

COMMUNITY COLLEGE OF PHILADELPHIA



2024–2025 FISCAL YEAR BUDGET

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COMMUNITY COLLEGE OF PHILADELPHIA

2024-2025 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2024-2025 BUDGET

Financial planning for the 2024-2025 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, & 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>

The FY2024-25 budget prioritizes supporting students in achieving academic and personal success while ensuring education remains affordable and accessible. Our primary focus is ensuring students have the necessary resources and support to thrive. We are committed to maintaining the affordability of education while providing top-

notch programs, services, and facilities.

The FY2024-25 operating budget is \$5 million, or 3.6% higher than the FY2023-24 revised budget.

The College's enrollments for the fiscal year ending June 30, 2024, are estimated to be around 3.8% above budget. The budget projects enrollments for fiscal year 2024-25 with a slight increase of 3% or 7,291 credit hours over FY2023-24.

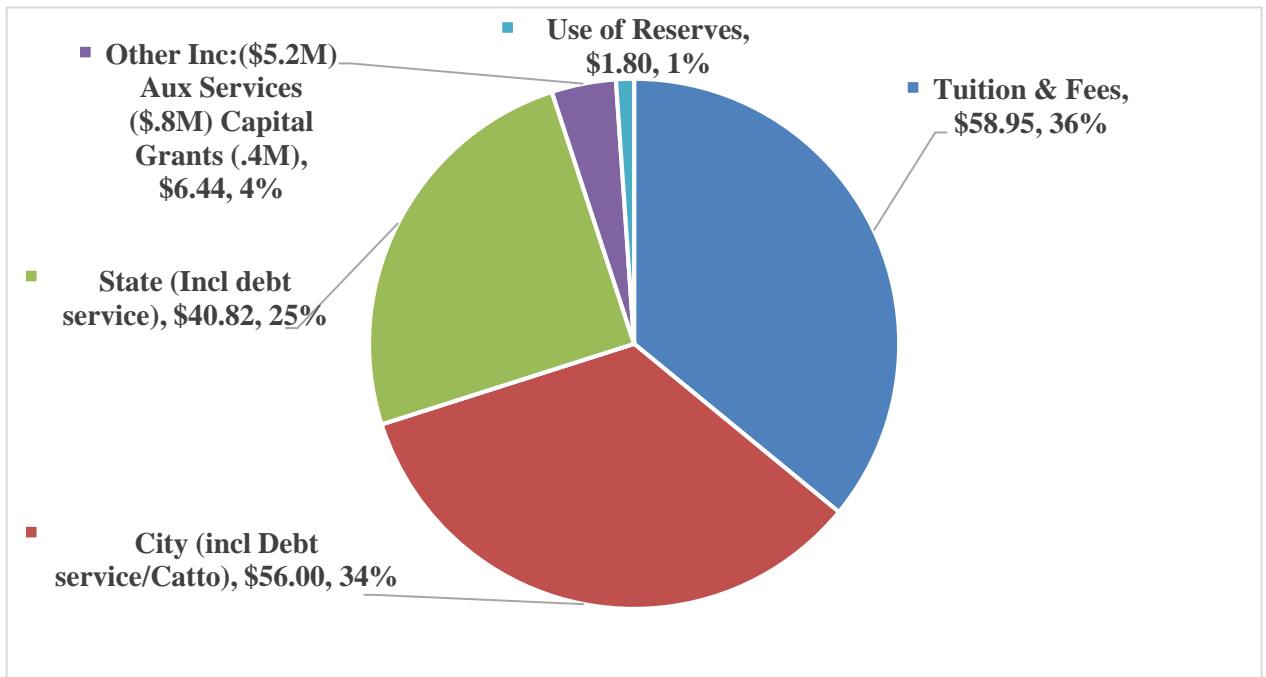
There will be no tuition or fee increase for the 2024-2025 academic year. This will be the eighth consecutive year of no tuition or fee rate increases. As a result, the College has gone from having one of the highest tuition rates among the Pennsylvania community colleges to now being in the middle range of tuition rates.

For State revenue, we are projecting a 2.8% increase for FY2024-25. The Mayor's final City Budget Plan for 2024-2025 provided a one-time additional allocation of \$5 million for operating, including \$11.7 million for the Octavius Catto Scholarship program.

Started in Spring 2021, the Octavius Catto Scholarship is an important anti-poverty initiative designed to put more Philadelphians on the path to success at the Community College of Philadelphia (CCP). Combining last-dollar funding with special wrap-around support services, the scholarship addresses obstacles like tuition, fees, and barriers that impact many Philadelphians, especially those living in poverty. As an access, retention, and completion initiative, eligible full-time students receive last-dollar funding, enhanced coaching and advising, food, transportation, and book support. Since the Scholarship's inception, there have been more than 2,400 Catto Scholars.

Under these planning assumptions, the fiscal year 2024-2025 budget is balanced by utilizing approximately \$1.8 million from the College's reserves.

FY2024-25 Sources of Revenue (\$164M)



FY2024-25 Application of Funds (\$164M)

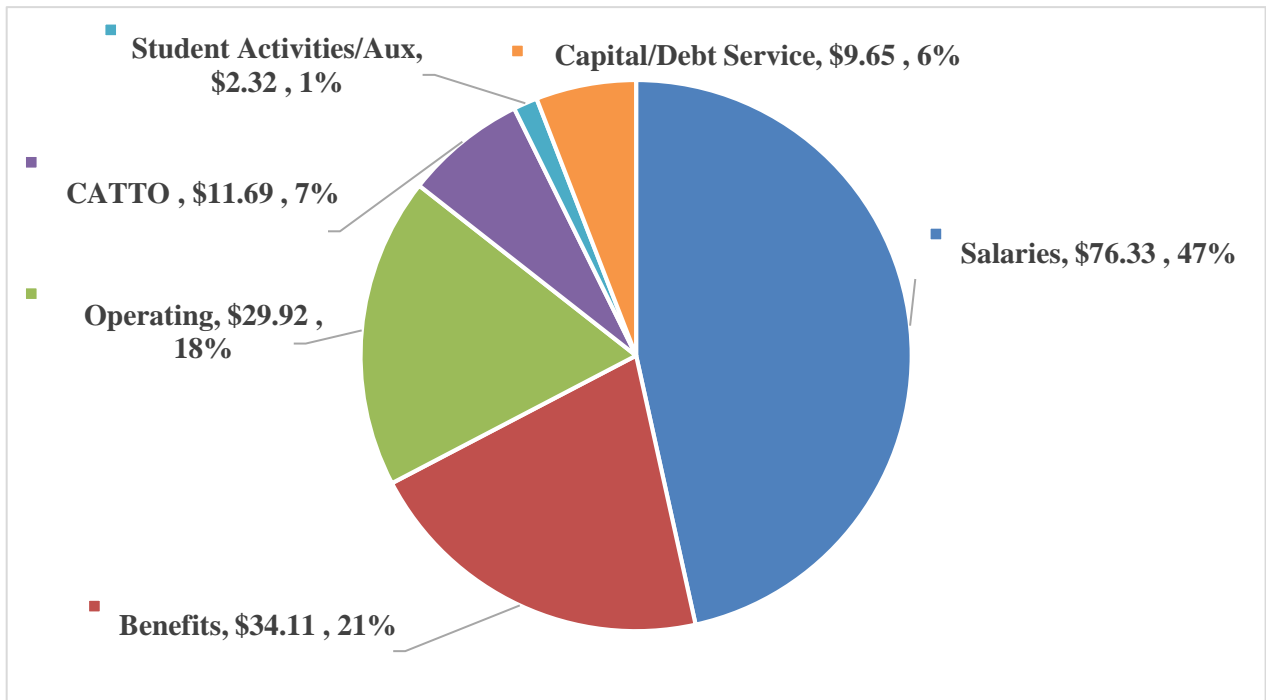


Figure A reports a history of tuition and fee charges over the past decade.

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 the College received the College, including Debt Service, Catto, Special Funds, and Other revenues.

FIGURE A
Community College of Philadelphia
History of Tuition and Fee Charges
Fiscal Years 2015-2025

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
2015-16	153	4	28	7.85	192.85	0.19	0.1%	4,628
2016-17	153	4	30	9.71	196.71	3.86	2.0%	4,721
2017-18	159	4	30	10.05	203.05	6.34	3.2%	4,873
2018-19	159	4	30	10.45	203.45	0.40	0.2%	4,883
2019-20	159	4	30	10.75	203.75	0.30	0.1%	4,890
2020-21	159	4	30	11.96	204.96	1.21	0.6%	4,919
2021-22	159	4	30	11.43	204.43	-0.53	-0.3%	4,906
2022-23	159	4	30	11.23	204.23	-0.20	-0.1%	4,902
2023-24^	159	4	30	11.59	204.59	0.36	0.2%	4,910
2024-25^	159	4	30	11.59	204.59	0.00	0.0%	4,910

^ 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 2015-2025

Fiscal	City	State	Student	Other	Special Funds	Total
2015-16	17.9%	23.1%	57.2%	1.8%		100.0%
2016-17	18.7%	24.2%	56.2%	1.0%		100.0%
2017-18	17.7%	24.2%	56.8%	1.4%		100.0%
2018-19	19.7%	24.4%	53.4%	2.4%		100.0%
2019-20	22.0%	23.9%	52.4%	1.7%		100.0%
2020-21	23.0%	23.1%	43.9%	0.8%	9.2%	100.0%
2021-22	24.8%	23.7%	38.1%	-2.0%	15.4%	100.0%
2022-23	26.6%	26.3%	41.7%	3.9%	1.5%	100.0%
2023-24**	28.4%	25.8%	40.5%	5.3%		100.0%
2024-25*	28.4%	25.9%	40.7%	5.0%		100.0%

*Estimated as of May 2024

**Projected

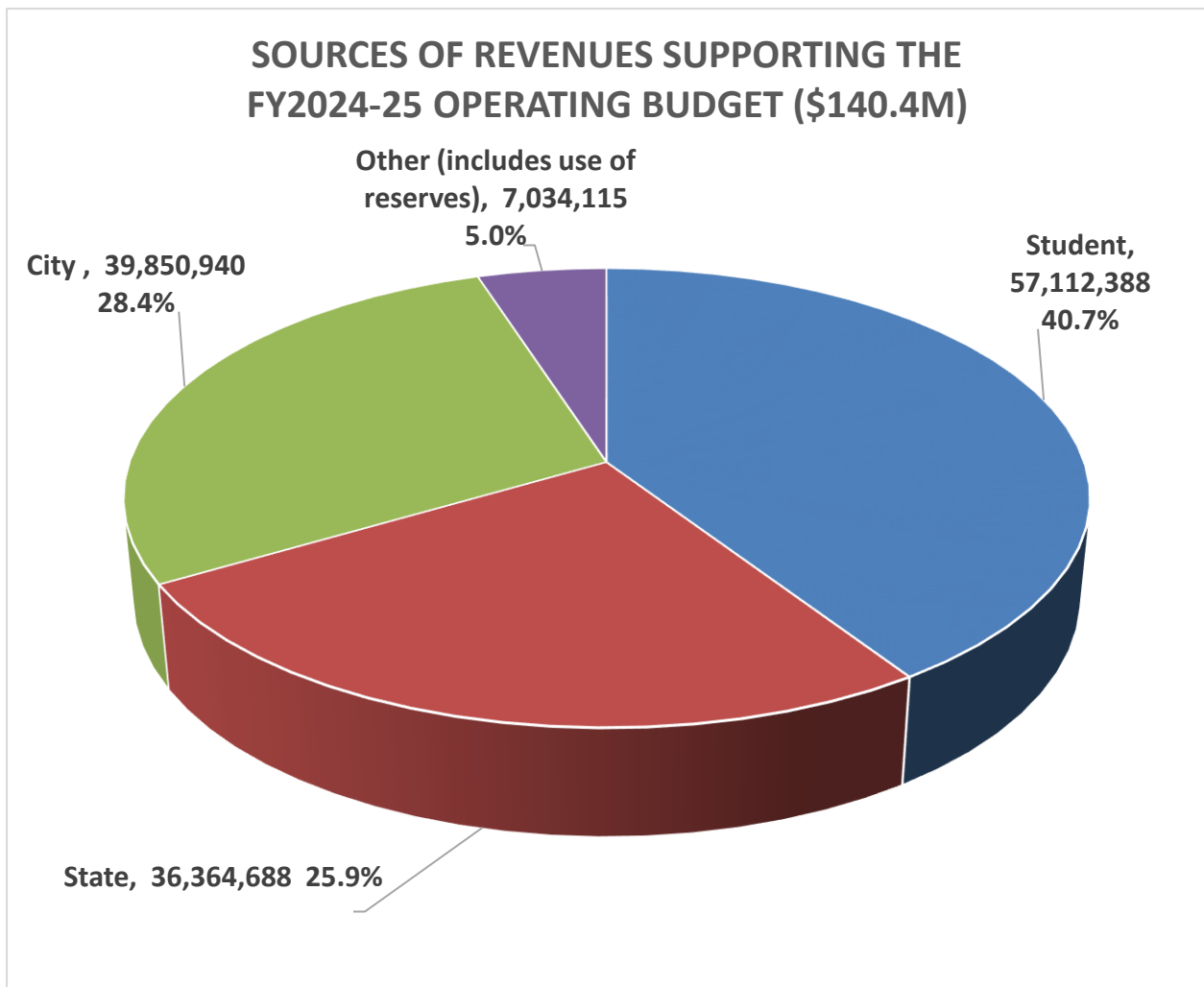
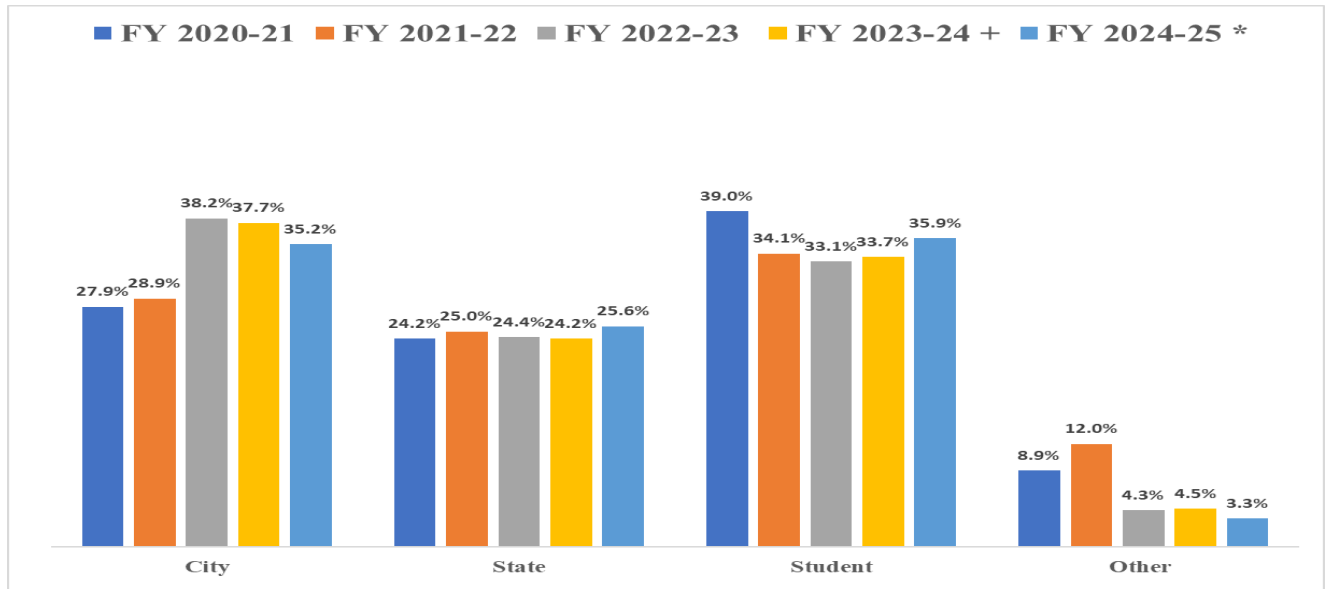


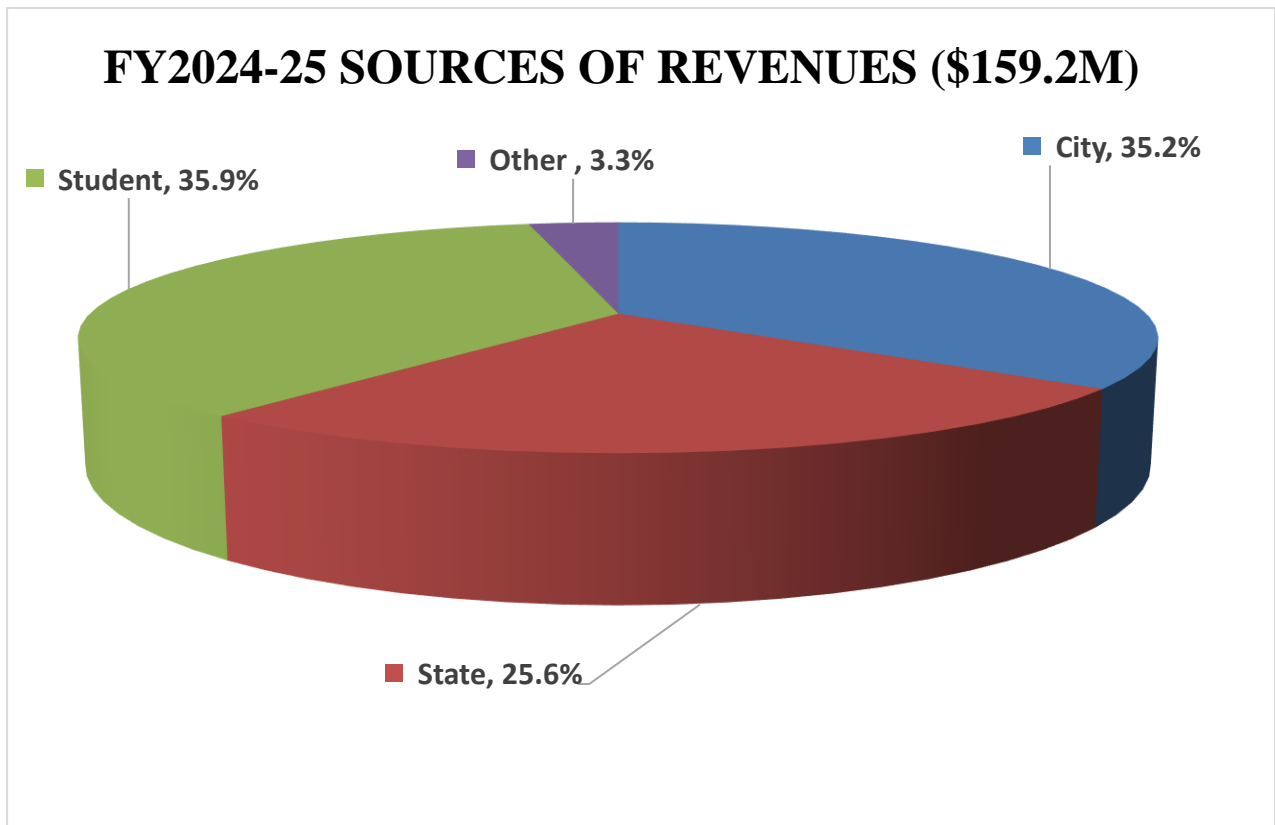
FIGURE C

Percentages of Total Revenues Coming from City, State, Student, and Other Sources



+Estimated as of May 2024

*As in the Proposed Budget



Note: Includes Catto & Debt Service

PART II
MISSION, VISION, AND STRATEGIC PRIORITIES FOR THE
2024-25 YEAR

The current College Mission and Vision Statements can be found at <http://www.ccp.edu/about-us/mission-and-goals>. The College Mission and Vision Statements provide the framework for institutional planning.

The following principles have been utilized in developing the 2024-2025 budget plan:

1. Academic quality and efforts to meet current goals with respect to improved graduation, retention, and academic performance rates will remain intact.
2. The College's institutional plans (Strategic, Academic, Enrollment Management, Technology, Marketing, Diversity, and Facility) will be used as guides in decision-making concerning the allocation of available resources.
3. The College will continue to pursue innovative strategies and implement initiatives essential to ensuring and enhancing the College's academic and financial viability.
4. The College will continue to put efforts into workforce development initiatives in partnership with the City.

5. Net-revenue-producing enrollment growth will be actively pursued and supported.

The 2024-2025 budget plan reflects a commitment to advancing the goals of the College's Strategic and Operational Plans. The College's Strategic Planning Process is focused on the six pillars outlined in "The City's College: Impact 2025" document. Additional information can be found on the website:

<https://www.myccp.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 fully implementing and assessing the Guided Pathways model.

Workforce Development, Readiness, and Economic Innovation – The College will address the region's new growth opportunities and 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 student resources, respectable employee compensation, and world-class facilities.

Diversity, Equity, and Inclusion – The College is committed to ensuring that diversity, equity, and inclusion (DEI) are 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 2024-2025 operating and capital expenses accommodate several important initiatives that address the six pillars noted above.

Among these are:

I. The Student Experience

- A total of \$11.7 million has been appropriated to continue the Octavius Catto Scholarship program.
- Ten visiting lecture positions.
- Twenty faculty positions.
- Two new academic advisors.
- New Faculty Onboarding Training.

II. Workforce Development, Readiness, and Economic Innovation

- The Community College of Philadelphia (CCP) believes that workforce development is essential for navigating the post-pandemic recovery in the City of Philadelphia to its new normal. According to an April 2024 report from the Pew Charitable Trusts, Philadelphia's economy entered the year in good condition, with lower employment rates and rising incomes. Yet, substantial

disparities remain among the city's racial and ethnic groups, with White, non-Hispanic households earning \$40,000 more per year, on average, than Black or Hispanic households. In navigating the post-pandemic recovery, the Community College of Philadelphia aims to become the future of workforce education by creating a space where our city's diverse communities are welcome to create solutions. This is where our vision for the Career and Advanced Technology Center begins. We are bringing 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 in-demand fields and industries that represent meaningful and purposeful jobs to close the education and income equity gaps.

- The College's Welding, Electro-Mechanical, and Computer Numerical Control (CNC) Technology program provides the City of Philadelphia, the region, and the Commonwealth with applied, hands-on training to convert raw materials such as metals and plastics into durable goods such as auto parts, artificial knees and hips, and military-industrial products ranging from aircraft to space vehicles. Philadelphia is known as an eds and meds city, where careers in health care are abundant. Our short-term health care and wellness training is a pathway into an entry-level job in health care or the perfect way to expand residents' skills.

- The programs in workforce development focus on career readiness and creating a thriving workforce in our city’s transportation, manufacturing, and healthcare fields. The workforce development programs deliver state-of-the-art teaching and learning facilities, along with spaces and technology that are open for public use. Our programs are taught by industry professionals and designed to enable participants to enter high-paying industries. The advanced manufacturing sector invents, creates, and repairs the products that we use daily. As innovative technologies continue to emerge, this sector is creating more jobs than skilled workers can fill, and we are here to provide learners, employers, and trusted partners with the technical skills training that will prepare the workforce for careers in advanced manufacturing.
- Policymakers, employers, and federal, state, and local officials are looking to Community College of Philadelphia to contribute to the recovery efforts by taking a leadership role in addressing the talent pipeline needs of these industries.
- Through our Workforce Development programming, the College provides:
 - open-door relevant occupational education driven by the skills needed by local industry
 - flexible education delivery systems (online, in-person, or hybrid)
 - work-based and classroom learning

- skills and competency-based education and more prior learning assessment
- Our programs offer high-value industry certifications, and students can pursue career education via non-credit training or a standard academic program
- Students initially interested in a short-term, non-credit job training program leading to immediate employment can more easily access credit programs offering longer-range skill development as their career plans change. This will help learners develop from a ‘job mindset’ to a ‘career mindset.’

III. Fiscal Stability and Sustainability

- There will be no tuition or fee increase for FY2024-25. The College has only increased tuition once in the past eight years, and this will be the eighth consecutive year of no increases to tuition or fee rates.
- Less use of reserves during the FY2024-25 year.

IV. World-class Facilities

- Various Design and Construction Projections included but are not limited to:
 - Respiratory Department Upgrades - Enhancements to the respiratory department will provide state-of-the-art facilities for students and faculty.

The upgraded department will support high-quality education and training in respiratory care.

- Nursing Department Upgrades - The nursing department will receive facility upgrades. These improvements will support advanced nursing education and training, contributing to the development of skilled healthcare professionals.
- Gym and Locker Rooms Complete Renovations - This project entails comprehensive renovations of the gym and locker rooms to create state-of-the-art fitness and wellness facilities. The upgraded spaces will promote physical health and well-being among students and staff.
- Winnett Front Offices —Renovating the Winnett Front Offices will improve administrative efficiency, provide a more welcoming environment for students, staff, and visitors, and put student activities at the forefront of Winnett. The modernized offices will also support better service delivery and workflow.
- North West Regional (NWRC)—This project focuses on developing and upgrading facilities at the NWRC campus to improve accessibility and resource availability for students and staff. The enhancements will support the mayor's innovative plan to create a pathway for the city workforce.

- Northwest Regional Center (NWRC) Roof - replacement is essential for protecting the building from weather-related damage. This project will help maintain the building's structural integrity and energy efficiency.
- Northwest Regional Center (NWRC) - The new elevators will meet safety standards and improve user accessibility.
- West Regional Center (WRC) Roof - critical for maintaining the structural integrity of the WRC building. Replacing the roof will prevent water damage, improve energy efficiency, and ensure the safety and comfort of the building's occupants.
- West Regional Center (WRC) Entrance - Renovating the entrance of the West Regional campus will improve accessibility and create a more inviting entrance for students, staff, and visitors. The project will enhance the overall appearance and functionality of the campus entry point to match CATC.
- Northeast Regional Center (NERC) Roof 1st Floor: The NERC building's first-floor green roof will be replaced. The new roof will enhance weather resistance and extend the building's lifespan, providing a secure environment for educational activities.
- Northeast Regional Center (NERC) Pedestrian Bridge - The NERC Pedestrian Bridge replacement project, a significant step towards a safer

and more accessible campus, will foster a sense of optimism. This infrastructure improvement will facilitate better connectivity and movement and inspire confidence in our campus's future.

- Concrete for Pad at Parking Lot Entrance; Fencing in Parking Lot - Fall 2024 - fencing at the parking lot entrance will improve safety, accessibility, and security for users. These upgrades are scheduled for completion in Fall 2024.
- Lock Down All Exterior Doors - The project to lock down all exterior doors aims to enhance campus security. Secure access controls will protect the campus community by preventing unauthorized entry and ensuring a safe environment.
- Moves and Renovations - This project involves relocating and renovating spaces within Main campus buildings to optimize available facilities. The changes will support academic and administrative functions, improving overall efficiency. Also, release us for renting space.
- Enrollment Services Renovations - Renovating the Enrollment Services area will enhance the experience for prospective and current students. Upgrades will provide a more efficient and welcoming environment, facilitating smoother enrollment processes.

- HVAC Upgrades - Upgrading the HVAC systems across campus buildings will improve air quality, energy efficiency, and climate control. These improvements are essential for maintaining a comfortable and healthy indoor environment.
- Board Room Renovations—This project aims to enhance the functionality and aesthetics of the boardroom. This upgrade will provide a more professional and accommodating space for meetings and discussions, contributing to better organizational efficiency and decision-making processes.

V. External and Internal Community Relations

- Continued support of the Jr. STEM Academy, which offers year-round programming such as one-day seminars focused on STEM fields, mini workshops on national and international STEM awareness days, school-based afterschool programs, middle school summer camps focused on STEM concepts, and our semester-long project-based learning activities in Biomedical and Environmental Engineering and Applied Robotics programs for students in grades 6 to 12.
- Continued support for the College's Institute for Community Engagement and Civic Leadership (the Institute), which is the College's home for volunteerism,

service learning, scholarship and research, and community partnerships. A proven high-impact practice in student engagement, the Institute leads the College's service-learning efforts, such as those focused on student voter engagement, student volunteer opportunities, and adopt-a-school K-12 partnership programs.

- Continued support for the College's I Am More reentry support program, which serves students and residents with experience in the justice system. I Am More offers intensive case management, expungement clinics, community resource fairs, and scholarship support and assistance to those returning to mainstream society from their involvement with the justice system.

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 to close 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. This initiative is spearheaded by the Division of Academic and Student Success and was the final iteration of the College's project for the Achieving the Dream Racial Equity Leadership Academy.

- Funding to support the Antiracist Training Initiative has been ongoing. This initiative is in alignment with the DEI 6th Pillar. Additional Antiracist sessions were offered in Fall 2023 and Spring 2024 and are still available upon requests for divisions and departments. In partnership with the Office of DEI, the College's antiracist consultant, Gold Enterprises, conducted an antiracist/DEI leadership session for the 2023-2024 Aspiring Leaders cohort. This upcoming year, Gold Enterprises will conduct "train-the-trainers" sessions to transition the antiracist training to an in-house training initiative.
- Funding was provided to support the President's Diversity, Equity, and Inclusion (PDEI) Council. Funding through the PDEI Council is available for Affinity Groups. The Latinx Network and Black Faculty and Staff Alliance are active and hosting events. Representatives from the College's Asian community have met with the director of the Office of DEI and indicated that they are forming an Affinity Group and will be seeking funding. These Affinity Groups align with the DEI 6th Pillar and the DEI Strategic Plan.
- During the 2023-2024 academic year, the ADA Accessibility Committee engaged in work aligned with the DEI 6th Pillar and DEI Strategic Plan and

aimed at ensuring that all members of the College community have equal access. To this end, an ADA survey was conducted during Fall 2023, and those results informed the Committee's work. The Committee created a Disability and Accessibility Policy for Students and Employees (pending review and approval), a Disability and Accessibility Guide for Students and Employees, and updated the College's ADA Plan with new goals and a monitoring report detailing goals met from the last ADA Plan.

- Continued funding for the Aspiring Leaders Fellowship program, whose primary goal is to foster the development of leadership skills and abilities within the College community while increasing participants' readiness for promotion and other professional opportunities.

PART IV

EXPENDITURE **BUDGET**

The College's operating budget is largely committed to salary and associated benefits. Of the College's total operating budget, 78.7% 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 47.4% of the College's budget will be spent on direct instruction and academic support services. Expenditures related to academic administration represent approximately 8.0% of the budget. Student Support expenditures, including the Offices of Counseling and Financial Aid, will represent approximately 11.4% of the budget. Facility Operations, which addresses all aspects of facility operations, including campus security, accounts for 13% of the budget. Information Technology Services account for 6% of the total budget. Other administrative offices account for approximately 16.5% of the budget. The latter includes the following budget areas: Human Resources, Business and Finance, Institutional Advancement, Strategic Communications, Office of Engagement, President/Board of Trustees, General Counsel, and the Institutional Contingency budget.

FIGURE D				
2024-25 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	\$64,052,930	\$2,478,342	\$66,531,272	47.40%
Academic Administration	\$9,251,283	\$1,969,040	\$11,220,323	7.99%
Counseling/Financial Aid	\$5,586,193	\$35,233	\$5,621,426	4.00%
Other Enrollment Services and Student Affairs Administration	\$9,467,584	\$876,023	\$10,343,607	7.37%
Facility & Security Operations	\$5,572,094	\$12,622,101	\$18,194,195	12.96%
Information Technology Services	\$4,171,534	\$4,213,632	\$8,385,166	5.97%
General Administrative Functions	\$15,440,354	\$7,725,790	\$23,166,143	16.50%
Lapsed Salary Projection	<u>(\$3,100,000)</u>	\$0	<u>(\$3,100,000)</u>	-2.21%
Total 2024-25 Operating Budget	\$110,441,971	\$29,920,161	\$140,362,132	100%
Percent of Budget	78.68%	21.32%		

FIGURE D
2024-2025 Budgeted Expenditures
By Functional Area

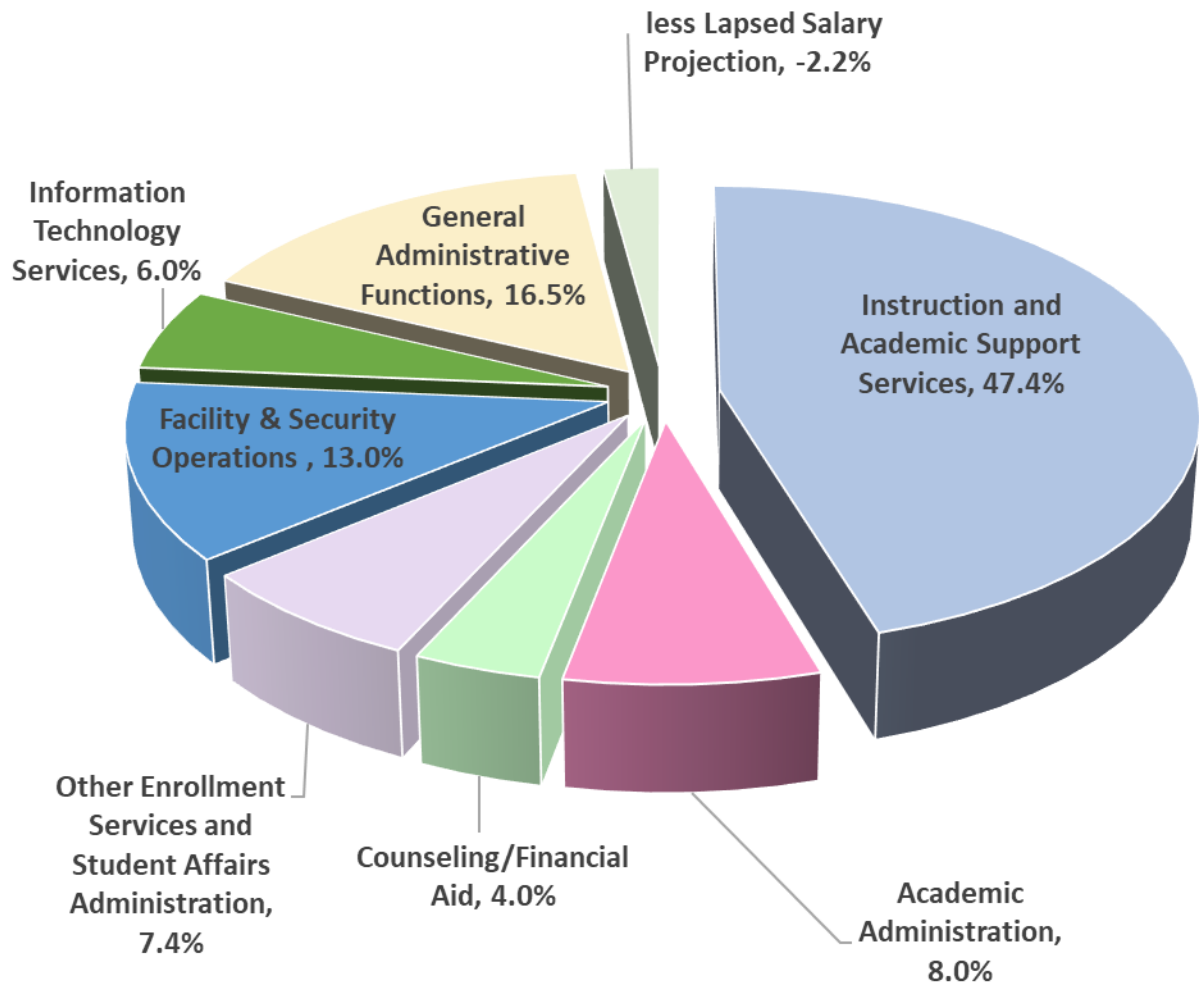
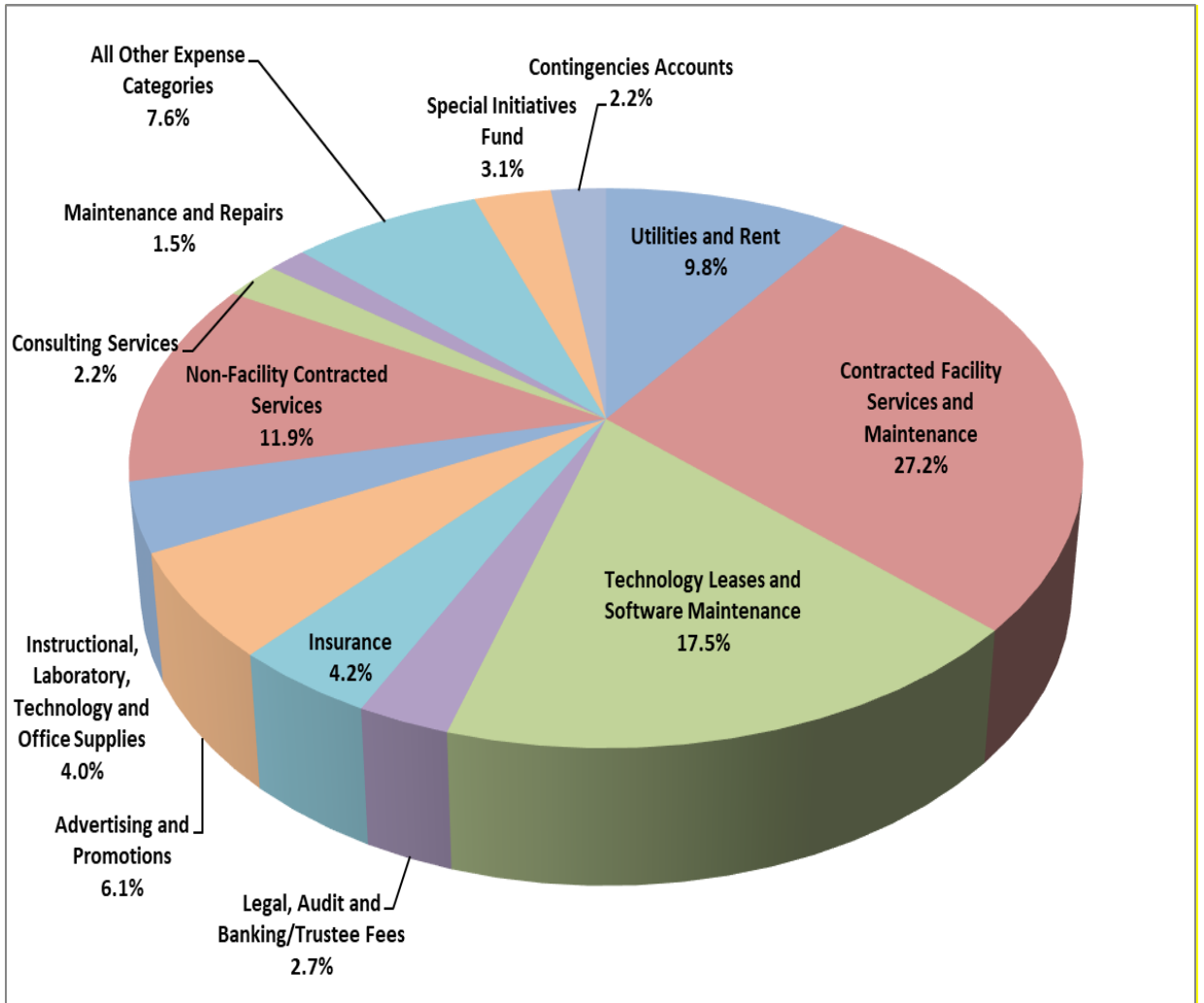


Figure E summarizes planned 2024-2025 expenditures in categories other than salaries and benefits. Table IV in Part VI of the Budget provides more detailed expense information. Approximately 27.2 percent of non-salary expenditures are associated with Facility Operations, including Public Safety, while Information Technology requirements (leased equipment and software) account for another 17.5 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 and facility architectural and engineering needs.

FIGURE E		
2024-25 Non-salary Expenditures Reported by Major Categories		
Expenditures Other Than Salaries and Fringes	Amount	Percent of Total
Contracted Facility Services and Maintenance	8,136,518	27.2%
Technology Leases and Software Maintenance	5,238,777	17.5%
Non-Facility Contracted Services	3,571,998	11.9%
Utilities and Rent	\$2,943,000	9.8%
All Other Expense Categories	2,277,025	7.6%
Advertising and Promotions	1,814,560	6.1%
Insurance	1,249,807	4.2%
Instructional, Laboratory, Technology and Office	1,190,460	4.0%
Special Initiatives Fund	923,835	3.1%
Legal, Audit and Banking/Trustee Fees	805,250	2.7%
Contingencies Accounts	661,916	2.2%
Consulting Services	649,703	2.2%
Maintenance and Repairs	457,312	1.5%
Total Non-Salary-Related Expense	\$29,920,161	100.0%



Non-Salary Operating Expenses Change

Healthcare costs, at a projected \$22 million, are a significant part of the College's operating expenses. The fiscal year 2024-2025 budget is \$746K higher than the 2024-2025 revised budget. Over the past few years, the College has made substantial progress in reducing the escalation of healthcare costs by working with CVS, our pharmacy benefit manager, and completing a successful RFP process for its Stop Loss Insurance premiums for the self-funded medical claims.

Other Expenses-General are budgeted to decrease by \$1.5M over the 2023-2024 revised budget. The increase in expenses is mainly due to contracted plant services and software as a service.

Leases

The following is a list of major software and equipment leases budgeted for the 2024-2025 year that have an annual cost of \$100,000 or greater:

Ellucian	471,742
Oracle	295,902
Crown Castle	214,421
CSG Global Consulting	166,202
SHI- Fortinet	162,341
Microsoft Campus License	158,919
Campus Consortium (Unified)	134,750
SHI- Adobe	116,109
Leased Servers & PCs	100,469

Capital Expenses

The 2024-2025 capital budget plan totals \$8,916,534 in debt service payments and \$330,054 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.

The College's existing debt consists of the following:

- The 2015 Bond Issue refinanced the 2008 issue (Pavilion Building, Northeast Regional Center Expansion, Bonnell, Mint, and West Building Renovations) and included new borrowings of \$5.9 million for Biology Lab Renovations and \$1.8 million for the West Building Escalator Replacement.
- The 2018 Bond Issue refinanced the remaining debt service of the 2017 privately placed bond, which had previously 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 financing the Library/Learning Commons Renovations.
- The 2019 Bond Issue is the first financing phase for the West Philadelphia Career and Advanced Technology Center.
- 2020 Bond Issue for the second financing phase 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. During FY2024-2025, two staff positions were moved from the student activity budget to operating. The projected level of expenditures in this area is \$1,695,447. 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 current retirees, their dependents, and 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 the 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 as of June 30, 2023, stands at \$148.7 million compared to \$188.4 million. The difference was largely due to the change in discount rate from 2.16% in 2022 to 3.69% in 2023. 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 2022-23 was \$5.55 million.

PART V

REVENUE

BUDGET

The College's major sources of revenue for the operating budget are City Funding, State Funding, Tuition Revenue, and Other Revenues, which are mainly investment income.

Credit Enrollments

The budget plan is based on 250,333 credit hours, which is 3% higher than the amount projected for the fiscal year 2023-24.

Non-Credit Enrollments

Non-credit FTE Enrollments for the fiscal year 2024-25 are based on Adult Literacy – GED (400), ESL (1,350), ABE (150), and Workforce Development.

City and State Funding

Figure F summarizes total City and State funding for the most recent ten Years, including debt service.

Figure F		
Total City and State Funding 2013-14 to the Present		
Fiscal Year	Total City Allocation	Total State Allocation
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	49,711,874	33,561,416
2023-24	45,778,749	35,364,688
2024-25	40,778,749	36,364,688
Includes \$800,000 for the Power Up Your Business Program from 2016-17		
Does not include the appropriation for the Octavius Catto Scholarship program		
Includes additional City funding (2022-23: \$15MM; 2023-24:\$10MM, and 2024-25:\$5MM)		

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 and State revenues, the annual City appropriation has never been directly or indirectly tied 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 that 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 \$44,309,207, an increase of \$5 million, to the College for FY 2024-2025. In addition to the \$44.3 million appropriation, the City is also providing \$11.7 million in funding to continue the Octavius Catto Scholarship program. The Catto Scholarship program will provide last-dollar tuition and supplemental stipends to full-time students based on certain criteria.

The City has invested funds to establish a first-in-the-nation City College for Municipal Employment (CCME). The college will recruit and train people to "earn while they learn" and prepare them for careers in city government, with good-paying jobs, health care, and retirement benefits.

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 costs.

The computation for 2024-2025 is as follows:

City Appropriation	\$ 44,309,207
Less: Debt Service	<u>(4,458,267)</u>

AVAILABLE FOR CURRENT OPERATING BUDGET	<u>\$39,850,940</u>
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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 2024-25, the Governor's proposed budget has a 15% increase in funding related to the governor's New Blueprint for Higher Education. Due to the timing and implementation of this plan, the College has only budgeted a 2.8% increase in funding for FY2024-25. The State operating budget appropriations for the past several years and proposed for 2024-25 are as follows:

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	\$33,527,111
2023-24	\$35,214,688
2024-25	\$36,214,688

The state operating funding includes \$150,000, representing fifty percent funding for some leased building and equipment costs. This brings the budgeted State Operating funding to \$36,364,688.

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, through the State budget process, the capital pool may be augmented by an annual appropriation increase. The College is not budgeting for any funding from the capital pool.

The capital pool will fund the college's debt service payment funding for the 2024-2025 year in the amount of \$4,458,267.

Student Tuition and Fee Revenues

Student tuition charges will remain the same at \$159 per credit. In the past eight years, the college has only increased tuition one time, and this will be the eighth consecutive year with no increases in 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: 287,233		
Tuition - \$159 per credit		
Gross Tuition Revenue*		45,858,451
Net Contribution from Corporate Solutions		795,675
Technology Fee - \$30 per credit		7,669,137
Credit Course Fees		2,874,305
Distance Education Fees		1,720,464
Adult Literacy Program Fees		82,400
Senior Citizen Course Fees		8,240
Other Non-Instructional Fees		824,000
Tuition Revenue Adjustments, Discounts and Write-offs:		
Opportunity Now/Chamber of Commerce/	(4,293)	
First Class Programs		
Complete 15 Program	(53,000)	
Student Receivable Write-Offs and Tuition Adjustments	(1,490,492)	
Tuition Waivers and Exemptions	(1,074,890)	
American Success Program Offset	-	
Senior Citizen Tuition Discount	(30,900)	
Collection Costs	(66,710)	
Total Tuition Adjustments		(2,720,284)
TOTAL PROJECTED STUDENT REVENUES		57,112,388
*Assumes 9,800 credit hours from out-of-county students and 10,700 credit hours from out-of-state students		

Consistent with prior years' budget development practices, workforce contract revenues are budgeted on a net-revenue basis. The nature of the educational contracts developed and entered into with clients during the year to predict accurate expenditures in advance.

Federal and State Funding

Approximately 50.9% of the College's credit students received some form of financial aid grant (Pell, FSEOG, PHEAA) to attend the College during the 2023-2024 academic year. For those receiving grant aid, the average Pell amount received was \$4,150 (based off of the Fall 2023 and Spring 2024 semesters) and \$540 award average in State grant funding. A substantial majority of the College's full-time students are among those receiving some form of federal grant aid. The maximum Pell award for fiscal year 2023-2024 was \$7,395. For fiscal year 2024-2025, the maximum Pell award remains fixed at \$7,395.

Beyond City, State, and student-related revenues, the most important external source of budget support for the College's budget over the past two decades has been federal Perkins funds, which support the critical need for Career and Technical Education. In the past years, the Perkins career program grant has provided more than \$2.7 million, which has been used to support program operating budget expenses and purchase capital

equipment for the College’s career programs.

The projected funding for 2024-2025 is estimated at \$2,964,653, which will be used to support costs associated with career and technical education programs, equipping students with the skills they need to obtain employment in the Pennsylvania region. Funds will be used for initiatives to develop and enhance career and technical program offerings, student completion of CTE-related programs, and students from special populations based on comprehensive local needs-based analysis.

Other Current Operating Revenues

Several other sources of revenue are available to support the College’s operating budget. Projections for these are as follows:

Investment & Misc. Income	\$4,485,919
Vocational-Education (Perkins) Funds	350,000
Indirect and Administrative Cost Recovery	301,558
Foundation Support	95,000
Parking Lot and Garage Net Proceeds	0
	<hr/>
	\$5,232,477

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 Common fund 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

Table I – Budget Summary – Funding Sources and Application of Funds
for the Fiscal Year July 1, 2024 – June 30, 2025

Table II – Statement of Current Fund Sources of Revenues for the Fiscal Year
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Table V – Statement of Capital Revenues and Recommended Expenditures for the
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Table VI – Statement of Proposed Current Unrestricted Fund Expenditures by
Department for the Fiscal Year 2024-25 in Comparison to the 2023-24
Fiscal Year and 2022-23 Actual Expenses

Table VII – Fiscal Year 2024-25 Student Activities, Athletics, and Commencement
Budget in Comparison to Fiscal Years 2023-24 and 2022-23

Table VIII – Summary of Revenues and Expenses of Bookstore, Food Service Operations
and Parking Operations for the Fiscal Year 2024-25 in Comparison to the
2023-24 and 2022-23 Fiscal Years

TABLE I

**BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

FUNDING SOURCES	Operating	Capital	Catto Scholarship Program	Total
Student Tuition	\$43,933,842			\$43,933,842
Student Technology Fee	7,669,137			7,669,137
Credit Course Fee	2,874,305			2,874,305
Distance Education Fee	1,720,464			1,720,464
Adult Literacy Program Fee	82,400			82,400
Senior Citizen Fee	8,240			8,240
Other Non-Instructional Fees	824,000			824,000
City of Philadelphia	39,850,940	\$4,458,267	\$11,693,974	56,003,181
Commonwealth of Pennsylvania	36,364,688	4,458,267		40,822,955
Interest Income	33,344			33,344
Indirect Cost Allowances	301,558			301,558
Vocational Education Support Funds	350,000			350,000
Miscellaneous Income	4,547,576			4,547,576
Reserves	1,801,638			1,801,638
Total Current Operating Revenues	140,362,131	8,916,534	11,693,974	160,972,639
Student General, and Other Fees	1,508,718	330,054		1,838,772
Grant Capital Revenues		400,000		400,000
Total Educational and General Revenues	141,870,850	9,646,588	11,693,974	163,211,412
Auxiliary Enterprises	806,753			806,753
TOTAL SOURCES OF FUNDS	<u>\$142,677,603</u>	<u>\$9,646,588</u>	<u>\$11,693,974</u>	<u>\$164,018,165</u>
APPLICATION OF FUNDS				
Operating Budget Salary Expenses	76,329,932			\$76,329,932
Operating Budget Staff Benefits Expenses	34,112,038			34,112,038
All Other Operating Budget Expenses	29,920,161			29,920,161
Catto Scholarship Program Expenses			\$11,693,974	11,693,974
Reduced Current Operating Expenses	140,362,132		11,693,974	152,056,106
Student Activities & Commencement	1,695,447			1,695,447
Total Educational and General Expenditures	142,057,578		11,693,974	153,751,552
Auxiliary Enterprises	620,025			620,025
Capital Acquisitions		\$730,054		730,054
Debt Service		8,916,534		8,916,534
TOTAL USES OF FUNDS	142,677,603	9,646,588	11,693,974	164,018,165
TOTAL APPLICATION OF FUNDS	<u>\$142,677,603</u>	<u>\$9,646,588</u>	<u>\$11,693,974</u>	<u>\$164,018,165</u>

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2024-2025 IN COMPARISON TO FISCAL YEARS 2023-24 and 2022-23**

EDUCATIONAL AND GENERAL	2022-2023 Actual	Approved 2023-2024 Budget	Revised 2023-2024 Budget	Proposed 2024-25 Budget	% Change From 2023-24 Revised
<u>Student Revenues</u>					
Tuition	\$40,011,663	\$41,648,209	\$41,881,715	\$43,138,167	3.0
Technology Fee	\$7,112,325	\$7,295,974	\$7,445,765	\$7,669,137	3.0
Credit Course Fee	\$2,558,018	\$2,616,918	\$2,790,587	\$2,874,305	3.0
Distance Education Fee	\$1,717,569	\$1,755,248	\$1,670,353	\$1,720,464	3.0
Adult Literacy Program Fee	\$98,560	\$44,194	\$80,000	\$82,400	3.0
Senior Citizen Fee	\$10,017	\$5,600	\$8,000	\$8,240	3.0
Other Non-Instructional Fees	\$699,840	\$658,542	\$800,000	\$824,000	3.0
Net Contribution from Other Noncredit Instruction	<u>\$902,708</u>	<u>\$772,500</u>	<u>\$772,500</u>	<u>\$795,675</u>	<u>3.0</u>
Total Student Revenues	\$53,110,699	\$54,797,186	\$55,448,920	\$57,112,388	3.0
<u>Governmental Appropriations</u>					
City of Philadelphia	\$33,911,874	\$34,849,940	\$38,849,940	\$39,850,940	2.6
Other Special Funds	\$1,853,594	\$0	\$0	\$0	
Commonwealth of Pennsylvania	<u>\$33,561,416</u>	<u>\$35,677,648</u>	<u>\$35,364,688</u>	<u>\$36,364,688</u>	<u>2.8</u>
Total Governmental Appropriations	\$69,326,884	\$70,527,588	\$74,214,628	\$76,215,628	2.7
Use of Reserves	\$1,631,766	\$5,599,460	(\$1,534,513)	\$1,801,638	
<u>Other Income</u>					
Interest Income	\$592,819	\$294,742	\$410,454	\$33,344	(91.9)
Indirect Cost Allowances	\$470,123	\$301,558	\$301,558	\$301,558	0.0
Vocational Education Support Funds	\$0	\$350,000	\$350,000	\$350,000	0.0
Miscellaneous Income	<u>\$3,939,685</u>	<u>\$3,361,175</u>	<u>\$6,264,809</u>	<u>\$4,547,576</u>	<u>(27.4)</u>
Total Other Income	<u>\$5,002,628</u>	<u>\$4,307,475</u>	<u>\$7,326,820</u>	<u>\$5,232,477</u>	<u>(28.6)</u>
Total Current Operating Revenues	<u>\$129,071,976</u>	<u>\$135,231,709</u>	<u>\$135,455,856</u>	<u>\$140,362,131</u>	<u>3.6</u>
<u>Other Student Income</u>					
General College & Other Fees #	\$940,840	\$965,571	\$976,674	\$1,005,974	3.0
Other Student Activity Revenues #	\$6,130	\$30,000	\$60,865	\$10,000	(83.6)
Transfer from College Reserves	<u>\$0</u>	<u>\$430,531</u>	<u>\$451,056</u>	<u>\$492,744</u>	<u>9.2</u>
Total Other Student Income	<u>\$946,970</u>	<u>\$1,426,102</u>	<u>\$1,488,595</u>	<u>\$1,508,718</u>	<u>1.4</u>
TOTAL EDUCATIONAL AND GENERAL REVENUES	<u>\$130,018,946</u>	<u>\$136,657,811</u>	<u>\$136,944,451</u>	<u>\$141,870,850</u>	<u>3.6</u>
<u>Auxiliary Enterprises</u>					
Bookstore #	\$476,034	\$471,597	\$520,000	\$535,600	3.0
Food Service #	\$14,257	\$26,996	\$26,996	\$26,996	0.0
Parking Lot & Garages	<u>\$254,959</u>	<u>\$106,530</u>	<u>\$232,223</u>	<u>\$244,157</u>	<u>5.1</u>
Total Auxiliary Enterprises	<u>\$745,249</u>	<u>\$605,123</u>	<u>\$779,219</u>	<u>\$806,753</u>	<u>3.5</u>
TOTAL CURRENT FUND SOURCES OF REVENUES	<u>\$130,764,195</u>	<u>\$137,262,934</u>	<u>\$137,723,670</u>	<u>\$142,677,603</u>	<u>3.6</u>

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 2024-25 COMPARED WITH FISCAL YEAR 2023-24**

	Approved 2023-24 Budget	Revised 2023-24 Budget	Proposed 2024-25 Budget	% Change From 2023-24 Revised
SOURCES OF FUNDS				
<u>Current Operating Revenues</u>				
Student Tuition and Fees	\$54,797,186	\$55,448,920	\$57,112,388	3.0
Governmental	70,527,588	74,214,628	76,215,628	2.7
Other	4,307,475	7,326,820	5,232,477	(28.6)
Use of Reserves	5,599,460	(1,534,513)	1,801,638	(217.4)
Total Current Operating Revenues	135,231,709	135,455,856	140,362,131	3.6
Other Student Fees and Other Revenues	1,426,102	1,488,595	1,508,718	1.4
TOTAL EDUCATIONAL AND GENERAL	136,657,811	136,944,451	141,870,850	3.6
Auxiliary Enterprises	605,123	779,219	806,753	3.5
TOTAL SOURCES OF FUNDS	\$137,262,934	\$137,723,670	\$142,677,603	3.6
EXPENDITURES				
<u>Current Operating Expenditures *</u>				
Salaries (including Unexpended Dollars)	\$76,501,726	\$72,604,629	\$78,129,932	7.6
Less: Anticipated Lapsed-Budget Dollars	(2,524,846)	-	(3,100,000)	-
Net Salaries	73,976,880	72,604,629	75,029,932	3.3
Benefits	34,162,535	33,109,850	34,112,038	3.0
Retirement Incentive Expense	1,300,000	1,300,000	1,300,000	0.0
Other Expenses	\$25,792,292	\$28,441,377	\$29,920,161	5.2
Total Current Operating Expenditures	135,231,708	135,455,856	140,362,132	3.6
Student Activities & Commencement	\$1,655,978	\$1,655,978	\$1,695,447	2.4
TOTAL EDUCATIONAL AND GENERAL	136,887,687	137,111,835	142,057,578	3.6
Auxiliary Enterprises	\$375,247	\$611,836	\$620,025	1.3
TOTAL EXPENDITURES	\$137,262,934	\$137,723,670	\$142,677,603	3.6
TOTAL APPLICATION OF FUNDS	\$137,262,934	\$137,723,670	\$142,677,603	3.6

* 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 2024-25, REVISED BUDGET 2023-24, APPROVED 2023-24 BUDGET

	Actual 2022-2023	Approved Budget 2023-2024	Revised Budget 2023-2024	Proposed Budget 2024-2025	Variance From App'd Budget	%	Variance From Rev'd Budget	%
SALARIES AND WAGES								
Instructional - Full-Time Faculty & VLs	\$22,598,223	\$24,052,413	\$23,811,663	\$24,443,472	\$391,059	1.6	\$631,809	2.7
Administrative	\$19,520,299	\$22,065,061	\$20,434,669	\$23,247,505	\$1,182,444	5.4	\$2,812,836	13.8
Instructional - Overload & Part- Time - Credit	\$9,636,660	\$9,615,273	\$9,615,273	\$9,615,273	\$0	0.0	\$0	0.0
Full-Time Classified & Confidential	\$8,168,861	\$9,445,771	\$7,541,922	\$9,185,246	(\$260,525)	(2.8)	\$1,643,324	21.8
Instructional - Summer - Credit	\$3,405,383	\$4,134,936	\$4,134,936	\$4,134,936	\$0	0.0	\$0	0.0
Counselors	\$1,833,482	\$2,070,626	\$1,729,282	\$1,933,283	(\$137,343)	(6.6)	\$204,001	11.8
Part-Time Laboratory/Professional	\$489,560	\$774,956	\$774,956	\$774,956	\$0	0.0	\$0	0.0
Instructional Aides	\$746,653	\$754,893	\$895,104	\$932,554	\$177,661	23.5	\$37,450	4.2
Curriculum Advising	\$7,270	\$10,150	\$10,150	\$10,150	\$0	0.0	\$0	0.0
Librarians	\$854,812	\$910,269	\$758,742	\$885,179	(\$25,090)	(2.8)	\$126,437	16.7
Extended Time Payments	\$1,059,451	\$898,155	\$1,128,708	\$1,198,154	\$300,000	33.4	\$69,446	6.2
Part-Time Classified	\$218,818	\$235,193	\$235,193	\$235,193	\$0	0.0	\$0	0.0
Classified Overtime	\$338,559	\$346,833	\$346,833	\$346,833	\$0	0.0	\$0	0.0
Student & Co-Op	\$199,054	\$222,278	\$222,278	\$222,278	\$0	0.0	\$0	0.0
Noncredit	\$267,594	\$355,019	\$355,019	\$355,019	\$0	0.0	\$0	0.0
Part-time Librarians and Counselors	\$152,458	\$175,660	\$175,660	\$175,660	\$0	0.0	\$0	0.0
Department Head Supplement	\$131,019	\$116,725	\$116,725	\$116,725	\$0	0.0	\$0	0.0
Instructional - Summer - Noncredit	\$215,473	\$194,747	\$194,747	\$194,747	\$0	0.0	\$0	0.0
Part-Time Tutors	\$74,671	\$109,693	\$109,693	\$109,693	\$0	0.0	\$0	0.0
Shift Differential	\$12,059	\$13,077	\$13,077	\$13,077	\$0	0.0	\$0	0.0
Total Salaries and Wages	\$69,930,359	\$76,501,726	\$72,604,629	\$78,129,932	\$1,628,206	2.1	5,525,303	7.6
Less: Projected Lapsed-Budget Salary Dollars	\$0	(\$2,524,846)	\$0	(\$3,100,000)	(\$575,154)	22.8	(\$3,100,000)	-
Retirement Incentive Payments	\$1,445,583	\$1,300,000	\$1,300,000	\$1,300,000	-	0.0	-	0.0
Total Salaries, Wages & Retirement Incentive Expenses	\$71,375,942	\$75,276,880	\$73,904,629	\$76,329,932	\$1,628,206	1.4	\$5,525,303	7.5

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
 PROPOSED BUDGET 2024-25, REVISED BUDGET 2023-24, APPROVED 2023-24 BUDGET

	Actual 2022-2023	Approved Budget 2023-2024	Revised Budget 2023-2024	Proposed Budget 2024-2025	Variance From App'd Budget	%	Variance From Rev'd Budget	%
BENEFITS								
Medical, Drug, & Dental *	\$20,665,821	\$22,125,984	\$21,300,000	\$22,045,500	(\$80,484)	(0.4)	\$745,500	3.5
Retirement	\$6,160,873	\$6,375,279	\$6,375,279	\$6,623,672	\$248,393	3.9	\$248,393	3.9
FICA Tax	\$2,894,730	\$3,259,489	\$3,000,528	\$2,935,802	(\$323,687)	(9.9)	(\$64,726)	(2.2)
Group Life Insurance	\$448,942	\$517,189	\$517,189	\$532,704	\$15,516	3.0	\$15,516	3.0
Workers' Compensation	\$317,106	\$414,152	\$385,547	\$397,113	(\$17,039)	(4.1)	\$11,566	3.0
Unemployment Compensation	\$197,779	\$159,135	\$220,000	\$226,600	\$67,465	42.4	\$6,600	3.0
Disability Insurance	\$304,102	\$343,732	\$343,732	\$354,044	\$10,312	3.0	\$10,312	3.0
Unused Vacation	(\$267,218)	\$442,501	\$442,501	\$455,776	\$13,275	3.0	\$13,275	3.0
Forgivable Loans	\$90,874	\$113,075	\$113,075	\$116,467	\$3,392	3.0	\$3,392	3.0
Tuition Remission	\$435,824	\$412,000	\$412,000	\$424,360	\$12,360	3.0	\$12,360	3.0
Total Fringe Benefits	\$31,248,834	\$34,162,535	\$33,109,850	\$34,112,038	(\$50,497)	(0.1)	\$1,002,188	3.0

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

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2024-25, REVISED BUDGET 2023-24, APPROVED 2023-24 BUDGET**

	Actual 2022-2023	Approved Budget 2023-2024	Revised Budget 2023-2024	Proposed Budget 2024-2025	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - GENERAL</u>								
Leased Equipment & Software	\$4,602,039	\$4,511,251	\$4,549,751	\$5,238,777	\$727,526	16.1	\$689,026	39.6
Catalogues & Advertising Pool	\$1,973,976	\$1,742,072	\$1,742,072	\$1,814,560	\$72,488	4.2	\$72,488	4.2
Supplies & Book Purchases	\$853,471	\$1,081,383	\$1,070,623	\$1,190,460	\$109,077	10.1	\$119,837	11.2
Contracted Services Pool	\$3,966,271	\$2,381,871	\$4,169,643	\$3,571,998	\$1,190,127	50.0	(\$597,645)	(14.3)
Consulting	\$1,035,818	\$625,305	\$716,810	\$649,703	\$24,398	3.9	(\$67,107)	(9.4)
Equipment Repair & Maintenance	\$329,886	\$402,606	\$402,606	\$457,312	\$54,706	13.6	\$54,706	13.6
Insurance	\$1,081,964	\$1,195,794	\$1,195,794	\$1,249,807	\$54,013	4.5	\$54,013	4.5
Postage	\$255,343	\$330,100	\$330,100	\$324,058	(\$6,042)	(1.8)	(\$6,042)	(1.8)
Travel	\$231,763	\$246,396	\$428,515	\$420,902	\$174,506	70.8	(\$7,613)	(1.8)
Faculty Travel Funds	\$88,597	\$154,000	\$16,251	\$156,000	\$2,000	1.3	\$139,749	860.0
Legal	\$631,832	\$575,000	\$625,000	\$625,000	\$50,000	8.7	\$0	0.0
Library Books and AV Software	\$0	\$158,000	\$0	\$0	(\$158,000)	(100.0)	\$0	-
Institutional Membership	\$300,117	\$340,770	\$340,770	\$395,045	\$54,275	15.9	\$54,275	15.9
Personnel Recruitment	\$144,940	\$151,000	\$151,000	\$155,000	\$4,000	2.6	\$4,000	2.6
Hospitality	\$216,907	\$160,871	\$253,931	\$306,990	\$146,119	90.8	\$53,059	20.9
Audit	\$161,627	\$175,000	\$175,000	\$180,250	\$5,250	3.0	\$5,250	3.0
Student Stipend	\$4,300	\$98,000	\$98,000	\$85,500				
Freight and Delivery	\$7,363	\$6,669	\$6,669	\$7,930	\$1,261	18.9	\$1,261	18.9
Public Events	\$167,954	\$169,700	\$180,508	\$199,971	\$30,271	17.8	\$19,463	10.8
Overtime Dinner Allowance	\$11,312	\$18,809	\$18,809	\$20,831	\$2,022	10.8	\$2,022	10.8
Accreditation	\$33,969	\$45,200	\$45,200	\$47,700	\$2,500	5.5	\$2,500	5.5
Fuel-College Vehicles	\$6,166	\$7,309	\$7,309	\$10,230	\$2,921	40.0	\$2,921	40.0
Leased Vehicles	\$1,267	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$1,000	0.0
Awards	\$90,589	\$44,900	\$55,866	\$69,600	\$24,700	55.0	\$13,734	24.6
Contingency - Departmental	\$0	\$153,000	\$0	\$361,916	\$208,916	136.5	\$361,916	0.0
Contingency - Institutional	\$0	\$300,000	\$0	\$300,000	\$0	0.0	\$300,000	0.0
Income Tax	\$0	\$0	\$0	\$0	\$0	0.0	\$0	0.0
Special Initiatives Fund	\$501,908	\$875,000	\$575,000	\$923,835	\$48,835	5.6	\$348,835	0.0
Total Other Expenses - General	\$16,699,382	\$15,950,006	\$17,155,227	\$18,764,375	\$2,826,869	17.6	\$1,621,648	9.5

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
 PROPOSED BUDGET 2024-25, REVISED BUDGET 2023-24, APPROVED 2023-24 BUDGET

	Actual 2022-2023	Approved Budget 2023-2024	Revised Budget 2023-2024	Proposed Budget 2024-2025	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - PLANT</u>								
Electricity	\$1,560,105	\$1,397,477	\$1,507,477	\$1,513,000	\$115,523	8.3	\$5,523	0.4
Natural Gas	\$154,119	\$296,139	\$296,139	\$215,000	(\$81,139)	(27.4)	(\$81,139)	(27.4)
Water and Sewer Rent	\$235,968	\$356,642	\$356,642	\$360,000	\$3,358	0.9	\$3,358	0.9
Fuel Oil	\$564	\$2,000	\$2,000	\$5,000	\$3,000	150.0	\$3,000	150.0
Contracted Security Service	\$0	\$1,991,271	\$2,558,500	\$2,500,000	\$508,729	25.5	(\$58,500)	(2.3)
Contracted Cleaning	\$0	\$2,015,496	\$2,015,496	\$2,021,964	\$6,468	0.3	\$6,468	0.3
Contracted Plant Operations	\$5,564,457	\$1,347,453	\$1,549,860	\$1,823,574	\$476,121	35.3	\$273,714	17.7
Plant Maintenance & Repairs	\$1,030,177	\$1,079,170	\$1,638,110	\$1,290,980	\$211,810	19.6	(\$347,130)	(21.2)
Property Rent	\$856,900	\$947,975	\$947,975	\$850,000	(\$97,975)	(10.3)	(\$97,975)	(10.3)
Plant Operations Material & Supplies	\$342,478	\$355,463	\$360,750	\$500,000	\$144,537	40.7	\$139,250	38.6
Boiler & Elevator Certificate	\$3,049	\$53,200	\$53,200	\$76,268	\$23,068	43.4	\$23,068	43.4
Total Other Expenses - Plant	\$9,747,819	\$9,842,286	\$11,286,149	\$11,155,786	\$1,313,500	13.3	(\$130,363)	(1.2)
Total Other Expenses	\$26,447,201	\$25,792,292	\$28,441,377	\$29,920,161	\$4,140,369	16.0	\$1,491,284	5.2
TOTAL	\$129,071,976	\$135,231,708	\$135,455,856	\$140,362,132	5,718,077	3.8	\$8,018,775	5.9
EXPENDITURES	\$129,071,976	\$135,231,708	\$135,455,856	\$140,362,132	\$5,130,423	3.8	\$4,906,275	3.6

TABLE V

**STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2024-2025 IN COMPARISON TO FISCAL YEAR 2023-24**

	Proposed 2023-24 Budget	Revised 2023-24 Budget	Proposed 2024-25 Budget	Variance from Revised Budget	
CAPITAL REVENUES					
<u>Appropriations</u>					
City of Philadelphia	\$4,459,267	\$4,459,267	\$4,458,267	(\$1,000)	
Commonwealth of Pennsylvania	<u>4,459,267</u>	<u>4,459,267</u>	<u>4,458,267</u>	<u>(1,000)</u>	
Total State & Local Appropriations	<u>8,918,534</u>	<u>8,918,534</u>	<u>8,916,534</u>	<u>(2,000)</u>	
<u>Other Sources</u>					
Capital Fee	295,610	320,441	330,054	9,613	
Perkins Grant	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>	
TOTAL SOURCES OF FUNDS	<u>\$11,137,024</u>	<u>\$9,638,975</u>	<u>\$9,646,588</u>	<u>\$7,612</u>	
CAPITAL EXPENDITURES					
<u>Capital Purchases</u>					
Furniture, Equipment, Software & Renovations	\$295,610	\$320,441	\$330,054	\$9,613	
Specially Funded Capital Purchases	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>	
Total Capital Purchases	<u>695,610</u>	<u>720,441</u>	<u>730,054</u>	<u>(24,831)</u>	
<u>Debt Service</u>					
Northeast Regional Center, Main Campus, West Building, Biology Labs Expansion or Renovations	2015 Bond - Refinancing of 2008 Bond	6,658,000	6,658,000	6,656,750	(1,250)
Renovations to Library / Learning Commons	2018 Bond	1,148,381	1,148,381	1,144,631	(3,750)
Career & Advanced Technology Center - Phase I Financing	2019 Bond	675,250	675,250	678,250	3,000
Career & Advanced Technology Center - Phase II Financing	2020 Bond	436,903	436,903	436,903	0
Total Debt Service		<u>8,918,534</u>	<u>8,918,534</u>	<u>8,916,534</u>	<u>(2,000)</u>
TOTAL CAPITAL EXPENDITURES		<u>\$9,614,144</u>	<u>\$9,638,975</u>	<u>\$9,646,588</u>	<u>(\$26,831)</u>

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2023-24 and ACTUAL 2022-23)**

Department	2022-2023 Actual	2023-2024 Budget	2023-2024 Revised	-----2024-2025 PROPOSED-----			Variance From 2023-2024 Approved	%
				Salaries	Non-Salary Expenses	Total		
<u>Educational and General</u>								
Academic Administration								
Office of Academic & Student Success	\$1,554,206	\$1,762,543	\$1,872,745	\$1,387,769	\$893,075	\$2,280,844	\$518,301	29.4
Division Office - Business & Technology	\$285,891	\$461,052	\$320,468	\$384,507	\$35,890	\$420,397	(\$40,655)	(8.8)
Division Office - Math, Science, & Health Careers	\$669,711	\$675,407	\$697,472	\$465,117	\$296,970	\$762,087	\$86,680	12.8
Division Office - Liberal Studies	\$483,782	\$589,242	\$428,116	\$586,620	\$14,955	\$601,575	\$12,333	2.1
Division Office - Access & Community Engagement	\$722,710	\$865,066	\$917,725	\$990,715	\$26,734	\$1,017,449	\$152,383	17.6
Division Office - Online Learning & Media Service	\$1,382,322	\$1,676,800	\$1,508,492	\$1,200,270	\$528,407	\$1,728,677	\$51,877	3.1
Office of Workforce & Economic Innovation	\$1,507,408	\$1,049,184	\$799,403	\$843,886	\$152,294	\$996,180	(\$53,004)	-
Regional Centers	\$489,644	\$603,180	\$499,369	\$507,062	\$20,715	\$527,777	(\$75,403)	(12.5)
Total Academic Administration	\$7,095,674	\$7,682,474	\$7,043,791	\$6,365,946	\$1,969,040	\$8,334,986	\$652,512	8.5
Academic Support Services								
Library	\$1,533,781	\$1,780,848	\$1,516,363	\$1,265,322	\$367,773	\$1,633,095	(\$147,753)	(8.3)
Educational Support Services	\$539,078	\$634,337	\$604,939	\$599,683	\$19,162	\$618,845	(\$15,492)	(2.4)
Learning Lab	\$677,592	\$1,075,784	\$1,022,099	\$1,084,544	\$26,514	\$1,111,058	\$35,274	3.3
Academic Advising	\$1,144,298	\$1,240,026	\$1,195,246	\$1,342,034	\$8,920	\$1,350,954	\$110,928	8.9
Academic Computing	\$2,597,950	\$475,228	\$348,293	\$302,430	\$185,704	\$488,134	\$12,906	2.7
Assessment Center	\$353,599	\$388,912	\$354,631	\$294,518	\$83,095	\$377,613	(\$11,299)	(2.9)
Center on Disability	\$335,876	\$415,036	\$487,829	\$293,641	\$100,889	\$394,530	(\$20,506)	(4.9)
Total Academic Support Services	\$7,182,174	\$6,010,171	\$5,529,401	\$5,182,173	\$792,057	\$5,974,230	(\$35,941)	(0.6)
Instructional Departments								
<u>Division of Business & Technology</u>								
Business Administration	\$1,316,496	\$1,410,829	\$1,302,757	\$1,355,839	\$0	\$1,355,839	(\$54,990)	(3.9)
Computer Technologies	\$1,974,242	\$2,079,810	\$2,028,020	\$2,078,236	\$8,000	\$2,086,236	\$6,426	0.3
Culinary Arts & Hospitality Management	\$257,211	\$295,896	\$362,633	\$276,740	\$86,952	\$363,692	\$67,796	22.9
Transportation Technologies Management	\$430,485	\$439,126	\$655,038	\$657,551	\$31,646	\$689,197	\$250,071	56.9
Credit Free-General Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Business Leadership Fashion & Tourism	\$484,030	\$441,466	\$479,842	\$511,889	\$17,832	\$529,721	\$88,255	20.0
Power up	\$501,908	\$800,000	\$575,000		\$800,000	\$800,000	\$0	0.0
Total Division of Business & Technology	\$4,964,372	\$5,467,127	\$5,403,290	\$4,880,255	\$944,430	\$5,824,685	\$357,558	6.5
<u>Division of Math, Science, & Health Technology</u>								
Nursing	\$2,916,700	\$2,917,209	\$2,884,047	\$2,821,604	\$29,257	\$2,850,861	(\$66,348)	(2.3)
Biology	\$3,321,830	\$3,542,561	\$3,507,615	\$3,435,141	\$182,515	\$3,617,656	\$75,095	2.1
Cardio-Respiratory Technology	\$411,298	\$347,407	\$406,419	\$374,514	\$30,233	\$404,748	\$57,341	16.5
Dental Studies	\$984,933	\$853,761	\$1,086,339	\$953,449	\$48,950	\$1,002,399	\$148,638	17.4
Medical Assisting	\$4,866	\$78,000	\$17,612	\$10,984	\$8,750	\$19,734	(\$58,266)	(74.7)
Diagnostic Medical Imaging	\$739,879	\$773,019	\$841,017	\$783,008	\$59,063	\$842,071	\$69,052	8.9
Medical Laboratory Technology	\$272,800	\$202,654	\$291,955	\$213,557	\$26,245	\$239,802	\$37,148	18.3
Physics	\$728,645	\$701,589	\$732,923	\$728,834	\$7,901	\$736,736	\$35,147	5.0
Chemistry	\$1,272,571	\$1,442,180	\$1,350,078	\$1,314,117	\$48,900	\$1,363,017	(\$79,163)	(5.5)

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2023-24 and ACTUAL 2022-23)**

Department	2022-2023	2023-2024	2023-2024	-----2024-2025 PROPOSED-----			Variance	
	Actual	Budget	Revised	Salaries	Non-Salary Expenses	Total	From 2023-2024 Approved	%
Mathematics	\$1,519,306	\$1,688,143	\$1,707,650	\$1,686,275	\$258	\$1,686,533	(\$1,610)	(0.1)
Foundation Mathematics	\$2,067,614	\$2,116,753	\$1,959,811	\$2,065,151	\$6,900	\$2,072,051	(\$44,702)	(2.1)
Allied Health Instruction	\$1,094,632	\$1,348,435	\$1,319,065	\$1,320,262	\$35,975	\$1,356,237	\$7,802	0.6
Total Division of Math, Science & Health	\$15,335,074	\$16,011,711	\$16,104,532	\$15,706,897	\$484,948	\$16,191,845	\$180,134	1.1
<u>Division of Liberal Studies</u>								
English	\$8,418,385	\$8,978,978	\$8,869,957	\$8,958,296	\$6,950	\$8,965,246	(\$13,732)	(0.2)
World Language	\$599,875	\$656,665	\$600,629	\$662,890	\$0	\$662,890	\$6,225	0.9
History , Philosophy & Religious Studies	\$966,421	\$1,059,274	\$985,280	\$973,732	\$700	\$974,432	(\$84,842)	(8.0)
Art	\$1,082,670	\$1,140,175	\$1,115,768	\$1,162,042	\$15,286	\$1,177,328	\$37,153	3.3
Photographic Imaging	\$592,805	\$606,497	\$579,852	\$557,996	\$20,700	\$578,696	(\$27,801)	(4.6)
Music	\$435,526	\$459,381	\$494,724	\$490,405	\$8,300	\$498,705	\$39,324	8.6
Architecture, Design & Construction	\$640,678	\$669,589	\$728,698	\$736,874	\$7,873	\$744,747	\$75,158	11.2
Behavioral Health/Human Services	\$532,871	\$721,597	\$666,587	\$727,111	\$24,502	\$751,613	\$30,016	4.2
Behavioral Science	\$1,074,232	\$931,667	\$1,051,270	\$929,764	\$13,600	\$943,364	\$11,697	1.3
Social Science	\$1,207,728	\$1,343,842	\$1,312,513	\$1,355,074	\$453	\$1,355,527	\$11,685	0.9
Justice	\$476,039	\$453,600	\$428,698	\$411,289	\$582	\$411,871	(\$41,729)	(9.2)
Paralegal Studies	\$240,933	\$243,340	\$262,263	\$220,999	\$45,321	\$266,320	\$22,980	9.4
ASL/English Interpreting	\$178,119	\$199,465	\$148,202	\$210,311	\$600	\$210,911	\$11,446	5.7
Education	\$370,968	\$350,225	\$409,260	\$431,656	\$2,450	\$434,106	\$83,881	24.0
Total Division of Liberal Studies	\$16,817,250	\$17,814,295	\$17,653,699	\$17,828,441	\$147,317	\$17,975,758	\$161,463	0.9
<u>Adult Community Education Instruction</u>								
Noncredit Instruction	\$466,900	\$548,797	\$539,040	\$478,016	\$109,590	\$587,606	\$38,809	7.1
Total Division	\$466,900	\$548,797	\$539,040	\$478,016	\$109,590	\$587,606	\$38,809	7.1
Total all Instructional Departments	\$37,583,596	\$39,841,930	\$39,700,562	\$38,893,609	\$1,686,285	\$40,579,894	\$737,964	1.9
TOTAL ACADEMIC AFFAIRS	\$51,861,444	\$53,534,575	\$52,273,753	\$50,441,728	\$4,447,382	\$54,889,110	\$1,354,535	2.5
<u>Student Administration</u>								
Dean of Enrollment Services	\$897,111	\$1,128,382	\$993,819	\$912,584	\$249,936	\$1,162,520	\$34,138	3.0
Dean of Students	\$454,732	\$397,837	\$471,276	\$579,769	\$24,925	\$604,694	\$206,857	52.0
Academic Operations	\$198,821	\$190,153	\$149,913	\$16,224	\$0	\$16,224	(\$173,929)	(91.5)
Total Student Administration	\$1,550,664	\$1,716,372	\$1,615,009	\$1,508,577	\$274,861	\$1,783,438	\$67,066	3.9
<u>Student Support Services</u>								
Admissions	\$1,779,303	\$2,073,019	\$1,797,950	\$2,026,979	\$85,067	\$2,112,046	\$39,027	1.9

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2023-24 and ACTUAL 2022-23)**

Department	2022-2023 Actual	2023-2024 Budget	2023-2024 Revised	-----2024-2025 PROPOSED-----			Variance From 2023-2024 Approved	%
				Salaries	Non-Salary Expenses	Total		
Financial Aid	\$1,334,751	\$1,749,036	\$1,420,150	\$1,664,504	\$24,057	\$1,688,561	(\$60,475)	(3.5)
Counseling	\$2,136,866	\$2,298,908	\$2,059,733	\$2,179,439	\$11,176	\$2,190,615	(\$108,293)	(4.7)
Office of Student Activities	\$1,213	\$2,416	\$1,469	\$120	\$2,488	\$2,608	\$192	7.9
Office of Athletics	\$65,235	\$66,551	\$72,883	\$104,545	\$223	\$104,768	\$38,217	57.4
Records and Registration	\$998,437	\$1,175,155	\$856,242	\$1,108,062	\$29,630	\$1,137,692	(\$37,463)	(3.2)
Women's Center	\$221,918	\$130,901	\$141,331	\$156,650	\$3,369	\$160,019	\$29,118	22.2
Single Stop	\$0	\$144,019	\$81,037	\$139,800	\$78,625	\$218,425	\$74,406	51.7
Jr. STEM Academy	\$0	\$7,000	\$14,723	\$6,122	\$14,000	\$20,122	\$13,122	187.5
LGBTQ Center	\$0	\$60,065	\$63,086	\$55,334	\$5,230	\$60,564	\$499	0.8
Office of Collegiate Recovery (OCR)	\$0	\$5,000	\$4,741	\$0	\$5,000	\$5,000	\$0	0.0
Center for Male Engagement	\$254,065	\$567,757	\$552,489	\$489,380	\$298,000	\$787,380	\$219,623	38.7
Student Tuition Services	\$459,258	\$566,932	\$544,588	\$581,471	\$15,180	\$596,651	\$29,719	5.2
Career Services	\$366,513	\$413,289	\$256,221	\$337,747	\$64,350	\$402,097	(\$11,192)	(2.7)
Total Student Support Services	\$7,617,559	\$9,260,048	\$7,866,644	\$8,850,153	\$636,395	\$9,486,548	\$226,500	2.4
TOTAL STUDENT AFFAIRS	\$9,168,223	\$10,976,420	\$9,481,653	\$10,358,730	\$911,256	\$11,269,986	\$293,566	2.7
<u>General Institutional</u>								
Board of Trustees	\$94,888	\$90,225	\$96,345	\$0	\$126,925	\$126,925	\$36,700	40.7
Office of the President	\$1,350,084	\$1,304,661	\$1,301,965	\$755,694	\$455,831	\$1,211,525	(\$93,136)	(7.1)
Office Government Relations	\$347,477	\$397,575	\$437,967	\$328,581	\$331,957	\$660,538	\$262,963	66.1
Strategic Initiatives & Community Engagement	\$1,064,559	\$1,252,848	\$1,036,236	\$1,215,307	\$250,867	\$1,466,174	\$213,326	17.0
Human Resources	\$1,710,844	\$1,573,169	\$1,647,167	\$1,160,627	\$611,900	\$1,772,527	\$199,358	12.7
Institutional Advancement	\$1,472,742	\$1,477,739	\$1,444,833	\$1,357,205	\$319,000	\$1,676,205	\$198,466	13.4
Office of Communications	\$3,582,863	\$3,399,481	\$3,795,254	\$1,647,108	\$1,953,100	\$3,600,208	\$200,727	5.9
Information Technology Services	\$4,131,183	\$6,507,025	\$6,605,016	\$2,870,495	\$4,213,632	\$7,084,127	\$577,102	8.9
Business and Finance	\$955,953	\$664,553	\$675,644	\$303,443	\$248,823	\$552,266	(\$112,287)	(16.9)
Controllers Office	\$1,760,151	\$1,854,349	\$1,963,382	\$1,798,479	\$395,883	\$2,194,362	\$340,013	18.3
Purchasing and Services	\$466,518	\$455,634	\$381,820	\$365,746	\$113,700	\$479,446	\$23,812	5.2
General Institutional Expense	\$1,296,126	\$1,480,410	\$1,485,448	\$368,861	\$1,257,854	\$1,626,715	\$146,305	9.9
Business Services	\$910,834	\$1,098,731	\$1,001,266	\$517,718	\$559,300	\$1,077,018	(\$21,713)	(2.0)
General Counsel	\$1,445,790	\$1,341,975	\$1,481,534	\$805,970	\$800,800	\$1,606,770	\$264,795	19.7
TOTAL GENERAL INSTITUTIONAL	\$20,590,012	\$22,898,375	\$23,353,877	\$13,495,234	\$11,639,572	\$25,134,806	\$2,236,431	9.8
FACILITIES OPERATIONS & SECURITY	\$14,815,514	\$14,584,792	\$15,943,202	\$3,834,242	\$12,622,101	\$16,456,343	\$1,871,551	12.8
STAFF BENEFITS	\$32,605,229	\$35,462,536	\$34,410,680	\$35,412,038	\$0	\$35,412,038	(\$50,498)	(0.1)

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
 FOR THE FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
 (WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2023-24 and ACTUAL 2022-23)

Department	2022-2023 Actual	2023-2024 Budget	2023-2024 Revised	-----2024-2025 PROPOSED-----			Variance From 2023-2024 Approved	%
				Salaries	Non-Salary Expenses	Total		
SPECIAL INITIATIVES FUND						\$0	\$0	
CONTINGENCY	\$0	\$300,000	\$0	\$0	\$300,000	\$300,000	\$0	0.0
TOTAL CURRENT OPERATING EXPENSES	\$129,040,422	\$137,756,698	\$135,463,165	\$113,541,972	\$29,920,311	\$143,462,283	\$5,756,082	4.2
LESS: Anticipated Lapsed-Budget Dollars	\$0	(\$2,524,846)	\$0	(\$3,100,000)		(\$3,100,000)	(\$575,154)	22.8
LESS: Misc. Adjustments	\$31,554	(\$144)	(\$7,309)	(\$0)	(\$150)	(\$151)	(\$7)	5
TOTAL REDUCED CURRENT OPERATING EXPENSES	\$129,071,976	\$135,231,708	\$135,455,856	\$110,441,971	\$29,920,161	\$140,362,132	\$5,180,921	3.8
<u>Other Expenses</u>								
<u>Student Activities & Commencement</u>	\$1,142,416	\$1,655,978	\$1,655,978	\$857,146	\$838,300	\$1,695,447	\$39,468	2.4
<u>Auxiliary Enterprises</u>								
Bookstore	\$1,106	\$40,600	\$36,000	\$0	\$36,000	\$36,000	(\$4,600)	(11.3)
Food Service	\$368,986	\$328,047	\$351,626	\$37,908	\$321,907	\$359,815	\$31,768	9.7
Parking Lot & Garage	\$6,143	\$6,600	\$224,210	\$0	\$224,210	\$224,210	\$217,610	0.0
Total Auxiliary Enterprises	\$376,235	\$375,247	\$611,836	\$37,908	\$582,117	\$620,025	\$244,778	65
TOTAL EXPENSES	\$130,590,627	\$137,262,934	\$137,723,671	\$111,337,025	\$31,340,578	\$142,677,604	\$5,414,670	3.9

TABLE VII-A

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2024-2025 (WITH COMPARISON TO FISCAL YEARS 2022-23 AND 2023-24)

						Variance	
		Approved	Revised	Proposed	From 2023-24	% Change	
	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Estimate</u>	2024-25 <u>Budget</u>	Revised <u>Budget</u>	From 2023-24 <u>Revised</u>	
REVENUES							
General College Fee	\$940,840	\$965,571	\$976,674	\$1,005,974	\$29,300	3.0%	
Auxiliary Profits	396,125	229,876	167,383	186,728	19,345	11.6%	
Revenues from Activities	6,130	30,000	60,865	10,000	(50,865)	-83.6%	
Transfer from College Reserves	0	430,531	451,056	492,744	41,688	9.2%	
TOTAL REVENUES	<u>\$1,343,095</u>	<u>\$1,655,978</u>	<u>\$1,655,978</u>	<u>\$1,695,446</u>	<u>(\$0)</u>	<u>0.0%</u>	
EXPENDITURES							
Student Publications	\$38,482	\$17,000	\$17,000	\$8,500	(\$8,500)	-50.0%	
Campus Programming	2,749	79,000	79,000	83,000	\$4,000	5.1%	
Performing Arts	1,950	12,067	12,067	15,000	\$2,933	24.3%	
Student Support	5,115	54,000	54,000	54,000	\$0	0.0%	
Student Leadership & Involvement	30,282	83,600	83,600	118,542	\$34,942	41.8%	
Athletics	165,199	260,665	260,665	275,000	\$14,335	5.5%	
First Year Student Success	29,507	127,500	127,500	155,000	\$27,500	21.6%	
Commencement	147,879	165,000	165,000	185,000	\$20,000	12.1%	
Staff	<u>721,253</u>	<u>857,146</u>	<u>857,146</u>	<u>801,405</u>	<u>(55,742)</u>	<u>-6.5%</u>	
TOTAL EXPENDITURES	<u>\$1,142,416</u>	<u>\$1,655,978</u>	<u>\$1,655,978</u>	<u>\$1,695,447</u>	<u>\$39,468</u>	<u>2.4%</u>	

TABLE VII-B

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE
FISCAL YEAR 2024-25
(WITH COMPARISON TO FISCAL YEARS 2022-23 AND 2023-24)**

	<u>Final 2022-23 Expenses</u>	<u>Approved 2023-24 Budget</u>	<u>Revised 2023-24 Budget</u>	<u>Proposed 2024-25 Budget</u>
<u>STUDENT PUBLICATIONS</u>				
Student Vanguard	\$10,842	\$17,000	\$17,000	\$6,000
Limited Editions	\$0	\$0	\$0	\$2,500
	<i>Guideline - 10%</i>			
	<i>Actual - 3.5%</i>			
	<u>\$10,842</u>	<u>\$17,000</u>	<u>\$17,000</u>	<u>\$8,500</u>
<u>CAMPUS PROGRAMMING</u>				
Concert and Museum Tickets	\$0	\$1,000	\$1,000	\$0
Cultural & Educational Trips	\$3,518	\$20,000	\$20,000	\$18,000
Theatre Tickets	\$0	\$1,000	\$1,000	\$0
Special Themed Programs	\$1,050	\$17,000	\$17,000	\$20,000
Regional Centers	\$36,396	\$40,000	\$40,000	\$45,000
	<i>Guideline - 15%</i>			
	<i>Actual - 14.9%</i>			
	<u>\$40,964</u>	<u>\$79,000</u>	<u>\$79,000</u>	<u>\$83,000</u>
<u>PERFORMING ARTS</u>				
Spirit / Pep Band	\$0	\$5,000	\$5,000	\$5,000
Musical Events Licensing	\$2,453	\$7,067	\$7,067	\$10,000
	<i>Guideline - 5%</i>			
	<i>Actual - 1.4%</i>			
	<u>\$2,453</u>	<u>\$12,067</u>	<u>\$12,067</u>	<u>\$15,000</u>
<u>STUDENT SUPPORT</u>				
Awards and Certificates	\$0	\$0	\$0	\$0
Hospitality	\$847	\$0	\$0	\$0
Advertising and Marketing	\$0	\$5,000	\$5,000	\$5,000
Student Involvement	\$11,539	\$0	\$0	\$0
Leadership Training	\$0	\$20,000	\$20,000	\$20,000
Student Ambassador	\$0	\$29,000	\$29,000	\$29,000
	<i>Guideline - 15%</i>			
	<i>Actual - 11.0%</i>			
	<u>\$12,386</u>	<u>\$54,000</u>	<u>\$54,000</u>	<u>\$54,000</u>
<u>STUDENT LEADERSHIP & INVOLVEMENT</u>				
Sga Pool	\$251	\$9,350	\$9,350	\$9,000
Student Government	\$21,156	\$25,500	\$25,500	\$22,000
Sga Special Events	\$52,199	\$42,500	\$42,500	\$45,000
Snack Rack - Food Pantry	\$12	\$2,000	\$2,000	\$38,292
CUFF (Comm Undergrnd Film Fest)	\$0	\$0	\$0	\$0

TABLE VII-B

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE
FISCAL YEAR 2024-25
(WITH COMPARISON TO FISCAL YEARS 2022-23 AND 2023-24)**

	<u>Final 2022-23 Expenses</u>	<u>Approved 2023-24 Budget</u>	<u>Revised 2023-24 Budget</u>	<u>Proposed 2024-25 Budget</u>
<u>ATHLETICS</u>				
General Athletic Support	\$37,782	\$15,000	\$15,000	\$15,000
Men's Varsity Basketball	\$28,150	\$36,500	\$36,500	\$44,766
Women's Basketball	\$43,629	\$36,500	\$36,500	\$44,766
Women's Volleyball	\$2,812	\$17,000	\$17,000	\$24,280
Co-Ed Cross Country / Track & Field	\$40,076	\$66,000	\$66,000	\$59,484
Co-Ed Intramurals	\$2,986	\$5,925	\$5,925	\$2,612
Co-Ed Aerobics	\$3,823	\$6,240	\$6,240	\$2,092
Men's Volleyball	\$4,475	\$17,000	\$17,000	\$21,500
Insurance	\$44,018	\$53,000	\$53,000	\$53,000
Medical Services	\$380	\$2,000	\$2,000	\$2,000
Advertising and Marketing		\$500	\$500	\$500
Athletic Equipment	\$4,859	\$5,000	\$5,000	\$5,000
	<i>Guideline - 35%; Actual - 51.4%</i>			
	<u>\$212,990</u>	<u>\$260,665</u>	<u>\$260,665</u>	<u>\$275,000</u>
 SUBTOTAL	 <u>\$904,853</u>	 <u>\$1,363,478</u>	 <u>\$1,363,478</u>	 <u>\$1,355,447</u>
 First Year Student Success (7.6% of total expenses)	 \$84,478	 \$127,500	 \$127,500	 \$155,000
Commencement (9.8% of total expenses)	\$188,313	\$165,000	\$165,000	\$185,000
 TOTAL EXPENDITURES	 <u>\$1,177,644</u>	 <u>\$1,655,978</u>	 <u>\$1,655,978</u>	 <u>\$1,695,447</u>

TABLE VIII

**SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE OPERATIONS, AND PARKING OPERATIONS
FOR THE FISCAL YEAR 2024-25 COMPARED WITH FISCAL YEARS 2023-24 AND 2022-23**

	<u>2022-23 Actual</u>	<u>Approved 2023-24 Budget</u>	<u>Revised 2023-24 Budget</u>	<u>Proposed 2024-25 Budget</u>	<u>Variance From Revised Budget</u>	<u>% Change From 2023-24 Revised</u>
<u>Bookstore</u>						
Commissions	\$476,034	\$471,597	\$520,000	\$535,600	\$15,600	3.0
Operating Expenses:						
Salaries	\$0	\$4,600	\$0	\$0	\$0	0.0
Fringe Benefits	0	0	0	0	0	0.0
Utilities	0	16,000	16,000	16,000	0	0.0
Other	<u>1,106</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	0	<u>0.0</u>
Total Expenses	\$1,106	\$40,600	\$36,000	\$36,000	\$0	0.0
Net Income - Bookstore	<u>\$474,928</u>	<u>\$430,997</u>	<u>\$484,000</u>	<u>\$499,600</u>	<u>\$15,600</u>	<u>3.2</u>
<u>Food Service</u>						
Commissions	\$14,257	\$26,996	\$26,996	\$26,996	\$0	0.0
Operating Expenses:						
Salaries	\$32,462	\$46,758	\$36,803	\$37,908	\$1,104	3.0
Fringe Benefits	14,257	21,041	21,162	17,058	(\$4,103)	(19.4)
Utilities	0	11,730	11,500	11,730	\$230	2.0
Other	<u>322,267</u>	<u>248,519</u>	<u>282,161</u>	<u>293,119</u>	<u>\$10,958</u>	<u>3.9</u>
Total Expenses	\$368,986	\$328,047	\$351,626	\$359,815	\$8,189	2.3
Net Loss - Food Service	<u>(\$354,729)</u>	<u>(\$301,051)</u>	<u>(\$324,630)</u>	<u>(\$332,819)</u>	<u>(\$8,189)</u>	<u>2.5</u>
<u>Parking</u>						
Revenues	\$254,959	\$106,530	232,223	\$244,157	\$11,934	5.1
Operating Expenses	6,143	6,600	224,210	224,210	0	0.0
Net Income	<u>\$248,816</u>	<u>\$117,000</u>	<u>\$8,013</u>	<u>\$19,947</u>	<u>\$11,934</u>	<u>148.9</u>
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	<u>\$369,014</u>	<u>\$229,876</u>	<u>\$167,383</u>	<u>\$186,728</u>	<u>\$19,345</u>	<u>11.6</u>