

COMMUNITY COLLEGE OF PHILADELPHIA

**2013-2014
FISCAL YEAR BUDGET**

COMMUNITY COLLEGE OF PHILADELPHIA

2013-2014 FISCAL YEAR BUDGET

**APPROVED BY THE BUSINESS AFFAIRS COMMITTEE
MAY 22, 2013**

**PRESENTED TO THE BOARD OF TRUSTEES
JUNE 6, 2013**

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COMMUNITY COLLEGE OF PHILADELPHIA

2013-2014 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2013-14 BUDGET

Financial planning for the 2014 fiscal year was undertaken in an environment of financial constraints and some uncertainty about future enrollment levels. While the Mayor's City Budget Plan for 2013-14 includes a proposed increase of one million dollars in City funding, no increase in funding is proposed in the State budget. In addition, there is a lack of resolution for employee contracts which expired as of August, 2011, and an assumption that recent modest declines in enrollments will continue as a result of an improving economy and restrictions in federal Pell financial aid opportunities for many students potentially enrolling at the College.

The last year in which staff were able to confidently present a balanced budget plan for adoption was the 2009-10 fiscal year. Each budget adopted since then has included the potential use of carry-over funds to stabilize programs and services. In fiscal 2011 and 2012, through very tight controls on expenditures, small year-end surpluses were ultimately achieved. The 2012-13 approved budget had a planned use of \$1.95 million of carry-over funds. Through tight budget management and positive budget results in key areas such as utilities, self-insured medical and summer school enrollments, the budgeted 2012-13 shortfall has been eliminated and a positive budget surplus of \$32,802 is projected. This is the third consecutive year the College has been able to eliminate an initially projected revenue shortfall. As a result, the College has been able to end the fiscal year with a surplus for nine consecutive years. In order to make significant progress on the College's 2013-17 Strategic Plan priorities, as well as to ensure stability in programs and services, a potential use of a limited amount of prior years' carry-over funds is again budgeted for the 2013-14 budget.

2013-14 Revenue Planning Overview

Recent years' budget planning efforts have required the College to address major changes in patterns of City and State support. In 2011-12, the State reduced the College's funding by \$3.12 million. No change in funding was provided for the 2012-13 year. State operating funding, under the Governor's proposed 2013-14 budget plan, will remain unchanged from levels provided in the 2012 and 2013 fiscal years. On a per-FTE-student funding basis, State support has fallen to the lowest level provided since the mid-1990s. City funding, which was reduced by four percent (\$1.06 million) in mid-fall 2010 for the 2010-11 year, was unchanged for fiscal 2012 and fiscal 2013. With the proposed one million dollar increase, 2013-14 City funding will still be slightly below the levels the College received in the 2008-09 and 2009-10 years.

In response to City and State funding patterns over the past decade, the College has become increasingly reliant on student revenues. The 2013-14 Budget includes a \$5 dollar per credit increase in tuition from \$148 per credit to \$153. For a full-time student, this represents an increase of \$60 per semester. No change in any other student fee is planned. This increase, which represents a 2.7 percent increase in student charges, is the second lowest for the College in the past decade. Based upon the 2013-14 enrollment projections, this increase will generate \$1.689 million in new revenue.

Figure A reports the patterns in operating revenue support received by the College over the past decade. More details on recent funding patterns are provided in Part V.

FIGURE A
Percentages of Operating Revenues Coming from City, State,
Student and Other Sources
2003-2014 Fiscal Years

Fiscal	City	State	Student	Other	Total
2002-03	22.0%	33.3%	41.7%	3.0%	100.0%
2003-04	20.0%	31.4%	46.0%	2.6%	100.0%
2004-05	19.6%	29.3%	48.3%	2.8%	100.0%
2005-06	19.5%	30.7%	46.4%	3.5%	100.0%
2006-07	19.1%	29.9%	47.5%	3.5%	100.0%
2007-08	18.3%	29.3%	50.4%	2.9%	100.0%
2008-09	17.8%	28.8%	51.4%	2.0%	100.0%
2009-10	16.1%	26.6%	55.0%	2.3%	100.0%
2010-11	14.9%	25.7%	57.3%	2.0%	100.0%
2011-12	14.7%	23.5%	59.8%	2.0%	100.0%
2012-13*	14.8%	23.3%	60.5%	1.4%	100.0%
2013-14**	15.2%	22.8%	59.3%	2.7%	100.0%

* Estimated as of May 1, 2013

**Projected. Includes use of College carry-over funds in the amount of \$1.62 million.

In addition to City and State funding, enrollment uncertainty is currently contributing to a more difficult financial planning environment for the College. The relative decline in importance for City and State funding has made enrollment fluctuations an increasingly important financial factor for the College. In fiscal 2014, an estimated 59.3 percent of the total operating revenues will be generated by student enrollments. Enrollment levels and associated student revenues are greatly influenced by both the local economy and State/Federal financial aid policies. The enrollment growth which infused significant new dollars into the College budget for the 2009, 2010, and 2011 fiscal years did not occur in the 2012 and 2013 fiscal years and is not assumed for the 2013-14 year.

Several factors have contributed to the recent modest enrollment declines. After several years of significant increases, the maximum Pell award remained unchanged in fiscal years 2012 and 2013. In addition, the opportunity for a second Pell award in the summer was eliminated. While covering all direct tuition and fees, these circumstances reduced federal financial aid dollars available for students' living costs and book/supply

expenses. Two other issues are also influencing enrollment levels. The lingering weak economic condition has impacted on some potential students' ability to pay for higher education and may have discouraged others with respect to the benefits of higher education. In addition, eligibility standards for Pell were tightened in the 2012-13 year with respect to required academic progress. Several hundred students lost Pell eligibility as a result of poor progress during their first two semesters at the College.

A \$95 increase in the maximum Pell funding is planned for the 2013-14 year. For students who are on financial aid, this will largely offset the impact of the small increase in tuition planned for 2013-14. However, the new Pell academic progress standards are expected to have an adverse impact on CCP enrollments. Community college enrollments around the Commonwealth have generally declined in the past three years in amounts greater than has been experienced by CCP. The several year surge in Pennsylvania community college student enrollments peaked in the 2009-10 year; and enrollments, at present, are generally declining throughout the State.

Partially offsetting these potentially dampening forces on enrollments will be the College's continuing efforts to improve student retention and the larger dollar increases in tuition and fees occurring at most other local colleges and universities. The growing price advantage enjoyed by the College is encouraging increasing numbers of college students to complete some of their education at CCP. Current efforts to restructure the College's approaches to offering developmental education will reduce the risk that students will lose financial aid for poor progress. The expansion of space and offerings at both the Northeast and West Regional Centers has resulted in increased enrollments at those locations. Enrollments in distance learning opportunities continue to be the area of greatest growth at the present time. The current increase in Summer 2013 enrollments and new student applications for the Fall, 2013 term relative to 2012 levels may signal the beginning of a reversal in the last two years' small enrollment declines. However, it is too soon to understand how significant these improvements will be.

While a wide range of strategies are in place to sustain and build enrollments over time, budget planning for 2013-14 assumes that enrollments will be 3.1 percent or 473 FTEs lower than currently projected enrollment levels for 2012-13. Detailed enrollment projections by semester, location and program are provided in Part VI, Tables IX and X.

2013-14 Expense Planning Overview

The College's planned 2013-14 operating budget totals \$123,924,941. This represents a \$2,801,495 or 2.3 percent increase over the revised 2012-13 budget. The budget plan contains a commitment of \$858,000 of operating expenditures to new strategic initiatives. These new expenditures were achieved by a reallocation of existing resources.

Several major factors contributed to shifts in expenditures between the two years. These include:

Major Operating Budget Expense Additions

Salary Increases Tied to the 'Best and Final' Salary Offer	\$1,069,000
Projected Healthcare Cost Increases	\$ 836,000
Other Fringe Benefits Cost Increase	\$ 249,000
Dollars Required for Divisional Objectives	\$ 858,000

Major Operating Budget Expense Reductions

Reductions in Full-Time and Part-Time Staff Costs	\$ 421,000
Non-Salary Operating Expense Reductions in the areas of Consulting, Contracted Services, Equipment Maintenance	\$ 765,000

The College's operating budget is largely committed to salary and associated fringe benefits. Of the College's total operating budget, 83.4 percent is spent on salaries and fringe benefit expenses. The following two tables summarize salary and

related fringe benefit expenditures by functional area of the College, and summarize the major categories of non-salary expenditures.

As shown in Figure B, over 60 percent of the College's budget will be spent on direct instruction, academic services, and academic program administration. Student Affairs expenditures will represent approximately 9.8 percent of the budget. Facility operations, which addresses all aspects of facility operations including campus security, accounts for 10.5 percent of the salary/benefits budget. Information Technology Services accounts for seven percent of the total salary/fringe benefits budget. Other administrative offices account for approximately 13 percent of the salary/benefits budget. The latter includes the following budget areas: Human Resources, Finance and Planning, Institutional Advancement, Marketing and Government Relations, and President/Board of Trustees.

FIGURE B

**2013-14 Salary and Fringe Benefit Budgeted Expenditures
By Functional Area**

Organizational Area	Salaries and Benefits	Non-salary Expenditures	Total	Percent of Budget
Instruction and Academic Services	\$62,694,329	\$2,063,554	\$64,757,883	52.3%
Academic Administration	\$9,423,884	\$937,837	\$10,361,721	8.4%
Counseling/Financial Aid	\$6,247,990	\$65,379	\$6,313,369	5.1%
Other Enrollment Services and Student Affairs Administration	\$5,337,971	\$469,915	\$5,807,886	4.7%
Facility Operations	\$5,395,630	\$7,631,548	\$13,027,178	10.5%
Information Technology Services	\$4,612,407	\$4,109,431	\$8,721,838	7.0%
General Administrative Functions	\$10,979,770	\$5,305,296	\$16,285,066	13.1%
less Lapsed Salary Projection	(\$1,350,000)		(\$1,350,000)	-1.1%
Total 2013-14 Operating Budget	\$103,341,981	\$20,582,960	\$123,924,941	100.0%
Percent of Budget	83.4%	16.6%		

Figure C summarizes planned 2013-14 expenditures in categories other than salaries and fringe benefits. More detailed expense information is provided in Tables IV and VI in Part VI of the Budget. Approximately 50 percent of non-salary expenditures are associated with facility operations and information technology requirements. Major non-facility contracted service expenditures include the new Single Stop, student record digitization, testing services, Canvas (learning management system), interpreter services, data backup, and firewall monitoring. Major consulting service expenditures will support the Facility Master Plan, webpage design, State and Federal lobbyists, specialized Information Technology Systems support, and construction management.

FIGURE C

2013-14 Non-salary Expenditures Reported by Major Categories

Expenditures Other Than Salaries and Fringes	Amount	Percent of Total
Utilities and Rent	\$2,782,272	13.6%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	4,079,090	20.0%
Technology Leases and Software Maintenance	3,837,591	18.8%
Other Equipment Leases	724,625	3.6%
Legal, Audit and Banking/Trustee Fees	426,000	2.1%
Insurance	635,000	3.1%
Advertising and Promotions	1,251,471	6.1%
Instructional, Laboratory, Technology and Office Supplies	1,469,430	7.2%
Non-Facility Contracted Services	1,452,304	7.1%
Consulting Services	783,450	3.8%
Maintenance and Repairs	504,609	2.5%
All Other Expense Categories	1,659,418	8.1%
Institutional Contingencies	802,700	3.9%
Total Non-Salary-Related Expense	\$20,407,960	

The 2013-14 capital budget, exclusive of capital debt service payments, has been established at a level of \$1,160,000, consistent with the reduced level of expenditures

in place for the last several years. In addition to addressing high priority instructional and administrative needs, the capital budget includes funding for several important new and continuing initiatives requiring capital equipment and/or technology resources. These include: creation of ten smart classrooms, small scale deferred maintenance projects, development and outfitting of the new Physical Therapy Program Lab and computer software to support several student service enhancements within the Enrollment Services Division. More details on the capital budget are provided in Part IV. The institutional contingency represents funds set aside at the beginning of the fiscal year to address unforeseen operating or capital expenditure needs which may arise over the course of the fiscal year.

PART II

ORGANIZATIONAL CONTEXT – MISSION, VISION AND STRATEGIC PRIORITIES FOR THE 2013-14 YEAR

The current College Mission and Vision Statements are provided below. Together, the College Mission and Vision Statements provide the framework for institutional planning.

MISSION STATEMENT

Community College of Philadelphia is an open-admission, associate degree-granting institution which provides access to higher education for all who may benefit. Its programs of study in the liberal arts and sciences, career technologies, and basic academic skills provide a coherent foundation for college transfer, employment, and life-long learning. The College serves Philadelphia by preparing its students to be informed and concerned citizens, active participants in the cultural life of the city, and enabled to meet the changing needs of business, industry and the professions. To help address broad economic, cultural and political concerns in the city and beyond, the College draws together students from a wide range of ages and backgrounds and seeks to provide the programs and support they need to achieve their goals.

Community College of Philadelphia seeks to create a caring environment which is intellectually and culturally dynamic and encourages all students to achieve:

- greater insight into their strengths, needs, and aspirations, and greater appreciation of their own cultural background and experience;
- increased awareness and appreciation of a diverse world where all are interdependent;
- heightened curiosity and active interest in intellectual questions and social issues;
- improved ability to pursue paths of inquiry, to interpret and evaluate what is discovered, and to express reactions effectively; and
- self-fulfillment based on service to others, preparation for future work and study, and enjoyment of present challenges and accomplishments.

VISION STATEMENT

To serve Philadelphia as a premier learning institution where student success exemplifies the strength of a diverse, urban community college.

VISION IDEALS

- A college environment that values and supports a culturally diverse and intellectually dynamic community and prepares students for global citizenship.
- Respected liberal arts and transfer programs that facilitate student preparation for the baccalaureate experience.
- Superior career programs that prepare students to meet current and evolving labor market needs.
- Innovative developmental and literacy programs that prepare students for more advanced educational and training opportunities.
- Agile programs that meet the needs of employers and emergent workforce development initiatives.
- Responsive continuing adult and community education programs that enhance and encourage individual growth and development.
- An engaged and excellent faculty, staff and administration that enable students to meet their full potential.
- A teaching and learning environment that exemplifies ongoing and productive communication and collaboration across the institution.
- Strong and mutually beneficial partnerships with public and parochial schools, community organizations and governmental agencies that model effective community-based educational programs.
- State-of-the-art technology employed to enhance teaching and learning.
- Accessible and affordable education designed to optimize opportunities for student participation.
- A supportive learning community that uses learning outcomes to measure success and guide innovative curricular and program improvements to meet individual and group needs.

2013-17 STRATEGIC PRIORITIES

The 2013-14 budget plan reflects a significant commitment to advancing the goals contained within the College's Strategic and Operational Plans. The 2013-17 Strategic Plan is being focused in three thematic areas:

Fostering Student Success – Enhancing current efforts to support student academic success while at the College as well as their subsequent success at transfer institutions and in the workplace.

Making an Impact – Strengthening and promoting the College's leadership capabilities to support achievement of regional economic development goals. Strategies include: enhancing current public school partnerships designed to promote student success in higher education; implementing expanded options for delivering innovative workforce training and employee development programs; and strengthening the recognition of the College as a key partner for meeting the region's economic development goals.

Positioning for the Future – Continuing the redevelopment and enhancement of College resources to ensure the long-term educational effectiveness and financial viability of the College. Strategies will focus on expanded strategies to develop financial support for the College, faculty and staff development, and physical space and technology needs.

2013-17 DIVISIONAL OBJECTIVES

Each Division of the College has participated in the development of objectives for the 2013-14 year in support of the above 2013-17 Strategic Plan priorities. In some cases, these objectives only require a commitment of existing staff and current institutional resources to achieve the objectives. In order to achieve some objectives, additional budget resources will be required. Part IV of the Budget summarizes the new financial requirements associated with the 2013-14 Divisional Objectives.

In the following section, the 2013-14 divisional objectives are presented for each of the three strategic priorities. The Division(s) advancing the objective is shown in parenthesis at the end of each objective. Some objectives will support the achievement of more than one strategic priority. However, each objective is reported for only one strategic priority, the one where it is expected that the greatest contribution will occur.

I. Fostering Student Success

The recently implemented DegreeWorks system, a key new student system resource focused on student retention, will be used to assist students to develop and follow viable and efficient degree completion paths. (Academic Affairs, Student Affairs)

Implementation of Canvas, the new learning management system acquired in 2012, will continue with the goal of having Canvas used as a teaching resource by all faculty to strengthen learning opportunities provided to all students. (Academic Affairs)

Opportunities for students to acquire credit based on prior learning assessment (PLA), including learning acquired by using MOOCs (Massive

Open Online Courses), will be expanded. Academic departments will review PLA opportunities and identify those that meet program expectations. (Academic Affairs)

Achieving the Dream initiatives will be extended and expanded consistent with the College's status as a Leader College. Initiatives will address issues related to differences in performance based on demographic characteristics. (Academic Affairs, Students Affairs)

The College's approach to developmental mathematics instruction will be redesigned to improve student outcomes. (Academic Affairs)

Additional strategies to promote student retention will be addressed through the development and implementation of a new student guidance system, My GPS (Goal Plan for Success). The new system will provide students with 24-hour access to an integrated educational planning tool addressing such topics as degree planning, career exploration, financial management issues, and making timely connections with institutional support services. (Student Affairs)

Adult Basic Education programs will be updated to meet new testing requirements and to better assist students to meet their goals. Additional sections will be offered as non-credit alternative pathways into developmental and credit courses. (Academic Affairs)

All students testing at the lowest level on the placement test will have an opportunity to retest prior to making a final placement decision with the goal of not requiring any student to start at a lower level of developmental education than necessary. (Academic Affairs)

To continue to strengthen resources focused on student retention, Learning Commons' resources in the Regional Centers will be enhanced by providing additional hours of tutoring and student computer access support. (Academic Affairs)

The Dual Admission agreements in place with area colleges and universities will be actively managed to support CCP students' successful transfer and graduation from a four year college or university. (Academic Affairs)

The Center for Male Engagement will continue to offer support services to African-American male students with the goal of achieving improved persistence and academic performance. (Student Affairs)

A Student Mentor Project will be implemented to support students who test at the lowest level (level I) of academic performance on the College's placement tests. The mentors will be selected from students who have successfully made the transition to college-level studies. (Academic Affairs)

Support services for students who are ex-offenders will continue to be expanded and enhanced. (Academic Affairs)

Based upon recent revisions to the Education Birth-to-Fourth Grade Curriculum, students in the program will receive support in a 200 hour field experience. (Academic Affairs)

The Center for Disability will undertake a comprehensive planning effort to help ensure that all students have appropriate access to print information and technology. Objectives for this effort will include better student

access to assistive technology, enhanced access to print information delivered in alternative formats, and computer-assisted real time transcription (CART) services. (Academic Affairs)

The Center on Disability will develop an enhanced capacity in students, faculty and staff to utilize assistive technology and think creatively about inclusive learning strategies in a diverse environment. The training room created in the new Center on Disability will serve as a key resource for this effort. (Academic Affairs)

The Center on Disability will utilize new technology strategies to facilitate communications about services with faculty and students in order to accelerate student access to essential services. (Academic Affairs)

The Career Services Center will expand the scope of services offered to students to include: informed career decision making, fostering students' job preparation, providing greater information on job opportunities, and helping students make choices that will match their workforce skills to the expectations of employers. Representative strategies include new publications, workshops, and an expanded work study program. (Student Affairs)

A range of technology enhancements will be undertaken to strengthen student-related administrative processes and improve services to students. Examples include continued implementation of document imaging, address verification, enhanced National Student Clearinghouse reporting, Veteran student information reporting, and electronic transcript exchange. (Student Affairs, Information Technology)

Complete required assessment at the course, program and institutional levels, including preparing for a 2014 review of general education/core competencies. (Academic Affairs)

The Office of Institutional Research will sustain and continue to expand the student outcomes data bases development and ongoing research reporting that support assessment of institutional effectiveness and the achievement levels for strategic initiatives and Mission goals. (Finance and Planning)

The Office of Institutional Research will continue to support and enhance its comprehensive data base tracking student transfer outcomes. (Finance and Planning)

As part of the ongoing effort to create ideal learning environments for students, ten additional smart classrooms will be created for the 2013-14 academic year. As part of this effort, classrooms will be renewed and new classroom furniture installed. (Finance and Planning, Academic Affairs)

In support of preparing the campus for the 2014 Middle States accreditation process, a comprehensive plan to address priority deferred maintenance issues in classrooms and public spaces will be developed and implemented subject to the constraints of available resources. (Finance and Planning)

As part of efforts to help students find ways to pay for college and support student retention efforts, the College will continue to support an online scholarship application process implemented in 2013 to facilitate student access to scholarship opportunities. (Institutional Advancement)

The Office of Diversity and Equity will expand its professional development opportunities for faculty and staff in areas of diversity awareness and cultural competence. (Diversity and Equity)

The Office of Diversity and Equity will collaborate with the Teaching Center, the President's Diversity Council and Academic Affairs leadership to identify opportunities to infuse diversity discussion into classroom pedagogy; enhance faculty development opportunities with the goal of creating more inclusive classroom dynamics; and introduce diversity content into courses currently without a diversity focus. (Diversity and Equity and Academic Affairs)

Focus groups and a new non-cognitive background survey will be used to provide a better understanding of personal factors which may impede the academic success of the lowest level developmental students. (Academic Affairs)

II. Making an Impact

Exploratory and procedural steps leading to the College's ability to offer Bachelor-degree level programs in select career program areas will continue. CCP will be the lead community college in the outreach to the Pennsylvania Department of Education and the State Board of Education. (President, Academic Affairs)

Collaborative partnerships with the Philadelphia public and charter schools will continue to be expanded with the goals of reducing required remediation upon student enrollments at the College and increasing the number and size of dual enrollment programs which enable high school

students to accumulate college credits while in high school. Activities in the coming year will focus on competency-based college credits for high school seniors, development of a pilot for a senior year on campus (School District), and submission of a planning grant for a parallel program funded by the Lenfest Foundation. (Academic Affairs)

The College will provide statewide leadership for the third full year of the Job Trak PA Project, funded by the Department of Labor under the Trade Adjustment Assistance Community College and Career Training Act. As one of 14 program-level participants in the grant, the College will continue to offer quick job access training programs in the areas of Manufacturing Process Control and Energy Management. As lead college, CCP will identify mechanisms to sustain Job Trak PA at the conclusion of the grant. (President, Academic Affairs)

The College will undertake the first full year of operating the Goldman Sachs-funded *10,000 Small Businesses Program*. The *10,000 Small Businesses Program* delivers comprehensive leadership financial planning, and networking skills development to small business leaders to increase their capacity to grow revenues and employees. The College will begin identifying mechanisms to sustain the program upon conclusion of the grant. (Academic Affairs)

The College will open a new Single Stop Center in collaboration with Single Stop USA, a national non-profit organization dedicated to helping low-income families and individuals build economic security. The College's Single Stop Center will provide students with a unique "one-stop" program providing students free and comprehensive social, legal and financial services to include: benefits screening and application assistance; tax preparation; financial counseling; and legal aid. The expectation is that

the Center will serve 1,000 students in its first year of operation. (Student Affairs)

Comprehensive planning will be completed for the establishment of a new center at the Philadelphia Naval Yard with the goal of a Center opening in Summer 2014. The initial offerings will focus on courses and degree programs designed to meet the needs and interests of employees at Naval Yard businesses as well as neighborhood residents. Educational programming at the Center will support the focus at the Naval Yard on sustainable and new energy technologies. (Academic Affairs, Finance and Planning)

The services of the Small Business Education, Growth and Training Center operated at the Northeast Regional Center will be expanded including support to those businesses that are initially unsuccessful in being selected to participate in the *10,000 Small Businesses Program*. (Academic Affairs)

The Energy Training Center, which opened in November 2012, will continue to expand educational programming which prepares students for entry level positions in the energy industry and its supply chain. (Academic Affairs)

Final steps for the accreditation of the new Physical Therapy program will be completed. Renovations of space to create the program lab will be completed at the Northeast Regional Center in Fall, 2013. The first class for the program will be admitted in Summer 2014. (Academic Affairs, Finance and Planning)

Efforts to expand the role of the College as a cultural resource for the region will continue. Exploration will begin for the creation of more formal gallery display space for the College. The expanded space will complement the Gilroy Roberts display gallery which will open in Fall, 2013. (Academic Affairs)

A new initiative, Pathfinders, will focus on identifying and supporting City of Philadelphia community volunteers. These volunteers will work to help their neighbors and first-generation college students gain access to education at the College, and then to mentor these students to help them succeed in postsecondary education. (Student Affairs)

The Opportunity Now Program which provides one semester of free tuition to individuals who are laid-off will continue to be offered and promoted as a key resource to individuals seeking help with quick reentry after layoff into the workforce. (Student Affairs)

The College will renew its commitment with the City of Philadelphia's Returning to Learning Partnership Program by providing a 25% tuition discount to city employees who enroll at the College. (Student Affairs)

The College will promote opportunities, such as the My Degree Now Program, to city residents who have earned some college credits by providing a seamless pathway to enroll in the College with the goal of completing a degree. (Student Affairs)

The Office of Institutional Research will continue collaborative efforts with the School District of Philadelphia to develop longitudinal student tracking research to understand factors contributing to public school student performance upon enrolling at the College, and to understand potential

strategies to strengthen the ability of the public schools to prepare students for success in college. (Finance and Planning)

A range of strategies including a leadership summit will be employed to strengthen the position of the College in delivering effective leadership within the region for the advancement of regional economic and educational goals. (Institutional Advancement)

The redesign of the College's Home Page will be completed with a goal of creating a comprehensive and positive presentation of the College for potential students and the larger community. (Marketing and Government Relations)

III. Positioning for the Future

The Middle States Self Study process leading to reaccreditation will be completed and all required preparations made for the Team Visit, March 30 to April 2, 2014. (Academic Affairs, Finance and Planning)

Enrollment Services staff will initiate planning for implementing a Customer Relationship Management (CRM) system, a major new Admissions tool, which will consolidate and integrate communications with potential students from the point of initial inquiry to registration. (Student Affairs, Information Technology)

A student loan default aversion solution will be implemented to help control the potential increase in the College's student loan default rate. (Student Affairs)

The comprehensive Facility Master Planning process will continue with the goal of having the next ten year (2014-24) plan available for final board and staff review in fall, 2014. The Plan will include a focus on private/public collaborative strategies in facility development that will provide revenue support for new capital projects and/or reduce the balance sheet long-term debt for the College. (Finance and Planning)

The Office of Institutional Research will continue to undertake an annual research agenda focused on providing information needed to assess achievement of the College's strategic priorities and guide future decision making. Examples of efforts in this area include: developing and maintaining Strategic Plan performance measures, peer institution benchmarking studies, maintaining the Institutional Assessment Plan, and undertaking focused data development and assessment efforts to support divisional planning efforts (e.g., the Enrollment Management, Facility, Academic and Diversity Plans). (Finance and Planning)

The Institution-Wide Assessment Committee (IWAC) will continue its efforts to ensure full institutional access to data and information essential for assessment, planning and decision making purposes. (Finance and Planning, Academic Affairs)

A comprehensive assessment will be made of the institutional implications associated with current migration by Banner/Ellucian to Banner 9. The lack of a vendor-defined seamless migration strategy will be carefully analyzed to understand the broad-based College impacts which are anticipated to occur. (Information Technology)

Several construction projects in the West Building will be completed during the final phase of the current Main Campus capital project. These

include: Architecture, Design and Construction Programs suite; Biochemistry Lab, Engineering Technology Lab and new classrooms. (Finance and Planning)

The Main Campus Chemistry labs and prep room renewal project will be completed in time for full access by students and faculty to the completely renovated labs for fall, 2014 term. (Finance and Planning, Academic Affairs)

Planning will begin for the College's next comprehensive Fund Raising Campaign. (Institutional Advancement)

Annual College fund-raising efforts will be strengthened employing strategies such as expanding the Pathways Celebration and Golf Classic; strengthening fund-raising efforts with former students; creation of a "Pride Fund" to increase annual support from staff, alumni and friends; and expansion of efforts to attract transformational gifts over \$25,000. (Institutional Advancement)

Enrollment Services will expand the use of features available with the College's call distribution system. Calls will be tracked by category and adjustments made in processes based upon issues disclosed in call tracking. (Student Affairs)

The College's athletic facilities will be assessed to understand required changes needed to meet the eligibility requirements for the planned movement of the College into the National Junior College Athletic Association. (Student Affairs)

The final stage of the current West Regional Center renewal project will be completed. This will include relocation of the Ludlow Street security station to the new Lobby area; construction of a student lounge in original rear lobby area; and installation of additional computer kiosks to support Enrollment Services functions. (Finance and Planning)

Implementation of the Landscape Vision Plan will continue with completion of landscaping along 17th Street and in the areas adjacent to the Pavilion and Winnet Buildings. The landscaping effort will emphasize the College's commitment to sustainable design and creating improved student life spaces. (Finance and Planning)

The multi-year effort to repair and renew the College's principal parking garage will continue. (Finance and Planning)

Campus security operations will continue to be enhanced through the opening of a new campus security office on the ground floor of the Mint housing all central security functions in one integrated suite of space. Camera systems, AED (Automated External Defibrillator) equipment and emergency communication tools will continue to be expanded. (Finance and Planning)

Long-term financial planning for the College will continue to focus on issues such as maximizing liquidity, rates of return on operating cash investments, auxiliary enterprise profitability, and identifying new revenue opportunities that could result from the College's operations. (Finance and Planning)

The College's parking management operations will be operated under a new management contract which will focus on improved customer

services, maximizing parking revenues and connecting parking services to the College's One-Card program. (Finance and Planning)

The Bursar Office will continue ongoing efforts to simplify student financial procedures and facilitate students' abilities to pay for college. Among the changes for 2013-14 will be an on-line payment plan application process, revisions to payment plan terms to make it easier for students and parents to participate, ongoing student workshops to help students understand Bursar office procedures and payment options, and promoting student use of the ACH (Automated Clearinghouse) refund process. (Finance and Planning)

Vendor files in Banner used by the Purchasing Department will be restructured to facilitate improved reporting and more efficient Purchasing procedures including paperless transactions where feasible. (Finance and Planning)

Several service contracts will be bid out during the 2013-14 year. All bids will be undertaken with the goals of achieving additional operational efficiencies, improving the student learning experience, and creating opportunities for minority and women-owned firms to participate in the College's purchase of goods and services. Contracts to bid out include: credit card payment gateway, student accounts banking relationship, contracted cleaning, contracted security, landscaping and external audit. (Finance and Planning)

To continue to reduce College processing costs, direct deposit for student payments will be expanded from the current use in financial aid balance checks to include student payroll accounts. (Finance and Planning)

In order to improve efficiency and responsiveness in facility operations, the first stage of implementation of an integrated facility management information system will be initiated. The initial phase will focus on implementing a web-based work order management system. (Finance and Planning)

Staff will assess the cost/benefit of implementing the Banner Central Supplies module in order to eliminate inefficient manual procedures and tighten inventory level controls. (Finance and Planning)

A new class will be enrolled in the College's Leadership Institute. The Leadership Program is open to College full-time and part-time faculty, administrators and staff. Participants will work on projects that are consistent with the College's Strategic Plan. Institute leaders will document impact of leadership opportunity on individuals and on the College. (Academic Affairs)

A comprehensive staff development program will be created and implemented for the Institutional Advancement staff to enable them to make a successful shift from a focus which has been primarily grants-making to one which places a greater emphasis on private fund-raising. (Institutional Advancement)

An assessment will be made of currently available reporting tools to see if a better option to the current reporting tool, Brio/Hyperion, is now available. The objective in selecting a new report writer will be to facilitate greater independent staff access to computer data bases and reduce expense levels associated with usage of the current report writing tool. (Information Technology)

The College will connect to the Statewide KINBER fiber ring and use this inter-institutional technology connectivity as a strategy both to reduce technology costs and create a platform within which instructional and administrative technology resources can be developed and shared. (Information Technology)

The Wi-Fi infrastructure in the Center for Business and Industry will be upgraded to reflect current wireless environment standards. Full-building comprehensive Wi-Fi connectivity will be established in the West Building. (Information Technology)

Human Resources will research and implement the applicable provisions of the federal Patient Protection and Affordable Care Act. The review will focus on understanding and managing the costs associated with the Act as well as ensuring that employees receive all of the intended benefits of the law. (Human Resources)

Faculty and staff recruitment and hiring practices will be strengthened by: 1) assessment and enhancement of current recruitment strategies including expanding use of social media, greater interactions with applicants and expedited hiring procedures for faculty positions; 2) enhanced on-boarding programs for new employees; 3) creating more opportunities for collaborative, cross functional work opportunities and information sharing; and 4) evaluating and implementing strategies leading to the College becoming more recognized as an employer of choice. (Human Resources)

Human Resources will provide the leadership for the creation of a comprehensive approach to develop and implement College-wide

succession planning. Potential use of on-line succession planning and tracking tools will be explored. (Human Resources)

The current Employee Performance Management process will be evaluated and redesigned as appropriate in order to introduce possible models to reward exceptional performance, provide greater focus on targeted competencies and strengthen employee assessment ties to College, Divisional, and Departmental strategic priorities. (Human Resources)

The Office of Diversity will provide the leadership implementing strategies that will assist with the ongoing goal of achieving a diverse workforce. Issues to be addressed include: strengthening and expanding the Minority Fellowship Program, greater engagement of faculty in the recruitment process, shortening the time required to complete the recruiting process, and implementing new recruitment strategies. (Diversity and Equity)

PART III

EXPLANATION OF BUDGET TERMINOLOGY

The definitions of several terms that are used throughout the budget tables are provided below:

Current Operating Revenue and Expenses - Refers to all operating revenues and expenses associated with the delivery and administration of instructional programs including revenues and expenditures associated with the rental of property and equipment. Library book and audio visual software expenditures are included in the "current operating expense" category.

Educational and General Revenues - Includes all current operating revenues plus revenues from student fees and other non-tuition charges to students. Excluded are revenues from auxiliary enterprises.

Educational and General Expenses - Includes all current operating expenses plus costs associated with student activities, college-based financial aid, and commencement. Excluded are expenses associated with auxiliary enterprises.

Capital Expenditures - Includes the purchase of equipment, furniture, and computer software with a value greater than \$500 and debt-service payments. While some space rental and leased equipment expenditures are funded as capital by the State, these items are included in the current operating portion of the budget.

Lapsed-Budget Dollars – Refer to dollars originally budgeted for full-time salary and fringe benefit expenses which are not spent because a position is temporarily or permanently vacant, or because a position is filled at a salary amount less than was originally budgeted. Because some temporary vacancies of positions are inevitable in

every fiscal year, a projected value for lapsed-budget dollars is always included in the College's budget plan.

Actual 2011-12 - Final 2011-12 operating expenses and revenues based upon the audited financial statements prepared by KPMG. These totals include budgeted operating expenditures which were funded by Federal Vocational-Education funds.

Approved 2012-13 Budget – Expenses and revenues in the 2012-13 budget adopted by the Board on June 7, 2012.

Revised 2012-13 Budget - Changes include: revisions to instructional dollars based upon deviations from budgeted enrollments; the reallocation of unused full-time salary dollars to the lapsed-budget accounts; improved information on actual costs of mandatory expenses such as fringe benefits and insurance which became available after the 2012-13 budget was prepared; and other inter-expense-code adjustments made by cost center managers. Revised 2012-13 operating expenditures are projected to be \$3,413,022 less than the approved 2012-13 budget.

PART IV

EXPENDITURE BUDGET

Overview of the Approach Used to Prepare the 2013-2014 Expense Budget

The 2013-14 current operating expense budget totals \$123,924,941, or \$2,801,495 more than the projected final expenditures for 2012-13. At the time the budget was prepared, negotiations with faculty and staff with respect to their labor contracts had not been concluded. Salaries and healthcare benefits expenses for current employees are budgeted at the level of the best and final offer made to the employee groups in February 2012. The 2013-14 budget retains the tight constraints on non-salary expenditures that have been put in place for the last three years. The net number of full-time budgeted positions has been reduced by 8.5. The staffing plan complies with faculty contract requirements.

The following principles were first developed for the 2009-10 operating budget plan, and were followed in developing the 2013-14 budget plan:

1. There will be no compromises in academic quality and efforts to meet current goals with respect to improved graduation, retention and academic performance rates.
2. Vacant staff positions that are essential to advancing the College's most important strategic priorities will be filled.
3. The impact on students through higher tuition and fees will be limited to the extent possible. Students will not be asked to bear the full impact of expense increases.

4. The College's institutional plans (Strategic, Academic, Enrollment Management, Technology, Marketing, Diversity and Facility) will be used as guides in decision making with respect to the allocation of available resources.
5. The College will continue to pursue innovative strategies and implement initiatives essential to ensuring and enhancing the College's academic and financial viability.
6. Net-revenue producing enrollment growth that does not impair the quality of current instructional programs will be actively pursued and supported.
7. With respect to College operations, there will be an emphasis on 'green' decision making, both as a viable strategy to reduce future operating costs and to emphasize the College's strong commitment to sustainable design and operations as evidenced in the designs of the Main Campus and NERC expansion and renewal projects.
8. Ongoing opportunities will be provided for members of the College community to learn about the College's current financial challenges and to suggest strategies both with respect to expenditure management and revenue enhancement.

2013-14 Cost Containment Efforts

Cost-containment strategies introduced in recent fiscal years will be maintained in the 2013-14 budget plan. The following are examples of the steps that are being taken to control expenditures:

- Technology costs are being controlled by a gradual movement to cloud-based applications, conversion of servers to lower cost options, extension of hardware usage life where feasible, and reviewing service contracts with the goal of bringing services in-house where feasible.

- The College is continuing to take advantage of its green and smart-building design strategies to control facility energy and operating costs.
- The Master Schedule has been systemically reviewed to optimize course opportunities to students, to eliminate unnecessary sections, and increase average class size where feasible.
- The allowable reduction in the number of full-time faculty positions as provided for by the current Faculty Contract provisions (14.5) will be made in order to reduce instructional costs.
- All administrative, classified and confidential employee vacant positions will be evaluated and re-justified prior to the positions being filled. Where possible, the filling of vacant positions will be delayed to generated lapsed salary savings.
- Contracted security usage at locations and times deemed to be less-essential has been reduced.
- Except for the CBI, Main Campus buildings will be closed on Friday evenings and Saturdays for the Fall 2013 and Spring 2014 terms.
- Use of College space by outside groups that is not mission critical has been eliminated except in cases where full recovery of all costs can be achieved.
- City dollars used for capital equipment expenditures will be restricted to \$700,000. Non-resident student capital fees and grants will support additional capital expenditures.
- Administrative and student-support service levels will continue to be maintained at reduced levels at low-demand times.
- Released time for faculty to undertake special projects or administrative assignments has been minimized.
- The use of temporary agencies workers to fill short-term positions and overtime work by hourly staff is kept to the lowest feasible level.
- Special project cleaning (e.g., window cleaning) has been reduced in scope and frequency.

- The 1999 Bonds were recently refinanced to general funding for capital expenditures.
- Electricity and natural gas procurement has been competitively bid to obtain the lowest prevailing unit costs for energy.
- Non-essential hospitality and travel expense is not being authorized.
- E-publishing, rather than hard-copy printing, is being used whenever feasible.
- Electronic mail strategies are used in place of hard-copy mailing wherever practical.

Overview of 2013-2014 Expenditure Plan

The majority of the objectives outlined in Part II to address the achievement of the College's 2013-14 budget priorities will be achieved through a commitment of existing resources to the priority initiatives. However, several new strategic initiatives will require reallocated resources to be accomplished. Key examples include:

- Completion of MSA Accreditation Self-Study process; and preparing for and accommodating the MSA team visit in April 2014. (\$243,475 – capital and operating)
- Improved enrollment management through the implementation of the Customer Relationship Management System. (\$89,000 - capital)
- Implementation of Single Stop Financial Resource Center for students which will provide comprehensive and free social, legal and financial services to students with the goal of eliminating major financial barriers which prevent college completion. (\$200,000 - operating)

- Continued efforts to prepare the College for the next comprehensive private fund-raising campaign by expanding donor research capabilities and expanding campaign staff. (\$105,000 - operating)
- Comprehensive renovation of ten classrooms including the installation of smart classroom technology. (\$200,000 - capital)
- Development of laboratory space and acquisition of equipment required for the new Physical Therapy Program. (\$268,100 – capital and operating)
- Enhanced strategies for financial aid management through the utilization of new training materials for students and the implementation of a loan default aversion system. (\$39,000 - operating)
- Expansion of the resources available to students from the Center on Career Planning and Placements (\$29,400 - operating)
- Technology enhancements including installation of a new phone switch and improving Wi-Fi capabilities in the CBI and West Building. (\$45,000 - operating)

In addition to these new initiatives, several key activities begun in 2012-13 will require additional resources for 2013-14. These include:

- Continuing progress on the development of the 2014-24 Facility Master Plan. (\$250,000 - operating)
- Expansion of the College's Adult Basic Education Programs. (\$50,000 - operating)
- Continuation of efforts to enhance the success of developmental education programs and strengthen the effectiveness of Education Support Services. (\$100,000 - operating)

- Conversion of microfiche and microfilm records to a digital format for the completion of the enhanced document imaging system supporting Enrollment Services' record management. (\$80,000 - operating)
- Completion of redesign of the College's homepage. (\$40,000 - operating)

Salaries and Wages

The salary budget adjusted for projected lapsed salary dollars is \$71,714,281, an increase of \$412,682 or .6 percent over the revised 2012-13 budget. The salary budget includes the impact of the best and final offer made by the administration as part of the current collective bargaining process. The number of positions in the 2012-13 operating budget and the planned 2013-14 operating budgets are shown below.

Faculty Positions

Budgeted Positions 2012-13	437.5
Net Position Reductions	<u>- 14.5</u>
Budgeted Positions 2013-14	<u>423.0</u>

Instructional Aides

Budgeted Positions 2012-13	18.0
Budgeted Positions 2013-14	<u>18.0</u>

Classified/Confidential Positions

Budgeted Positions 2012-13	253.0
Positions Added	<u>3.0</u>
Budgeted Positions 2013-14	<u>256.0</u>

Administrative Positions

Budgeted Positions 2012-13	192.0
Positions Added	4.0
Positions Deleted	<u>-1.0</u>
Budgeted Positions 2013-14	<u>195.0</u>

Total College

Total Positions 2012-13	900.5
Net Positions Deleted	<u>-8.5</u>
Total Positions 2013-14	<u>892.0</u>

Administrative, Classified and Confidential Employee Changes

The number of full-time faculty positions budgeted is 14.5 less than budgeted for 2012-13. The number of full-time faculty positions is defined by contractual requirements. Recent declines in enrollments and the resulting reduction in the number of sections taught in fall and spring terms have reduced the required number of full-time positions. To help address the projected revenue shortfall, full-time faculty positions will be kept at the reduced number currently required by contract provisions. To support achievement of key strategic objectives, a limited number of full-time positions have been added. Three previously part-time classified positions have been converted to full-time positions. These positions are in the areas of Admissions and the Information Center. Four administrative positions were added to the budget; one was deleted. The evening and weekend administrator in Academic Affairs was deleted. The four positions added were: Director of Campaign Programming (Institutional Advancement), Assistant Chief Information Officer (Information Technology Services), Career Services Specialist (Student Affairs) and Educational Support Specialist (Academic Affairs).

Non-Salary Operating Expenses Change

Healthcare costs are expected to increase by \$836,000 or 4.3 percent from the revised 2012-13 budget amount. This increase, which is smaller than recent years' patterns, reflects savings possible from the College's best and final contract offer to the union, as well as the reduction in the number of budgeted positions.

Other general expenses have been budgeted at a level of \$13,546,598. This amount is \$257,898 or 1.9 percent greater than the revised budget for 2012-13. This increase is primarily attributable to the implementation of the key initiatives identified with the strategic initiatives described above.

Plant operating expenses are budgeted at a level of \$6,861,362. This is \$395,815 or 6.1 percent higher than the revised budget for 2012-13. The expenditure level includes savings which result from closing most Main Campus buildings on Friday

evenings and Saturdays during the fall and spring terms. Classes previously offered at the Main Campus have been rescheduled to the Regional Centers. The Center for Business and Industry will remain open and will support some weekend credit offerings at the Main Campus as well as Corporate Solutions programs. The facility budget also includes budgeted costs for a few critically needed deferred maintenance items: electrical substation cleaning, duct cleaning, and repairs to the HVAC system serving the Winnet Building.

Institutional contingencies in the amount of \$802,700 have been budgeted. The contingencies provide flexibility to address emerging priorities during the year, and a small cushion for unanticipated, but critical, expense needs.

Leases

The following is a list of major software and equipment leases budgeted for the 2013-14 year:

2013-14 Equipment and Software Leases

<u>Description</u>		<u>FY 13-14</u>	<u>Department</u>
Sun & Dell Servers and Storage Devices Leases	Main Campus	199,386	ITS
Sun Servers, Storage Devices & Cisco Equipment Leases	NERC	175,215	ITS
IT Infrastructure Upgrade Financing Leases		367,279	ITS
Oracle Site License Financing Lease		127,383	ITS
Oracle Software Maintenance		443,186	ITS
Active Directory Equipment Lease		37,745	ITS
Banner Software Maintenance		310,071	ITS
Degree Works Software Maintenance		5,085	ITS
Evisions, ePrint, Brio, Schedule/Resource 25 and Flex Registration Software Maintenance		120,472	ITS
Appworx Software Maintenance		26,522	ITS
Microsoft Campus License		88,000	ITS
McAfee Anti-Virus Software Maintenance		17,270	ITS
CBORD ID Card, Stored Value, Access, Security Software Maintenance		36,710	ITS
Other Non-Banner related Software Maintenance		161,669	ITS
Data and Voice Lines		331,547	ITS
Faculty and Staff PCs		446,497	ITS
Other ITS Servers		74,884	ITS
Telephone System Financing Lease		123,732	ITS
Wi-Fi Equipment Upgrades (West Building & CBI) Financing Lease		30,200	ITS
Telephone System Upgrade Financing Lease		14,800	ITS
Document Imaging Software & Hardware Financing Lease		57,818	Enrollment Services
Classroom & Lab PC Leases		576,227	Student Academic Computing
Copier Leases - High Speed and Satellite		106,981	Duplicating
HP Color Indigo Printer/Press Financing Lease		72,372	Duplicating
Duplicating Duplo Folder Financing Lease		15,428	Duplicating
Johnson Control Performance Contract Financing Lease		496,660	Facilities
Miscellaneous Leases		431,389	Various
		<u>4,894,527</u>	
Less:	Perkins Local Plan Funding	(339,881)	
Amount in Operating Budget		<u>4,554,646</u>	

Limited State support is provided for fifty percent of the costs of some capital leases. Of the above amount, \$190,000 will be funded by the State through capital lease funds and \$339,881 will be funded from federal Perkins funding which supports career program capital and operating expenses.

Capital Expenses

Capital needs, including deferred maintenance costs, are an ongoing critical college expense priority. Annual capital funding is provided in several ways: dedicating a portion of City funds to capital purchases; out-of-county student capital fees; funding from the State (Act 46) capital pool; and, in some years, from non-mandated capital allocations provided by the State. In addition, grants and other special sources of capital funding, including private gifts and Perkins vocational-education funds, will support some 2013-14 capital needs. The 2013-14 capital budget plan totals \$14,047,529 in planned capital expenditures to be funded from Perkins Grant funds, State appropriations, use of City dollars, and non-resident student capital fees. This value includes City and State funding for capital debt payments in the amount of \$12,887,529.

The non-debt portion of the capital budget expenditures will be distributed over the following broad areas:

Creation of Ten Smart Classrooms	\$ 200,000
Facility Renewal Projects	70,000
Physical Therapy Program Lab and Outfitting	245,000
Admissions Customer Relations Management System	89,000
Center on Disability Support Software	22,980
Winnet Great Hall Renewal	39,975
HR Systems Enhancements	25,000
Web-based Facility Management System	55,000
Other Priority Academic and Administrative Needs	<u>413,045</u>
	<u>\$1,160,000</u>

The College currently has a backlog of high priority capital needs with a value of approximately \$4 million. A decision on which of these needs will be addressed in 2013-14 will be made over the course of the fiscal year. Per College policy, any individual item with a unit value of \$50,000 or greater will be presented to the Board for approval prior to acquisition. Grant and other special funding options will be pursued for funding of essential needs that cannot be addressed out of budgeted capital dollars.

Funding for the above capital projects will come from the following sources: Perkins Vocational Education funds of \$100,000, out-of-county capital fees of \$360,000, and \$700,000 of the 2013-14 City appropriation.

The required \$12,887,529 long-term debt payments have the following components. The 1994 Bonds, refinanced in 1999, funding the Northeast Regional Center, library expansion, and several other on-campus projects has a required payment of \$1,352,565. The 2007 Bond Issue which refinanced the 1998 Bond (Northwest Regional Center and Main Campus Projects), and the 2001 Bond (Center for Business and Industry Project) has a payment amount of \$2,896,356. The 2013-14 debt service for the Main Campus and Northeast Regional Center expansion projects (2008 Bond Issue) is \$7,052,888. A ten-year note was issued in October 2006 to fund roof repairs, sidewalk replacements, and exterior brickwork repairs. The annual debt service for the note is \$375,626. A five-year SPSBA loan to fund the West Building elevator overhaul, the Mint masonry project, and the replacement of the Northwest Regional Center chiller has a required payment in the amount of \$290,402. A five-year SPSBA loan undertaken to pay for the renovation costs of expanding the West Regional Center has a required payment of \$216,899. A five year SPSBA capital loan for the renovation of the Main Campus Chemistry labs will have a payment of \$377,242. A seven year SPSBA capital loan for several West Building projects will have a payment of \$325,551.

Student Activities, Athletics and Commencement Expenses

Student activity and commencement expenditures are funded from the General College fee, revenues generated from student events, and net profits from the bookstore and food service functions. The projected level of expenditures in this area is \$2,331,048. See Tables VII-A and VII-B in Part VI for the detailed Student Activities, Athletics and Commencement budget.

GASB 45

Beginning with the 2007-08 fiscal year, the College was required to implement a new accounting standard, GASB 45. This standard requires that the estimated present value of future post-retirement healthcare costs be accrued for both current retirees and their dependents and for current employees and their dependents. The annual retiree healthcare costs expenditures are included in the annual expense budget and paid from annual revenues. The GASB 45 accrued expense liability computation does not directly impact on current year's revenues, expenses, and cash position; but it does have a significant impact on total expense and net asset amounts reported within the College's financial statements. As of June 30, 2012, a total of \$30.2 million was recorded on the College's financial statements for this accrued liability. Approximately \$7.6 million will be added to this accrual in both fiscal 2013 and fiscal 2014. A revision to the GASB 45 accounting standard is under review which may impact on how this accrued expense is reported in future financial statements.

PART V

REVENUE BUDGET

Credit Enrollments

Credit enrollments are projected to be at a level of 14,672 FTEs for 2013-14. This represents a decline of 3.1 percent or 423 FTEs from the projected 15,145 credit FTEs for 2012-13. As noted in Part I, the projected decline in credit FTEs includes the expected impacts of reduced federal Pell financial aid support for some students and the improving local economy which is enabling some potential students to return to the workforce. Offsetting these factors will be the continuing improvements being made in student retention and the growing price advantage that the College has relative to regional four-year colleges and universities. Table IX (pages 79-82) provides a semester-by-semester enrollment projection at on- and off-campus locations. Table X (page 83-85) provides enrollment projections for each of the College's programs of study.

Non-Credit Enrollments

The enactment of Act 46 in July 2005 substantially altered the revenues received by the College for non-credit FTEs. Prior to the 2005-06 year, the College received current-year funding for each FTE taught in its non-credit programs. Over 80 percent of the College's non-credit FTEs historically were taught in the area of adult literacy including Adult Basic Education, English as a Second Language, and GED programs.

The elimination of State funding for adult literacy programs required the College to greatly scale down its efforts in this area. To partially mitigate the complete loss of State funding for GED and ESL programs, \$70 course fees were introduced for the 2006-07 year. Student books are provided out of the course fee. Since being set at

\$70, there has been no change in this fee and it will remain at \$70 for the 2013-14 year. Recent years' efforts to structure the programs to maximize opportunities for student success, and to operate the programs in an efficient manner as possible will continue.

Non-credit offerings in other areas such as workforce training have tuition charges set at levels which are sufficient to cover all costs associated with offering the courses and also return modest net revenues to the College.

The following table shows 2012-13 and 2013-14 projected non-credit enrollments:

<u>Category</u>	<u>Projected 2012-13 FTEs</u>	<u>Budgeted 2013-14 FTEs</u>
Adult Literacy (GED, ESL, ABE)	408	520
Workforce Development	175	180
Other	<u>129</u>	<u>127</u>
Total – Non-Credit	<u>711</u>	<u>826</u>

City and State Funding

Figure D summarizes total City and State funding for the most recent eleven years.

Figure D

Total City and State Funding 2003-04 to the Present

Fiscal Year	Total City Allocation	Total State Allocation
2003-04	22,467,924	31,567,231
2004-05	22,467,924	29,932,976
2005-06	22,467,924	33,286,218
2006-07	23,467,924	34,793,530
2007-08	24,467,924	35,794,786
2008-09	26,467,924	37,982,645
2009-10	26,467,924	37,752,173
2010-11	25,409,207	37,707,760
2011-12	25,409,207	34,592,563
2012-13	25,409,207	34,556,889
2013-14	26,409,207*	34,248,571**

* Amount included in proposed City budget.

** State funding is estimated based upon the Governor's proposed higher education budget and an assumption that there will be no capital funding for new projects.

City funding is a lump-sum appropriation. There is no separate capital allocation. 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 until recently State revenues, the annual City appropriation has not ever been tied, directly or indirectly, to enrollments.

State funding for the operating budget is provided separately. The Commonwealth provided funding for the College in excess of 33 percent of the operating budget throughout much of the College's history. Average funding from the State throughout the 1990s was approximately 35 percent of the operating budget;

and, as recently as the 2002 fiscal year, the Commonwealth provided 36.8 percent of the College's operating budget.

In the 2005-06 fiscal year, under the provisions of Act 46 passed in July 2005, State funding for Pennsylvania community colleges was transformed from the previous enrollment-based funding formula to an approach which was intended to provide more stability and predictability in funding. Act 46 largely, but not completely, uncoupled the level of State funding received from annual enrollment shifts. Beginning with the 2010 fiscal year, the State budget process ignored the provisions of Act 46 and provided an operating allocation to each community college based upon the level of fiscal 2009 funding reduced by .21 percent. At the same time, federal stimulus funding was substituted in place of some previously-budgeted State revenues to keep CCP's and the other community colleges' operating funding essentially flat. CCP's stimulus funding level in each of the two years was \$2.84 million. Federal stimulus funding expired at the end of the 2011 fiscal year. This funding was not replaced by other State revenues. State operating budget support, under the Governor's proposed 2014 fiscal year budget, will be at the approximately same dollar level as provided in the 2013 fiscal year.

The most important implication of City and State funding support levels over the last decade has been a rapid growth in the College's dependence on student revenues. Figure E summarizes the changing patterns of operating budget expense support for the College since the 2000 fiscal year. The increase in City funding for

2013-14 will have the impact of slightly reducing the portion of the expense budget paid for from student revenues (60.5% to 59.3%) and increase the portion paid from City revenues (14.8% to 15.2%).

FIGURE E

**Patterns of Revenue Support for Operating Budget
1999-00 to the Present**

Year	Operating Expense Budget (000)	City Operating Revenue (000)	City Operating Revenue Percent Expense	State Operating Revenue (000)	State Operating Revenue Percent Expense	City and State Combined Percent	Tuition, Technology and Course Fee Revenue (000)	Student Revenues as Percent Expense	City, State and Tuition Revenue as Percent of Operating Expense Budget*
99-00	\$70,680	\$17,414	24.6%	\$23,469	33.2%	57.8%	\$27,858	39.4%	97.3%
00-01	\$75,746	\$17,881	23.6%	\$26,724	35.3%	58.9%	\$29,435	38.9%	97.7%
01-02	\$81,586	\$19,332	23.7%	\$30,052	36.8%	60.5%	\$32,742	40.1%	100.7%
02-03	\$88,184	\$19,376	22.0%	\$29,239	33.2%	55.1%	\$37,070	42.0%	97.2%
03-04	\$91,518	\$17,861	19.5%	\$28,062	30.7%	50.2%	\$41,113	44.9%	95.1%
04-05	\$94,728	\$18,571	19.6%	\$27,765	29.3%	48.9%	\$45,811	48.4%	97.3%
05-06	\$95,155	\$19,012	20.0%	\$29,928	31.5%	51.4%	\$45,339	47.6%	99.1%
06-07	\$98,203	\$19,632	20.0%	\$30,811	31.4%	51.4%	\$48,944	49.8%	101.2%
07-08	\$102,844	\$19,731	19.2%	\$31,528	30.7%	49.8%	\$54,020	52.5%	102.4%
08-09	\$106,942	\$19,380	18.1%	\$31,581	29.5%	47.7%	\$57,483	53.8%	101.4%
09-10	\$114,524	\$19,604	17.1%	\$31,594	27.6%	44.7%	\$64,936	56.7%	101.4%
10-11	\$120,085	\$18,092	15.1%	\$31,343	26.1%	41.2%	\$69,169	57.6%	98.8%
11-12	\$119,272	\$17,652	14.8%	\$28,229	23.7%	38.5%	\$71,641	60.1%	98.5%
12-13**	\$121,123	\$17,906	14.8%	\$28,227	23.3%	38.1%	\$73,265	60.5%	98.6%
13-14***	\$123,925	\$18,843	15.2%	\$28,227	22.8%	38.0%	\$73,549	59.3%	97.3%

* Miscellaneous other revenues are excluded from this table.

** Projected as of May 1, 2013

***As budgeted in the 2013-14 Budget.

City Current Operating Revenues

Based upon the Mayor's budget proposal, the 2013-14 City appropriation is projected to be \$26,409,207. This reflects funding an increase in the \$1 million over the level of support received in 2012-13. City dollars are first applied to the City's share of debt service and capital expenses. The remaining revenues are available to support current operating expenses. The computation for 2013-14 is as follows:

City Appropriation	\$ 26,409,207
Less: Debt Service	6,865,864
Less: Capital Purchases	<u>700,000</u>

AVAILABLE FOR CURRENT OPERATING BUDGET	<u>\$18,843,343</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 2013-14, the Governor has proposed funding that is equivalent to 2013 support levels. The State operating budget appropriations for the last five years and proposed for 2013-14 are as follows:

2008-09	\$31,495,479
2009-10	\$31,594,396
2010-11	\$31,377,104
2011-12	\$28,251,907
2012-13	\$28,226,906
2013-14	\$28,226,906

Of the amounts received in 2009-10 and 2010-11, \$2,844,299 was allocated to the College out of federal stimulus (ARRA) funding received by the State.

Included in the State operating funding amount is fifty percent funding for some leased building and equipment costs. State operating revenues available for 2013-14 lease costs are projected to be \$190,000.

Commonwealth of Pennsylvania Capital Funding

In recognition of the very large amount of major unmet capital project needs in each of the community colleges' master plans, the State, through Act 46, established a separately-funded capital pool for the community colleges. The capital pool includes all dollars committed to existing long-term capital (debt service and long-term facility leases). The capital pool is treated as a revolving fund so that as debt is retired or

leases terminated, dollars committed to those costs will be returned to the pool for use for another capital purpose. In addition, the capital pool may, through the State budget process, be augmented by an annual appropriation increase. The expectation is that over time a significant amount of new construction and major deferred maintenance needs will be addressed by the revolving capital pool.

Debt service payment funding for the College for the 2013-14 year from the capital pool will total \$6,021,665. A small amount of additional capital funding may be available from the State if any of the College's Spring 2013 capital project applications for the 2013-14 year are approved for funding.

Student Tuition and Fee Revenues

The last fiscal year in which students' tuition and fee revenues were less than one-third of the College's operating revenues was in the 1990-91 fiscal year. For fiscal years 2000 through 2003, student tuition and fee revenues represented approximately 40 percent of institutional revenues. Since then, tuition and fee revenues have risen to represent 60.5 percent of total revenues used to support the 2012-13 operating budget. The growing dependence on student tuition and fee revenues (and indirectly on Federal and State financial aid programs) has significant implications for the College. Federal and state policy decisions have the potential to significantly influence student enrollment decisions and therefore College revenues. The strong enrollment increases experienced by the College from 2009 through 2011 was partially attributable to increases in Pell funding. For the 2013-14 fiscal year, the increase in Pell will be 95 dollars for a full-time student. Tightened eligibility rules will continue to disqualify some potential CCP students from access to funds. The impact of these changes were felt in 2012-13 and are a key factor in the lower enrollments budgeted for 2013-14.

For the 2013-14 year, student tuition charges are budgeted to increase from \$148 to \$153 per credit. No changes in the general college, technology or course fees

are planned. Course fees are charged in circumstances when there are unusual costs associated with offering a course due to such factors as laboratory costs, small class size requirements, and/or high faculty contact hours. Course fees currently range from \$75 to \$300 depending upon the nature of the course. The average cost per credit (including all course fees) for 2013-14 will be \$196.21, an increase of 2.7 percent. With this increase, the average annual percentage increase in tuition and fees for the five most recent years will have been 4.6 percent. Despite recent increases, the dollar gaps between the College's tuition and fee charges and those in place at area four-year colleges and universities have continued to widen. State and federal financial aid, federal educational tax credits, and employer tuition payment plans all have helped to buffer most CCP students from these increases.

Student Current Operating Revenues

Student Tuition Revenues were projected as follows:

Revenue Category Revenues	Revenue Adjustments	Total
Gross Revenues:		
Credit Hours Taught 359,671		
Tuition - \$153 per credit*		
Gross Tuition Revenue**		\$60,559,252
Net Contribution from CBI Professional Development Courses (Ed2Go, ACT, WEDNet, Consortium)		321,500
Net Contribution from Business and Industry Contracted Non-Credit Programs		225,000
Net Contribution from Adult and Community Non-Credit Programs		5,000
Technology Fee - \$28 per credit		10,196,700
Credit Course Fees		2,707,975
Distance Education Fees		450,300
Adult Literacy Program Fees		123,340
Senior Citizen Course Fees		10,000
Regulatory and Other Non-Instructional Fees		957,200
Tuition Revenue Adjustments:		
Opportunity Now/Chamber of Commerce Programs	-265,000	
Student Receivable Write-Offs and Tuition Adjustments	-1,170,000	
Tuition Waivers and Exemptions	-367,000	
Credit Card Fees	-25,000	
Senior Citizen Tuition Discount	-60,000	
Collection Costs	<u>-120,000</u>	
Total Tuition Adjustments	-2,007,000	
 TOTAL PROJECTED STUDENT REVENUES		 <u>\$73,549,267</u>

* The \$153 per credit is effective for the fall 2013 term.

** Assumes 475 FTE out-of-county students and 450 FTE out-of-State students.

Consistent with prior years' budget development practices, business and industry program contract revenues are budgeted on a net-revenue basis. The nature of the educational contracts that are developed and entered into during the course of the year with clients makes it impossible to predict accurately expenditures in advance. Based upon current projections for 2013-14 Corporate Solutions contracts, a net revenue performance target of \$225,000 has been set for contracted non-credit programs. A similar net-revenue target of \$321,500 has been set for other Business and Industry non-credit programs and initiatives, and a target of \$5,000 for non-credit adult continuing education programs.

Federal and State Funding

Approximately 59 percent of the College's credit students received some form of financial aid assistance to attend the College. For those receiving grant aid, the average amount received in fiscal year 2012 was \$3,158. A substantial majority of the College's full-time students are among those receiving some form of federal grant aid. As a result, in fiscal 2012, 59 percent of the College's tuition and fee payments were made with financial aid grant assistance. Similar patterns will be in place for the 2013 and 2014 fiscal years. Since student revenues at present contribute over half of the College's revenues, this means that approximately 35 percent of the College's operating revenues are dependent upon Federal and, to a lesser extent, State financial aid policies.

For four years through fiscal year 2006-07, the maximum Pell award remained at \$4,050. As a result, the value of a Pell grant diminished in relative importance for Community College of Philadelphia students. The Pell maximum award was increased to \$4,310 for the 2007-08 year; for the 2008-09 year was increased to \$4,731; and for 2009-10 was increased to \$5,350; and for 2010-11 was increased to \$5,550. No change in the maximum occurred in 2011-12 or 2012-13. The maximum for 2013-14 will be \$5,645. While many other factors directly impact upon enrollment levels,

historically there has been a high correlation between Pell availability and enrollments. In years in which Pell support for students has been low relative to tuition and fee charges, enrollments have tended to be stable or in decline. Similarly, relatively high Pell maximums contribute to enrollment growth. The small increase in maximum Pell amount for 2013-14 is coupled with several other adverse Pell issues. The second Pell award for summer school attendance has been eliminated. Effective for 2013-14, course completion standards were significantly tightened. This means that many students who are academically unsuccessful or drop several courses will lose their aid after this semester. In addition, the new lifetime maximum for Pell awards means that some students who began their studies at another college will no longer be eligible to receive Pell support at CCP.

The College is responding to this challenge in several ways. The current restructuring of Developmental Education will reduce developmental education students' dependence on financial aid, and will allow them to complete developmental education requirements in a shorter period of time, therefore using less of their lifetime maximum Pell eligibility. Earlier aid applications are strongly encouraged which permitted more students to qualify for State PHEAA grants. Many ongoing, regularly-scheduled financial aid application sessions are scheduled for students before the start of each term to help them understand and complete the financial aid application process. The Development Office has worked aggressively to develop private scholarship opportunities. Greater effort has been focused toward helping students develop financial plans to pay for their education including taking full advantage of federal tax incentives. The College's tuition payment plan has been modified to make payment schedules more manageable for the students and their families. A college-wide informational plan has been put in place to help staff and students understand the Pell progress requirements; and, as a result, try to ensure that students do not make decisions which will impact on their ability to receive aid in the future. The new Single Stop Center opening in Fall, 2013 will be another key resource helping students address financial and personal issues that prevent their persistence.

Loans are available to community college students to cover both tuition and fees and living expenses. However, many of the College's entering students are at risk academically, and borrowing money until their ability to succeed in higher education is clearly demonstrated, is not a desirable option. The College's financial aid staff work with students to try to develop financial plans to pay for their education that, at least initially, do not involve borrowing. Ultimately, the decision to borrow or not is the student's. Federal policies are currently pushing low-income students to borrow more to participate in higher education.

Beyond City, State and student-related revenues, the most important external source of budget support for the College budget over the past two decades has been federal Perkins funds. In the past several years, the Perkins career program grant has provided approximately \$1.0 million annually which has been used to support career program operating budget expenses, to provide funding for capital leases for computers in the College's career labs and classrooms, and to purchase capital equipment for the College's career programs. Perkins funding will continue to be available to the College in the 2013-14 year. The projected funding for 2013-14 is estimated at \$1,000,000 of which \$200,000 will be used to support operating budget expenses associated with career programs and \$100,000 will be used to support career program capital needs. In addition, Perkins funding supports \$339,881 of PC leases for career-program-focused student computer classrooms. The remainder of the funds will be used for initiatives to develop and enhance career program offerings.

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 Income	\$ 660,000
Indirect and Administrative Cost Recovery	300,000
Foundation Support	75,000
Parking Lot and Garage Net Proceeds	262,400
Miscellaneous Income	190,000
Vocational-Education (Perkins) Funds	200,000
TOTAL - OTHER REVENUE	<u>\$1,687,400</u>

The investment-income projection assumes that the Commonfund Multi Strategy and Intermediate Bond investments will yield 2.4 percent, that the TIAA-CREF longer-term fixed-income strategy will earn 2.4 percent, and that short-term investments will yield .5 percent. The average amount of investable funds is projected to be \$41,000,000. A total of \$200,000 in Perkins Vocational-Education Funds is projected to be received to provide educational services to students in the College's career programs. The Indirect and Administrative Cost Recovery in the amount of \$300,000 is largely composed of federal dollars received to support the award of federal financial aid dollars.

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 APPLICATIONS
OF FUNDS FOR THE JULY 1, 2013 - JUNE 30, 2014 FISCAL YEAR**

This table provides a summary of all operating and capital revenues and expenses projected for the 2013-14 year. The total expense budget for the 2013-14 year, including both capital and operating expenses, is \$140,631,465. The 2013-14 budget plan includes the use of \$1,618,026 of carry-over funds from prior years' budget surpluses.

Note: This table and subsequent tables do not reflect the accrued post-retirement benefit expense liability which was required to be reported in fiscal year 2008 for the first time under GASB 45. The projected amount for this accrued expense liability in the 2013-14 year is \$7.6 million. This liability is discussed in more detail in the expenditure portion of the budget.

TABLE I

**BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

FUNDING SOURCES	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
Student Tuition	\$59,103,752		\$59,103,752
Student Technology Fee	10,196,700		10,196,700
Credit Course Fee	2,707,975		2,707,975
Distance Education Fee	450,300		450,300
Adult Literacy Program Fee	123,340		123,340
Senior Citizen Fee	10,000		10,000
Regulatory and Other Non-Instructional Fees	957,200		957,200
City of Philadelphia	18,843,343	\$7,565,864	26,409,207
Commonwealth of Pennsylvania	28,226,906	6,021,665	34,248,571
Interest Income	660,000		660,000
Indirect Cost Allowances	300,000		300,000
Vocational Education Support Funds	200,000		200,000
Miscellaneous Income	265,000		265,000
Total Current Operating Revenues	122,044,515		
Student General, and Other Fees	1,647,495	360,000	2,007,495
Grant Capital Revenues		100,000	100,000
Total Educational and General Revenues	123,692,010		
Auxiliary Enterprises	1,273,900		1,273,900
Transfer from Carry-Over Funds	1,618,026 *		1,618,026
TOTAL SOURCES OF FUNDS	<u>\$126,583,936</u>	<u>\$14,047,529</u>	<u>\$140,631,465</u>
APPLICATION OF FUNDS			
Current Operating Expenses	\$125,274,941		\$125,274,941
Less: Anticipated Lapsed-Budget Dollars	(1,350,000)		(1,350,000)
Reduced Current Operating Expenses	123,924,941		123,924,941
Student Activities & Commencement	2,331,048		2,331,048
Total Educational and General Expenditures	126,255,989		126,255,989
Auxiliary Enterprises	327,947		327,947
Capital Acquisitions		\$1,160,000	1,160,000
Debt Service		12,887,529	12,887,529
TOTAL USES OF FUNDS	126,583,936	14,047,529	140,631,465
Transfer to Student Activities Reserve			
TOTAL APPLICATION OF FUNDS	<u>\$126,583,936</u>	<u>\$14,047,529</u>	<u>\$140,631,465</u>

* The amount shown for the Transfer from Carry-Over Funds does not include the impact of the accrued post retirement expense that is required to be booked by GASB 45. The value of the accrual for fiscal year 2014 is estimated at \$7.6 million.

TABLE II
STATEMENT OF CURRENT FUND REVENUES
FOR THE 2013-14 FISCAL YEAR IN
COMPARISON TO 2011-12 FISCAL YEAR
ACTUALS AND THE 2012-13 REVISED BUDGET

This table provides detail on all projected sources of current revenue for the 2013-14 year and contrasts them with actual revenues for 2011-12 and current revenues for 2012-13. Factors positively influencing 2013-14 revenue changes are the increase in the tuition charge per credit from \$148 to \$153, and the \$1,000,000 increase in the City's proposed budget for 2013-14. As provided for in the Governor's budget proposals, the budget revenue plan assumes no change in State funding from the amount provided in 2012-13. Carry-over revenues from prior years in the amount of \$1,618,026 are being used to develop a balanced budget plan for 2013-14.

The "net contributions from contracted non-credit instruction and other non-credit instruction" reported under student tuition incorporates the net proceeds projected to be received from Corporate Solutions contracts and programs, including the Collegiate Consortium which operates at the Naval Yard location in South Philadelphia. A small net contribution is also projected from Adult Non-credit Instruction.

Total 2013-14 current revenues are projected to equal \$122,044,515, an increase of \$1,183,217 or 1.0 percent over the revised 2012-13 revenue budget. The use of carry-over funds for the 2012-13 year in the amount of \$1,950,173 has been eliminated through expense containment strategies during the course of the year. Currently a small surplus of \$32,802 is projected for the 2012-13 year.

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2013-14 IN COMPARISON TO FISCAL YEARS 2012-13 AND 2011-12**

EDUCATIONAL AND GENERAL	2011-2012 Actual	Approved 2012-13 Budget	Revised 2012-13 Budget	Proposed 2013-14 Budget	% Change From 2012-13 Revised
<u>Student Revenues</u>					
Tuition	\$55,931,654	\$59,821,799	\$58,021,238	\$58,552,252	0.9
Technology Fee	10,983,868	10,751,600	10,501,589	10,196,700	(2.9)
Credit Course Fee	2,949,966	2,930,500	2,782,007	2,707,975	(2.7)
Distance Education Fee	436,400	420,800	472,825	450,300	(4.8)
Adult Literacy Program Fee	103,950	123,340	119,280	123,340	3.4
Senior Citizen Fee	12,676	10,000	11,800	10,000	(15.3)
Regulatory and Other Non-Instructional Fees	808,692	976,300	957,200	957,200	0.0
Net Contribution from Contracted Noncredit Instruction	107,794	225,000	100,000	225,000	125.0
Net Contribution from Other Noncredit Instruction	301,915	321,500	317,000	321,500	1.4
Net Contribution from Adult Community Noncredit Instruction	4,367	25,000	0	5,000	-
Total Student Revenues	71,641,282	75,605,839	73,282,939	73,549,267	0.4
<u>Governmental Appropriations</u>					
City of Philadelphia	17,652,221	18,040,762	17,906,247	18,843,343	5.2
Commonwealth of Pennsylvania	28,229,309	27,088,894	28,226,906	28,226,906	0.0
Total Governmental Appropriations	45,881,530	45,129,656	46,133,153	47,070,249	2.0
<u>Other Income</u>					
Interest Income	1,121,617	780,000	680,206	660,000	(3.0)
Indirect Cost Allowances	356,072	300,000	300,000	300,000	0.0
Vocational Education Support Funds	195,200	200,000	200,000	200,000	0.0
Miscellaneous Income	485,281	265,000	265,000	265,000	0.0
Total Other Income	2,158,170	1,545,000	1,445,206	1,425,000	(1.4)
Total Current Operating Revenues	119,880,982	121,328,474	120,861,298	122,044,515	1.0
<u>Other Student Income</u>					
General College & Other Fees #	1,623,994	1,593,697	1,556,476	1,502,495	(3.5)
Other Student Activity Revenues #	143,811	165,000	145,000	145,000	0.0
Total Other Student Income	1,767,805	1,758,697	1,701,476	1,647,495	(3.2)
TOTAL EDUCATIONAL AND GENERAL REVENUES	121,448,787	123,188,728	122,562,774	123,692,010	0.9
<u>Auxiliary Enterprises</u>					
Bookstore #	879,297	880,000	870,794	859,500	(1.3)
Food Service #	61,456	66,000	101,333	100,000	(1.3)
Parking Lot & Garages	308,296	357,000	347,900	314,400	(9.6)
Total Auxiliary Enterprises	1,249,049	1,303,000	1,320,027	1,273,900	(3.5)
TOTAL CURRENT FUND SOURCES OF REVENUES	\$122,697,836	\$124,370,469	\$123,882,801	\$124,965,910	0.9
Transfer (from) to Quasi-Endowment Reserve	\$175,941	\$0	\$6,847	\$0	
Transfer from (to) Carry-Over Funds	(\$11,502)	\$1,950,173 *	(\$32,802)	\$1,618,026 *	

These sources of revenue fund Student Activities and Athletics Program and do not support the current operating budget.

* The amount shown for the Transfer from Carry-Over Funds does not include the impact of the accrued post retirement expense that is required to be booked by GASB 45.

The value of the accrual for fiscal years 2013 and 2014 is projected to be \$7.6 million.

TABLE III

SUMMARY OF REVENUES AND EXPENDITURES FOR THE 2013-14 FISCAL YEAR COMPARED WITH THE 2012-13 REVISED AND APPROVED BUDGETS (EXCLUSIVE OF CAPITAL REVENUES AND EXPENSES)

This table compares planned 2013-14 expenditures and revenues with those for the prior years. Student tuition and fees, including Corporate Solutions contracted program net revenues, are projected to increase by .4 percent. Combined City and State revenues will increase by 2.0 percent.

Employee contracts expired on August 23, 2011 and no agreement has been reached. A 'Best and Final' offer was made in February 2012. Budgeted salaries, before lapsing, reflect a \$12,682 or 0 percent increase over the revised 2012-13 salaries. The salaries shown for 2012-13 and 2013-14 contain the salary increase amount anticipated in the 'Best and Final' offer made in February 2012. The fringe benefit cost projection for 2013-14 includes the changes in benefits in the 'Best and Final' offer. Fringe benefit costs are projected to increase by 3.6 percent, and other expenses are budgeted to increase by 3.3 percent. The total 2013-14 operating budget is \$123,924,941 or 2.3 percent greater than the revised 2012-13 budget.

TABLE III

**SUMMARY OF CURRENT FUND SOURCES OF REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2013-14 COMPARED WITH FISCAL YEAR 2012-13**

	Approved 2012-13 Budget	Revised 2012-13 Budget	Proposed 2013-14 Budget	% Change From 2012-13 Revised
SOURCES OF FUNDS				
<u>Current Operating Revenues</u>				
Student Tuition and Fees	\$75,605,839	\$73,282,939	\$73,549,267	0.4
Governmental	45,129,656	46,133,153	47,070,249	2.0
Other	1,545,000	1,445,206	1,425,000	(1.4)
Total Current Operating Revenues	122,280,495	120,861,298	122,044,515	1.0
Other Student Fees and Other Revenues	1,758,697	\$1,701,476	\$1,647,495	(3.2)
TOTAL EDUCATIONAL AND GENERAL	124,039,192	122,562,774	123,692,010	0.9
Auxiliary Enterprises	1,303,000	1,320,027	1,273,900	(3.5)
Transfer from Carry-Over Funds	1,950,173 *	- *	1,618,026 *	
TOTAL SOURCES OF FUNDS	\$127,292,365	\$123,882,801	\$126,583,936	2.2
EXPENDITURES				
<u>Current Operating Expenditures</u>				
Salaries (including Unexpended Dollars)	\$74,180,115	\$73,051,599	\$73,064,281	0.0
Less: Anticipated Lapsed-Budget Dollars	(1,250,000)	(1,750,000)	(1,350,000)	(22.9)
Net Salaries	72,930,115	71,301,599	71,714,281	0.6
Fringe Benefits	30,931,625	30,092,600	31,177,700	3.6
Retirement Incentive Expense	450,000	450,000	450,000	0.0
Other Expenses	20,049,728	19,754,247	20,407,960	3.3
Student Financial Aid Expense	175,000	175,000	175,000	0.0
Less: Projected Residual Savings		(650,000)		
Total Reduced Current Operating Expenditures	124,536,468	121,123,446	123,924,941	2.3
Student Activities & Commencement	2,418,458	\$2,418,458	\$2,331,048	(3.6)
TOTAL EDUCATIONAL AND GENERAL	126,954,926	123,541,904	126,255,989	2.2
Auxiliary Enterprises	337,439	\$301,248	\$327,947	8.9
TOTAL EXPENDITURES	127,292,365	\$123,843,152	\$126,583,936	2.2
Transfer to Carry-Over Funds		32,802		
Transfer (from) to Quasi Endowment Reserve	-	6,847	-	
TOTAL APPLICATION OF FUNDS	\$127,292,365	\$123,882,801	\$126,583,936	2.2

* The amount shown for the Transfer (from) to Carry-Over Funds does not include the impact of the accrued post retirement expense that is required to be booked by GASB 45. The value of the accrual for fiscal years 2013 and 2014 is projected to be \$7.6 million.

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES PROPOSED 2013-14 BUDGET, REVISED 2012-13 BUDGET, APPROVED 2012-13 BUDGET, AND 2011-12 ACTUAL EXPENSES

This table provides detail on the budget by expense category. Comparisons of the 2013-14 budget plan are made with the 2012-13 approved and revised budgets and to the 2011-12 actual expenses.

The revised 2012-13 budget reflects the adjustments to original budget allocations that were made during the course of the fiscal year. Expenditures reported in this table do not include contracted Corporate Solutions non-credit program instructional expenses. Those expenses are incorporated into the net revenue target set for Corporate Solutions contract programs.

Salary expenditure amounts shown for 2012-13 and 2013-14 incorporate the financial impact of the 'Best and Final' offer made to the Federation in February 2012. The fringe benefit budget for 2013-14 assumes that the medical deductible of \$300 per individual and \$900 per family goes into effect on September 1, 2013 and that a formulary prescription drop option is introduced.

The total 2013-14 operating expenditure budget totals \$123,924,941, an increase of \$2,801,495 or 2.3 percent over the revised 2012-13 budget.

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2013-14, REVISED BUDGET 2012-13, APPROVED 2012-13 BUDGET, AND ACTUAL 2011-2012 EXPENSES**

	Actual 2011-2012	Approved Budget 2012-2013	Revised Budget 2012-2013	Proposed Budget 2013-2014	Variance From App'd Budget	% Rev'd Budget	Variance From Budget	%
<u>SALARIES AND WAGES</u>								
Instructional - Regular & VLS	\$25,017,524	\$25,281,780	\$25,351,034	\$24,375,718	(\$906,062)	(3.6)	(\$975,316)	(3.8)
Administrative	14,645,508	15,210,755	15,308,083	15,772,403	561,648	3.7	464,320	3.0
Instructional - Overload & Part-Time - Credit	10,973,286	10,834,685	9,837,436	9,814,525	(1,020,160)	(9.4)	(2,911)	(0.2)
Full-Time Classified	10,024,593	10,408,387	10,403,387	10,749,777	341,390	3.3	346,390	3.3
Instructional - Summer - Credit	4,265,220	4,462,134	4,256,257	4,322,276	(139,858)	(3.1)	66,019	1.6
Counselors	2,253,698	2,351,008	2,290,935	2,247,492	(103,516)	(4.4)	(43,443)	(1.9)
Part-Time Laboratory/Professional	1,197,687	1,037,179	1,037,693	1,104,609	67,430	6.5	66,916	6.4
Instructional Aides	875,640	931,560	931,560	945,597	14,037	1.5	14,037	1.5
Curriculum Advising	454,718	548,100	525,416	541,620	(6,480)	(1.2)	16,204	3.1
Librarians	780,223	747,173	737,990	705,529	(41,644)	(5.6)	(32,461)	(4.4)
Extended Time Payments	506,182	522,917	508,234	510,799	(12,118)	(2.3)	2,565	0.5
Part-Time Classified	374,726	358,716	365,417	349,555	(9,161)	(2.6)	(15,862)	(4.3)
Classified Overtime	273,725	313,750	317,968	347,631	33,881	10.8	29,663	9.3
Student & Co-Op	265,214	322,798	330,465	389,146	66,348	20.6	58,681	17.8
Instructional - Overload & Part-Time - Noncredit	305,759	286,322	286,322	316,956	30,634	10.7	30,634	10.7
Part-time Librarians and Counselors	204,537	208,811	208,811	211,572	2,761	1.3	2,761	1.3
Department Head Supplement	114,576	116,674	116,673	113,744	(2,930)	(2.5)	(2,929)	(2.5)
Instructional - Summer - Noncredit	46,489	149,433	149,434	145,811	(3,622)	(2.4)	(3,623)	(2.4)
Part-Time Tutors	75,137	69,000	69,000	80,000	11,000	15.9	11,000	15.9
Shift Differential	19,741	18,933	19,484	19,521	588	3.1	37	0.2
Total Salaries and Wages	72,674,183	74,180,115	73,051,599	73,064,281	(1,115,834)	(1.5)	12,682	0.0
Retirement Incentive Payments	207,442	450,000	450,000	450,000	-	0.0	-	-
Total Salaries, Wages & Retirement Incentive Expenses	72,881,625	74,630,115	73,501,599	73,514,281	(1,115,834)	(1.5)	12,682	0.0
<u>FRINGE BENEFITS</u>								
Medical, Drug, & Dental *	18,252,477	19,878,500	19,428,000	20,264,000	385,500	1.9	836,000	4.3
Retirement	5,313,470	5,610,400	5,590,000	5,542,800	(67,600)	(1.2)	(47,200)	(0.8)
FICA Tax	2,976,455	3,043,000	2,937,000	3,066,400	23,400	0.8	129,400	4.4
Group Life Insurance	361,483	371,500	365,300	370,800	(700)	(0.2)	5,500	1.5
Workers' Compensation	367,811	367,800	267,700	271,700	(96,100)	(26.1)	4,000	1.5
Unemployment Compensation	359,184	381,000	366,400	366,400	(14,600)	(3.8)	-	0.0
Disability Insurance	262,436	269,800	268,200	272,200	2,400	0.9	4,000	1.5
Unused Vacation	(70,538)	225,000	125,000	228,400	3,400	1.5	103,400	82.7
Forgivable Loans	97,648	87,500	95,000	95,000	7,500	8.6	-	0.0
Tuition Remission	953,906	697,125	650,000	700,000	2,875	0.4	50,000	7.7
Total Fringe Benefits	28,574,332	30,931,625	30,092,600	31,177,700	246,075	0.8	1,085,100	2.8

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

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2013-14, REVISED BUDGET 2012-13, APPROVED 2012-13 BUDGET, AND ACTUAL 2011-2012 EXPENSES**

	Actual 2011-2012	Approved Budget 2012-2013	Revised Budget 2012-2013	Proposed Budget 2013-2014	Variance From App'd Budget	% Rev'd Budget	Variance From Budget	%
OTHER EXPENSES - GENERAL								
Leased Equipment & Software	4,012,818	4,357,752	4,412,652	4,554,646	196,894	4.5	141,994	3.2
Catalogues & Advertising Pool	1,268,477	1,264,721	1,274,903	1,251,471	(13,250)	(1.0)	(23,432)	(1.8)
Supplies & Book Purchases	1,119,221	1,379,580	1,357,080	1,469,430	89,850	6.5	112,350	8.3
Contracted Services Pool	970,910	1,323,789	1,271,319	1,377,304	53,515	4.0	105,985	8.3
Consulting	715,474	1,253,725	1,066,841	783,450	(470,275)	(37.5)	(283,391)	(26.6)
Equipment Repair & Maintenance	464,117	535,959	549,462	524,609	(11,350)	(2.1)	(24,853)	(4.5)
Insurance	841,859	588,900	633,900	635,000	66,100	11.6	1,100	0.2
Postage	399,016	452,600	444,719	428,600	(24,000)	(5.3)	(16,119)	(3.6)
Travel	138,505	156,870	169,112	204,078	47,208	30.1	34,966	20.7
Faculty Travel Funds	134,887	136,000	136,000	136,000	-	0.0	-	0.0
Fundraising Events & Activities		100,000	123,000	75,000	(25,000)	(25.0)	(48,000)	(39.0)
Legal	255,626	200,000	250,000	200,000	-	0.0	(50,000)	(20.0)
Library Books and AV Software	184,467	179,000	177,900	177,900	(1,100)	(0.6)	-	0.0
Institutional Membership	217,855	233,948	259,213	242,397	8,449	3.6	(16,816)	(6.5)
Personnel Recruitment	137,931	123,702	141,601	123,702	-	0.0	(17,899)	(12.6)
Hospitality	146,442	122,156	138,668	176,830	54,674	44.8	38,162	27.5
Audit	190,423	177,000	177,000	177,000	-	0.0	-	0.0
Freight and Delivery	25,749	40,497	41,121	41,060	563	1.4	(61)	(0.1)
Public Events	70,345	74,382	77,142	89,532	15,150	20.4	12,390	16.1
Overtime Dinner Allowance	16,971	23,642	23,842	23,009	(633)	(2.7)	(833)	(3.5)
Accreditation	17,278	20,600	24,631	34,750	14,150	68.7	10,119	41.1
Fuel-College Vehicles	5,147	6,000	6,000	6,450	450	7.5	450	7.5
Leased Vehicles	7,034	6,570	6,764	7,570	1,000	15.2	806	11.9
Awards	3,871	3,560	4,825	4,110	550	15.4	(715)	(14.8)
Contingency - Departmental		227,028	108,760	252,700	25,672	11.3	143,940	132.3
Contingency - Institutional		550,000	412,245	550,000	-	0.0	137,755	33.4
Total Other Expenses - General	11,364,423	13,517,981	13,288,700	13,546,598	28,617	0.2	257,898	1.9

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2013-14, REVISED BUDGET 2012-13, APPROVED 2012-13 BUDGET, AND ACTUAL 2011-2012 EXPENSES**

	Actual 2011-2012	Approved Budget 2012-2013	Revised Budget 2012-2013	Proposed Budget 2013-2014	Variance From App'd Budget	Variance From Rev'd Budget	%
OTHER EXPENSES - PLANT							
Electricity	1,635,490	1,759,514	1,709,514	1,759,514	-	50,000	2.9
Natural Gas	181,342	264,633	249,633	254,633	(10,000)	5,000	2.0
Water and Sewer Rent	285,324	302,055	302,055	303,963	1,908	1,908	0.6
Fuel Oil	54,970	80,500	80,500	80,500	-	-	0.0
Contracted Security Service	1,294,315	1,302,010	1,320,000	1,360,880	58,870	40,880	3.1
Contracted Cleaning	1,058,984	1,062,000	1,084,386	1,100,000	38,000	15,614	1.4
Plant Maintenance & Repairs	664,610	551,000	576,000	667,188	116,188	91,188	15.8
Contracted Plant Operations	494,273	647,025	590,798	706,712	59,687	115,914	19.6
Property Rent	370,193	352,750	352,750	383,662	30,912	30,912	8.8
Plant Operations Material & Supplies	141,052	203,810	193,911	236,310	34,500	44,399	22.9
Boiler & Elevator Certificate	7,260	6,450	6,000	6,000	(450)	-	0.0
Total Other Expenses - Plant	6,187,813	6,531,747	6,465,547	6,861,362	329,615	395,815	6.1
Total Other Expenses	17,552,236	20,049,728	19,754,247	20,407,960	358,232	653,713	3.3
Student Aid	169,847	175,000	175,000	175,000	-	-	0.0
TOTAL CURRENT OPERATING EXPENSES	119,178,040	125,786,468	123,523,446	125,274,941	(511,527)	1,751,495	1.4
Less: Anticipated Lapsed-Budget Salary Dollars						400,000	(22.9)
Less: Projected Residual Savings						650,000	(100.0)
TOTAL REDUCED CURRENT OPERATING EXPENSES	\$119,178,040	\$124,536,468	\$121,123,446	\$123,924,941	(\$611,527)	\$2,801,495	2.3

TABLE V

STATEMENT OF CAPITAL REVENUES AND RECOMMENDED EXPENDITURES FOR THE 2013-14 FISCAL YEAR IN COMPARISON TO THE 2012-13 FISCAL YEAR

This table compares capital expenses and revenues for the 2012-13 and 2013-14 years. Capital expenditures for 2013-14 using City funds are budgeted at a level of \$7,565,864. Total State-funded capital allocations are projected to be \$6,021,665.

A total of \$360,000 from out-of-county student capital fees is projected to be available. In addition, \$100,000 of Federal Vocational Education (Perkins) Funds will also be used for capital purchases. At the point in time the budget plan was completed, no decision by State officials on funding levels for non-mandated (discretionary) capital had been made.

College policy requires that capital purchase projects with a unit value of \$50,000 or greater be specifically approved by the Board. Pending final determination of City and State funding levels for the 2013-14 year, a final decision on all capital projects that will be recommended to the Board has not been made.

TABLE V

**STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2013-2014 IN COMPARISON TO FISCAL YEAR 2012-2013**

	Approved 2012-13 <u>Budget</u>	Revised 2012-13 <u>Budget</u>	Proposed 2013-14 <u>Budget</u>	Variance from Revised <u>Budget</u>	
CAPITAL REVENUES					
<u>Appropriations</u>					
City of Philadelphia	\$7,368,445	\$7,368,445	7,565,864	\$197,419	
Commonwealth of Pennsylvania	<u>6,329,983</u>	<u>6,329,983</u>	<u>6,021,665</u>	<u>(308,318)</u>	
Total State & Local Appropriations	<u>13,698,428</u>	<u>13,698,428</u>	<u>13,587,529</u>	<u>(110,899)</u>	
<u>Other Sources</u>					
Capital Fee	360,000	360,000	360,000	0	
Perkins Grant	100,000	175,000	100,000	(75,000)	
TOTAL SOURCES OF FUNDS	<u>\$14,158,428</u>	<u>\$14,233,428</u>	<u>\$14,047,529</u>	<u>(\$185,899)</u>	
CAPITAL EXPENDITURES					
<u>Capital Purchases</u>					
Furniture, Equipment, Software & Renovations	\$1,040,000	\$1,040,000	\$471,000	(\$569,000)	
Ten (10) Smart Classrooms			200,000	200,000	
Physical Therapy Program Lab Renovations			165,000	165,000	
Physical Therapy Program Equipment			80,000	80,000	
Admissions Customer Relations Management System			89,000	89,000	
Web-based Facility Management System			55,000	55,000	
Specially Funded Capital Purchases	<u>100,000</u>	<u>175,000</u>	<u>100,000</u>	<u>(75,000)</u>	
Total Capital Purchases	1,140,000	1,215,000	1,160,000	(55,000)	
<u>Debt Service</u>					
NWRC & Main Campus Projects and Center for Business & Industry Building	2007 Bond - Refinancing of 1998 & 2001 Bond	2,894,856	2,894,856	2,896,356	1,500
NERC	1999A Bond - Refinancing of 1994A Bond	1,356,845	1,356,845	1,352,565	(4,280)
Administrative Software System	2003 Bond	830,000	830,000	0	(830,000)
Roofing and Brick Work	2006 Loan	379,913	379,913	375,626	(4,287)
Northeast Regional Center Expansion and Main Campus Expansion & Renovations	2008 Bond	7,049,513	7,049,513	7,052,888	3,376
Northwest Regional Center Chiller, West Building Elevators & Mint Masonry Renewal	2010 Loan	290,402	290,402	290,402	(0)
West Philadelphia Regional Center Expansion & Outfitting	2011 Loan	216,899	216,899	216,899	0
Chemistry Lab Renovations	2013 SPSBA Loan			377,242	377,242
West Building Renovations	2013 PNC Note			325,551	325,551
Total Debt Service	13,018,428	13,018,428	12,887,529	(833,692)	
TOTAL CAPITAL EXPENDITURES	<u>\$14,158,428</u>	<u>\$14,233,428</u>	<u>\$14,047,529</u>	<u>(\$888,692)</u>	

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT FOR THE JULY 1, 2013 - JUNE 30, 2014 FISCAL YEAR (WITH COMPARISONS TO 2011-12 ACTUALS AND 2012-13 APPROVED AND REVISED BUDGETS)

Current unrestricted expenditures include all "educational and general" expenditures plus expenses associated with auxiliary enterprises.

Table VI shows the planned 2013-14 operating expenditures by cost center broken down into the two categories of salaries and non-salary expenses. Total expenditures for each cost center are compared to the last two years. In the instructional areas, the revised 2012-13 budget reflects shifts that have been made to full-time salary lines as a result of position vacancies and visiting lecturer hiring during the year. In addition, extended time dollars have been transferred from the Vice President for Academic Affairs budget to the academic departments where the extended time activity occurred.

Expenditures reported in this table do not include contracted business and industry non-credit program expenses. These expenses are a component of the net revenue target set for this activity.

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)**

Department	Total 2011-2012 Actual	Total 2012-13 Approved	Total 2012-13 Revised	2013-14 PROPOSED			Variance From 2012-13		Variance From 2011-12	
				Salaries	Non-Salary Expenses	Total	Approved	%	Revised	%
<u>Educational and General</u>										
Academic Administration										
Office of VP for Academic Affairs	\$1,316,173	\$1,846,796	\$1,546,462	\$1,423,884	\$400,937	\$1,824,821	(\$21,975)	(1.2)	\$278,359	18.0
Academic Affairs Staff Development	7,421	3,900	3,900	0	8,100	8,100	4,200	107.7	4,200	107.7
Division Office - Business & Technology	1,144,612	1,219,218	1,136,072	1,213,481	57,656	1,271,137	51,919	4.3	135,065	11.9
Division Office - Math, Science, & Health Careers	418,744	409,490	423,710	383,847	39,500	423,347	13,857	3.4	(363)	(0.1)
Division Office - Liberal Studies	562,150	540,966	552,215	542,716	10,100	552,816	11,850	2.2	601	0.1
Division Office - Adult Community Education	534,616	527,787	527,787	529,188	10,350	539,538	11,751	2.2	11,751	2.2
Academic Technology	364,689	274,440	278,517	330,975	3,200	334,175	59,735	21.8	55,658	20.0
Regional Centers	495,317	519,272	503,366	517,449	11,743	529,192	9,920	1.9	25,826	5.1
Total Academic Administration	4,843,722	5,341,868	4,972,029	4,941,540	541,586	5,483,126	141,258	2.6	511,097	10.3
Academic Support Services										
Library	1,973,562	1,923,793	1,929,509	1,343,761	560,008	1,903,769	(20,024)	(1.0)	(25,740)	(1.3)
Distance Education	238,136	519,636	519,604	127,303	228,900	356,203	(163,433)	(31.5)	(163,401)	(31.4)
Multimedia Services	677,249	774,763	774,463	712,579	75,009	787,588	(175)	(0.0)	13,125	1.7
Educational Support Services	717,072	792,448	795,395	795,484	92,342	887,826	95,378	12.0	92,431	11.6
Learning Lab	2,094,181	1,985,453	2,141,823	1,942,876	6,550	1,949,426	(36,027)	(1.8)	(192,397)	(9.0)
Academic Advising	588,096	772,030	742,131	782,556	6,000	788,556	16,527	2.1	46,425	6.3
Academic Computing	929,845	845,901	846,167	566,669	322,230	888,899	42,998	5.1	42,732	5.1
Assessment Center	343,483	372,771	374,190	278,367	103,000	381,367	8,596	2.3	7,177	1.9
Center on Disability	254,707	393,651	324,259	175,433	204,455	379,888	(13,763)	(3.5)	55,629	17.2
Total Academic Support Services	7,816,351	8,393,446	8,447,541	6,725,028	1,598,494	8,323,522	(69,924)	(0.8)	(124,019)	(1.5)
Instructional Departments										
Division of Business & Technology										
Business Administration	1,217,686	1,198,985	1,167,189	1,133,674	900	1,134,574	(64,411)	(5.4)	(32,615)	(2.8)
Computer Technologies	1,670,262	1,732,650	1,671,905	1,502,374	6,700	1,509,074	(223,576)	(12.9)	(162,831)	(9.7)
Marketing and Management	782,128	836,025	670,687	668,792	775	669,567	(166,458)	(19.9)	(1,120)	(0.2)
Office Administration	290,370	295,609	292,129	301,094	0	301,094	5,485	1.9	8,965	3.1
Culinary Arts & Hospitality Management	369,944	429,493	453,425	369,659	91,200	460,859	31,366	7.3	7,434	1.6
Transportation Technologies Management	290,853	264,843	283,253	275,895	16,750	292,645	27,802	10.5	9,392	3.3
Total Division	4,621,243	4,757,605	4,538,588	4,251,488	116,325	4,367,813	(389,792)	(8.2)	(170,775)	(3.8)

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)**

Department	Total 2011-2012 Actual	Total 2012-13 Approved	Total 2012-13 Revised	2013-14 PROPOSED		Variance From 2012-13		Variance From 2011-12	
				Salaries	Non-Salary Expenses	Total	Approved	%	Revised
Division of Math, Science, & Health Technology									
Nursing	1,861,381	1,985,655	1,904,242	1,830,556	100,760	1,931,316	(54,339)	(2.7)	27,074
Biology	3,590,389	3,640,497	3,691,087	3,227,832	228,325	3,456,157	(184,340)	(5.1)	(234,930)
Cardio-Respiratory Technology	395,545	382,003	387,950	373,037	9,383	382,420	417	0.1	(5,530)
Dental Studies	745,098	660,153	724,203	641,670	33,930	675,600	15,447	2.3	(48,603)
Medical Assisting	221,133	138,964	185,486	82,158	10,312	92,470	(46,494)	(33.5)	(93,016)
Diagnostic Medical Imaging	376,918	376,881	381,051	380,331	11,835	392,166	15,285	4.1	11,115
Clinical Laboratory Technology	225,594	224,760	220,095	191,448	46,500	237,948	13,188	5.9	17,853
Physics	472,223	544,603	487,228	489,835	3,115	492,950	(51,653)	(9.5)	5,722
Chemistry	1,662,670	1,596,351	1,621,151	1,569,227	70,960	1,640,187	43,836	2.7	19,036
Mathematics	4,121,491	4,087,241	4,001,595	3,860,191	4,350	3,864,541	(22,700)	(5.4)	(137,054)
Allied Health Instruction	672,403	741,150	648,440	797,779	28,000	825,779	84,629	-	177,339
Total Division	14,344,845	14,378,258	14,252,528	13,444,064	547,470	13,991,534	(386,724)	(2.7)	(260,994)
Division of Liberal Studies									
English	10,695,587	11,224,728	10,673,358	10,624,713	5,300	10,630,013	(594,715)	(5.3)	(43,345)
Foreign Language	875,881	931,245	860,144	813,306	400	813,706	(117,539)	(12.6)	(46,438)
History , Philosophy & Religious Studies	1,481,504	1,180,666	1,142,242	1,211,105	550	1,211,655	30,989	2.6	69,413
Art	1,005,325	1,053,470	1,111,957	1,041,078	13,525	1,054,603	1,133	0.1	(57,354)
Photographic Imaging	439,209	513,980	418,039	388,525	20,600	409,125	(104,855)	(20.4)	(8,914)
Music	619,704	635,901	500,550	489,658	4,450	494,108	(141,793)	(22.3)	(6,442)
Architecture, Design & Construction	443,735	473,911	445,108	402,434	5,250	407,684	(66,227)	(14.0)	(37,424)
Behavioral Health/Human Services	798,417	797,338	807,375	801,613	500	802,113	4,775	0.6	(5,262)
Behavioral Science	1,613,843	1,448,132	1,429,139	1,489,792	976	1,490,768	42,636	2.9	61,629
Social Science	1,862,810	1,810,467	1,831,974	1,660,993	1,200	1,662,193	(148,274)	(8.2)	(169,781)
Justice	602,183	519,814	542,801	553,500	870	554,370	34,556	6.6	11,569
Paralegal Studies	366,594	402,765	445,302	308,471	36,000	344,471	(58,294)	(14.5)	(100,831)
ASL/English Interpreting	254,630	261,290	298,332	225,963	850	226,813	(34,477)	(13.2)	(71,519)
Education	567,330	602,012	525,258	614,060	2,125	616,185	14,173	2.4	90,927
Total Division	21,626,752	21,855,721	21,031,579	20,625,211	92,596	20,717,807	(1,137,914)	(5.2)	(313,772)
Adult Community Education Instruction									
Noncredit Instruction	267,477	359,850	385,708	343,796	104,920	448,716	88,866	24.7	63,008
Total Division	267,477	359,850	385,708	343,796	104,920	448,716	88,866	24.7	63,008
Total all Instructional Departments	40,860,317	41,351,434	40,208,403	38,664,559	861,311	39,525,870	(1,825,564)	(4.4)	(682,533)
TOTAL ACADEMIC AFFAIRS	53,520,390	55,086,748	53,627,973	50,331,127	3,001,391	53,332,518	(1,754,230)	(3.2)	(295,455)

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)**

Department	Total 2011-2012 Actual	Total 2012-13 Approved	Total 2012-13 Revised	2013-14 PROPOSED		Total	Variance From 2012-13		Variance From 2011-12	
				Salaries	Non-Salary Expenses		Approved	%	Revised	%
Student Administration										
Office of VP for Student Affairs	391,838	426,418	416,383	394,095	241,420	635,515	209,097	49.0	219,132	52.6
Dean of Enrollment Services	274,366	280,035	297,620	275,324	99,389	374,713	94,678	33.8	77,093	25.9
Dean of Students	<u>238,183</u>	<u>253,073</u>	<u>253,490</u>	<u>241,012</u>	<u>14,221</u>	<u>255,233</u>	<u>2,160</u>	<u>0.9</u>	<u>1,743</u>	<u>0.7</u>
Total Student Administration	904,377	959,526	967,493	910,431	355,030	1,265,461	305,935	31.9	297,968	30.8
Student Support Services										
Admissions	1,157,574	1,243,981	1,234,380	1,206,382	78,114	1,284,496	40,515	3.3	50,116	4.1
Financial Aid	1,510,167	1,539,932	1,539,190	1,576,632	54,504	1,631,136	91,204	5.9	91,946	7.1
Counseling	2,792,021	2,849,583	2,828,418	2,783,825	10,875	2,794,700	(84,883)	(1.9)	(33,718)	(1.2)
Office of Student Activities	3,824	3,073	5,412	0	3,073	3,073	0	0.0	(2,339)	(43.2)
Office of Athletics	49,448	53,227	53,227	53,380	1,120	54,500	1,273	2.4	1,273	2.4
Records and Registration	1,331,225	1,315,231	1,297,625	1,299,657	25,130	1,324,787	9,557	0.7	27,162	2.1
Women's Center	81,194	82,951	82,951	82,841	1,948	84,789	1,838	2.2	1,838	2.2
Career Services	<u>150,021</u>	<u>153,716</u>	<u>153,716</u>	<u>172,666</u>	<u>5,500</u>	<u>178,166</u>	<u>24,450</u>	<u>15.9</u>	<u>24,450</u>	<u>15.9</u>
Total Student Support Services	7,075,474	7,241,693	7,194,919	7,175,383	180,264	7,355,647	113,954	1.6	160,728	2.2
TOTAL STUDENT AFFAIRS	7,979,851	8,201,220	8,162,412	8,085,814	535,294	8,621,108	419,888	5.1	458,696	5.6
General Institutional										
Board of Trustees	26,271	22,800	22,800	0	22,800	22,800	0	0.0	0	0.0
Office of the President	1,191,434	1,051,464	1,162,763	536,390	525,975	1,062,365	10,901	1.0	(100,398)	(6.7)
Human Resources	1,512,843	1,478,246	1,493,207	1,241,261	246,834	1,487,895	9,649	0.7	(5,312)	(0.4)
Diversity and Equity Office	207,432	213,892	213,892	198,049	20,823	218,672	4,780	2.2	4,780	2.2
Institutional Advancement	1,250,939	1,247,157	1,232,712	1,171,030	183,000	1,354,030	106,873	8.6	121,318	9.8
Office of Communications	1,453,636	1,389,415	1,391,503	0	1,280,075	1,280,075	(109,340)	(7.9)	(111,428)	(8.0)
Marketing and Government Relations	1,324,568	1,329,349	1,308,267	1,124,800	237,030	1,361,830	32,481	2.4	53,563	4.1
Information Technology Services	6,353,761	7,463,600	7,390,237	3,218,988	4,109,431	7,328,419	(135,181)	(1.8)	(61,818)	(0.8)
Planning and Finance	676,469	1,071,796	850,673	722,155	354,500	1,076,655	4,859	0.5	225,982	26.6
Controllers Office	1,784,172	1,821,819	1,778,016	1,783,421	101,500	1,884,921	63,102	3.5	106,905	6.0
Purchasing and Services	232,923	246,193	246,193	232,691	18,950	251,641	5,448	2.2	5,448	2.2
General Institutional Expense	947,347	675,642	740,642	105,434	638,850	744,284	68,642	10.2	3,642	0.5
Business Services	<u>1,487,265</u>	<u>1,473,291</u>	<u>1,470,397</u>	<u>547,524</u>	<u>950,359</u>	<u>1,497,883</u>	<u>24,593</u>	<u>1.7</u>	<u>27,486</u>	<u>1.9</u>
TOTAL GENERAL INSTITUTIONAL	18,449,060	19,484,663	19,301,302	10,881,743	8,689,727	19,571,470	86,807	0.4	270,188	1.4
FACILITIES OPERATIONS	10,265,101	10,907,213	10,705,663	3,765,597	7,631,548	11,397,145	489,932	4.5	691,482	6.5

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)**

Department	Total 2011-2012 Actual	Total 2012-13 Approved	Total 2012-13 Revised	2013-14 PROPOSED			Variance	
				Salaries	Non-Salary Expenses	Total	From 2012-13 Approved	From 2011-12 Revised
							%	%
STAFF BENEFITS & EARLY RETIREMENT INCENTIVE PAYMENTS								
	28,793,791	31,381,625	30,542,600	450,000	31,177,700	31,627,700	246,075	1,085,100
							0.8	3.6
CONTINGENCY								
		550,000	412,245	0	550,000	550,000	0	137,755
							0.0	33.4
STUDENT AID	169,847	175,000	175,000		175,000	175,000	0	0
LAPSED SALARY ACCOUNTS			596,251					(596,251)
TOTAL CURRENT OPERATING EXPENSES	119,178,040	125,786,468	123,523,446	73,514,281	51,760,660	125,274,941	(511,527)	1,751,495
		(1,250,000)	(1,750,000)	(1,350,000)		(1,350,000)	(100,000)	400,000
LESS: Anticipated Lapsed-Budget Dollars			(650,000)				0	650,000
LESS: Projected Residual Savings								(100.0)
TOTAL REDUCED CURRENT OPERATING EXPENSES	119,178,040	124,536,468	121,123,446	72,164,281	51,760,660	123,924,941	(611,527)	2,801,495
							(0.5)	2.3
Other Expenses								
Student Activities & Commencement	2,280,780	2,418,458	2,418,458		2,331,048	2,331,048	(87,410)	(87,410)
							(3.6)	(3.6)
Auxiliary Enterprises								
Bookstore	62,899	67,230	68,258	22,435	42,439	64,874	(2,356)	(3,384)
Food Service	188,807	219,009	180,040	82,142	128,931	211,073	(7,936)	31,033
Parking Lot & Garage	51,662	51,200	52,950	0	52,000	52,000	800	(950)
							0.0	17.2
Total Auxiliary Enterprises	303,368	337,439	301,248	104,577	223,370	327,947	(9,492)	26,699
							(2.8)	8.9
TOTAL EXPENSES	\$121,762,188	\$127,292,365	\$123,843,152	\$72,268,858	\$54,315,078	\$126,583,936	(\$708,429)	\$2,740,784
							(0.6)	2.2

TABLES VII-A AND VII-B

2013-14 STUDENT ACTIVITIES, ATHLETICS, AND COMMENCEMENT BUDGET (WITH COMPARISONS TO 2011-12 AND 2012-13 FISCAL YEARS)

The following two tables present the Student Activities, Athletics, and Commencement budget for 2013-14. Table VIIA provides an overview of projected revenues and expenses. Table VIIB provides detail on the budget by expense category. These expenses are funded by the General College Fee, graduation fee, student activity-generated revenues, and net profits from the bookstore and food service operations.

Included within the expense budget for student activities are a total of 5 administrative positions and 6 classified positions. The administrative positions include the Assistant Dean of Students and Director of Student Life, Assistant Director of Student Life for Student Leadership and Involvement, Assistant Director of Student Life for Student Programming, Director of Athletics, and Assistant Director of Athletics. The six classified positions support clubs and organizations, the Fitness Center, the Office of Student Life, and the Office of Athletics.

TABLE VII-A

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2013-2014
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)**

	2011-12 <u>Actual</u>	Approved 2012-13 <u>Budget</u>	Revised 2012-13 <u>Budget</u>	Proposed 2013-14 <u>Budget</u>	Variance From 2012-13 Revised <u>Budget</u>	% Change From 2012-13 <u>Revised</u>
REVENUES						
General College Fee	\$1,569,124	\$1,536,697	\$1,499,476	\$1,445,495	(\$53,981)	(3.6)
Commencement Support	54,870	57,000	57,000	57,000	0	0.0
Auxiliary Profits	688,916	659,761	723,829	683,553	(40,276)	(5.6)
Revenues from Activities	<u>143,811</u>	<u>165,000</u>	<u>145,000</u>	<u>145,000</u>	<u>0</u>	<u>0.0</u>
TOTAL REVENUES	<u><u>\$2,456,721</u></u>	<u><u>\$2,418,458</u></u>	<u><u>\$2,425,305</u></u>	<u><u>\$2,331,048</u></u>	<u><u>(\$94,257)</u></u>	<u><u>(3.9)</u></u>
EXPENDITURES						
Student Publications	\$67,362	\$90,346	\$90,346	\$78,905	(\$11,441)	(12.7)
Campus Programming	185,135	125,209	125,149	112,733	(12,416)	(9.9)
Performing Arts	29,175	29,500	32,500	24,874	(7,626)	(23.5)
Student Support	208,054	161,500	178,042	136,777	(41,265)	(23.2)
Student Leadership & Involvement	150,311	135,519	129,479	118,357	(11,122)	(8.6)
Athletics	297,589	316,211	333,729	278,200	(55,529)	(16.6)
Contingency	0	45,173	14,213	39,202	24,989	175.8
First Year Student Success	107,603	180,000	180,000	178,000	(2,000)	(1.1)
Childcare Support	0	6,000	6,000	5,000	(1,000)	
Commencement	149,549	145,000	145,000	143,000	(2,000)	(1.4)
Staff	1,086,002	1,184,000	1,184,000	1,216,000	32,000	2.7
TOTAL EXPENDITURES	<u><u>\$2,280,780</u></u>	<u><u>\$2,418,458</u></u>	<u><u>\$2,418,458</u></u>	<u><u>\$2,331,048</u></u>	<u><u>(\$87,410)</u></u>	<u><u>(3.6)</u></u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2013-14
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)

	<u>Final</u> <u>2011-12</u> <u>Expenses</u>	<u>Approved</u> <u>2012-2013</u> <u>Budget</u>	<u>Revised</u> <u>2012-13</u> <u>Budget</u>	<u>Proposed</u> <u>2013-2014</u> <u>Budget</u>	<u>Variance</u> <u>from 2012-13</u> <u>Approved</u> <u>Budget</u>	<u>% Change</u> <u>from 2012-13</u> <u>Approved</u>	<u>Variance</u> <u>from 2012-13</u> <u>Revised</u> <u>Budget</u>	<u>% Change</u> <u>from 2012-13</u> <u>Revised</u>
<u>STUDENT PUBLICATIONS</u>								
Student Vanguard	\$26,550	\$41,346	\$41,346	\$34,905	(\$6,441)	(15.6)	(\$6,441)	(15.6)
Limited Editions	5,078	7,000	7,000	6,000	(1,000)	(14.3)	(1,000)	(14.3)
CAP Magazine	4,608	7,000	7,000	6,000	(1,000)	(14.3)	(1,000)	(14.3)
ESL Magazine	5,056	7,000	7,000	5,500	(1,500)	(21.4)	(1,500)	(21.4)
Student Handbook	26,070	28,000	28,000	26,500	(1,500)	(5.4)	(1,500)	(5.4)
	<u>67,362</u>	<u>90,346</u>	<u>90,346</u>	<u>78,905</u>	<u>(11,441)</u>	<u>(12.7)</u>	<u>(11,441)</u>	<u>(12.7)</u>
<i>Guideline - 10%</i> <i>Actual - 10%</i>								
<u>CAMPUS PROGRAMMING</u>								
Concert and Museum Tickets	104,238	22,209	22,209	19,250	(2,959)	(13.3)	(2,959)	(13.3)
Films	548	1,000	1,000	500	(500)	(50.0)	(500)	(50.0)
Lectures	15,969	6,000	6,000	5,000	(1,000)	(16.7)	(1,000)	(16.7)
Concerts	12,159	7,000	7,000	5,000	(2,000)	(28.6)	(2,000)	(28.6)
Theatre Tickets	22,177	19,000	18,940	16,483	(2,517)	(13.2)	(2,457)	(13.0)
Art Exhibits	3,453	7,000	7,000	5,000	(2,000)	(28.6)	(2,000)	(28.6)
Special Theme Programs	0	29,000	29,000	28,500	(500)	(1.7)	(500)	(1.7)
Regional Centers	26,591	34,000	34,000	33,000	(1,000)	(2.9)	(1,000)	(2.9)
	<u>185,135</u>	<u>125,209</u>	<u>125,149</u>	<u>112,733</u>	<u>(12,476)</u>	<u>(10.0)</u>	<u>(12,416)</u>	<u>(9.9)</u>
<i>Guideline - 15%</i> <i>Actual - 13.9%</i>								
<u>PERFORMING ARTS</u>								
Spirit / Pep Band	795	1,500	4,500	1,500	0	0.0	(3,000)	(66.7)
Theatrical Productions	15,155	13,000	13,000	12,000	(1,000)	(7.7)	(1,000)	(7.7)
Spoken Word - Student Performances	8,339	8,000	8,000	4,374	(3,626)	(45.3)	(3,626)	(45.3)
Musical Events Licensing	4,886	7,000	7,000	7,000	0	0.0	0	0
	<u>29,175</u>	<u>29,500</u>	<u>32,500</u>	<u>24,874</u>	<u>(4,626)</u>	<u>(15.7)</u>	<u>(7,626)</u>	<u>(23.5)</u>
<i>Guideline - 5%</i> <i>Actual - 3.2%</i>								

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2013-14
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)

	<u>Final</u> <u>2011-12</u> <u>Expenses</u>	<u>Approved</u> <u>2012-2013</u> <u>Budget</u>	<u>Revised</u> <u>2012-13</u> <u>Budget</u>	<u>Proposed</u> <u>2013-2014</u> <u>Budget</u>	<u>Variance</u> <u>from 2012-13</u> <u>Approved</u> <u>Budget</u>	<u>% Change</u> <u>from 2012-13</u> <u>Approved</u>	<u>Variance</u> <u>from 2012-13</u> <u>Revised</u> <u>Budget</u>	<u>% Change</u> <u>from 2012-13</u> <u>Revised</u>
<u>STUDENT SUPPORT</u>								
Awards and Certificates	581	1,000	1,000	700	(300)	(30.0)	(300)	(30.0)
Hospitality	0	0	0	0	0	0.0	0	0.0
Advertising and Marketing	6,421	6,500	16,942	5,000	(1,500)	(23.1)	(11,942)	(70.5)
Co-Curricular Cultural & Educational Trips	82,180	37,000	37,000	28,000	(9,000)	(24.3)	(9,000)	(24.3)
Student Involvement	35,186	28,000	34,100	24,000	(4,000)	(14.3)	(10,100)	(29.6)
Leadership Training	39,777	32,000	32,000	30,177	(1,823)	(5.7)	(1,823)	(5.7)
Student Ambassador	43,334	56,000	56,000	48,000	(8,000)	(14.3)	(8,000)	(14.3)
Health & Wellness Programs	575	1,000	1,000	900	(100)	(10.0)	(100)	(10.0)
		<u>161,500</u>	<u>178,042</u>	<u>136,777</u>	<u>(24,723)</u>	<u>(15.3)</u>	<u>(41,265)</u>	<u>(23.2)</u>
<i>Guideline - 15%</i> <i>Actual - 17.4%</i>								
<u>STUDENT LEADERSHIP & INVOLVEMENT</u>	<u>150,311</u>	<u>135,519</u>	<u>129,479</u>	<u>118,357</u>	<u>(17,162)</u>	<u>(12.7)</u>	<u>(11,122)</u>	<u>(8.6)</u>
<u>STAFF</u>								
Student Activities	686,474	756,000	756,000	774,000	18,000	2.4	18,000	2.4
Faculty Advisors	77,117	70,000	70,000	70,000	0	0.0	0	0.0
Athletics	322,411	358,000	358,000	372,000	14,000	3.9	14,000	3.9
<i>(52.2% of total funds)</i>	<u>1,086,002</u>	<u>1,184,000</u>	<u>1,184,000</u>	<u>1,216,000</u>	<u>32,000</u>	<u>2.7</u>	<u>32,000</u>	<u>8.9</u>
<u>CONTINGENCY (OSA)</u>	<u>0</u>	<u>29,362</u>	<u>13,480</u>	<u>25,481</u>	<u>(3,881)</u>	<u>(13.2)</u>	<u>12,001</u>	<u>89.0</u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2013-14
(WITH COMPARISON TO FISCAL YEARS 2011-12 AND 2012-13)

	<u>Final</u> <u>2011-12</u>	<u>Approved</u> <u>2012-2013</u>	<u>Revised</u> <u>2012-13</u>	<u>Proposed</u> <u>2013-2014</u>	<u>Variance</u> <u>from 2012-13</u> <u>Approved</u> <u>Budget</u>	<u>% Change</u> <u>from 2012-13</u> <u>Approved</u>	<u>Variance</u> <u>from 2012-13</u> <u>Revised</u> <u>Budget</u>	<u>% Change</u> <u>from 2012-13</u> <u>Revised</u>
ATHLETICS								
General Athletic Support	18,785	7,500	16,500	7,500	0	0.0	(9,000)	(54.5)
Men's Varsity Basketball	43,531	40,000	40,000	42,000	2,000	5.0	2,000	5.0
Men's Baseball	19,116	20,000	20,000	0	(20,000)	(100.0)	(20,000)	(100.0)
Men's Soccer	27,197	24,000	20,000	28,000	4,000	16.7	8,000	40.0
Women's Soccer	0	0	0	0	0	0.0	0	0.0
Co-Ed Cross Country/Track&Field	42,900	48,000	48,000	55,000	7,000	14.6	7,000	14.6
Women's Basketball	26,176	40,000	40,000	38,000	(2,000)	(5.0)	(2,000)	(5.0)
Women's Volleyball	12,783	15,000	15,000	18,500	3,500	23.3	3,500	23.3
Women's Softball	0	5,500	5,500	0	(5,500)	0.0	(5,500)	0.0
Cheerleading	5,946	6,000	8,440	0	(6,000)	(100.0)	(8,440)	(100.0)
Co-Ed Tennis	16,344	10,000	10,000	10,000	0	0.0	0	0.0
Co-Ed Intramurals	17,066	29,000	27,000	10,000	(19,000)	(65.5)	(17,000)	(63.0)
Co-Ed Aerobics	10,889	17,000	19,000	15,000	(2,000)	(11.8)	(4,000)	(21.1)
Co-Ed Martial Arts	0	0	0	0	0	0.0	0	0.0
Insurance	39,461	34,000	44,078	44,200	10,200	30.0	122	0.3
Medical Services	1,560	6,000	6,000	5,000	(1,000)	(16.7)	(1,000)	(16.7)
Advertising and Marketing	4,019	1,000	1,000	1,000	0	0.0	0	0.0
Athletic Equipment	11,816	13,211	13,211	4,000	(9,211)	(69.7)	(9,211)	(69.7)
<i>Guideline - 35%</i>								
<i>Actual - 35.5%</i>								
	<u>297,589</u>	<u>316,211</u>	<u>333,729</u>	<u>278,200</u>	<u>(38,011)</u>	<u>(12.0)</u>	<u>(55,529)</u>	<u>(16.6)</u>
CONTINGENCY (Guideline-5% ; Actual-5%)	0	<u>15,811</u>	<u>733</u>	<u>13,721</u>	<u>(2,090)</u>	<u>(13.2)</u>	<u>12,988</u>	<u>1,771.9</u>
SUBTOTAL	<u>2,023,628</u>	<u>2,087,458</u>	<u>2,087,458</u>	<u>2,005,048</u>	<u>(82,410)</u>	<u>(3.9)</u>	<u>(82,410.0)</u>	<u>(3.9)</u>
First Year Student Success	107,603	180,000	180,000	178,000	(2,000)	(1.1)	(2,000)	(1.1)
Childcare Support	0	6,000	6,000	5,000	(1,000)	(16.7)	(1,000)	(16.7)
Commencement	<u>149,549</u>	<u>145,000</u>	<u>145,000</u>	<u>143,000</u>	<u>(2,000)</u>	<u>(1.4)</u>	<u>(2,000)</u>	<u>(1.4)</u>
TOTAL EXPENDITURES	<u>\$2,280,780</u>	<u>\$2,418,458</u>	<u>\$2,418,458</u>	<u>\$2,331,048</u>	<u>(\$85,410)</u>	<u>(3.5)</u>	<u>(\$87,410)</u>	<u>(3.6)</u>

TABLE VIII

SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE OPERATIONS, AND PARKING OPERATIONS (FOR THE 2013-14 FISCAL YEAR COMPARED WITH 2011-12 AND 2012-13 FISCAL YEARS)

This table provides detail on projected revenues and expenses for the College's bookstore, food service operations, and parking operations. Bookstore commissions are projected to be stable in 2013-14 based upon Barnes and Noble's commission schedule and projected sales.

The College is currently in the first year of a contract with American Food and Vending for the management of the College's manual, catering and vending operations. The contract commenced on August 22, 2012. Because the College charges the food service account with the costs of two housekeeping employees, and a prorated portion of the College's contract cleaning and utility costs, the food service account has always operated with a loss.

TABLE VIII

**SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE, AND PARKING LOTS
FOR THE FISCAL YEAR 2013-14 COMPARED WITH FISCAL YEARS 2012-13 AND 2011-12**

	2011-12 <u>Actual</u>	Approved 2012-13 <u>Budget</u>	Revised 2012-13 <u>Budget</u>	Proposed 2013-14 <u>Budget</u>	Variance From Revised <u>Budget</u>	% Change From 2012-2013 <u>Revised</u>
<u>Bookstore</u>						
Commissions	<u>\$879,297</u>	<u>\$880,000</u>	<u>\$870,794</u>	<u>\$859,500</u>	<u>(\$11,294)</u>	<u>(1.3)</u>
Operating Expenses:						
Salaries	<u>\$22,188</u>	<u>\$22,521</u>	<u>\$22,103</u>	<u>\$22,435</u>	<u>\$332</u>	<u>1.5</u>
Fringe Benefits	<u>12,139</u>	<u>13,709</u>	<u>12,157</u>	<u>12,339</u>	<u>182</u>	<u>1.5</u>
Utilities	<u>18,018</u>	<u>22,000</u>	<u>19,000</u>	<u>19,000</u>	<u>0</u>	<u>0.0</u>
Other	<u>10,554</u>	<u>\$9,000</u>	<u>14,998</u>	<u>\$11,100</u>	<u>(3,898)</u>	<u>(26.0)</u>
Total Operating Expenses	<u>62,899</u>	<u>67,230</u>	<u>68,258</u>	<u>64,874</u>	<u>(3,384)</u>	<u>(5.0)</u>
Net Income - Bookstore	<u>\$816,398</u>	<u>\$715,202</u>	<u>\$802,536</u>	<u>\$794,626</u>	<u>(\$7,910)</u>	<u>(1.0)</u>
<u>Food Service</u>						
Commissions	<u>\$61,456</u>	<u>\$66,000</u>	<u>\$101,333</u>	<u>\$100,000</u>	<u>(\$1,333)</u>	<u>(1.3)</u>
Operating Expenses:						
Salaries	<u>\$77,381</u>	<u>\$77,714</u>	<u>\$78,942</u>	<u>\$82,142</u>	<u>\$3,200</u>	<u>4.1</u>
Fringe Benefits	<u>41,834</u>	<u>49,461</u>	<u>43,418</u>	<u>45,178</u>	<u>1,760</u>	<u>4.1</u>
Utilities	<u>14,832</u>	<u>46,743</u>	<u>19,000</u>	<u>19,000</u>	<u>0</u>	<u>0.0</u>
Other	<u>54,760</u>	<u>45,091</u>	<u>38,680</u>	<u>64,753</u>	<u>26,073</u>	<u>67.4</u>
	<u>188,807</u>	<u>219,009</u>	<u>180,040</u>	<u>211,073</u>	<u>31,033</u>	<u>17.2</u>
Net Loss - Food Service	<u>(\$127,351)</u>	<u>(\$169,634)</u>	<u>(\$78,707)</u>	<u>(\$111,073)</u>	<u>(\$32,366)</u>	<u>41.1</u>
<u>Parking Lots & CBI Garage</u>						
Revenues	<u>\$241,231</u>	<u>\$242,000</u>	<u>\$233,900</u>	<u>\$234,300</u>	<u>\$400</u>	<u>0.2</u>
Operating Expenses	<u>\$51,662</u>	<u>\$51,200</u>	<u>\$52,950</u>	<u>\$52,000</u>	<u>(\$950)</u>	<u>(1.8)</u>
Net Income - Lot & CBI Garage	<u>\$189,569</u>	<u>\$190,800</u>	<u>\$180,950</u>	<u>\$182,300</u>	<u>\$1,350</u>	<u>0.7</u>
<u>Main Parking Garage</u>						
Net Income - Parking Garage	<u>\$67,065</u>	<u>\$115,000</u>	<u>\$114,000</u>	<u>\$80,100</u>	<u>(\$33,900)</u>	<u>(29.7)</u>
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	<u><u>\$945,681</u></u>	<u><u>\$838,734</u></u>	<u><u>\$1,018,779</u></u>	<u><u>\$945,953</u></u>	<u><u>(\$72,826)</u></u>	<u><u>(7.1)</u></u>

TABLES IX-A AND IX-B

FINAL 2011-12 ENROLLMENTS, CURRENT 2012-13 FTE STUDENT ENROLLMENT ESTIMATES, AND 2013-14 ENROLLMENT PROJECTIONS USED TO PREPARE THE 2013-14 BUDGET

The data in these tables provide the enrollment projections used to prepare the 2013-14 budget. As a point of comparison, final 2011-12 enrollments and current projections for 2012-13 are shown. Spring, 2013 non-credit and Summer I, 2013 enrollments are estimates based upon incomplete enrollment data as of the date of the budget's preparation. Based upon recent enrollment patterns, it is assumed that 450 credit FTEs will be out of State and 475 credit FTEs out-of-county but in-State. As outlined in the earlier budget narrative, credit enrollment FTEs budgeted for 2013-14 are 3.1 percent less than currently projected for the 2012-13 year. Major factors leading to this projected decline in enrollments include changes in Pell eligibility standards and gradual improvements in the local economy creating employment opportunities for some potential part-time students.

The non-credit FTE projection has been broken into three categories: Adult Education (which includes GED, adult literacy, and English-as-a-Second Language), Workforce Development (which includes all contracted education programs for Philadelphia employers as well as occupational education), and "Other" (which includes general interest non-credit categories).

TABLE IX - A

**2013-14 FTE ENROLLMENT PROJECTIONS
WITH COMPARISON TO 2012-13 BUDGETED AND ESTIMATED ENROLLMENTS
(BY SEMESTER)**

Term and Student Type	2011-12 Final Enrollments	2012-13 FTE Projections ⁽¹⁾	2013-14 Budgeted Enrollments
Summer II--Credit			
On-Campus Credit Total	1,544	1,436	1,445
Regional Centers	419	384	367
Other Off-Campus Credit	13	17	16
Duplicated FTE Adjustment	0	0	0
Off-Campus Credit Total	<u>432</u>	<u>401</u>	<u>384</u>
Total Credit	<u>1,976</u>	<u>1,837</u>	<u>1,829</u>
Summer II--Non-Credit			
GED/ESL/ABE	0	0	0
Work Force Development	33	51	50
Other	48	42	45
Total Non-Credit	81	94	94
Total--Summer II	<u>2,057</u>	<u>1,931</u>	<u>1,923</u>
Fall--Credit			
On-Campus Credit Total	10,402	9,896	9,519
Regional Centers	2,833	2,892	2,860
Other Off-Campus Credit	342	155	48
Duplicated FTE Adjustment	-116	-121	-118
Off-Campus Credit Total	<u>3,059</u>	<u>2,926</u>	<u>2,790</u>
Total Credit	<u>13,461</u>	<u>12,822</u>	<u>12,309</u>
Fall--Non-Credit			
GED/ESL/ABE	312	340	426
Work Force Development	155	155	160
Other	284	104	100
Total Non-Credit	751	599	686
Total--Fall	<u>14,212</u>	<u>13,421</u>	<u>12,995</u>

(1) As of May 13, 2012

TABLE IX - A

**2013-14 FTE ENROLLMENT PROJECTIONS
WITH COMPARISON TO 2012-13 BUDGETED AND ESTIMATED ENROLLMENTS
(BY SEMESTER)**

Term and Student Type	2011-12 Final Enrollments	2012-13 FTE Projections ⁽¹⁾	2013-14 Budgeted Enrollments
Spring--Credit			
On-Campus Credit Total	10,234	9,885	9,590
Regional Centers	2,938	2,941	2,931
Other Off-Campus Credit	400	178	71
Duplicated FTE Adjustment	-136	-123	-137
Off-Campus Credit Total	3,202	2,996	2,865
Total Credit	<u>13,436</u>	<u>12,881</u>	<u>12,455</u>
Spring--Non-Credit			
GED/ESL/ABE	327	328	368
Work Force Development	133	140	145
Other	201	91	90
Total Non-Credit	<u>661</u>	<u>559</u>	<u>603</u>
Total--Spring	<u>14,097</u>	<u>13,440</u>	<u>13,058</u>
Summer I--Credit			
On-Campus Credit Total	2,043	2,184	2,169
Regional Centers	511	555	570
Other Off-Campus Credit	61	11	11
Duplicated FTE Adjustment	0	0	0
Off-Campus Credit Total	572	566	581
Total Credit	<u>2,615</u>	<u>2,750</u>	<u>2,750</u>
Summer I--Non-Credit			
GED/ESL/ABE	0	147	246
Work Force Development	35	4	4
Other	41	20	18
Total Non-Credit	<u>76</u>	<u>171</u>	<u>268</u>
Total Summer I	<u>2,691</u>	<u>2,921</u>	<u>3,018</u>

(1) As of May 13, 2013

TABLE IX - B

**2013-14 FTE ENROLLMENT PROJECTIONS
WITH COMPARISON TO 2012-13 BUDGETED AND ESTIMATED ENROLLMENTS
(TOTAL FOR YEAR)**

Term and Student Type	2011-12 Final Enrollments	2012-13 FTE Projections ⁽¹⁾	2013-14 Budgeted Enrollments
Annual FTE Totals			
Credit FTE	15,744	15,145	14,672
Non-Credit FTE	<u>785</u>	<u>712</u>	<u>826</u>
All Students FTE	16,529	15,857	15,497
On-Campus Credit FTE	12,112	11,701	11,362
Off-Campus Credit FTE	3,633	3,445	3,310
Non-Credit FTE	785	712	826
TOTAL--CREDIT	16,529	15,857	15,497
GED/ESL/ABE	320	408	520
Workforce Development	178	175	180
Other	<u>287</u>	<u>129</u>	<u>127</u>
TOTAL--NON-CREDIT	785	711	826

(1) As of May 13, 2013

TABLE X

FTE PROGRAM ENROLLMENT PROJECTIONS FISCAL YEARS 2012, 2013 AND 2014

This table provides enrollment projections at the program level which tie into the College's overall credit enrollment projection. The enrollment declines projected in some program areas reflect the decline in enrollments which is projected for the 2013-14 year.

Programs with no enrollment projections shown are those which have recently been phased out. They remain as active programs for the College until all students who started in one of these programs have graduated or left the College. As such, it is possible that some of these programs will have some enrollments during the 2014 fiscal year.

TABLE X

2013-14 FTE PROGRAM ENROLLMENT PROJECTIONS

	2011-12 FTE Enrollments	Projected 2012-13 FTEs	Budgeted 2013-14 FTEs
ACCOUNTING	292	280	270
BUSINESS TRANSFER	744	744	740
BUSINESS ADMINISTRATION (AACSB Transfer Program)	716	797	800
COMPUTER SCIENCE	39	47	50
CULINARY ARTS	149	172	175
DATA PROCESSING	1	1	0
DATA PROCESSING - BUSINESS PROGRAMMING	1	1	0
COMPUTER INFO SYSTEM - PROGRAMMING	13	10	0
COMPUTER INFO SYSTEM - PC APPLICATIONS	4	3	0
COMPUTER INFO SYSTEM - LAN	0	1	0
COMPUTER INFO SYSTEM - NETWORK ADMIN	3	1	0
COMPUTER INFO SYSTEM - INFORMATION TECHNOLOGY	268	260	270
COMPUTER INFO SYSTEM - INTERNET OPERATIONS	1	1	0
COMPUTER INFO SYSTEM - WEBSITE DEVELOPMENT	1	0	0
MANAGEMENT OF COMPUTER INFORMATION TECHNOLOGY	30	29	30
FINANCE	46	17	0
HOTEL RESTAURANT MANAGEMENT	122	115	105
MANAGEMENT	97	42	0
MANAGEMENT CERTIFICATE	5	2	0
MARKETING CERTIFICATE	0	0	0
MARKETING MANAGEMENT	29	11	0
OFFICE TECHNOLOGY	0	0	0
REAL ESTATE MANAGEMENT	1	1	0
SUBTOTAL	2562	2535	2440
APPLIED SCIENCE AND ENGINEERING TECHNOLOGY	27	38	40
AUTOMOTIVE TECHNOLOGY	81	80	80
AUTOMOTIVE MANAGEMENT AND MARKETING	14	13	15
SUBTOTAL	122	131	135
DIVISION TOTAL	2684	2666	2575
CLINICAL LABORATORY TECHNOLOGY	39	38	40
DENTAL HYGIENIST	60	61	60
DIAGNOSTIC MEDICAL IMAGING	43	45	45
HEALTH INFORMATION TECHNOLOGY	1	1	0
HEALTH SERVICES MANAGEMENT	127	126	130
MEDICAL ASSISTING	34	33	0
NURSING	204	187	200
PATIENT SERVICE REPRESENTATIVE	24	33	35
RESPIRATORY CARE	45	44	45
ENGINEERING SCIENCE	92	108	110
CHEMICAL TECHNOLOGY	39	41	40
DIVISION TOTAL	708	717	705

TABLE X

2013-14 FTE PROGRAM ENROLLMENT PROJECTIONS

	2011-12 FTE Enrollments	Projected 2012-13 FTEs	Budgeted 2013-14 FTEs
FIRE SCIENCE	25	20	25
ARCHITECTURAL & INTERIOR DESIGN	67	52	60
BUILDING SCIENCE	0	8	10
COMPUTER-ASSISTED DESIGN	94	96	100
CONSTRUCTION TECHNOLOGY	55	62	65
FACILITY MANAGEMENT	24	26	30
ART	96	87	90
ART - PHOTOGRAPHY OPTION	0	0	0
CREATIVE WRITING	23	27	30
ENERGY CERTIFICATE	1	3	10
INTERNATIONAL STUDIES	55	58	60
COMMUNICATION STUDIES	104	169	180
DIGITAL VIDEO PRODUCTION	32	39	40
MASS COMMUNICATIONS	38	67	70
MUSIC PERFORMANCE OPTION	25	21	25
MUSIC - NON-PERFORMANCE OPTION	30	12	25
PHOTOGRAPHY	51	51	55
SOUND RECORDING AND MUSIC TECHNOLOGY	44	33	40
SPEECH COMMUNICATION	98	39	0
THEATER ARTS	79	58	65
SUBTOTAL	941	928	980
ADDICTION STUDIES CERTIFICATE	5	3	5
BEHAVIORAL HEALTH/SOCIAL SCIENCE	458	437	450
DISABILITY CERTIFICATE	2	1	5
GEOGRAPHIC INFORMATION SYSTEMS	7	7	10
HUMAN SERVICES CERTIFICATE	6	5	10
JUSTICE	408	522	520
CRIMINAL JUSTICE CERTIFICATE	13	19	20
EDUCATION (Early Childhood Education)	183	85	0
EDUCATION (Elementary Education)	155	59	0
EDUCATION (Birth to Fourth Grade)	272	374	400
EDUCATION (Fourth to Eighth Grade)	72	93	100
EDUCATION (Secondary Humanities/Citizenship Education)	99	72	75
EDUCATION (Secondary Math/Science)	59	43	50
PARALEGAL	78	74	80
PSYCHOLOGY	193	375	400
SOCIAL GERONTOLOGY	2	0	0
YOUTH WORK CERTIFICATE	12	12	15
COMPUTER FORENSICS	92	85	90
SUBTOTAL	2116	2266	2230
ASL/ENGLISH INTERPRETING	26	27	30
SUBTOTAL	26	27	30
DIVISION TOTAL	3083	3221	3240
CULTURE, SCIENCE & TECHNOLOGY	4574	4487	4443
ASSOCIATE IN SCIENCE	179	126	140
ASSOCIATE IN ARTS	9	4	0
ASSOCIATE IN LIBERAL ARTS	3859	3398	3104
LIBERAL ARTS -- Options	620	509	450
APPLIED STUDIES	12	7	15
GENERAL STUDIES	16	10	0
SUBTOTAL	9269	8541	8152
TOTAL - CREDIT FTEs	15744	15145	14672
TOTAL - NONCREDIT FTEs	785	712	826
TOTAL - ALL FTEs	16529	15857	15497