Total E and G Expenses	-18,080	-505,981	487,901	170,210	188,290	-1041.43%
Auxiliary Enterprises	0	0	0	0	0	
Total Operating Exp.	-18,080	-505,981	487,901	170,210	188,290	-1041.43%
EXCESS REV. OVER EXPENSES	158,080	898,981	740,901	253,970	95,890	60.66%
OTHER CASH EXPENDITURES						
Capital Expenditures	158,080	583,625	-425,545	140,800	-17,280	-10.93%
Retirement of Debt	0	94,307	-94,307	113,170	113,170	
TOTAL OTHER CASH	158,080	677,932	-519,852	253,970	95,890	60.66%
NET TOTAL	0	221,049	221,049	0		

UNIVERSITY ADMINISTRATION
Budget by Category
1994-1995 and 1995-1996

	<u>1994-95</u> <u>BUDGET</u>	<u>YR. END</u> <u>PROJECTION</u>	<u>VARIANCE</u> <u>FROM BUDG</u>	<u>1995-96</u> <u>PROPOSED</u>	<u>\$ CHANGE</u> <u>FROM 94-95</u>	<u>% CHANGE</u> <u>FROM 94-95</u>
TOTAL REVENUES	140,000	393,000	253,000	424,180	284,180	202.99%
OPERATING EXPENSES						
Salaries and Wages	600,360	621,929	-21,569	669,022	68,662	11.44%
Benefits	185,040	187,964	-2,924	209,546	24,506	13.24%
Training and Development	138,726	113,555	25,171	119,400	-19,326	-13.93%
Student Aid Services	0	0	0	0	0	
Special Events	6,000	5,000	1,000	5,000	-1,000	-16.67%
Supplies	75,910	49,276	26,634	24,160	-51,750	-68.17%
Business Operations	606,925	678,221	-71,296	828,680	221,755	36.54%
Plant Maintenance	153,887	178,548	-24,661	182,847	28,960	18.82%
Interest Expenses	90,000	304,697	-214,697	309,340	219,340	243.71%
Resale Costs	0	0	0	0	0	
Miscellaneous	20,250	13,100	7,150	8,150	-12,100	-59.75%
Contingency Reserves	261,551	-68,869	330,420	162,100	-99,451	-38.02%
Overhead	-2,156,729	-2,404,402	247,673	-2,348,035	-191,306	8.87%
Transfers	0	-185,000	185,000	0	0	
Total Operating Exp.	-18,080	-505,981	487,901	170,210	188,290	-1041.43%
EXCESS REV. OVER EXPENSES	158,080	898,981	740,901	253,970	95,890	60.66%
OTHER CASH EXPENDITURES						
Capital Expenditures	158,080	583,625	-425,545	140,800	-17,280	-10.93%
Principal Payments	0	94,307	-94,307	113,170	113,170	
TOTAL OTHER CASH	158,080	677,932	-519,852	253,970	95,890	60.66%
NET TOTAL	0	221,049	221,049	0		

**PUBLIC SERVICE
EXPLANATION OF 94/95 YEAR END PROJECTION
1995-96 PROPOSED BUDGET**

ANTIOCH REVIEW

The Review, with minimal University support, will come very close to a breakeven budget this year. Next year there is no support from the University available. The Review plans a \$15,000 fund drive in the first half of the year. If this sum is not raised by January 1, 1996, options will be considered. Among these are moving to another institution or suspending publication.

GLEN HELEN (ECOLOGY INSTITUTE)

The Glen developed its budget based on three planning priorities: 1. Develop and implement vision, mission, and plan for the Glen Helen Ecology Institute; 2. Integrate existing Glen Helen programs and operations; and 3. Maintain and enhance Glen Helen Nature Preserve. The Glen Helen Ecology Institute will assume expenses related to its operation that were previously funded by the Glen Helen Association.

W.Y.S.O.

A delay in the implementation of increased power made it difficult for W.Y.S.O. to achieve its subscription and fundraising goals. Next year's budget provides for contracting with a fundraiser on a percentage basis.

ANTIOCH REVIEW
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	0	0	0	0	0	
Gifts and Grants	1,532	1,532	0	15,500	13,968	911.75%
Endowment Income	10,000	12,050	2,050	10,500	500	
Contracts	0	0	0	0	0	
Other Income	59,250	59,001	-249	61,750	2,500	4.22%
Total E and G Revenues	70,782	72,583	1,801	87,750	16,968	23.97%
Auxiliary Enterprises	0	0	0	0	0	
TOTAL REVENUES	70,782	72,583	1,801	87,750	16,968	23.97%
OPERATING EXPENSES						
Instruction	0	0	0	0	0	
Public Service	70,782	73,446	-2,664	87,750	16,968	0.00%
Academic Support	0	0	0	0	0	
Student Services	0	0	0	0	0	
Institutional Support	0	0	0	0	0	
Plant Maintenance	0	0	0	0	0	
Total E and G Expenses	70,782	73,446	-2,664	87,750	16,968	23.97%
Auxiliary Enterprises	0	0	0	0	0	
Total Operating Exp.	70,782	73,446	-2,664	87,750	16,968	23.97%
EXCESS REV. OVER EXPENSES	0	-863	-863	0	0	
OTHER CASH EXPENDITURES						
Capital Expenditures	0	0	0	0	0	
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	0	0	0	0	0	
NET TOTAL	0	-863	-863	0		

ANTIOCH REVIEW
Budget by Category
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
TOTAL REVENUES	70,782	72,583	1,801	87,750	16,968	23.97%
OPERATING EXPENSES						
Salaries and Wages	30,800	22,166	8,634	26,950	-3,850	-12.50%
Benefits	14,456	14,146	310	15,720	1,264	8.74%
Training and Development	0	0	0	0	0	
Student Aid Services	0	0	0	0	0	
Special Events	0	0	0	0	0	0.00%
Supplies	400	0	400	0	-400	-0.80%
Business Operations	50,026	37,134	12,892	45,080	-4,946	
Plant Maintenance	0	0	0	0	0	0.00%
Interest Expenses	0	0	0	0	0	0.00%
Resale Costs	0	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	
Contingency Reserves	0	0	0	0	0	
Overhead	0	0	0	0	0	
Transfers	-24,900		-24,900	0	24,900	0.00%
Total Operating Exp.	70,782	73,446	-2,664	87,750	16,968	23.97%
EXCESS REV. OVER EXPENSES	0	-863	-863	0	0	
OTHER CASH EXPENDITURES						
Capital Expenditures	0	0	0	0	0	
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	0	0	0	0	0	
NET TOTAL	0	-863	-863	0		

GLEN HELEN (ECOLOGY INSTITUTE)

Budget by Function

1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	110,685	107,946	-2,739	114,514	3,829	3.46%
Gifts and Grants	38,000	40,700	2,700	231,250	193,250	508.55%
Endowment Income	42,000	42,000	0	42,000	0	0.00%
Contracts	6,950	7,950	1,000	8,025	1,075	0.00%
Other Income	66,600	63,850	-2,750	60,150	-6,450	-9.68%
Total E and G Revenues	264,235	262,446	-1,789	455,939	191,704	72.55%
Auxiliary Enterprises	185,848	179,039	-6,809	193,345	7,497	4.03%
TOTAL REVENUES	450,083	441,485	-8,598	649,284	199,201	
OPERATING EXPENSES						
Instruction	0	0	0	0	0	
Public Service	435,348	434,963	385	649,284	213,936	49.14%
Academic Support	0	0	0	0	0	
Student Services	0	0	0	0	0	
Institutional Support	0	0	0	0	0	
Plant Maintenance	0	0	0	0	0	
Total E and G Expenses	435,348	434,963	385	649,284	213,936	49.14%
Auxiliary Enterprises			0			
Total Operating Exp.	435,348	434,963	385	649,284	213,936	49.14%
EXCESS REV. OVER EXPENSES	14,735	6,522	-8,213	0	-14,735	-100.00%
OTHER CASH EXPENDITURES						
Capital Expenditures	12,735	350	12,385	0	-12,735	
Retirement of Debt	2,000	5,700	-3,700	0	-2,000	
TOTAL OTHER CASH	14,735	6,050	8,685	0	-14,735	-100.00%
NET TOTAL	0	472	472	0		

GLEN HELEN (ECOLOGY INSTITUTE)
Budget by Category
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
TOTAL REVENUES	450,083	441,485	-8,598	649,284	199,201	44.26%
OPERATING EXPENSES						
Salaries and Wages	240,637	241,470	-833	357,135	116,498	48.41%
Benefits	72,603	74,560	-1,957	111,972	39,369	54.23%
Training and Development	3,530	3,025	505	3,370	-160	-4.53%
Student Aid Services	0	0	0	0	0	0.00%
Special Events	0	0	0	0	0	0.00%
Supplies	37,810	43,350	-5,540	50,930	13,120	34.70%
Business Operations	10,450	12,200	-1,750	19,995	9,545	91.34%
Plant Maintenance	74,900	77,340	-2,440	83,632	8,732	11.66%
Interest Expenses	0	0	0	100	100	0.00%
Resale Costs	5,500	7,200	-1,700	6,200	700	12.73%
Miscellaneous	1,350	1,750	-400	1,450	100	7.41%
Contingency Reserves	14,500	0	14,500	14,500	0	0.00%
Overhead	0	0	0	0	25,932	-100.00%
Transfers	-25,932	-25,932	0	0	-435,348	
Total Operating Exp.	435,348	434,963	385	649,284	213,936	49.14%
EXCESS REV. OVER EXPENSES	14,735	6,522	-8,213	0	-14,735	
OTHER CASH EXPENDITURES						
Capital Expenditures	12,735	350	12,385	0	-12,735	-100.00%
Retirement of Debt	2,000	5,700	-3,700	0	-2,000	-100.00%
TOTAL OTHER CASH	14,735	6,050	8,685	0	-14,735	
NET TOTAL	0	472	472	0		

W.Y.S.O.
Budget by Function
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
REVENUES	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
Tuition and Fees	0	0	0	0	0	
Gifts and Grants	155,400	154,030	-1,370	175,287	19,887	12.80%
Endowment Income	0	0	0	0	0	
Contracts	0	0	0	0	0	
Other Income	47,500	39,929	-7,571	101,250	53,750	113.16%
Total E and G Revenues	202,900	193,959	-8,941	276,537	73,637	36.29%
Auxiliary Enterprises	0	0	0	0	0	
TOTAL REVENUES	202,900	193,959	-8,941	276,537	73,637	36.29%
OPERATING EXPENSES						
Instruction	0	0	0	0	0	
Public Service	199,900	229,135	-29,235	276,537	76,637	0.00%
Academic Support	0	0	0	0	0	
Student Services	0	0	0	0	0	
Institutional Support	0	0	0	0	0	
Plant Maintenance	0	0	0	0	0	
Total E and G Expenses	199,900	229,135	-29,235	276,537	76,637	38.34%
Auxiliary Enterprises	0	0	0	0	0	
Total Operating Exp.	199,900	229,135	-29,235	276,537	76,637	38.34%
EXCESS REV. OVER EXPENSES	3,000	-35,176	-38,176	0	-3,000	
OTHER CASH EXPENDITURES						
Capital Expenditures	3,000	0	3,000	0	-3,000	
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	3,000	0	3,000	0	-3,000	
NET TOTAL	0	-35,176	-35,176	0		

W.Y.S.O.
Budget by Category
1994-1995 and 1995-1996

	1994-95	YR. END	VARIANCE	1995-96	\$ CHANGE	% CHANGE
	BUDGET	PROJECTION	FROM BUDG	PROPOSED	FROM 94-95	FROM 94-95
TOTAL REVENUES	202,900	193,959	-8,941	276,537	73,637	36.29%
OPERATING EXPENSES						
Salaries and Wages	119,537	97,284	22,253	135,612	16,075	13.45%
Benefits	42,234	42,483	-249	48,025	5,791	13.71%
Training and Development	0	1,168	-1,168	1,200	1,200	
Student Aid Services	0	0	0	0	0	
Special Events	0	0	0	0	0	
Supplies	0	6,550	-6,550	7,300	7,300	19.15%
Business Operations	38,129	61,396	-23,267	63,202	25,073	
Plant Maintenance	0	13,814	-13,814	21,198	21,198	0.00%
Interest Expenses	0	0	0	0	0	0.00%
Resale Costs	0	0	0	0	0	0.00%
Miscellaneous	0	6,440	-6,440	0	0	
Contingency Reserves	0	0	0	0	0	
Overhead	0	0	0	0	0	
Transfers	0	0	0	0	0	0.00%
Total Operating Exp.	199,900	229,135	-29,235	276,537	76,637	38.34%
EXCESS REV. OVER EXPENSES	3,000	-35,176	-38,176	0	-3,000	-100.00%
OTHER CASH EXPENDITURES						
Capital Expenditures	3,000	0	3,000	0	-3,000	-100.00%
Retirement of Debt	0	0	0	0	0	
TOTAL OTHER CASH	3,000	0	3,000	0	-3,000	-100.00%
NET TOTAL	0	-35,176	-35,176	0		

TUITION AND FEES

CAMPUS/PROGRAM	1994-95	1995-96
<u>LOS ANGELES</u>		
All Programs	\$3,000	\$3,150
<u>SANTA BARBARA</u>		
BA Program	\$2,700	\$2,850
Map Program	\$2,850	\$3,000
MAOM Program	\$2,850	\$3,000
<u>THE MCGREGOR SCHOOL</u>		
Weekend College, p/credit hour	\$ 185	\$ 190
IMA Classic, p /credit hour p/month	\$ 435	\$ 448
IMA Conflict Resolution, p/quarter	\$1,940	\$1,998
IMA Intercultural Relations, p/quarter	\$1,801	\$1,855
Graduate Management, p/credit hour	\$ 265	\$ 270
Teacher Certification	\$2,600	\$2,600
Environment & Community		\$1,875

TUITION AND FEES

CAMPUS/PROGRAM	1994-95	1995-96
<u>NEW ENGLAND</u>		
Education, Guidance, & Counseling, Organization & Management	\$12,850	\$13,400
Waldorf Certificate	\$ 8,075	\$ 8,425/9,500
Foundations of Education for Experienced Educators	\$ 9,200	\$ 9,600
Environmental Studies, Organization & Management, Resource Management & Administration	\$16,100	\$16,800
Counseling Psychology, Substance Abuse/Addictions Counseling	\$19,400	\$20,200
Counseling Psychology, Marriage & Family Therapy	\$19,400	\$20,200
Counseling Psychology, Dance/Movement Therapy	\$19,400	\$20,200
Counseling Psychology, Dance/Movement Therapy Certification Program	\$ 9,650	\$10,050
Doctoral -- PSY D., II, III, IV	\$14,800	\$15,400

TUITION AND FEES

CAMPUS/PROGRAM	1994-95	1995-96
<u>SEATTLE</u>		
BA Completion	\$ 8,415	\$ 8,715
Psychology and WSD	\$ 9,090	\$ 9,420
Education/Individualized	\$ 7,845	\$ 7,845
Education/Site-based	\$ 6,585	\$ 5,490
Education/T-cert and T-cert MA	\$ 8,415	\$ 8,835
Management	\$11,000	\$11,500
Organization Systems Renewal	\$10,500	\$11,000