

**COMMUNITY COLLEGE OF PHILADELPHIA**

**D R A F T**  
**2014-2015 FISCAL YEAR BUDGET**

**FOR PRESENTATION TO THE  
BUSINESS AFFAIRS COMMITTEE  
MAY 21, 2014**

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# **COMMUNITY COLLEGE OF PHILADELPHIA**

## **2014-2015 BUDGET**

### **PART I**

#### **THE FINANCIAL CONTEXT FOR THE 2014-15 BUDGET**

Financial planning for the 2014-2015 fiscal year was undertaken in an environment of significant financial constraints. The Mayor's City Budget Plan for 2014-15 includes a proposed increase of \$500,000 in City funding; however, no increase in funding is proposed in the State budget. The budget created for fiscal year 2015 has a planned use of \$869,196 of carry-over funds and limits the tuition increase to \$4 per credit hour, a 2.1% increase over the prior year's student charges. The budget also includes a slight increase of 150 credit FTEs (1%) over the total FTEs projected for fiscal year 2013-14. In the past four years, even though the approved budgets had planned usage of carry-over funds, balanced budgets were achieved through careful budget management including delaying the filling of vacant positions, and positive budget results in key areas such as utilities and self-insured medical costs. Other factors, such as enrollment levels being higher than budgeted, also contributed to positive budget results.

#### **2014-15 Revenue Planning Overview**

The current amount of operating funds provided by the State is lower than that received in 2010-11. In 2011-12, the State reduced the College's funding by \$3.12 million. No change in funding was provided in fiscal years 2012-13 or 2013-14. State operating funding, under the Governor's proposed 2014-15 budget plan, again will remain unchanged from the amounts provided in the past three fiscal years. (See Figure E.) On a per-FTE-student funding basis, State support has fallen to the lowest level provided since the mid-1990s. Total City funding for fiscal year 2013-14 is lower than that received in FY 2008-09. (See Figure E.) City funding was reduced by four percent (\$1.06 million) in mid-fall 2010 for the 2010-11 year and remained unchanged

for fiscal 2012 and fiscal 2013. The City provided a one million dollar increase for fiscal year 2013-14 and the Mayor's City Budget Plan for fiscal year 2014-15 contains a five hundred thousand dollar increase in funding for fiscal year 2014-15.

In response to City and State funding patterns over the past decade, the College has become increasingly reliant on student revenues. The 2014-15 Budget includes a \$4 dollar per credit increase in tuition from \$153 per credit to \$157 effective with the Fall 2014 semester. For a full-time student, this represents an increase of \$48 per semester. No change in any other student fee is planned. This increase, which represents a 2.1 percent increase in student charges, is the second lowest for the College in the past fourteen years. Based upon the 2014-15 enrollment projections, this increase will generate \$1.406 million in new revenue. Figure A reports a History of Tuition and Fee charges over the past two decades.

Figure B 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 (page 40).

**FIGURE A**  
**Community College of Philadelphia**  
**History of Tuition and Fee Charges**

Year	Per Credit Tuition	Per Credit General Fee	Per Credit Technology Fee	Average Course Fee per Credit*	Average Total Cost per Credit	Average Dollar Increase	Percent Increase	Average Full-time Tuition and Fees per Academic Year
1994-95	61	3		0	64			1,524
1995-96	66	3		0	69	5	7.9%	1,644
1996-97	69	3	3	0	75	6	8.8%	1,788
1997-98	69	3	3	0	75	1	0.7%	1,800
1998-99	72	3	4	0	79	4	5.3%	1,896
1999-00	74	3	6	0	83	4	5.1%	1,992
2000-01	76	3	6	0	85	2	2.4%	2,040
2001-02	79	3	6	0	88	3	3.5%	2,112
2002-03	83	3	10	0	96	8	9.1%	2,304
2003-04	87	3	14	0	104	8	8.3%	2,496
2004-05	97	4	18	5.25	124.25	20.25	19.5%	2,982
2005-06	104	4	22	6.26	136.26	12.01	9.7%	3,270
2006-07	112	4	26	6.48	148.48	12.22	9.0%	3,564
2007-08	115	4	28	6.65	153.65	5.17	3.5%	3,688
2008-09	115	4	28	6.53	153.53	-0.12	-0.1%	3,685
2009-10	122	4	28	6.39	160.39	6.86	4.5%	3,849
2010-11	128	4	28	6.31	166.31	5.92	3.7%	3,991
2011-12	138	4	28	7.61	177.61	11.30	6.8%	4,263
2012-13	148	4	28	7.61	187.61	10.00	5.6%	4,503
2013-14	153	4	28	7.61	192.61	5.00	2.7%	4,623
2014-15**	157	4	28	7.66	196.66	4.05	2.1%	4,720

\* Course fees, where charged, currently range from 75 to 300 dollars per course.

\*\* Proposed fees for 2014-15.



**FIGURE B**  
**Percentages of Operating Revenues Coming from City, State,**  
**Student and Other Sources**  
**2003-2015 Fiscal Years**

<b>Fiscal</b>	<b>City</b>	<b>State</b>	<b>Student</b>	<b>Other</b>	<b>Total</b>
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	14.9%	23.3%	60.5%	1.3%	100.0%
2013-14*	15.0%	22.6%	61.2%	1.2%	100.0%
2014-15**	15.6%	22.1%	61.0%	1.3%	100.0%

\* Estimated as of May 12, 2014

\*\*Projected. Includes use of College carry-over funds in the amount of \$.869 million.

The budget plan includes an increase of 150 credit FTEs over the projected total for fiscal year 2013-14. This increase will generate additional tuition and fees of \$660,000 provided that no additional sections will be required to accommodate this increase. The relative decline in State and City funding has placed increased importance on the revenue generated by enrollments. Enrollment levels and the associated student revenues are influenced by both the local economy and State/Federal financial aid policies. Several recent factors have an impact on enrollments. After several years of significant increases, the maximum Pell award has been increased only minimally in the past two years. In addition, the opportunity for a second Pell award in the summer was eliminated last year. While covering all direct tuition and fees, these circumstances reduced the amount of federal financial aid dollars available for students' living expenses and book/supply costs. Although a modest increase in enrollments is budgeted, staff are aware of circumstances that could potentially impact enrollment growth. 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. Each year, a few hundred students risk losing Pell eligibility as a result of poor progress during their first two semesters at the College. An \$85 increase in the maximum Pell funding is anticipated for the 2014-15 year. For students who are on financial aid, this will largely offset the impact of the small increase in tuition planned for 2014-15.

Community college enrollments around the Commonwealth have generally declined in the past three years. 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 may encourage 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 allows for increased enrollments at those locations. Enrollments in distance learning opportunities continue to be the area of greatest growth at the present time.

Detailed enrollment projections by semester is provided in Part VI, Tables IX.

## **2014-15 Expense Planning Overview**

The College's planned 2014-15 operating budget totals \$129,060,097. This represents a \$4,242,949 or 3.4 percent increase over the revised 2013-14 budget.

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

### **Major Operating Budget Expense Additions**

Salary Commitments	\$2,190,000
Projected Healthcare Cost Increases	\$2,380,000
Other Fringe Benefits Cost Increase	\$ 272,000

### **Major Operating Budget Expense Reductions**

Reductions Full Time Employee Costs due to Retirements	\$ 425,000
Reduction in FT Faculty as Required by Ratio	\$ 164,000
Non-Salary Operating Expense Reductions of one-time FY 13-14 expenses	\$ 462,000
Reduction in Debt Service funded with City Appropriations	\$1,334,000

The College's operating budget is largely committed to salary and associated fringe benefits. Of the College's total operating budget, 83.7 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 C, approximately 61 percent of the College's budget will be spent on direct instruction, academic services, and academic program administration. Student Affairs expenditures will represent approximately 10.1 percent of the budget. Facility operations, which addresses all aspects of facility operations including campus

security, accounts for 10.2 percent of the budget. Information Technology Services accounts for 6.8 percent of the total budget. Other administrative offices account for approximately 13.4 percent of the budget. The latter includes the following budget areas: Human Resources, Finance and Facilities, Institutional Advancement, Marketing and Government Relations, and President/Board of Trustees.

**FIGURE C**  
**2014-2015 Budgeted Expenditures**  
**By Functional Area**

<u>Organizational Area</u>	<u>Salaries and Benefits</u>	<u>Non-salary Expenditures</u>	<u>Total</u>	<u>Percent of Budget</u>
Instruction and Academic Services	\$65,505,156	\$2,058,982	\$67,564,138	52.35%
Academic Administration	\$9,782,298	\$916,986	\$10,699,284	8.29%
Counseling/Financial Aid	\$6,522,528	\$27,379	\$6,549,907	5.08%
Other Enrollment Services and Student Affairs Administration	\$5,615,322	\$825,492	\$6,440,814	4.99%
Facility Operations	\$5,523,301	\$7,657,676	\$13,180,977	10.21%
Information Technology Services	\$4,747,514	\$3,978,438	\$8,725,952	6.76%
General Administrative Functions less Lapsed Salary Projection	\$11,738,241 <u>(\$1,350,000)</u>	\$5,510,784 <u>\$ 0</u>	\$17,249,025 <u>(\$1,350,000)</u>	13.37% <u>-1.05%</u>
Total 2014-15 Operating Budget	\$108,084,360	\$20,975,737	\$129,060,097	100.00%
Percent of Budget	83.75%	16.25%		

Figure D summarizes planned 2014-15 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, employee record digitization, loan default management, testing services, Canvas (learning management system), interpreter services, data backup, and firewall monitoring. Consulting service expenditures will support the completion of the ten-year

Facility Master Plan, State and Federal lobbyists, specialized Information Technology Systems support, the completion of the security camera and alert activation systems, and Facility architectural and engineering needs.

**FIGURE D**

**2014-15 Non-salary Expenditures Reported by Major Categories**

<b>Expenditures Other Than Salaries and Fringes</b>	<b>Amount</b>	<b>Percent of Total</b>
Utilities and Rent	\$2,460,946	11.7%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	4,312,548	20.6%
Technology Leases and Software Maintenance	3,663,709	17.5%
Other Leases and Financing Costs	761,234	3.6%
Legal, Audit and Banking/Trustee Fees	578,000	2.8%
Insurance	666,750	3.2%
Advertising and Promotions	1,243,403	5.9%
Instructional, Laboratory, Technology and Office Supplies	1,493,840	7.1%
Non-Facility Contracted Services	1,725,650	8.2%
Consulting Services	514,100	2.5%
Maintenance and Repairs	506,987	2.4%
All Other Expense Categories	1,819,815	8.6%
Institutional Contingencies	1,028,755	4.9%
Robert S. King Scholarship	200,000	1.0%
<b>Total Non-Salary-Related Expense</b>	<b>\$20,975,737</b>	<b>100.0%</b>

The 2014-15 capital budget, exclusive of capital debt service payments, has been established at a level of \$1,660,000. The capital budget includes funding for several important new and continuing initiatives requiring capital equipment and/or technology resources. These include: creation of an additional ten smart classrooms, completion of the labs on the fourth floor of the West Building, development and outfitting of the new Physical Therapy Program Lab and computer software to support planning within

the Human Resources Division. More details on the capital budget are provided in Part IV. The institutional contingency represents funds established to address unforeseen operating or capital expenditure needs which may arise over the course of the fiscal year and funds for the Presidential Inauguration and 50<sup>th</sup> Anniversary events.

## **PART II**

### **ORGANIZATIONAL CONTEXT – MISSION, VISION AND STRATEGIC PRIORITIES FOR THE 2014-15 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 2014-15 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 2014-15 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 2014-15 Divisional Objectives.

In the following section, the 2014-15 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 (branded as my Degree Path) 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)

Full 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 as part of the TAACCCT grant initiatives. Academic departments will also review PLA opportunities and identify those that meet program expectations. A revised website will be created to make these opportunities more visible to students. (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. A new department, Foundational Mathematics, will be created focusing on innovative approaches to teaching. (Academic Affairs)

Additional strategies to promote student retention will be addressed through the implementation of a new early alert student retention system. The new system will provide students with 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. In addition, the College will have the ability to identify students who are at risk, proactively communicate with students and monitor students' progress. (Student Affairs)

Adult Basic Education programs were updated to meet new testing requirements and to better assist students to meet their goals. (Academic Affairs)

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)

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 Veterans' Resource Center will continue to provide support to actively engage veterans, and spouses and dependents of veterans. (Student 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)

The Homeless Student Support Project will continue to provide homeless, new homeless and food insecure students with financial and academic support. (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)

The Center for Disability will continue efforts to help ensure that all students have appropriate access to educational information and technology, and that the College community is well informed about accessibility. (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 serves as a key resource for this effort. (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)

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. (Academic Affairs)

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

As part of the ongoing effort to create ideal learning environments for students, ten additional smart classrooms will be created for the 2014-15 academic year. As part of this effort, classrooms will be renewed and new classroom furniture installed. (Finance and Facilities, Academic Affairs)

As part of efforts to help students find ways to pay for college and support student retention efforts, the College will continue to utilize an online scholarship application process that was 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)

Expand high impact practices in teaching and learning such as honors opportunities and study abroad programs to enhance student retention and success.

Create clear curricular pathways for students interested in health care studies through a new Health Care Studies degree program. (Academic Affairs)

## **II. Making an Impact**

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 and development of a pilot for a senior year on campus (School District). (Academic Affairs)

The College will provide statewide leadership for the final 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 second 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 expand the 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. (Student Affairs)

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 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 2014. The first class for the program will be admitted in Fall 2014. (Academic Affairs, Finance and Facilities)

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)

The 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 College will launch a new scholarship initiative: Complete with 15. Complete with 15 will provide eligible students, who enroll in four courses each semester, with a scholarship that will fund an additional 3-credit course. Students will accelerate their time to degree completion while saving time and reducing debt. (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. (Academic Affairs)

Using data compiled by marketing research efforts, a college-wide marketing plan will be developed that incorporates the goals of the various College divisions. (Marketing and Government Relations)

A series of special events and marketing materials will be developed and produced to celebrate the College's 50<sup>th</sup> anniversary and the inauguration of the College's sixth President. (Marketing and Government Relations)

### **III. Positioning for the Future**

Enrollment Services staff will fully launch 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 continue to be utilized 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. (Finance and Facilities)

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). (Academic Affairs)

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 Facilities, 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)

The Chemistry Lab and Research Lab projects in the West Building will be completed for Fall, 2014 as the final phase of the current Main Campus capital projects comes to an end. (Finance and Facilities)

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

Annual College fund-raising efforts will be strengthened employing strategies such as expanding events; 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 implement the use of features available with a robo call system. Calls will be tracked by category allowing for impact assessment. (Student Affairs)

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

Implementation of the Landscape Vision Plan will continue with completion of landscaping along 17<sup>th</sup> 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 Facilities)

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

Campus security operations will continue to be enhanced utilizing the new campus security office on the ground floor of the Mint which houses 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 Facilities)

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

The Purchasing Department will review Banner vendor tables and reporting capabilities in order to improve reporting. Procedures will be revised, utilizing Banner auxiliary products, to have paperless transactions where feasible. (Finance and Facilities)

Several service contracts will be bid out during the 2014-15 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: student accounts banking relationship, administration of the Flexible Benefit Spending Program, contracted cleaning, contracted security, landscaping and elevator/escalator maintenance. (Finance and Facilities)

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 Facilities)

A comprehensive staff development program will continue 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)

Human Resources will continue to research and implement the applicable provisions of the federal Patient Protection and Affordable Care Act. Human Resources will continue to manage the costs associated with the Act as well as ensure that employees receive all of the intended benefits of the law. (Human Resources)

Faculty and staff recruitment and hiring practices will continue to 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)

A Presidential Transition Plan will be developed and implemented to introduce the new President to external contingencies. (Marketing and Government Relations)

The Office of Information Technology Services will continue its transition from Sun Hardware and the Solaris Operating System to Dell Hardware and the Linux Operating System. As Sun Hardware leases expire, staff will replace equipment as part of its virtual server environment for internal network applications. (Information Technology)

## **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 \$1,000 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 2012-13** - Final 2012-13 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 2013-14 Budget** – Expenses and revenues in the 2013-14 budget adopted by the Board on June 6, 2013.

**Revised 2013-14 Budget** - Changes include: revisions to instructional dollars based upon deviations from budgeted enrollments; improved information on actual costs of mandatory expenses such as fringe benefits, utilities and insurance which became available after the 2013-14 budget was prepared; and other inter-expense-code adjustments made by cost center managers. Revised 2013-14 operating expenditures are projected to be \$892,207 higher than the approved 2013-14 budget.

## **PART IV**

### **EXPENDITURE BUDGET**

#### **Overview of the Approach Used to Prepare the 2014-2015 Expense Budget**

The 2014-15 current operating expense budget totals \$129,060,097, or \$4,242,949 more than the projected final expenditures for 2013-14. At the time the 2013-14 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 were budgeted based upon the College's 'Best and Final' offer. For 2014-15, salaries and benefit expenses are budgeted based upon the Collective Bargaining Agreement signed in September 2013. The 2014-15 budget retains the tight constraints on non-salary expenditures that have been put in place for the last several 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 2014-15 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.

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.

### **2014-15 Cost Containment Efforts**

Cost-containment strategies introduced in recent fiscal years will be maintained in the 2014-15 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 continues to be 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 (11.5) 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 generate salary savings.
- Except for the CBI, Main Campus buildings will continue to be closed on Friday evenings and Saturdays for the Fall 2014 and Spring 2015 terms.
- Use of College space by outside groups that is not mission critical will continue to be prohibited except in cases where full recovery of all costs can be achieved.
- 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 will continue to be at a reduced level.
- The use of temporary agency workers to fill short-term positions and overtime work by hourly staff will be kept to the lowest feasible level.
- Special project cleaning (e.g., window cleaning, floor buffing) will continue to be reduced in scope and frequency.
- Non-essential hospitality and travel expense will not be authorized.
- E-publishing, rather than hard-copy printing, will be used whenever feasible.
- Additional electronic mail strategies beyond those already in place will be evaluated and used in place of hard-copy mailing wherever practical.

## **Overview of 2014-2015 Expenditure Plan**

The majority of the objectives outlined in Part II to address the achievement of the College's 2014-15 budget priorities will be achieved through a commitment of existing resources to the priority initiatives. However, several objectives will require reallocated resources to be accomplished. They include:

- Conversion of hard-copy grade report records to a digital format for the completion of the enhanced document imaging system supporting Enrollment Services' record management. (\$80,000 - operating)
- Commencement of multi-year project to digitize hard-copy records of Human Resources and planning for the implementation of a document imaging program for the department. (\$101,000 – operating)
- Required infrastructure repairs to property at 15<sup>th</sup> and Hamilton Streets. (\$180,000 – operating)
- Consulting support to integrate the alert management software module with the College's security camera and recording system. (\$50,000 – operating)
- Comprehensive renovation of an additional ten classrooms including the installation of smart classroom technology. (\$225,000 - capital)
- Development of laboratory space and acquisition of equipment required for the new Physical Therapy Program. (\$412,000 – capital)

In addition to these new initiatives, several key activities begun in 2013-14 will require funding for 2014-15. These include:

- Continuing progress on the development of the 2014-24 Facility Master Plan. (\$95,000 - operating)

**Salaries and Wages**

The salary budget adjusted for projected lapsed salary dollars is \$73,134,960, an increase of \$1,190,701 or 1.66 percent over the revised 2013-14 budget. The number of positions in the 2013-14 operating budget and the planned 2014-15 operating budgets are shown below.

Faculty Positions

Budgeted Positions 2013-14	423.0
Net Position Reductions	<u>- 11.5</u>
Budgeted Positions 2014-15	<u>411.5</u>

Instructional Aides

Budgeted Positions 2013-14	18.0
Budgeted Positions 2014-15	<u>18.0</u>

Classified/Confidential Positions

Budgeted Positions 2013-14	256.0
Budgeted Positions 2014-15	<u>256.0</u>

Administrative Positions

Budgeted Positions 2013-14	192.0
Positions Added	4.0
Positions Deleted	<u>-1.0</u>
Budgeted Positions 2014-15	<u>195.0</u>

Total College

Total Positions 2013-14	892.0
Net Positions Deleted	<u>-8.5</u>
Total Positions 2014-15	<u>883.5</u>

### **Administrative, Classified and Confidential Employee Changes**

The number of full-time faculty positions budgeted is 11.5 less than budgeted for 2013-14. The number of full-time faculty positions is defined by contractual requirements. To help address the projected revenue shortfall, full-time faculty positions will be kept at the reduced number currently required by contract provisions. The administrative position changes are as follows: the Director of Human Resources position, that had been frozen for the past three years, is reinstated; an Academic Scheduler position in Academic Affairs that had been a part-time position was converted to a full-time position during the 2013-14 year; a Website Content Writer position was established in the Office of Communications; and a Web developer position in ITS was eliminated and replaced with a Website Manager & Information Architect in the Office of Communications.

### **Non-Salary Operating Expenses Change**

Healthcare costs are expected to increase by \$2,379,400 or 11.4 percent from the revised 2013-14 budget amount. This increase, which is larger than recent years' patterns, reflects the reality that prior year costs were positively influenced by the lack of high cost claims and this trend has reversed. During 2013 and 2014, there has been a significant number of high cost claims, and this situation is expected to continue.

Other general expenses have been budgeted at a level of \$14,002,243. This amount is \$327,143 or 2.4 percent greater than the revised budget for 2013-14.

Facility operating expenses are budgeted at a level of \$6,773,494. This is \$63,405 or .9 percent higher than the revised budget for 2013-14. The expenditure level includes continued savings which resulted 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 the following critically needed maintenance items: the replacement of three underground fuel tanks and infrastructure repairs to the property at 15<sup>th</sup> and Hamilton Streets.

Institutional (\$700,000) and departmental (\$328,755) contingencies in the amount of \$1,028,755 have been budgeted. The contingencies provide flexibility to address emerging priorities during the year, and a small cushion for unanticipated, but critical operating expenses and/or capital needs. Included in the Institutional Contingency amount is \$150,000 for the Presidential Inauguration and the 50<sup>th</sup> Anniversary events.

### **Leases**

The following is a list of major software and equipment leases budgeted for the 2014-15 year:



## 2014-15 Equipment and Software Leases

<u>Equipment and Software Leases</u>		<u>FY 14-15</u>
<u>Description</u>		
Sun Servers, Storage Devices & Cisco Equipment Leases	NERC	127,910
IT Infrastructure Upgrade Financing Leases		386,303
Conversion to Virtualized Server Environment and Expansion of Storage Capacity		78,400
Oracle Software Maintenance		487,245
Active Directory Equipment Lease		37,745
Banner Software Maintenance including Flex Reg, Degreeworks, BDMS, ePrint		367,455
Evisions, Brio, Schedule/Resource 25 Software Maintenance		90,742
Appworx Software Maintenance		5,483
Microsoft Campus License		127,189
McAfee Anti-Virus Software Maintenance		17,272
CBORD ID Card, Stored Value, Access, Security Software Maintenance		51,526
Other Non-Banner related Software Maintenance		219,656
Data and Voice Lines		314,058
Faculty and Staff PCs		445,917
Other ITS Servers		60,407
Telephone System Financing Lease		123,732
WiFi Equipment Upgrades (West Building & CBI) Financing Lease		43,040
Telephone System Upgrade Financing Lease		13,479
Document Imaging Software & Hardware Financing Lease		38,806
Classroom & Lab PC Leases		592,876
Copier Leases - High Speed and Satellite		139,333
HP Color Indigo Printer/Press Financing Lease		72,300
Duplicating Duplo Folder Financing Lease		15,500
Jonson Control Performance Contract Financing Lease		498,660
FAMIS Maintenance & Space Inventory Software		55,000
PeopleAdmin for HR Applicant Software (as a Service)		27,842
ITS Workorder Tracking Software (as a Service)		20,000
OmnieAlert e2Campus Emergency Software (as a Service)		10,404
Citric Gotomy PC/Meeting/Webinar Software (as a Service)		26,120
Runner Clean Address Software (as a Service)		13,546
Hobson Customer Relations Manager Software (as a Service)		61,168
Other Software (as a Service)		11,628
Shared Database - OCLC and Lyasis		95,050
Periodical Databasses		153,000
Miscellaneous Leases		28,570
		<u>4,857,362</u>
Less: Classroom and Lab PCs Funded by Perkins Local Plan		<u>(322,876)</u>
Amount in Operating Budget		<u>4,534,486</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 \$322,876 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 2014-15 capital needs. The 2014-15 capital budget plan totals \$12,374,385 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 \$10,258,875.

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

Creation of Ten Smart Classrooms	\$ 225,000
Completion of West Building 4 <sup>th</sup> Floor Lab Project	450,000
Physical Therapy Program Lab and Outfitting	412,000
Other Priority Academic and Administrative Needs	473,000
Perkins-funded Equipment	<u>100,000</u>
	<u>\$1,660,000</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 2014-15 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 \$1,200,000 of the 2014-15 City appropriation.

The required \$10,258,875 of existing long-term debt payments have the following components. 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 \$2,888,106. The debt service for the Main Campus and Northeast Regional Center expansion projects (2008 Bond Issue) is \$5,784,900. A ten-year note was issued in October 2006 to fund roof repairs, sidewalk replacements, and exterior brickwork repairs and has an annual debt service of \$375,775. 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 \$325,550.

In addition to these existing debt obligations, the budget includes one semi-annual debt service for two new contemplated borrowings: a \$5.9 million ten-year loan for the renovation of the College's Biology Labs and a \$720,000 five-year loan for the fit-out and outfitting of new leased space at 1500 Spring Garden Street for the Human

Resource, Institutional Advancement and Communications departments. The anticipated debt service for fiscal year 2014-15 for these borrowings is \$189,234 and \$77,042 respectively. The renovation of the Biology Labs will only occur if the College receives PDE approval in fiscal year 2014-15 and provides 50% funding for the project.

### **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 \$2,379,000. 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, 2013, a total of \$38.7 million was recorded on the College's financial statements for this accrued liability. Approximately \$8.0 million will be added to this accrual in both fiscal 2014 and fiscal 2015. A GASB required revised computation will be conducted prior to the close of fiscal year 2013-14 and new values, based upon this revision will be reported in future financial statements.

## **PART V**

### **REVENUE BUDGET**

#### **Credit Enrollments**

Credit enrollments are projected to be at a level of 15,257 FTEs for 2014-15. This represents an increase of 1.0 percent or 150 FTEs from the projected 15,107 credit FTEs for 2013-14. Table IX (pages 76-79) provides a semester-by-semester enrollment projection at on- and off-campus locations.

#### **Non-Credit Enrollments**

The enactment of Act 46 in July 2005 substantially altered the State 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. Textbooks are provided to student from the revenues generated by the course fee. Since being set at \$70, there has been no change in this fee and it will remain at \$70 for the 2014-15 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 2013-14 and 2014-15 projected non-credit enrollments:

<u>Category</u>	<u>Projected 2013-14 FTEs</u>	<u>Budgeted 2014-15 FTEs</u>
Adult Literacy (GED, ESL, ABE)	331	505
Workforce Development	129	185
Other	91	<u>113</u>
<b>Total – Non-Credit</b>	<b><u>550</u></b>	<b><u>802</u></b>

**City and State Funding**

Figure E summarizes total City and State funding for the most recent ten years.

**Figure E**

**Total City and State Funding 2004-05 to the Present**

<b>Fiscal Year</b>	<b>Total City Allocation</b>	<b>Total State Allocation</b>
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	34,540,430
2014-15	26,909,207*	33,229,630**

\* 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 one debt service payment for the Biology Lab renovation. PDE approval is uncertain at this time.

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 revenues, and until recently State revenues, the annual City appropriation has never 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 2015 fiscal year budget, will be at the same dollar level as provided in the 2014 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 F summarizes the changing patterns of operating budget expense support for the College since the 2000 fiscal year. The increase in City funding for 2014-15, along with the decrease in debt service that needs to be funded with City appropriations, will have the impact of slightly reducing the portion of the expense budget paid for from student revenues (61.4% to 59.3%) and increase the portion paid from City revenues (15.1% to 15.5%).

**FIGURE F**  
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	\$121,056	\$18,064	14.9%	\$28,240	23.3%	38.2%	\$73,206	60.5%	98.7%
13-14**	\$124,660	\$18,774	15.1%	\$28,227	22.6%	37.7%	\$76,588	61.4%	99.1%
14-15***	\$129,060	\$19,998	15.5%	\$28,227	21.9%	37.4%	\$76,483	59.3%	96.7%

\* Miscellaneous other revenues are excluded from this table.  
\*\* Projected as of May 12, 2014  
\*\*\*As budgeted in the 2014-15 Budget.



**City Current Operating Revenues**

Based upon the Mayor's budget proposal, the 2014-15 City appropriation is projected to be \$26,909,207. This reflects an increase in funding of \$500,000 over the level of support received in 2013-14. 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 2014-15 is as follows:

City Appropriation	\$ 26,909,207
Less: Debt Service	5,711,663
Less: Capital Purchases	<u>1,200,000</u>
AVAILABLE FOR CURRENT OPERATING BUDGET	<u>\$19,997,544</u>

**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 2014-15, the Governor has proposed funding that is equivalent to 2014 support levels. The State operating budget appropriations for the last five years and proposed for 2014-15 are as follows:

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
2014-15	\$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 2014-15 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. However, for fiscal year 2014-15 the Governor has recommended a reduction of \$1 million to the capital pool.

Debt service payment funding for the College for the 2014-15 year from the capital pool will total \$4,813,490. A small amount of additional capital funding may be available from the State if any of the College's capital project applications for the 2014-15 year are approved for funding. If funding is received for the biology labs, this will add an additional \$189,234 to this debt service.

### **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 61.4 percent of total revenues used to support the 2013-14 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 2014-15 fiscal year, the increase in Pell will be \$85 for a full-time student. Tightened eligibility rules will continue to disqualify some potential CCP students from access to funds.

For the 2014-15 year, student tuition charges are budgeted to increase from \$153 to \$157 per credit. No changes in the general college, technology or course fees are planned. Course fees are charged in circumstances when there are additional 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 2014-15 will be \$196.66, an increase of 2.1 percent. With this increase, the average annual percentage increase in tuition and fees for the five most recent years will have been 4.2 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:

<b>Revenue Category Revenues</b>	<b>Revenue Adjustments</b>	<b>Total</b>
<b>Gross Revenues:</b>		
Credit Hours Taught 375,016		
Tuition - \$157 per credit*		
Gross Tuition Revenue**		\$65,354,002
Net Contribution from Corporate Solutions Professional Development Courses including Ed2Go, ACT, WEDNet		281,500
Net Contribution from Corporate Solutions Non-Credit Programs		225,000
Net Contribution from Adult and Community Non-Credit Programs		5,000
Technology Fee - \$28 per credit		10,684,719
Credit Course Fees		2,828,000
Distance Education Fees		503,990
Adult Literacy Program Fees		123,340
Senior Citizen Course Fees		14,000
Regulatory and Other Non-Instructional Fees		1,124,500
<b>Tuition Revenue Adjustments:</b>		
Opportunity Now/Chamber of Commerce Programs	-265,000	
Student Receivable Write-Offs and Tuition Adjustments	-2,150,000	
Tuition Waivers and Exemptions	-425,000	
Credit Card Fees	-25,000	
Senior Citizen Tuition Discount	-60,000	
Collection Costs	-120,000	
Total Tuition Adjustments	-3,045,000	
<b>TOTAL PROJECTED STUDENT REVENUES</b>		<b><u>\$78,099,051</u></b>

\* The \$157 per credit is effective for the fall 2014 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 2014-15 Corporate Solutions contracts, a net revenue performance target of \$225,000 has been set for all other non-credit programs. A similar net-revenue target of \$281,500 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 2013 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 2013, 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 2014 and 2015 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 was raised to \$5,645 and will raise to \$5,730 for 2014-15. 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 2014-15 is coupled with several other adverse Pell issues. The second Pell award for summer school attendance was eliminated last year. Effective for 2013-14, course completion standards were significantly tightened. This meant that many students who are academically unsuccessful or drop several courses lost their aid after this period. 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 which opened 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 \$1.1 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 2014-15 year. The projected funding for 2014-15 is estimated at \$1,100,000 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 \$322,876 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	\$ 645,400
Indirect and Administrative Cost Recovery	300,000
Foundation Support	275,000
Parking Lot and Garage Net Proceeds	257,000
Miscellaneous Income	190,000
Vocational-Education (Perkins) Funds	<u>200,000</u>
<b>TOTAL - OTHER REVENUE</b>	<b><u>\$1,867,400</u></b>

The investment-income projection assumes that the Commonfund Multi Strategy Bond Fund and Intermediate Term Fund investments will yield 3.5 and 2.4 percent respectively, that the TIAA-CREF longer-term fixed-income strategy will earn 2.4 percent, and that short-term investments will yield .4 percent. The average amount of investable funds is projected to be \$43,000,000. 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, 2014 - JUNE 30, 2015 FISCAL YEAR**

This table provides a summary of all operating and capital revenues and expenses projected for the 2014-15 year. The total expense budget for the 2014-15 year, including both capital and operating expenses, is \$144,126,482. The 2014-15 budget plan includes the use of \$869,196 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 2014-15 year is \$8 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, 2014 - JUNE 30, 2015

FUNDING SOURCES	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
Student Tuition	\$62,820,502		\$62,820,502
Student Technology Fee	10,684,719		10,684,719
Credit Course Fee	2,828,000		2,828,000
Distance Education Fee	503,990		503,990
Adult Literacy Program Fee	123,340		123,340
Senior Citizen Fee	14,000		14,000
Regulatory and Other Non-Instructional Fees	1,124,500		1,124,500
City of Philadelphia	19,997,544	\$6,911,662	26,909,206
Commonwealth of Pennsylvania	28,226,906	5,002,724	33,229,630
Interest Income	645,400		645,400
Indirect Cost Allowances	300,000		300,000
Vocational Education Support Funds	200,000		200,000
Miscellaneous Income	465,000		465,000
<b>Total Current Operating Revenues</b>	<b>127,933,901</b>		
Student General, and Other Fees	1,739,000	360,000	2,099,000
Grant Capital Revenues		100,000	100,000
<b>Total Educational and General Revenues</b>	<b>129,672,901</b>		
Auxiliary Enterprises	1,210,000		1,210,000
Transfer from Carry-Over Funds	869,196 *		869,196
<b>TOTAL SOURCES OF FUNDS</b>	<b><u>\$131,752,097</u></b>	<b><u>\$12,374,385</u></b>	<b><u>\$144,126,482</u></b>
<b>APPLICATION OF FUNDS</b>			
Current Operating Expenses	\$130,410,097		\$130,410,097
Less: Anticipated Lapsed-Budget Dollars	(1,350,000)		(1,350,000)
<b>Reduced Current Operating Expenses</b>	<b>129,060,097</b>		<b>129,060,097</b>
Student Activities & Commencement	2,379,000		2,379,000
<b>Total Educational and General Expenditures</b>	<b>131,439,097</b>		<b>131,439,097</b>
Auxiliary Enterprises	313,000		313,000
Capital Acquisitions		\$1,660,000	1,660,000
Debt Service		10,714,385	10,714,385
<b>TOTAL USES OF FUNDS</b>	<b>131,752,097</b>	<b>12,374,385</b>	<b>144,126,482</b>
Transfer to Student Activities Reserve	0		0
<b>TOTAL APPLICATION OF FUNDS</b>	<b><u>\$131,752,097</u></b>	<b><u>\$12,374,385</u></b>	<b><u>\$144,126,482</u></b>

\* 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 \$8 million.

**TABLE II**  
**STATEMENT OF CURRENT FUND REVENUES**  
**FOR THE 2014-15 FISCAL YEAR IN**  
**COMPARISON TO 2012-13 FISCAL YEAR**  
**ACTUALS AND THE 2013-14 REVISED BUDGET**

This table provides detail on all projected sources of current revenue for the 2014-15 year and contrasts them with actual revenues for 2012-13 and current revenues for 2013-14. Factors positively influencing 2014-15 revenue changes are the increase in the tuition charge per credit from \$153 to \$157; the 150 FTE increase in credit enrollments; the lower amount of debt service funded from the City appropriation; and the \$500,000 increase in the City's proposed budget for 2014-15. As provided for in the Governor's budget proposals, the budget revenue plan assumes no change in State funding from the amount provided in 2013-14. Carry-over revenues from prior years in the amount of \$869,196 are being used to develop a balanced budget plan for 2014-15.

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. A small net contribution is also projected from Adult Non-credit Instruction.

Total 2014-15 current revenues are projected to equal \$127,933,901, an increase of \$3,058,519,868 or 2.4 percent over the revised 2013-14 revenue budget. The use of carry-over funds for the 2013-14 year in the amount of \$1,618,026 has been eliminated. Currently a small surplus of \$314,434 is projected for the 2013-14 year. The dominant factor that contributed to this favorable budget outcome was the additional revenue generated from the higher-than-budgeted enrollments for the year.

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES  
FOR THE FISCAL YEAR 2014-15 IN COMPARISON TO FISCAL YEARS 2013-14 AND 2012-13**

EDUCATIONAL AND GENERAL	2012-2013	Approved	Revised	Proposed	% Change
	Actual	2013-14 Budget	2013-14 Budget	2014-2015 Budget	From 2013-14 Revised
<b>Student Revenues</b>					
Tuition	\$57,541,773	\$58,552,252	\$60,891,300	\$62,309,002	2.3
Technology Fee	10,513,524	10,196,700	10,578,930	10,684,719	1.0
Credit Course Fee	2,841,908	2,707,975	2,800,000	2,828,000	1.0
Distance Education Fee	469,665	450,300	499,000	503,990	1.0
Adult Literacy Program Fee	119,770	123,340	82,110	123,340	50.2
Senior Citizen Fee	12,866	10,000	14,000	14,000	0.0
Regulatory and Other Non-Instructional Fees	1,190,926	957,200	1,124,500	1,124,500	0.0
Net Contribution from Contracted Noncredit Instruction	175,533	225,000	125,000	225,000	80.0
Net Contribution from Other Noncredit Instruction	339,829	321,500	306,500	281,500	(8.2)
Net Contribution from Adult Community Noncredit Instruction	0	5,000	5,000	5,000	
Total Student Revenues	73,205,794	73,549,267	76,426,340	78,099,051	2.2
<b>Governmental Appropriations</b>					
City of Philadelphia	18,063,705	18,843,343	18,773,752	19,997,544	6.5
Commonwealth of Pennsylvania	28,239,824	28,226,906	28,226,906	28,226,906	0.0
Total Governmental Appropriations	46,303,529	47,070,249	47,000,658	48,224,450	2.6
<b>Other Income</b>					
Interest Income	332,738	660,000	515,384	645,400	25.2
Indirect Cost Allowances	308,935	300,000	300,000	300,000	0.0
Vocational Education Support Funds	247,952	200,000	200,000	200,000	0.0
Miscellaneous Income	391,971	265,000	433,000	465,000	7.4
Total Other Income	1,281,596	1,425,000	1,448,384	1,610,400	11.2
<b>Total Current Operating Revenues</b>	<b>120,790,919</b>	<b>122,044,515</b>	<b>124,875,382</b>	<b>127,933,901</b>	<b>2.4</b>
<b>Other Student Income</b>					
General College & Other Fees #	1,465,720	1,502,495	1,587,448	1,594,000	0.4
Other Student Activity Revenues #	158,047	145,000	145,000	145,000	0.0
<b>Total Other Student Income</b>	<b>1,623,767</b>	<b>1,647,495</b>	<b>1,732,448</b>	<b>1,739,000</b>	<b>0.4</b>
<b>TOTAL EDUCATIONAL AND GENERAL REVENUES</b>	<b>122,414,686</b>	<b>123,692,010</b>	<b>126,607,830</b>	<b>129,672,901</b>	<b>2.4</b>
<b>Auxiliary Enterprises</b>					
Bookstore #	837,109	859,500	847,478	800,000	(5.6)
Food Service #	88,173	100,000	100,000	100,000	0.0
Parking Lot & Garages	326,193	314,400	309,200	310,000	0.3
Total Auxiliary Enterprises	1,251,475	1,273,900	1,256,678	1,210,000	(3.7)
<b>TOTAL CURRENT FUND SOURCES OF REVENUES</b>	<b>\$123,666,161</b>	<b>\$124,965,910</b>	<b>\$127,864,508</b>	<b>\$130,882,901</b>	<b>2.4</b>
Transfer (from) to Quasi-Endowment Reserve		\$0	(\$74,432)	-	
Transfer (from) to Carry-Over Funds		\$1,618,026 *	\$314,434	(\$869,196) *	

# 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 2014 and 2015 is projected to be \$8 million.

**TABLE III**

**SUMMARY OF REVENUES AND EXPENDITURES FOR THE 2014-15 FISCAL  
YEAR COMPARED WITH THE 2013-14 REVISED  
AND APPROVED BUDGETS  
(EXCLUSIVE OF CAPITAL REVENUES AND EXPENSES)**

This table compares planned 2014-15 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 2.2 percent. Combined City and State revenues will increase by 2.6 percent.

Budgeted salaries, before lapsing, reflect a \$440,701 or .6 percent increase over the revised 2013-14 salaries. Fringe benefit costs are projected to increase by 8.3 percent, and other expenses are budgeted to increase by 1.9 percent. The total 2014-15 operating budget is \$129,060,097 or 3.4 percent greater than the revised 2013-14 budget.

TABLE III

**SUMMARY OF CURRENT FUND SOURCES OF REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR 2014-15 COMPARED WITH FISCAL YEAR 2013-14**

	Approved 2013-14 Budget	Revised 2013-14 Budget	Proposed 2014-15 Budget	% Change From 2013-14 Revised
<b>SOURCES OF FUNDS</b>				
<b><u>Current Operating Revenues</u></b>				
Student Tuition and Fees	\$73,549,267	\$76,426,340	\$78,099,051	2.2
Governmental	47,070,249	47,000,658	48,224,450	2.6
Other	1,425,000	1,448,384	1,610,400	11.2
<b>Total Current Operating Revenues</b>	<b>122,044,515</b>	<b>124,875,382</b>	<b>127,933,901</b>	<b>2.4</b>
Other Student Fees and Other Revenues	\$1,647,495	\$1,732,448	\$1,739,000	0.4
<b>TOTAL EDUCATIONAL AND GENERAL</b>	<b>123,692,010</b>	<b>126,607,830</b>	<b>129,672,901</b>	<b>2.4</b>
<b>Auxiliary Enterprises</b>	<b>1,273,900</b>	<b>1,256,678</b>	<b>1,210,000</b>	<b>(3.7)</b>
Transfer (to) from Carry-Over Funds	1,618,026 *	(314,434) *	869,196 *	
Transfer (to) from Quasi Endowment Reserve		\$74,432		
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$126,583,936</b>	<b>127,624,506</b>	<b>\$131,752,097</b>	<b>3.2</b>
<b>EXPENDITURES</b>				
<b><u>Current Operating Expenditures</u></b>				
Salaries (including Unexpended Dollars)	\$73,064,281	\$74,044,259	\$74,484,960	0.6
Less: Anticipated Lapsed-Budget Dollars	(1,350,000)	(2,100,000)	(1,350,000)	(35.7)
Net Salaries	71,714,281	71,944,259	73,134,960	1.7
Fringe Benefits	31,177,700	31,847,700	34,499,400	8.3
Retirement Incentive Expense	450,000	450,000	450,000	0.0
Other Expenses	20,407,960	20,385,189	20,775,737	1.9
Student Financial Aid Expense	175,000	190,000	200,000	5.3
<b>Total Reduced Current Operating Expenditures</b>	<b>123,924,941</b>	<b>124,817,148</b>	<b>129,060,097</b>	<b>3.4</b>
Student Activities & Commencement	\$2,331,048	\$2,467,995	\$2,379,000	(3.6)
<b>TOTAL EDUCATIONAL AND GENERAL</b>	<b>126,255,989</b>	<b>127,285,143</b>	<b>131,439,097</b>	<b>3.3</b>
<b>Auxiliary Enterprises</b>	<b>\$327,947</b>	<b>\$339,363</b>	<b>\$313,000</b>	<b>(7.8)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$126,583,936</b>	<b>\$127,624,506</b>	<b>\$131,752,097</b>	<b>3.2</b>
Transfer to Carry-Over Funds				
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$126,583,936</b>	<b>\$127,624,506</b>	<b>\$131,752,097</b>	<b>3.2</b>

\* 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 2014 and 2015 is projected to be \$8 million.

## TABLE IV

### **COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES PROPOSED 2014-15 BUDGET, REVISED 2013-14 BUDGET, APPROVED 2013-14 BUDGET, AND 2012-13 ACTUAL EXPENSES**

This table provides detail on the budget by expense category. Comparisons of the 2014-15 budget plan are made with the 2013-14 approved and revised budgets and to the 2012-13 actual expenses.

The revised 2013-14 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.

The total 2014-15 operating expenditure budget totals \$129,060,097, an increase of \$4,242,949 or 3.4 percent over the revised 2013-14 budget.

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES  
 PROPOSED BUDGET 2014-15, REVISED BUDGET 2013-14, APPROVED BUDGET 2013-14 BUDGET, AND ACTUAL 2012-2013 EXPENSES

	Actual 2012-2013	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	Variance		%	Variance From Budget	%
					App'd Budget	From Budget			
<b>SALARIES AND WAGES</b>									
Instructional - Full-Time Faculty & VLS	\$25,076,780	\$24,375,718	\$24,733,266	\$24,205,917	(\$169,801)	(\$527,349)	(0.7)	298,681	(2.1)
Administrative	14,589,876	15,772,403	15,980,898	16,279,579	507,176	507,176	3.2	298,681	1.9
Instructional - Overload & Part-Time - Credit	9,852,387	9,814,525	10,131,385	10,703,459	888,934	572,074	9.1	572,074	5.6
Full-Time Classified	9,764,589	10,749,777	10,749,777	10,820,129	70,352	70,352	0.7	70,352	0.7
Instructional - Summer - Credit	4,347,303	4,322,276	4,138,123	4,186,542	(135,734)	48,419	(3.1)	48,419	1.2
Counselors	2,219,116	2,247,492	2,310,542	2,461,668	214,176	151,126	9.5	151,126	6.5
Part-Time Laboratory/Professional	1,097,215	1,104,609	1,150,132	1,113,236	8,627	(36,896)	0.8	(36,896)	(3.2)
Instructional Aides	838,759	945,597	945,597	949,928	4,331	4,331	0.5	4,331	0.5
Curriculum Advising	429,818	541,620	521,020	549,744	8,124	28,724	1.5	28,724	5.5
Librarians	688,961	705,529	842,678	673,725	(31,804)	(168,953)	(4.5)	(168,953)	(20.0)
Extended Time Payments	544,827	510,799	551,232	540,196	29,397	(11,036)	5.8	(11,036)	(2.0)
Part-Time Classified	346,703	349,555	342,655	382,991	33,436	40,336	9.6	40,336	11.8
Classified Overtime	283,500	347,631	358,671	304,468	(43,163)	(54,203)	(12.4)	(54,203)	(15.1)
Student & Co-Op	212,562	389,146	400,679	418,446	29,300	17,767	7.5	17,767	4.4
Instructional - Overload & Part-Time - Noncredit	325,306	316,956	316,956	319,910	2,954	2,954	0.9	2,954	0.9
Part-time Librarians and Counselors	181,363	211,572	211,572	213,245	1,673	1,673	0.8	1,673	0.8
Department Head Supplement	97,016	113,744	113,744	115,364	1,620	1,620	1.4	1,620	1.4
Instructional - Summer - Noncredit	126,704	145,811	145,811	146,392	581	581	0.4	581	0.4
Part-Time Tutors	63,929	80,000	80,000	80,000	-	-	0.0	-	0.0
Shift Differential	19,776	19,521	19,521	20,021	500	500	2.6	500	2.6
<b>Total Salaries and Wages</b>	<b>71,106,490</b>	<b>73,064,281</b>	<b>74,044,259</b>	<b>74,484,960</b>	<b>1,420,679</b>	<b>440,701</b>	<b>1.9</b>	<b>440,701</b>	<b>0.6</b>
Retirement Incentive Payments	593,272	450,000	450,000	450,000	-	-	0.0	-	0.0
<b>Total Salaries, Wages &amp; Retirement Incentive Expenses</b>	<b>71,699,762</b>	<b>73,514,281</b>	<b>74,494,259</b>	<b>74,934,960</b>	<b>1,420,679</b>	<b>440,701</b>	<b>1.9</b>	<b>440,701</b>	<b>0.6</b>
<b>FRINGE BENEFITS</b>									
Medical, Drug, & Dental *	20,240,402	20,264,000	20,864,000	23,243,400	2,979,400	2,379,400	14.7	2,379,400	11.4
Retirement	5,570,626	5,542,800	5,520,800	5,625,900	83,100	105,100	1.5	105,100	1.9
FICA Tax	2,936,095	3,066,400	3,101,400	3,112,400	46,000	11,000	1.5	11,000	0.4
Group Life Insurance	358,608	370,800	424,800	475,000	104,200	50,200	28.1	50,200	11.8
Workers' Compensation	267,707	271,700	338,700	350,000	78,300	11,300	28.8	11,300	3.3
Unemployment Compensation	239,993	366,400	366,400	381,000	14,600	14,600	4.0	14,600	4.0
Disability Insurance	262,177	272,200	293,200	305,700	33,500	12,500	12.3	12,500	4.3
Unused Vacation	(33,822)	228,400	128,400	100,000	(128,400)	(28,400)	(56.2)	(28,400)	(22.1)
Forgivable Loans	181,262	95,000	185,000	185,000	90,000	90,000	94.7	90,000	0.0
Tuition Remission	699,801	700,000	625,000	721,000	21,000	96,000	3.0	96,000	15.4
<b>Total Fringe Benefits</b>	<b>30,722,850</b>	<b>31,177,700</b>	<b>31,847,700</b>	<b>34,499,400</b>	<b>3,321,700</b>	<b>2,651,700</b>	<b>10.7</b>	<b>2,651,700</b>	<b>(2.1)</b>

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



TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES  
 PROPOSED BUDGET 2014-15, REVISED BUDGET 2013-14, APPROVED 2013-14 BUDGET, AND ACTUAL 2012-2013 EXPENSES

	Actual 2012-2013	Approved Budget 2013-2014	Revised Budget 2013-2014	Proposed Budget 2014-2015	Variance From App'd Budget	% Rev'd Budget	Variance From Budget	%	
<b>OTHER EXPENSES - GENERAL</b>									
Leased Equipment & Software	4,154,105	4,554,646	4,551,333	4,534,486	(20,160)	(0.4)	(16,847)	(0.4)	
Catalogues & Advertising Pool	1,213,529	1,251,471	1,254,315	1,243,403	(8,068)	(0.6)	(10,912)	(0.9)	
Supplies & Book Purchases	1,070,534	1,469,430	1,430,344	1,493,840	24,410	1.7	63,496	4.4	
Contracted Services Pool	1,352,648	1,377,304	1,728,488	1,725,650	348,346	25.3	(2,838)	(0.2)	
Consulting	696,342	783,450	806,051	514,100	(269,350)	(34.4)	(291,951)	(36.2)	
Equipment Repair & Maintenance	403,269	524,609	530,840	506,987	(17,622)	(3.4)	(23,853)	(4.5)	
Insurance	773,888	635,000	635,000	666,750	31,750	5.0	31,750	5.0	
Postage	338,160	428,600	368,600	395,100	(33,500)	(7.8)	26,500	7.2	
Travel	160,514	204,078	133,454	207,118	3,040	1.5	73,664	55.2	
Faculty Travel Funds	113,413	136,000	136,000	137,000	1,000	0.7	1,000	0.7	
Fundraising Events & Activities		75,000	75,000	65,000	(10,000)	(13.3)	(10,000)	(13.3)	
Legal	341,446	200,000	520,934	450,000	250,000	125.0	(70,934)	(13.6)	
Library Books and AV Software	177,900	177,900	172,900	177,700	(200)	(0.1)	4,800	2.8	
Institutional Membership	236,973	242,397	273,550	255,098	12,701	5.2	(18,452)	(6.7)	
Personnel Recruitment	119,929	123,702	182,305	151,000	27,298	22.1	(31,305)	(17.2)	
Hospitality	105,108	176,830	182,776	167,373	(9,457)	(5.3)	(15,403)	(8.4)	
Audit	131,230	177,000	177,000	114,000	(63,000)	(35.6)	(63,000)	(35.6)	
Freight and Delivery	29,930	41,060	41,179	41,160	100	0.2	(19)	(0.0)	
Public Events	98,970	89,532	97,758	59,532	(30,000)	(33.5)	(38,226)	(39.1)	
Overtime Dinner Allowance	18,094	23,009	24,741	22,811	(198)	(0.9)	(1,930)	(7.8)	
Accreditation	23,666	34,750	34,718	28,000	(6,750)	(19.4)	(6,718)	(19.4)	
Fuel-College Vehicles	5,067	6,450	6,000	6,000	(450)	(7.0)	-	0.0	
Leased Vehicles	6,158	7,570	10,570	6,570	(1,000)	(13.2)	(4,000)	(37.8)	
Awards	2,653	4,110	4,698	4,810	700	17.0	112	2.4	
Presidential Search Costs			129,000	-	-	-	-	(129,000)	(100.0)
Contingency - Departmental		252,700	162,857	328,755	76,055	30.1	165,898	101.9	
Contingency - Institutional		550,000	4,689	700,000	150,000	27.3	695,311	######	
<b>Total Other Expenses - General</b>	<b>11,573,525</b>	<b>13,546,598</b>	<b>13,675,100</b>	<b>14,002,243</b>	<b>455,645</b>	<b>3.4</b>	<b>327,143</b>	<b>2.4</b>	

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES  
 PROPOSED BUDGET 2014-15, REVISED BUDGET 2013-14, APPROVED 2013-14 BUDGET, AND ACTUAL 2012-2013 EXPENSES

	Actual 2012-2013	Approved Budget		Revised Budget		Proposed Budget		Variance		Variance	
		2013-2014	2013-2014	2013-2014	2013-2014	2014-2015	App'd Budget	From Budget	From Budget	%	%
<b>OTHER EXPENSES - PLANT</b>											
Electricity	1,486,651	1,759,514	1,534,514	1,478,115	(281,399)	(56,399)	(3.7)				
Natural Gas	154,544	254,633	214,633	226,323	(28,310)	11,690	5.4				
Water and Sewer Rent	251,404	303,963	263,963	292,214	(11,749)	28,251	10.7				
Fuel Oil	71,331	80,500	75,000	64,544	(15,956)	(10,456)	(13.9)				
Contracted Security Service	1,233,468	1,360,880	1,480,880	1,520,880	160,000	40,000	2.7				
Contracted Cleaning	1,042,739	1,100,000	1,080,520	1,058,611	(41,389)	(21,909)	(2.0)				
Contracted Plant Operations	562,854	706,712	756,192	657,497	(49,215)	(98,695)	(13.1)				
Plant Maintenance & Repairs	578,204	667,188	684,530	858,700	191,512	174,170	25.4				
Property Rent	362,559	383,662	383,662	399,750	16,088	16,088	4.2				
Plant Operations Material & Supplies	176,227	238,310	229,745	208,410	(29,900)	(21,335)	(9.3)				
Boiler & Elevator Certificate	23,158	6,000	6,450	8,450	2,450	2,000	31.0				
<b>Total Other Expenses - Plant</b>	<b>5,943,139</b>	<b>6,861,362</b>	<b>6,710,089</b>	<b>6,773,494</b>	<b>(87,868)</b>	<b>63,405</b>	<b>0.9</b>				
<b>Total Other Expenses</b>	<b>17,516,663</b>	<b>20,407,960</b>	<b>20,385,189</b>	<b>20,775,737</b>	<b>367,777</b>	<b>390,548</b>	<b>1.9</b>				
Student Aid	199,418	175,000	190,000	200,000	25,000	10,000	5.3				
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<b>120,138,694</b>	<b>125,274,941</b>	<b>126,917,148</b>	<b>130,410,097</b>	<b>5,135,156</b>	<b>3,492,949</b>	<b>2.8</b>				
Less: Anticipated Lapsed-Budget Salary Dollars		(1,350,000)	(2,100,000)	(1,350,000)	-	750,000	(35.7)				
<b>TOTAL REDUCED CURRENT OPERATING EXPENSES</b>	<b>\$120,138,694</b>	<b>\$123,924,941</b>	<b>\$124,817,148</b>	<b>\$129,060,097</b>	<b>\$5,135,156</b>	<b>\$4,242,949</b>	<b>3.4</b>				

## TABLE V

### **STATEMENT OF CAPITAL REVENUES AND RECOMMENDED EXPENDITURES FOR THE 2014-15 FISCAL YEAR IN COMPARISON TO THE 2013-14 FISCAL YEAR**

This table compares capital expenses and revenues for the 2013-14 and 2014-15 years. Capital expenditures for 2014-15 using City funds are budgeted at a level of \$6,911,662. Total State-funded capital allocations are projected to be \$5,002,724.

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 2014-15 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 2014-2015 IN COMPARISON TO FISCAL YEAR 2013-2014**

	Approved 2013-14 Budget	Revised 2013-14 Budget	Proposed 2014-2015 Budget	Variance from Revised Budget
<b>CAPITAL REVENUES</b>				
<b>Appropriations</b>				
City of Philadelphia	\$7,565,864	7,635,454	6,911,662 (2)	(\$723,793)
Commonwealth of Pennsylvania	<u>6,021,665</u>	<u>6,313,524</u>	<u>5,002,724 (2)</u>	<u>(1,310,801)</u>
<b>Total State &amp; Local Appropriations</b>	<b><u>13,587,529</u></b>	<b><u>13,948,979</u></b>	<b><u>11,914,385</u></b>	<b><u>(2,034,593)</u></b>
<b>Other Sources</b>				
Capital Fee	360,000	360,000	360,000	0
Perkins Grant	<u>100,000</u>	<u>198,052</u>	<u>100,000</u>	<u>(98,052)</u>
<b>TOTAL SOURCES OF FUNDS</b>	<b><u>\$14,047,529</u></b>	<b><u>\$14,507,031</u></b>	<b><u>\$12,374,385</u></b>	<b><u>(\$2,132,646)</u></b>
<b>CAPITAL EXPENDITURES</b>				
<b>Capital Purchases</b>				
Furniture, Equipment, Software & Renovations	\$471,000	\$698,550	\$473,000	(\$225,550)
Ten (10) Smart Classrooms	<u>\$200,000</u>	<u>\$422,900</u>	<u>225,000</u>	<u>(197,900)</u>
Physical Therapy Program Lab Renovations	\$165,000	\$0	332,000	332,000
Physical Therapy Program Equipment	\$80,000	\$0	80,000	80,000
Admissions Customer Relations Management System	\$89,000	\$0		0
Web-based Facility Management System	\$55,000	\$0		0
Completion of West Building Labs		\$300,000	450,000	150,000
Specially Funded Capital Purchases	<u>100,000</u>	<u>198,052</u>	<u>100,000</u>	<u>(98,052)</u>
<b>Total Capital Purchases</b>	<b><u>1,160,000</u></b>	<b><u>1,619,502</u></b>	<b><u>1,660,000</u></b>	<b><u>40,498</u></b>
<b>Debt Service</b>				
NWRC & Main Campus Projects and Center for Business & Industry Building		2007 Bond - Refinancing of 1998 & 2001 Bond	2,896,356	2,896,356
		1999A Bond - Refinancing of 1994A	2,888,106	(8,250)
NERC		Bond	1,352,565	1,352,565
Administrative Software System		2003 Bond	0	0
Roofing and Brick Work		2006 Loan	375,626	375,626
			375,775	149
Northeast Regional Center Expansion and Main Campus Expansion & Renovations		2008 Bond	7,052,888	7,052,888
			5,784,900	(1,267,988)
Northwest Regional Center Chiller, West Building Elevators & Mint Masonry Renewal		2010 Loan	290,402	290,402
West Philadelphia Regional Center Expansion & Outfitting		2011 Loan	216,899	216,899
Chemistry Lab Renovations		2013 SPSBA Loan	377,242	377,242
West Building Renovations		2013 PNC Note	325,551	325,551
			325,551	(0)
Fit-out of 1500 Spring Garden Street	(1)	5-year Loan	77,042	77,042
Renovations to Biology Labs	(2)	5-year Loan	378,468	378,468
<b>Total Debt Service</b>			<b><u>12,887,529</u></b>	<b><u>12,887,529</u></b>
			<b><u>10,714,385</u></b>	<b><u>(2,173,144)</u></b>
<b>TOTAL CAPITAL EXPENDITURES</b>			<b><u>\$14,047,529</u></b>	<b><u>\$14,507,031</u></b>
			<b><u>\$12,374,385</u></b>	<b><u>(\$2,132,645)</u></b>

(1) College anticipates fit-out cost related to new space at 1500 Spring Garden Street

(2) Should the College receive PDE approval and funding for the renovation of Biology Labs, one debt service payment during FY 2014-15 will be necessary during fiscal year 2014-15, funded 50% each by the State (\$189,234) and City (\$189,234).

## **TABLE VI**

### **STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT FOR THE JULY 1, 2014- JUNE 30, 2015 FISCAL YEAR (WITH COMPARISONS TO 2012-13 ACTUALS AND 2013-14 APPROVED AND REVISED BUDGETS)**

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

Table VI shows the planned 2014-15 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 2013-14 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, 2014 - JUNE 30, 2015  
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

Department	Total		2013-14		2014-15 PROPOSED		2013-14		Variance	
	2012-2013 Actual	2013-14 Approved	2013-14 Revised	Total	Salaries	Non-Salary Expenses	Total	Approved	From 2013-14	% Revised
<b>Educational and General</b>										
<b>Academic Administration</b>										
Office of VP for Academic Affairs	\$1,225,130	\$1,824,821	\$1,560,692	\$1,441,898	\$383,747	\$1,825,645	\$824	\$264,953	17.0	(46.6)
Academic Affairs Staff Development	1,312	8,100	8,339	4,450	4,450	4,450	(3,650)	(3,889)	(0.1)	(1,542)
Division Office - Business & Technology	1,082,437	1,271,137	1,273,768	1,214,570	57,656	1,272,226	1,089	1,089	0.1	(5,623)
Division Office - Math, Science, & Health Careers	429,728	423,347	438,327	393,204	39,500	432,704	9,357	9,357	2.2	(1,175)
Division Office - Liberal Studies	549,712	552,816	554,958	543,663	10,100	553,783	987	987	0.2	13,137
Division Office - Adult Community Education	512,231	539,538	539,538	542,325	10,350	552,675	13,137	13,137	2.4	(5,860)
Division Office - Flexible Learning Opportunities & Academic Technology	412,113	334,175	334,195	325,115	3,200	328,315	(5,860)	(5,860)	(1.8)	(21,943)
Regional Centers	474,155	529,192	529,222	495,547	11,732	507,279	(21,913)	(21,913)	(4.1)	238,038
<b>Total Academic Administration</b>	<b>4,686,817</b>	<b>5,483,126</b>	<b>5,239,039</b>	<b>4,956,342</b>	<b>520,735</b>	<b>5,477,077</b>	<b>(6,049)</b>	<b>(6,049)</b>	<b>(0.1)</b>	
<b>Academic Support Services</b>										
Library	1,834,949	1,903,769	2,050,118	1,396,241	560,008	1,956,249	52,480	(93,869)	2.8	(0.8)
Distance Education	478,522	356,203	357,615	131,526	228,900	360,426	4,223	2,811	1.2	5,931
Multimedia Services	625,395	787,588	777,678	708,600	75,009	783,609	(3,979)	66,232	(0.5)	11.9
Educational Support Services	832,802	887,826	852,302	861,716	92,342	954,058	66,232	101,756	7.5	(10,208)
Learning Lab	2,119,930	1,949,426	2,175,994	2,159,036	6,750	2,165,786	216,360	12,176	11.1	5.8
Academic Advising	557,287	786,556	756,556	789,732	11,000	800,732	12,176	44,176	1.5	15,587
Academic Computing	818,740	888,899	869,823	862,884	322,526	885,410	(3,489)	5,245	(0.4)	(2,922)
Assessment Center	358,821	381,367	389,534	283,612	103,000	386,612	5,245	1,4	1.4	(13,793)
Center on Disability	276,742	379,888	377,693	177,445	186,455	363,900	(15,988)	(15,988)	(4.2)	49,469
<b>Total Academic Support Services</b>	<b>7,903,187</b>	<b>8,323,522</b>	<b>8,607,313</b>	<b>7,070,792</b>	<b>1,585,990</b>	<b>8,656,782</b>	<b>333,280</b>	<b>333,280</b>	<b>4.0</b>	
<b>Instructional Departments</b>										
<b>Division of Business &amp; Technology</b>										
Business Administration	1,086,987	1,134,574	988,265	1,082,939	900	1,083,839	(50,735)	95,574	(4.5)	(6.1)
Computer Technologies	1,577,229	1,509,074	1,637,241	1,533,362	4,200	1,537,562	28,508	6,238	1.9	0.9
Marketing and Management	676,175	669,567	706,029	711,492	775	712,267	42,700	24,582	6.4	27.6
Office Administration	325,149	301,094	255,189	325,676	93,700	325,676	24,582	(9,788)	8.2	(13.3)
Culinary Arts & Hospitality Management	437,233	460,859	520,145	357,371	16,750	451,071	300,900	8,255	(2.1)	(4.9)
Transportation Technologies Management	302,410	292,545	316,285	284,150	16,750	300,900	8,255	8,255	2.8	(0.3)
<b>Total Division</b>	<b>4,405,183</b>	<b>4,367,813</b>	<b>4,423,154</b>	<b>4,295,010</b>	<b>116,325</b>	<b>4,411,335</b>	<b>43,522</b>	<b>43,522</b>	<b>1.0</b>	

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015  
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

Department	Total 2012-2013 Actual	Total		2014-15 PROPOSED		Variance	
		2013-14 Approved	2013-14 Revised	Salaries	Non-Salary Expenses	2013-14 Approved	From 2013-14 Revised
<b>Division of Math, Science, &amp; Health Technology</b>							
Nursing	1,740,232	1,931,316	1,787,978	1,704,057	100,760	1,804,817	16,839
Biology	3,524,060	3,456,157	3,649,896	3,382,770	228,325	3,611,095	(38,801)
Cardio-Respiratory Technology	396,271	382,420	403,152	387,923	9,383	397,306	(5,846)
Dental Studies	739,024	675,600	760,837	714,430	33,930	748,360	(12,477)
Medical Assisting	191,928	92,470	214,314	162,081	10,412	172,493	(41,821)
Diagnostic Medical Imaging	388,385	392,166	392,988	384,622	11,655	396,277	3,289
Clinical Laboratory Technology	216,624	237,948	247,908	206,893	46,500	253,393	5,485
Physics	480,323	492,950	485,564	496,289	3,115	499,404	13,840
Chemistry	1,578,445	1,640,187	1,484,864	1,475,882	67,960	1,543,842	58,978
Mathematics	4,025,110	3,864,541	4,051,693	3,966,742	4,350	3,971,092	(80,601)
Allied Health Instruction	634,257	825,179	806,187	704,227	38,312	742,539	(63,648)
<b>Total Division</b>	<b>13,914,659</b>	<b>13,991,534</b>	<b>14,285,381</b>	<b>13,585,916</b>	<b>554,702</b>	<b>14,140,618</b>	<b>(144,763)</b>
<b>Division of Liberal Studies</b>							
English	10,466,661	10,630,013	10,918,961	10,827,782	5,300	10,833,082	(85,879)
Foreign Language	841,905	813,706	805,456	821,568	400	821,968	16,512
History, Philosophy & Religious Studies	1,436,074	1,211,655	1,281,709	1,172,864	550	1,173,414	(108,295)
Art	1,043,623	1,064,903	1,016,853	1,022,592	13,525	1,036,117	19,264
Photographic Imaging	420,137	409,125	442,027	399,704	20,600	420,304	(21,723)
Music	473,284	494,108	489,756	494,996	4,950	499,946	10,180
Architecture, Design & Construction	457,866	407,684	485,230	493,718	5,450	499,168	13,938
Behavioral Health/Human Services	798,823	802,113	814,575	774,233	500	(27,380)	(39,842)
Behavioral Science	1,568,436	1,480,768	1,392,560	1,457,088	976	1,458,064	65,504
Social Science	1,807,242	1,662,193	1,647,538	1,647,018	1,200	822,218	(825,320)
Justice	584,849	554,370	539,947	709,307	870	155,807	170,230
Paralegal Studies	388,387	344,471	392,719	1,154,256	36,000	1,190,256	797,537
ASL/English Interpreting	268,301	226,813	224,174	275,959	850	276,809	52,635
Education	568,059	616,185	527,102	580,130	2,125	(33,930)	55,153
<b>Total Division</b>	<b>21,113,649</b>	<b>20,717,807</b>	<b>20,978,607</b>	<b>21,005,215</b>	<b>93,296</b>	<b>21,098,511</b>	<b>119,904</b>
<b>Adult Community Education Instruction</b>							
Noncredit Instruction	360,974	448,716	-432,536	330,073	104,920	434,993	2,457
<b>Total Division</b>	<b>360,974</b>	<b>448,716</b>	<b>432,536</b>	<b>330,073</b>	<b>104,920</b>	<b>434,993</b>	<b>2,457</b>
<b>Total all Instructional Departments</b>	<b>39,794,465</b>	<b>39,525,870</b>	<b>40,119,878</b>	<b>39,216,214</b>	<b>869,243</b>	<b>40,085,457</b>	<b>(34,221)</b>
<b>TOTAL ACADEMIC AFFAIRS</b>	<b>52,384,469</b>	<b>53,332,518</b>	<b>53,966,030</b>	<b>51,243,348</b>	<b>2,975,968</b>	<b>54,219,316</b>	<b>253,286</b>

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015  
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

Department	Total 2012-2013 Actual	Total 2013-14 Approved	Total 2013-14 Revised	2014-15 PROPOSED		Variance				
				Salaries	Non-Salary Expenses	Total	Approved	From 2013-14 Revised	%	
<b>Student Administration</b>										
Office of VP for Student Affairs	409,129	635,515	654,562	404,091	241,420	645,511	9,966	1.6	(9,051)	(1.4)
Dean of Enrollment Services	274,471	374,713	537,376	281,112	254,557	535,669	160,956	43.0	(1,707)	(0.3)
Dean of Students	220,352	255,233	255,233	246,257	14,221	260,478	5,245	2.1	5,245	2.1
<b>Total Student Administration</b>	903,952	1,265,461	1,447,171	931,460	510,198	1,441,658	176,197	13.9	(5,513)	(0.4)
<b>Student Support Services</b>										
Admissions	1,106,409	1,284,496	1,284,061	1,236,119	78,214	1,314,333	29,837	2.3	30,272	2.4
Financial Aid	1,536,969	1,631,136	1,615,961	1,629,337	16,504	1,645,841	14,705	0.9	29,880	2.3
Counseling	2,784,700	2,794,700	2,795,559	2,810,130	10,875	2,821,005	26,305	0.9	25,446	0.9
Office of Student Activities	2,921	3,073	3,073	3,073	3,073	3,073	0	0.0	0	0.0
Office of Athletics	52,417	54,500	54,500	54,040	1,120	55,160	660	1.2	660	1.2
Records and Registration	1,288,617	1,324,787	1,324,787	1,313,601	25,439	1,339,040	14,253	1.1	14,253	1.1
Women's Center	82,561	84,789	84,789	84,996	86,944	86,944	2,155	2.5	2,155	2.5
Career Services	152,482	178,166	178,166	201,774	5,500	207,274	29,108	16.3	29,108	16.3
<b>Total Student Support Services</b>	7,007,056	7,355,647	7,340,896	7,329,997	142,673	7,472,670	117,023	1.6	131,774	1.8
<b>TOTAL STUDENT AFFAIRS</b>	7,911,008	8,621,108	8,788,067	8,261,457	652,871	8,914,328	293,220	3.4	126,261	1.4
<b>General Institutional</b>										
Presidential Search	39,231	22,800	129,000		22,800	0	0	0.0	(129,000)	(100.0)
Board of Trustees	1,179,580	1,062,365	43,734	601,861	768,370	1,370,231	307,866	29.0	(20,934)	(1.3)
Office of the President	1,423,850	1,487,895	1,487,895	1,359,806	377,432	1,717,238	229,343	15.4	(269,302)	(18.1)
Human Resources	215,586	218,672	223,622	202,905	19,813	222,718	4,046	1.9	(904)	(0.4)
Diversity and Equity Office	1,237,559	1,354,030	1,352,910	1,221,893	163,000	1,404,893	50,863	3.8	51,983	3.8
Institutional Advancement	1,290,351	1,280,075	1,279,628	848	1,227,797	1,228,645	(51,430)	(4.0)	(50,983)	(4.0)
Office of Communications	1,351,040	1,361,830	1,418,383	1,209,232	288,461	1,497,693	135,863	10.0	79,310	5.6
Marketing and Government Relations	6,766,161	7,328,419	7,328,867	3,231,329	3,978,438	7,209,767	(118,652)	(1.6)	(119,100)	(1.6)
Information Technology Services	677,571	1,076,655	1,071,901	740,643	249,700	990,343	(86,312)	(8.0)	(81,558)	(7.6)
Planning and Finance	1,784,556	1,864,921	1,889,675	1,775,566	84,500	1,860,066	(24,855)	(1.3)	(29,609)	(1.6)
Controllers Office	240,724	251,641	251,641	238,135	22,950	261,085	9,444	3.8	9,444	3.8
Purchasing and Services	872,141	744,284	744,284	108,034	670,600	778,634	34,350	4.6	34,350	4.6
General Institutional Expense	1,282,119	1,497,883	1,437,883	550,546	895,361	1,445,907	(51,976)	(3.5)	8,024	0.6
Business Services										
<b>TOTAL GENERAL INSTITUTIONAL</b>	18,310,488	19,571,470	20,298,956	11,220,798	8,789,222	20,010,020	438,550	2.2	(288,936)	(1.4)
<b>FACILITIES OPERATIONS</b>	10,017,203	11,397,145	11,346,706	3,759,357	7,657,676	11,417,033	19,888	0.2	70,327	0.6



TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT  
 FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015  
 (WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

Department	Total	Total	Total	2014-15 PROPOSED		Variance		
	2012-2013 Actual	2013-14 Approved	2013-14 Revised	Salaries	Non-Salary Expenses	2013-14 Approved	2013-14 Revised	
STAFF BENEFITS & EARLY RETIREMENT INCENTIVE PAYMENTS	34,283,603	31,627,700	32,322,700	450,000	34,489,400	3,321,700	2,626,700	8.1
CONTINGENCY		550,000	4,889		700,000	150,000	695,311	14,828.6
STUDENT AID	199,418	175,000	190,000		200,000	25,000	10,000	
LAPSED SALARY ACCOUNTS							0	
TOTAL CURRENT OPERATING EXPENSES	123,086,168	125,274,941	126,917,148	74,934,960	55,475,137	5,135,156	3,492,949	2.8
LESS: Anticipated Lapsed-Budget Dollars		(1,350,000)	(2,100,000)	(1,350,000)		0	750,000	
TOTAL REDUCED CURRENT OPERATING EXPENSES	123,086,168	123,924,941	124,817,148	73,584,960	55,475,137	5,135,156	4,242,949	3.4
Other Expenses								
Student Activities & Commencement	1,254,474	2,331,048	2,467,995	2,379,000		47,952	(88,995)	(3.6)
Auxiliary Enterprises								
Bookstore	60,863	64,874	61,957	62,197		(2,677)	240	0.4
Food Service	182,877	211,073	224,406	197,803		(13,270)	(26,603)	(11.9)
Parking Lot & Garage	60,763	52,000	53,000	53,000		1,000	0	0.0
Total Auxiliary Enterprises	304,303	327,947	339,363	313,000	0	(14,947)	(26,363)	(7.8)
TOTAL EXPENSES	\$124,644,945	\$126,583,936	\$127,624,506	\$76,276,960	\$55,475,137	\$5,168,161	\$4,127,591	3.2

## **TABLES VII-A AND VII-B**

### **2014-15 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 2014-15. 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 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 2014-2015  
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)**

	2012-13 <u>Actual</u>	Approved 2013-14 <u>Budget</u>	Revised 2013-14 <u>Budget</u>	Proposed 2014-15 <u>Budget</u>	Variance From 2013-14 Revised <u>Budget</u>	% Change From 2013-14 <u>Revised</u>
<b>REVENUES</b>						
General College Fee	\$1,459,960	\$1,445,495	1,530,448	\$1,537,000	\$6,552	0.4
Commencement Support	57,000	57,000	57,000	57,000	0	0.0
Auxiliary Profits	786,949	683,553	661,115	640,000	(21,115)	(3.2)
Revenues from Activities	158,047	145,000	<u>145,000</u>	<u>145,000</u>	<u>0</u>	<u>0.0</u>
<b>TOTAL REVENUES</b>	<b><u>\$2,461,956</u></b>	<b><u>\$2,331,048</u></b>	<b><u>\$2,393,563</u></b>	<b><u>\$2,379,000</u></b>	<b><u>(\$14,563)</u></b>	<b><u>(0.6)</u></b>
<b>EXPENDITURES</b>						
Student Publications	\$79,894	\$78,905	\$78,905	\$83,120	\$4,215	5.3
Campus Programming	213,339	112,733	112,733	115,700	2,967	2.6
Performing Arts	26,861	24,874	24,874	24,500	(374)	(1.5)
Student Support	188,972	136,777	136,777	135,780	(997)	(0.7)
Student Leadership & Involvement	142,272	118,357	118,357	119,700	1,343	1.1
Athletics	308,140	278,200	278,200	279,300	1,100	0.4
Contingency	-	39,202	39,202	39,900	698	1.8
First Year Student Success	137,943	178,000	178,000	178,000	0	0.0
Childcare Support	-	5,000	5,000	5,000	0	0.0
Commencement	157,054	143,000	143,000	143,000	0	0.0
Staff	-	1,216,000	1,216,000	1,255,000	39,000	3.2
<i>Student Act - Renovations</i>	-	-	136,947	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>\$1,254,474</u></b>	<b><u>\$2,331,048</u></b>	<b><u>\$2,467,995</u></b>	<b><u>\$2,379,000</u></b>	<b><u>\$47,952</u></b>	<b><u>1.9</u></b>



TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2014-15  
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

	Final 2012-2013 Expenses	Approved 2013-2014		Revised 2013-2014		Proposed 2014-2015		Variance from 2013-14		Variance from 2013-14		% Change	
		Budget	Budget	Budget	Budget	Approved	Revised	Approved	Revised	Approved	Revised	Approved	Revised
<u>STUDENT SUPPORT</u>													
Awards and Certificates	125	700	700	700	700	700	0	0	0.0	0	0	0.0	0.0
Hospitality	0	0	0	0	0	0	0	0	0.0	0	0	0.0	0.0
Advertising and Marketing	10,644	5,000	5,000	5,000	5,000	5,000	0	0	0.0	0	0	0.0	0.0
Co-Curricular, Cultural & Educational Trips	50,094	28,000	28,000	28,000	28,000	28,000	0	0	0.0	0	0	0.0	0.0
Student Involvement	35,721	24,000	24,000	24,000	24,400	24,400	400	400	1.7	400	400	1.7	1.7
Leadership Training	40,452	30,177	30,177	30,680	30,680	30,680	503	503	1.7	503	503	1.7	1.7
Student Ambassador	51,936	48,000	48,000	46,000	46,000	46,000	(2,000)	(2,000)	(4.2)	(2,000)	(2,000)	(4.2)	(4.2)
Health & Wellness Programs	0	900	900	1,000	1,000	1,000	100	100	11.1	100	100	11.1	11.1
		<u>136,777</u>	<u>136,777</u>	<u>135,780</u>	<u>135,780</u>	<u>135,780</u>	<u>(997)</u>	<u>(997)</u>	<u>(0.7)</u>	<u>(997)</u>	<u>(997)</u>	<u>(0.7)</u>	<u>(0.7)</u>
<i>Guideline - 15%</i> <i>Actual - 17%</i>	<u>188,972</u>												
<u>STUDENT LEADERSHIP &amp; INVOLVEMENT</u>	<u>142,272</u>	<u>118,357</u>	<u>118,357</u>	<u>119,700</u>	<u>119,700</u>	<u>119,700</u>	<u>1,343</u>	<u>1,343</u>	<u>1.1</u>	<u>1,343</u>	<u>1,343</u>	<u>1.1</u>	<u>1.1</u>
<i>Guideline - 15%</i> <i>Actual - 15%</i>													
<u>STAFF</u>													
Student Activities	775,601	774,000	774,000	802,600	802,600	802,600	28,600	28,600	3.7	28,600	28,600	3.7	3.7
Faculty Advisors	55,362	70,000	70,000	72,000	72,000	72,000	2,000	2,000	2.9	2,000	2,000	2.9	2.9
Athletics	359,483	372,000	372,000	380,400	380,400	380,400	8,400	8,400	2.3	8,400	8,400	2.3	2.3
(52.8% of total funds)	<u>1,190,446</u>	<u>1,216,000</u>	<u>1,216,000</u>	<u>1,255,000</u>	<u>1,255,000</u>	<u>1,255,000</u>	<u>39,000</u>	<u>39,000</u>	<u>3.2</u>	<u>39,000</u>	<u>39,000</u>	<u>3.2</u>	<u>10.5</u>
<u>CONTINGENCY (OSA)</u>	<u>0</u>	<u>25,481</u>	<u>25,481</u>	<u>25,935</u>	<u>25,935</u>	<u>25,935</u>	<u>454</u>	<u>454</u>	<u>1.8</u>	<u>454</u>	<u>454</u>	<u>1.8</u>	<u>1.8</u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2014-15  
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

	Final 2012-2013 Expenses	Approved 2013-2014 Budget	Revised 2013-2014 Budget	Proposed 2014-2015 Budget	Variance from 2013-14		% Change from 2013-14 Approved	Variance from 2013-14		% Change from 2013-14 Revised
					Approved Budget	Proposed Budget		Revised Budget	Revised Budget	
<b>ATHLETICS</b>										
General Athletic Support	28,014	7,500	7,500	7,500	0	0	0.0	0	0	0.0
Men's Varsity Basketball	36,308	42,000	42,000	40,800	(1,200)	(1,200)	(2.9)	(1,200)	(1,200)	(2.9)
Men's Baseball	21,295	0	0	0	0	0	0.0	0	0	0.0
Men's Soccer	13,465	28,000	28,000	25,000	(3,000)	(3,000)	(10.7)	(3,000)	(3,000)	(10.7)
Women's Soccer	0	0	0	0	0	0	0.0	0	0	0.0
Co-Ed Cross Country/Track&Field	47,993	55,000	55,000	59,970	4,970	4,970	9.0	4,970	4,970	9.0
Women's Basketball	33,647	38,000	38,000	40,800	2,800	2,800	7.4	2,800	2,800	7.4
Women's Volleyball	10,538	18,500	18,500	21,500	3,000	3,000	16.2	3,000	3,000	16.2
Women's Softball	0	0	0	0	0	0	0.0	0	0	0.0
Cheerleading	8,545	0	0	0	0	0	0.0	0	0	0.0
Co-Ed Tennis	6,729	10,000	10,000	19,220	9,220	9,220	92.2	9,220	9,220	92.2
Co-Ed Intramurals	21,333	10,000	10,000	8,110	(1,890)	(1,890)	(18.9)	(1,890)	(1,890)	(18.9)
Co-Ed Aerobics	20,385	15,000	15,000	20,400	5,400	5,400	36.0	5,400	5,400	36.0
Co-Ed Martial Arts	0	0	0	0	0	0	0.0	0	0	0.0
Insurance	44,078	44,200	44,200	30,000	(14,200)	(14,200)	(32.1)	(14,200)	(14,200)	(32.1)
Medical Services	3,330	5,000	5,000	1,000	(4,000)	(4,000)	(80.0)	(4,000)	(4,000)	(80.0)
Advertising and Marketing	942	1,000	1,000	1,000	0	0	0.0	0	0	0.0
Athletic Equipment	11,538	4,000	4,000	4,000	0	0	0.0	0	0	0.0
	<u>308,140</u>	<u>278,200</u>	<u>278,200</u>	<u>279,300</u>	<u>1,100</u>	<u>1,100</u>	<u>0.4</u>	<u>1,100</u>	<u>1,100</u>	<u>0.4</u>
Guideline - 35% Actual - 35%										
<b>CONTINGENCY (Guideline-5% ; Actual-5%)</b>	<b>0</b>	<b>13,721</b>	<b>13,721</b>	<b>13,965</b>	<b>244</b>	<b>244</b>	<b>1.8</b>	<b>244</b>	<b>244</b>	<b>1.8</b>
<b>SUBTOTAL</b>	<b>2,149,923</b>	<b>2,005,048</b>	<b>2,005,048</b>	<b>2,053,000</b>	<b>47,952</b>	<b>47,952</b>	<b>2.4</b>	<b>47,952.0</b>	<b>47,952.0</b>	<b>2.4</b>
First Year Student Success	137,943	178,000	178,000	178,000	0	0	0.0	0	0	0.0
Childcare Support	0	5,000	5,000	5,000	0	0	0.0	0	0	0.0
Commencement	<u>157,054</u>	<u>143,000</u>	<u>143,000</u>	<u>143,000</u>	<u>0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$2,444,920</b>	<b>\$2,331,048</b>	<b>\$2,331,048</b>	<b>\$2,379,000</b>	<b>\$47,952</b>	<b>\$47,952</b>	<b>2.1</b>	<b>\$47,952</b>	<b>\$47,952</b>	<b>2.1</b>

## **TABLE VIII**

### **SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE OPERATIONS, AND PARKING OPERATIONS (FOR THE 2014-15 FISCAL YEAR COMPARED WITH 2012-13 AND 2013-14 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 slightly lower in 2014-15 based upon Barnes and Noble's commission schedule and projected sales.

The College is currently in the second 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 2014-15 COMPARED WITH FISCAL YEARS 2013-14 AND 2012-13**

	2012-13 <u>Actual</u>	Approved 2013-14 <u>Budget</u>	Revised 2013-14 <u>Budget</u>	Proposed 2014-15 <u>Budget</u>	Variance From Revised Budget	% Change From 2012-2013 Revised
<b><u>Bookstore</u></b>						
Commissions	\$837,109	\$859,500	\$847,478	\$800,000	(\$47,478)	(5.6)
Operating Expenses:						
Salaries	\$23,451	\$22,435	\$22,435	\$23,543	\$1,108	4.9
Fringe Benefits	14,103	12,339	12,339	12,949	610	4.9
Utilities	16,422	19,000	18,000	18,000	0	0.0
Other	6,687	\$11,100	9,183	\$7,705	(1,478)	(16.1)
Total Expenses	60,663	64,874	61,957	62,197	240	0.4
<b>Net Income - Bookstore</b>	<b>\$776,446</b>	<b>\$794,626</b>	<b>\$785,521</b>	<b>\$737,803</b>	<b>(\$47,718)</b>	<b>(6.1)</b>
<b><u>Food Service</u></b>						
Commissions	\$88,173	\$100,000	\$100,000	\$100,000	\$0	0.0
Operating Expenses:						
Salaries	\$77,475	\$82,142	\$83,142	\$84,389	\$1,247	1.5
Fringe Benefits	46,228	45,178	45,728	46,414	686	1.5
Utilities	11,980	19,000	14,000	14,000	0	0.0
Other	47,194	64,753	81,536	53,000	(28,536)	(35.0)
Total Expenses	182,877	211,073	224,406	197,803	(26,603)	(11.9)
<b>Net Loss - Food Service</b>	<b>(\$94,704)</b>	<b>(\$111,073)</b>	<b>(\$124,406)</b>	<b>(\$97,803)</b>	<b>\$26,603</b>	<b>(21.4)</b>
<b><u>Parking Lots &amp; CBI Garage</u></b>						
Revenues	236,637	\$234,300	\$229,200	\$230,000	\$800	0.3
Operating Expenses	60,763	\$52,000	\$53,000	\$53,000	\$0	0.0
<b>Net Income - Lot &amp; CBI Garage</b>	<b>\$175,874</b>	<b>\$182,300</b>	<b>\$176,200</b>	<b>\$177,000</b>	<b>\$800</b>	<b>0.5</b>
<b><u>Main Parking Garage</u></b>						
<b>Net Income - Parking Garage</b>	<b>\$89,556</b>	<b>\$80,100</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>0.0</b>
<b>Total Net Income from Bookstore, Food Service and Parking Lot &amp; Garage</b>	<b>\$947,172</b>	<b>\$945,953</b>	<b>\$917,315</b>	<b>\$897,000</b>	<b>(\$20,315)</b>	<b>(2.2)</b>



## **TABLES IX-A AND IX-B**

### **FINAL 2012-13 ENROLLMENTS, CURRENT 2013-14 FTE STUDENT ENROLLMENT ESTIMATES, AND 2014-15 ENROLLMENT PROJECTIONS USED TO PREPARE THE 2014-15 BUDGET**

The data in these tables provide the enrollment projections used to prepare the 2014-15 budget. As a point of comparison, final 2012-13 enrollments and current projections for 2013-14 are shown. Summer I, 2014 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 2014-15 are one percent more than currently projected for the 2013-14 year.

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

2014-15 FTE ENROLLMENT PROJECTIONS  
WITH COMPARISON TO 2013-14 BUDGETED AND ESTIMATED ENROLLMENTS  
(BY SEMESTER)

Term and Student Type	2012-13 Final Enrollments	2013-14 FTE Projections <sup>(1)</sup>	2014-15 Budgeted Enrollments
<b>Summer II--Credit</b>			
On-Campus Credit Total	1,436	1,492	1,491
Regional Centers	384	364	365
Other Off-Campus Credit	17	9	10
Duplicated FTE Adjustment	0	0	0
Off-Campus Credit Total	<u>401</u>	<u>373</u>	<u>375</u>
<b>Total Credit</b>	<b><u>1,837</u></b>	<b><u>1,865</u></b>	<b><u>1,866</u></b>
<b>Summer II--Non-Credit</b>			
GED/ESL/ABE	0	13	0
Work Force Development	52	36	50
Other	41	49	45
<b>Total Non-Credit</b>	<b>93</b>	<b>94</b>	<b>95</b>
<b>Total--Summer II</b>	<b><u>1,930</u></b>	<b><u>1,914</u></b>	<b><u>1,961</u></b>
<b>Fall--Credit</b>			
On-Campus Credit Total	8,619	10,152	10,279
Regional Centers	2,892	2,786	2,800
Other Off-Campus Credit	1,419	127	135
Duplicated FTE Adjustment	-105	-115	-115
Off-Campus Credit Total	<u>4,206</u>	<u>2,798</u>	<u>2,820</u>
<b>Total Credit</b>	<b><u>12,825</u></b>	<b><u>12,950</u></b>	<b><u>13,099</u></b>
<b>Fall--Non-Credit</b>			
GED/ESL/ABE	340	313	418
Work Force Development	154	133	160
Other	105	79	80
<b>Total Non-Credit</b>	<b>599</b>	<b>525</b>	<b>658</b>
<b>Total--Fall</b>	<b><u>13,424</u></b>	<b><u>13,475</u></b>	<b><u>13,757</u></b>

(1) As of May 15, 2014

TABLE IX - A

2014-15 FTE ENROLLMENT PROJECTIONS  
WITH COMPARISON TO 2013-14 BUDGETED AND ESTIMATED ENROLLMENTS  
(BY SEMESTER)

Term and Student Type	2012-13 Final Enrollments	2013-14 FTE Projections <sup>(1)</sup>	2014-15 Budgeted Enrollments
<b>Spring--Credit</b>			
On-Campus Credit Total	9,865	9,989	10,082
Regional Centers	2,941	2,748	2,775
Other Off-Campus Credit	183	141	150
Duplicated FTE Adjustment	-111	-129	-115
Off-Campus Credit Total	3,013	2,760	2,810
<b>Total Credit</b>	<b><u>12,878</u></b>	<b><u>12,749</u></b>	<b><u>12,892</u></b>
<b>Spring--Non-Credit</b>			
GED/ESL/ABE	328	218	385
Work Force Development	142	101	150
Other	90	67	80
<b>Total Non-Credit</b>	<b>560</b>	<b>386</b>	<b>615</b>
<b>Total--Spring</b>	<b><u>13,438</u></b>	<b><u>13,135</u></b>	<b><u>13,507</u></b>
<b>Summer I--Credit</b>			
On-Campus Credit Total	2,117	2,154	2,152
Regional Centers	511	452	460
Other Off-Campus Credit	63	44	45
Duplicated FTE Adjustment	0	0	0
Off-Campus Credit Total	574	496	505
<b>Total Credit</b>	<b><u>2,691</u></b>	<b><u>2,650</u></b>	<b><u>2,657</u></b>
<b>Summer I--Non-Credit</b>			
GED/ESL/ABE	132	130	206
Work Force Development	35	10	10
Other	19	0	20
<b>Total Non-Credit</b>	<b>186</b>	<b>140</b>	<b>236</b>
<b>Total Summer I</b>	<b><u>2,877</u></b>	<b><u>2,790</u></b>	<b><u>2,893</u></b>

(1) As of May 15, 2014

TABLE IX - B

2014-15 FTE ENROLLMENT PROJECTIONS  
WITH COMPARISON TO 2013-14 BUDGETED AND ESTIMATED ENROLLMENTS  
(TOTAL FOR YEAR)

Term and Student Type	2012-13 Final Enrollments	2013-14 FTE Projections <sup>(1)</sup>	2014-15 Budgeted Enrollments
<b>Annual FTE Totals</b>			
Credit FTE	15,116	15,107	15,257
Non-Credit FTE	<u>719</u>	<u>550</u>	<u>802</u>
All Students FTE	15,835	15,657	16,059
On-Campus Credit FTE	11,019	11,894	12,002
Off-Campus Credit FTE	4,097	3,214	3,255
Non-Credit FTE	719	550	802
<b>TOTAL--CREDIT</b>	<b>15,835</b>	<b>15,657</b>	<b>16,059</b>
GED/ESL/ABE	400	331	505
Workforce Development	192	129	185
Other	<u>128</u>	<u>91</u>	<u>113</u>
<b>TOTAL--NON-CREDIT</b>	<b>719</b>	<b>550</b>	<b>802</b>

(1) As of May 15, 2014