

COMMUNITY COLLEGE OF PHILADELPHIA



2025–2026 FISCAL YEAR BUDGET

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COMMUNITY COLLEGE OF PHILADELPHIA

2025-2026 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2025-2026 BUDGET

Financial planning for the 2025-2026 fiscal year was developed in the context of the College's 2017- 2025 Strategic Plan and its vision for becoming a premier community college. The College is finalizing its next strategic plan, which will extend the themes and outcomes of the 2017-2025 Strategic Plan.

The 2017–2025 Strategic Plan and direction of the new strategic plan reaffirms the College's commitment to quality, access, affordability, and student success. Centered on helping students achieve their goals, the plan also emphasizes community engagement, workforce development, educational pathways, Equal Education and Employment, and institutional stability. The College's current Strategic Plan can be viewed at <https://www.myccp.online/strategic-planning/2017-2025-strategic-plan>

The FY2025–26 budget reflects our continued commitment to student success, affordability, and institutional sustainability. With the recent settlement of the union agreement, we are pleased to move forward with greater stability and shared purpose. This agreement supports our dedicated faculty and staff who are essential to delivering high-quality instruction and services while aligning with our long-term financial goals.

Our top priority remains supporting students in achieving academic and personal success. We are focused on ensuring they have access to the resources, programs, and support systems needed to thrive. At the same time, we continue to prioritize affordability, working to keep education accessible to all while maintaining excellence in our offerings, operations, and facilities.

The FY2025-26 operating budget is \$14.8 million more than the FY2024-25 revised budget, representing a 10% increase. The primary driver of this increase is the recently negotiated collective bargaining agreement.

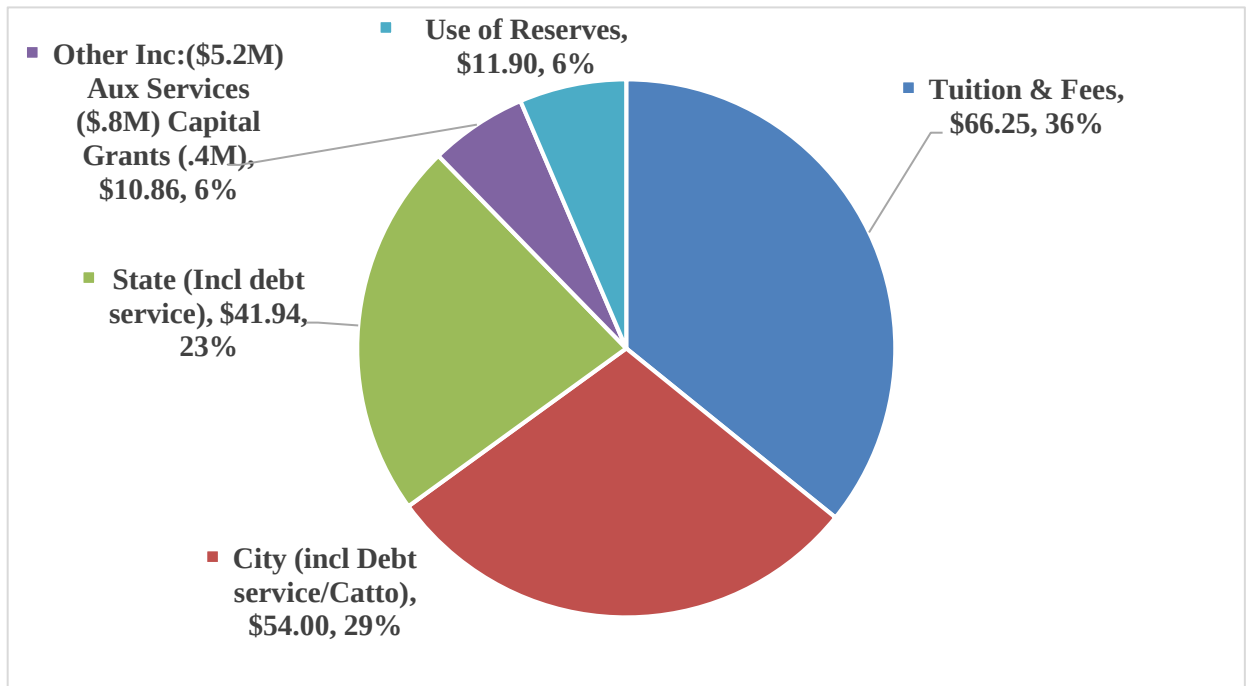
The College's enrollments for the fiscal year ending June 30, 2025, exceeded budget projections by approximately 6.8%. For fiscal year 2025-26, the budget anticipates a modest 5% increase in enrollment, representing an additional 13,365 credit hours compared to FY2024-25.

There will be no tuition or fee increase for the 2025-2026 academic year. This will be the ninth consecutive year of no tuition or fee rate increases.

For State revenue, we are projecting a 4.7% increase for FY2025-26. The Mayor's final City Budget Plan for 2025-2026 is \$2 million less than the 2024-2025 allocation including \$11.7 million for the Octavius Catto Scholarship program.

Under these planning assumptions, the fiscal year 2025-2026 budget is balanced by utilizing approximately \$11.9 million from the College's reserve.

FY2025-26 Sources of Revenue (\$184.9M)



FY2025-26 Application of Funds (\$184.9M)

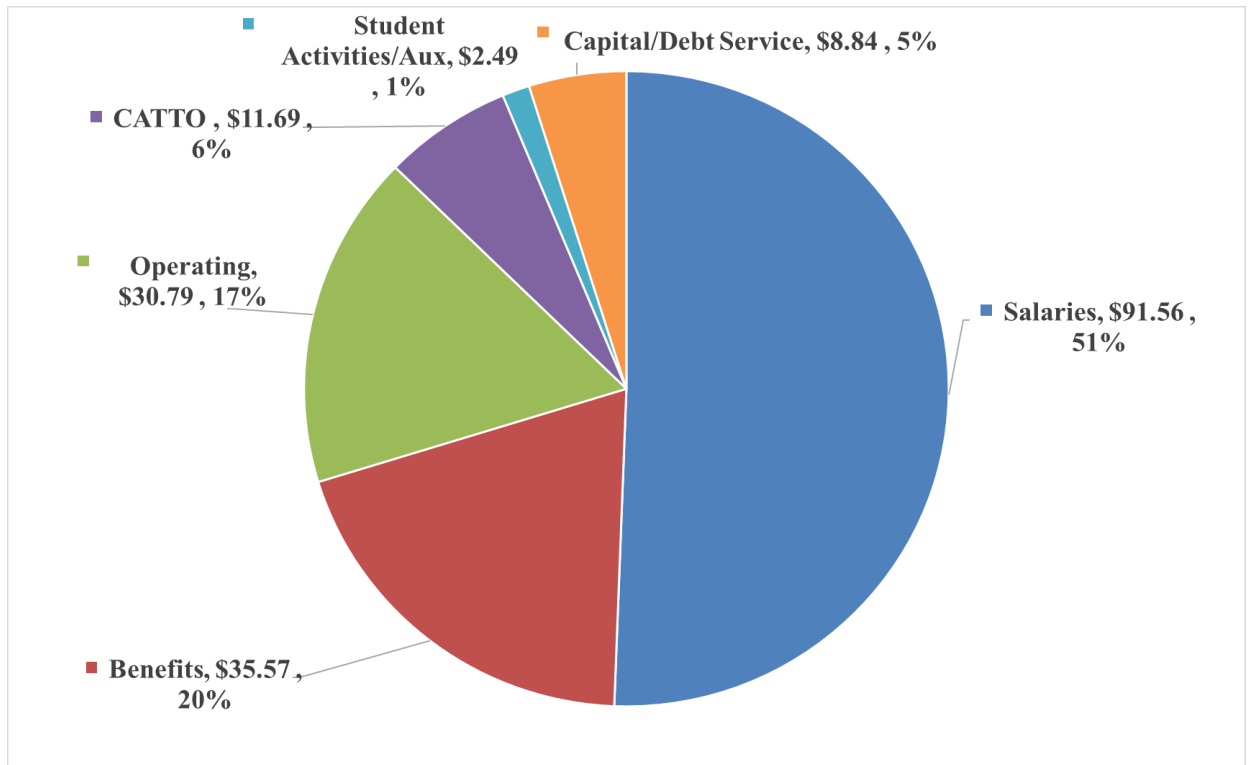


Figure A reports a history of tuition and fee charges over the past decade. **Figure B** reports the patterns in operating revenue support received by the College over the past decade. **Figure C** reports the patterns in operating revenue support the College received the College, including Debt Service, Catto, CCME, Special Funds, and Other revenues.

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
2016-17	153	4	30	9.71	196.71	3.86	2.0%	4,721
2017-18	159	4	30	10.05	203.05	6.34	3.2%	4,873
2018-19	159	4	30	10.45	203.45	0.40	0.2%	4,883
2019-20	159	4	30	10.75	203.75	0.30	0.1%	4,890
2020-21	159	4	30	9.61	202.61	-1.14	-0.6%	4,863
2021-22	159	4	30	11.51	204.51	1.90	0.9%	4,908
2022-23	159	4	30	11.23	204.23	-0.28	-0.1%	4,902
2023-24	159	4	30	11.66	204.66	0.43	0.2%	4,912
2024-25^	159	4	30	12.52	205.52	0.86	0.4%	4,932
2025-26^	159	4	30	12.52	205.52	0.00	0.0%	4,932

^ Estimated based upon projected course fees and projected student credit hours

FIGURE B
Percentages of Operating Revenues Coming from City, State,
Student and Other Sources
Fiscal Years 2016-2026

Fiscal	City	State	Student	Other+	Special Funds	Total
2016-17	18.7%	24.2%	56.2%	1.0%		100.0%
2017-18	17.7%	24.2%	56.8%	1.4%		100.0%
2018-19	19.7%	24.4%	53.4%	2.4%		100.0%
2019-20	22.0%	23.9%	52.4%	1.7%		100.0%
2020-21	23.0%	23.1%	43.9%	0.8%	9.2%	100.0%
2021-22	24.8%	23.7%	38.1%	-2.0%	15.4%	100.0%
2022-23	26.6%	26.3%	41.7%	3.9%	1.5%	100.0%
2023-24	29.2%	26.1%	41.8%	2.9%		100.0%
2024-25**	27.2%	24.7%	41.6%	6.6%		100.0%
2025-26*	23.7%	23.4%	39.6%	13.3%		100.0%

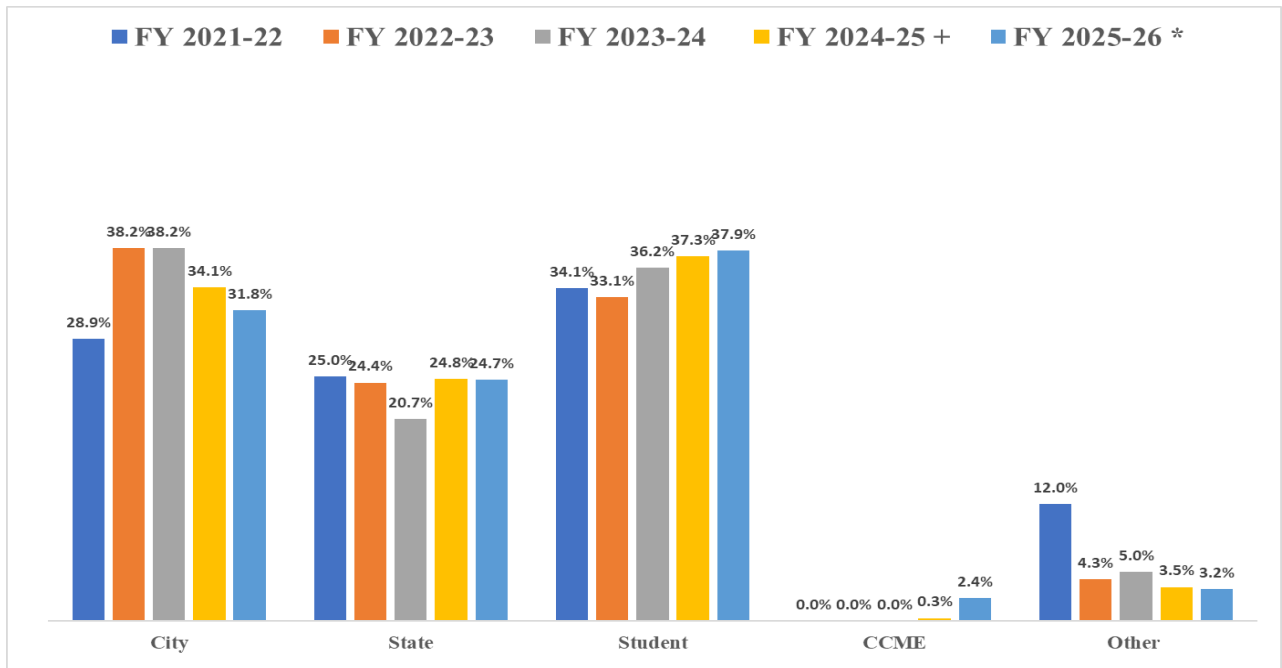
**Estimated as of June 2025

*Projected

+ Other includes the use of reserves

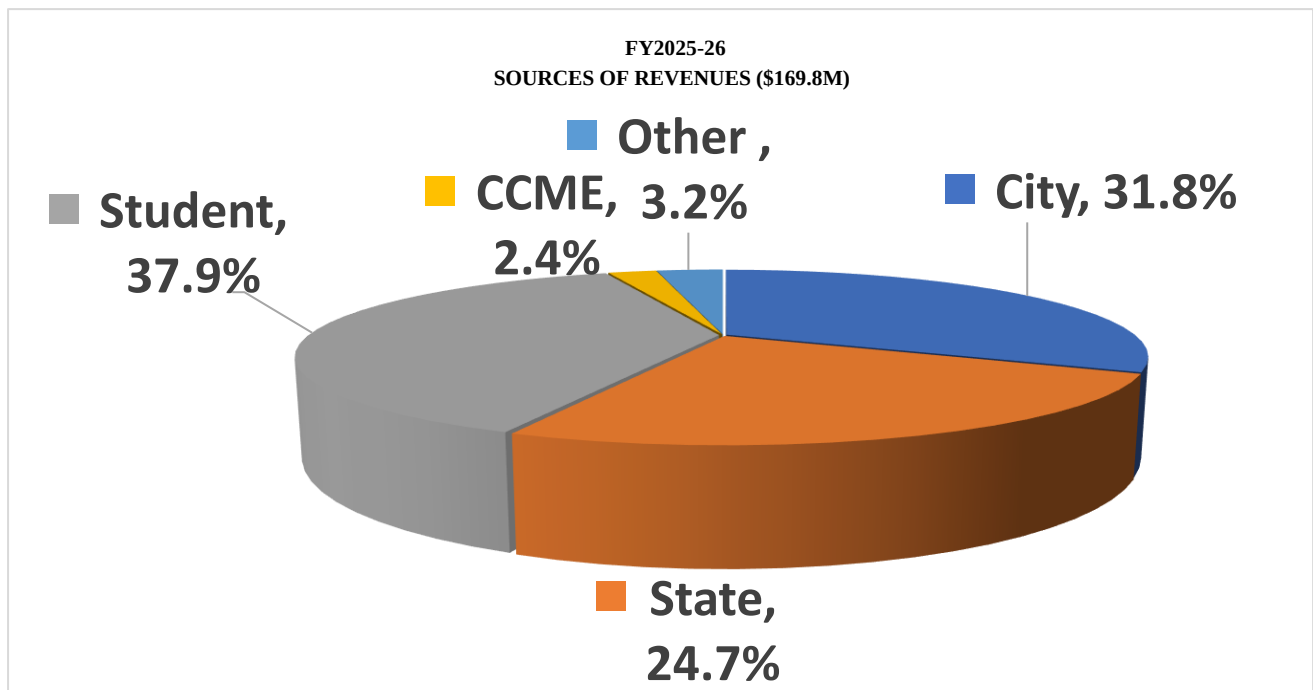
FIGURE C

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



+Estimated as of June 2025

*As in the Proposed Budget



Note: Includes Catto & Debt Service

PART II

MISSION, VISION, AND STRATEGIC PRIORITIES FOR THE 2025-26 YEAR

The current College Mission and Vision Statements can be found at [Overview & Mission | Community College of Philadelphia](#). The College Mission and Vision Statements provide the framework for institutional planning.

The following principles have been utilized in developing the 2025-2026 budget plan:

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

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

The 2025-2026 budget plan reflects a commitment to advancing the goals of the College's Strategic and Operational Plans. The College's Strategic Planning Process is focused on the six pillars outlined in "The City's College: Impact 2025" document.

The Student Experience - As the keystone of our comprehensive strategy to improve student success and completion, the College will continue fully implementing and assessing the Guided Pathways model.

Workforce Development, Readiness, and Economic Innovation – The College will address the region's new growth opportunities and gaps in educational and skill attainment for all Philadelphians.

External and Internal Community Relations – As the City's college, Community College of Philadelphia will position itself as a vital resource that impacts all of Philadelphia and beyond.

World-class Facilities – The College is committed to providing world-class facilities that reflect excellence and equity.

Fiscal Stability and Sustainability – Community College of Philadelphia will build a sustainable financial model that provides excellent student resources, respectable

employee compensation, and world-class facilities.

Equal Education and Employment – The College is committed to advocating for and developing initiatives and programming that are in alignment with the College’s Core Values. The College embraces and understands the importance of providing an education and environment that promotes the uniqueness of students, faculty and staff and the communities the College serves. The College also affirms that diversity is crucial to a democratic society, as it enriches the educational experience and celebrates differences among individuals.

PART III

BUDGET INITIATIVES

The College's planned 2025-2026 operating and capital expenses accommodate several important initiatives that address the six pillars noted above.

Among these are:

I. The Student Experience

- A total of \$11.7 million has been appropriated to continue the Octavius Catto Scholarship program.
- Title III – Transforming the Student Experience: Staff added to the operating budget
 - Two Counselors
 - Four Academic Advisors
 - One Biology and One Chemistry Learning Lab Specialist
 - Twenty-Two faculty positions.
 - One IT professional for user services/help desk
 - One Multimedia staff member
 - One full-time maintenance staff
 - One business services staff

II. Workforce Development, Readiness, and Economic Innovation

The Community College of Philadelphia (CCP) views workforce development as central to Philadelphia's ongoing economic recovery and future prosperity. According to *Philadelphia 2025: The State of the City*, a report published by The Pew Charitable Trusts in April 2025, the city entered the year on strong economic footing. The median household income surpassed \$60,000 for the first time—reaching \$60,302 in 2023—while unemployment dropped to 4.5% and the poverty rate fell to 20.3%, the lowest level since 2000.

Yet, significant disparities persist. White, non-Hispanic households earn a median income of \$82,940—approximately \$37,000 more than Black households (\$45,483) and \$32,000 more than Hispanic households (\$50,786). These inequities remain a major barrier to inclusive prosperity and must be directly addressed through workforce strategies that expand access and opportunity for all.

CCP is committed to becoming the future of workforce education by fostering inclusive spaces where communities across Philadelphia co-create solutions. This commitment is embodied in the Career and Advanced Technology Center (CATC), a state-of-the-art hub for career training, entrepreneurship, and hands-on learning. CATC is driving workforce readiness and economic mobility in high-demand

industries by offering accessible, purposeful education that leads to meaningful employment.

Our programs in *Welding*, *Electro-Mechanical Technology*, and *Computer Numerical Control (CNC) Technology* continue to meet critical industry needs across Philadelphia, the region, and the Commonwealth. These applied training programs prepare students to transform raw materials into high-precision products used in industries ranging from automotive and aerospace to medical device manufacturing and defense.

In FY2025–26, CCP has expanded its workforce offerings to include two new strategic programs:

- **Navy Welding Pipeline Program** – developed in partnership with the US Navy and BlueForge Alliance, this program supports national defense priorities and provides direct pathways into secure, high-wage maritime and defense manufacturing jobs.
- **Non-Destructive Testing (NDT)** – a critical skills program in quality assurance and structural inspection, aligned with growing demand in aerospace, infrastructure, and advanced manufacturing sectors.

Additionally, Philadelphia’s healthcare sector continues to provide strong employment prospects. CCP’s short-term training programs in health care and wellness prepare students for entry-level positions, offering both immediate job placement and opportunities to stack credentials over time. These programs meet

urgent local demand while promoting long-term career advancement and equity in health professions.

Through our Workforce Development Division, CCP delivers:

- **Open-access, industry-aligned training** in manufacturing, healthcare, and transportation
- **Flexible delivery models** (in-person, hybrid, and online) to accommodate working learners
- **Hands-on and work-based learning experiences** supported by employer partnerships
- **Skills-based and competency-driven instruction** that values prior learning and lived experience
- **Stackable credentials** that connect non-credit training to credit-bearing pathways

Our programs emphasize nationally recognized certifications and offer multiple entry and exit points. Students can begin with short-term, non-credit programs that lead to immediate employment, and seamlessly transition to longer-term academic pathways as their career goals evolve—from a “job mindset” to a “career mindset.”

By aligning our training programs with regional labor market needs and expanding access to opportunity, CCP is helping close the equity gap while building a skilled, resilient, and inclusive workforce.

III. Fiscal Stability and Sustainability

- There will be no increase in tuition or fees for FY2025-26, marking the ninth consecutive year the College has maintained stable tuition and fee rates.
- To support fiscal stability and long-term sustainability, the College implemented across-the-board reductions in several discretionary areas, including supplies, travel, staff training, hospitality, and departmental maintenance.

IV. World-class Facilities

Various Design and Construction Projections included, but are not limited to:

- **West Building – Simulation / Skills Lab for Nursing & Allied Health**
A comprehensive renovation is underway to create a state-of-the-art Simulation and Skills Lab to support Nursing and Allied Health programs. The new lab will feature high-fidelity patient simulators, exam rooms, control rooms, and debriefing spaces to enhance hands-on learning experiences for students. This facility will align with current healthcare training standards and provide realistic clinical scenarios to better prepare students for the workforce.
- **West Regional Parking Lot – Fence Replacement**
The perimeter fencing at the West Regional Parking Lot is being replaced to improve campus safety and security. The new fencing will be more durable, visually consistent, and better aligned with current access control and perimeter management practices.
- **Parking Garage – Phase IV**
Phase IV of the Main Parking Garage project includes structural

improvements, upgraded lighting, signage enhancements, and improved traffic flow measures.

- **Bonnell Building – Bathroom Renovations**

The restrooms in the Bonnell Building are undergoing full renovation to address aging infrastructure, ADA compliance, and energy efficiency. The upgrades include new fixtures, finishes, ventilation systems, and accessibility features to improve hygiene, safety, and comfort for students, faculty, and staff.

- **Bonnell Building – Roof Replacement**

The Bonnell Building roof replacement project addresses longstanding issues with leaks, insulation, and drainage. The new roofing system will enhance building envelope integrity, energy efficiency, and extend the structure's lifespan.

- **NERC – HVAC System Upgrades**

Major HVAC system upgrades at the Northeast Regional Center (NERC) are planned to improve indoor air quality, climate control, and system reliability. The upgrades will reduce energy consumption and improve comfort across classrooms, labs, and office spaces.

- **NERC – Surgical Simulation Lab**

A new Surgical Simulation Lab is being developed at NERC to provide specialized hands-on training for students in surgical technology and related health science fields. The lab will simulate real-world surgical settings and support credential-aligned instruction.

- **Gymnasium – Locker Rooms, Bathrooms,**

Renovation of the Gym's locker rooms and bathrooms and workout rooms are planned to modernize student-athlete and recreational facilities. This

includes upgraded showers, lockers, and restrooms. These improvements aim to support wellness and athletic programs while maintaining code compliance

- **NERC – Parking Lot Recoat and Striping**

The NERC parking lot is receiving a fresh coat and re-striping to improve safety, traffic flow, and overall appearance. Work will be phased to minimize disruption.

- **NERC – New Pedestrian Bridge**

A new pedestrian bridge is being installed to enhance safe access between campus buildings and parking areas. The bridge will meet ADA requirements and include modern safety features.

- **NERC – Green Roof Replacement**

The existing green roof at NERC is being replaced due to system aging and drainage concerns. The new roof will maintain environmental benefits while improving performance and longevity.

- **NERC – Solar Panel Project**

A new solar installation at NERC will contribute to the College's sustainability goals by reducing carbon emissions and offsetting electrical utility costs. The system will include rooftop and/or canopy-mounted photovoltaic panels integrated into the campus's energy infrastructure.

- **Winnett – Solar Panel Project**

The Winnett Building solar project includes the installation of photovoltaic panels designed to generate clean, renewable energy for the facility. This initiative supports long-term energy savings and aligns with the institution's sustainability strategy.

- **CBI – Heat Pump Replacement**

The Center for Business and Industry (CBI) is undergoing a phased replacement of its heat pumps to improve system reliability, efficiency, and occupant comfort.

- **Mint Building – Front Door Replacement**

The main entrance doors at the Mint Building are being replaced with modern, ADA-compliant, energy-efficient units to enhance security, accessibility, and aesthetics.

- **Mint Building – Lighting Upgrades**

Interior and exterior lighting at the Mint Building is being upgraded to energy-efficient LED fixtures. The improvements will reduce utility costs and improve visibility and safety throughout the facility.

- **WRC – NEW ENTRANCE**

In order to create a cohesive appearance from CATC & WRC we will reshape the entrance making the ramp ADA compliant and design the entrance making it fill like one campus.

V. External and Internal Community Relations

- Continued support for the Jr. STEM Academy, which provides year-round programming for students in grades 6–12, including STEM seminars, workshops, afterschool programs, summer camps, and semester-long projects in Biomedical and Environmental Engineering and Applied Robotics.

- Continued support for the Institute for Community Engagement and Civic Leadership, the College’s hub for volunteerism, service learning, civic engagement, and community partnerships, including voter engagement, student volunteering, and K–12 adopt-a-school programs.
- Ongoing support for the I Am More reentry program, which provides case management, expungement clinics, resource fairs, and scholarships for students and residents with justice system involvement.

VI. Diversity, Equity, and Inclusion

- Funding to support the Antiracist Training Initiative has been ongoing. This initiative is in alignment with the College’s Core Value of diversity, the mission of the Equal Education and Employment Office (formerly the Office of Diversity, Equity and Inclusion), and applicable law. Fall 2024 sessions were offered and conducted by Gold Enterprises. In response to the 2025 federal Executive Orders on DEI, the Antiracist sessions were placed on temporary hold for the Spring 2025 semester. These sessions will resume during the Fall 2025 academic year and will be revised appropriately to comply with applicable federal, state and local law and ordinances. This upcoming year, Gold Enterprises will conduct “train-the-trainers” sessions to transition the antiracist training to an in-house training initiative.

- Funding was provided to support the President's Diversity, Equity, and Inclusion (PDEI) Council. Funding through the PDEI Council is available for Affinity Groups, which are open for membership to all who support the goals of the individual groups. The Latinx Network and Black Faculty and Staff Alliance are active and continue to host events. Continued funding is needed as other members of the College have approached the Director of the Equal Education and Employment Office, and indicated that they are exploring forming additional Affinity Groups.
- During the 2024-2025 academic year, the ADA Accessibility Committee continued its work aligned with the College's commitment to equal access for all. The College's Disability and Accessibility Policy for Students and Employees was approved. The Committee continues to work on the goals in the College's updated ADA Plan. The ADA Accessibility Committee has also taken an active role in the College's implementation of the Final Rule for Accessibility of Web Content and Mobile Apps Provided by State and Local Governments. This Rule applies to the College beginning in April 2026. Members of the Committee worked with the Office of Online Learning and Media Services to

create training for the new Rule, and will work with the administration to create training and implementation for the College community.

- In partnership with Human Resources, the Equal Education and Employment Office worked with vendor HR Acuity to create a database and tracking system for internal and external discrimination complaints and requests for accommodations under the Americans with Disabilities Act. This system streamlines both processes and enables the Equal Education and Employment Office to continue to assess the impact that in-person and online non-discrimination training has on the College community.

PART IV

EXPENDITURE **BUDGET**

The College's operating budget is primarily dedicated to salaries and associated benefits, which account for approximately 80.5% of total expenditures. The tables below provide a breakdown of salary and benefit expenses by functional area, as well as a summary of major non-salary expenditure categories.

As shown in **Figure D**, approximately 48.5% of the College's budget will be spent on direct instruction and academic support services. Expenditures related to academic administration represent approximately 8.2% of the budget. Student Support expenditures, including the Offices of Counseling and Financial Aid, will represent approximately 10.7% of the budget. Facility Operations, which addresses all aspects of facility operations, including campus security, accounts for 11.7% of the budget. Information Technology Services account for 5.8% of the total budget. Other administrative offices account for approximately 15.1% of the budget. The latter includes the following budget areas: Human Resources, Business and Finance, Institutional Advancement, Strategic Communications, Office of Engagement, President/Board of Trustees, General Counsel, and the Institutional Contingency fund

FIGURE D				
2025-26 Budgeted Expenditures				
By Functional Area				
<u>Organizational Area</u>	<u>Salaries and Benefits</u>	<u>Non-salary Expenditures</u>	<u>Total</u>	<u>Percent of Budget</u>
Instruction and Academic Support Services	\$74,455,432	\$2,248,123	\$76,703,554	48.57%
Academic Administration	\$11,105,328	\$1,866,950	\$12,972,277	8.21%
Counseling/Financial Aid	\$5,844,086	\$32,735	\$5,876,821	3.72%
Other Enrollment Services and Student Affairs Administration	\$10,178,270	\$898,142	\$11,076,412	7.01%
Facility & Security Operations	\$5,659,421	\$12,828,876	\$18,488,297	11.71%
Information Technology Services	\$4,576,873	\$4,657,349	\$9,234,222	5.85%
General Administrative Functions	\$15,773,855	\$8,256,950	\$24,030,805	15.22%
Lapsed Salary Projection	<u>(\$459,967)</u>	<u>\$0</u>	<u>(\$459,967)</u>	-0.29%
Total 2024-25 Operating Budget	\$127,133,297	\$30,789,125	\$157,922,422	100%
Percent of Budget	80.50%	19.50%		

FIGURE D
2025-2026
Budgeted Expenditures
By Functional Area

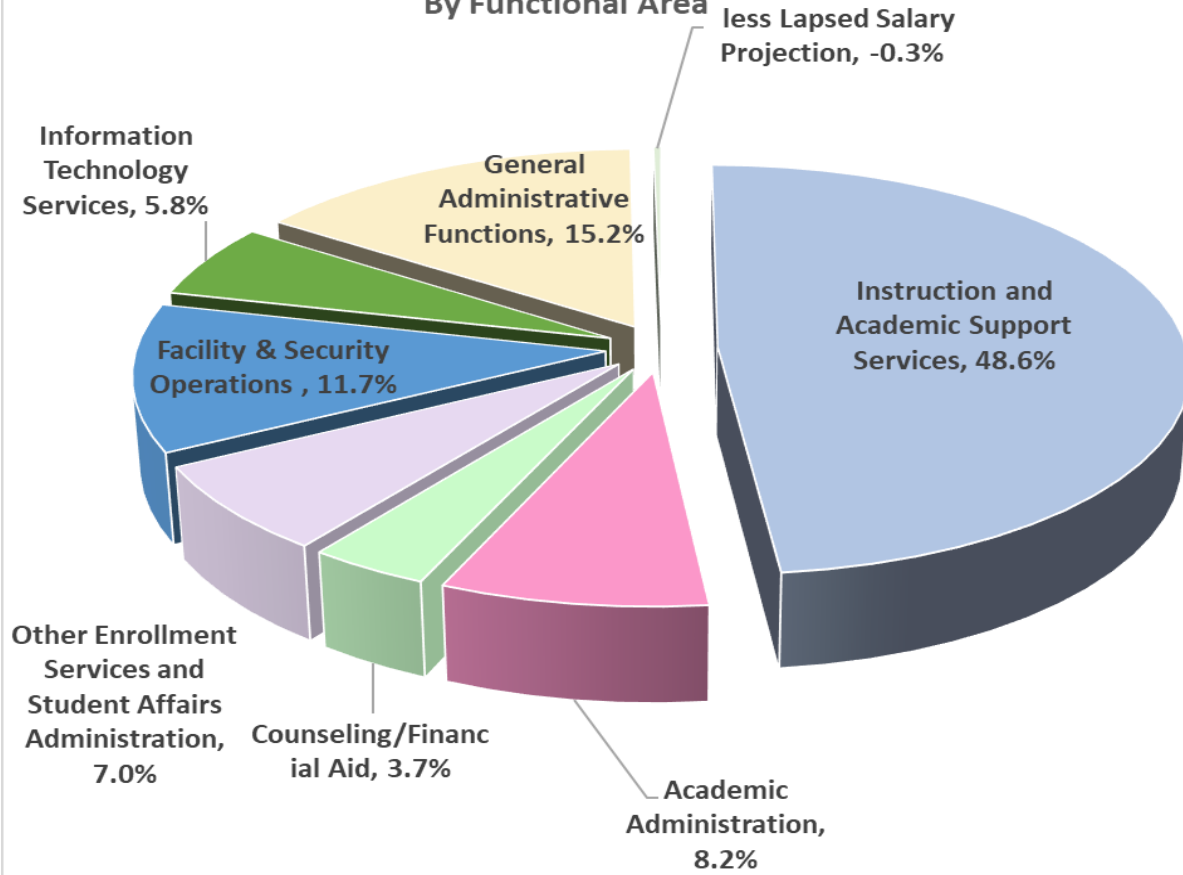


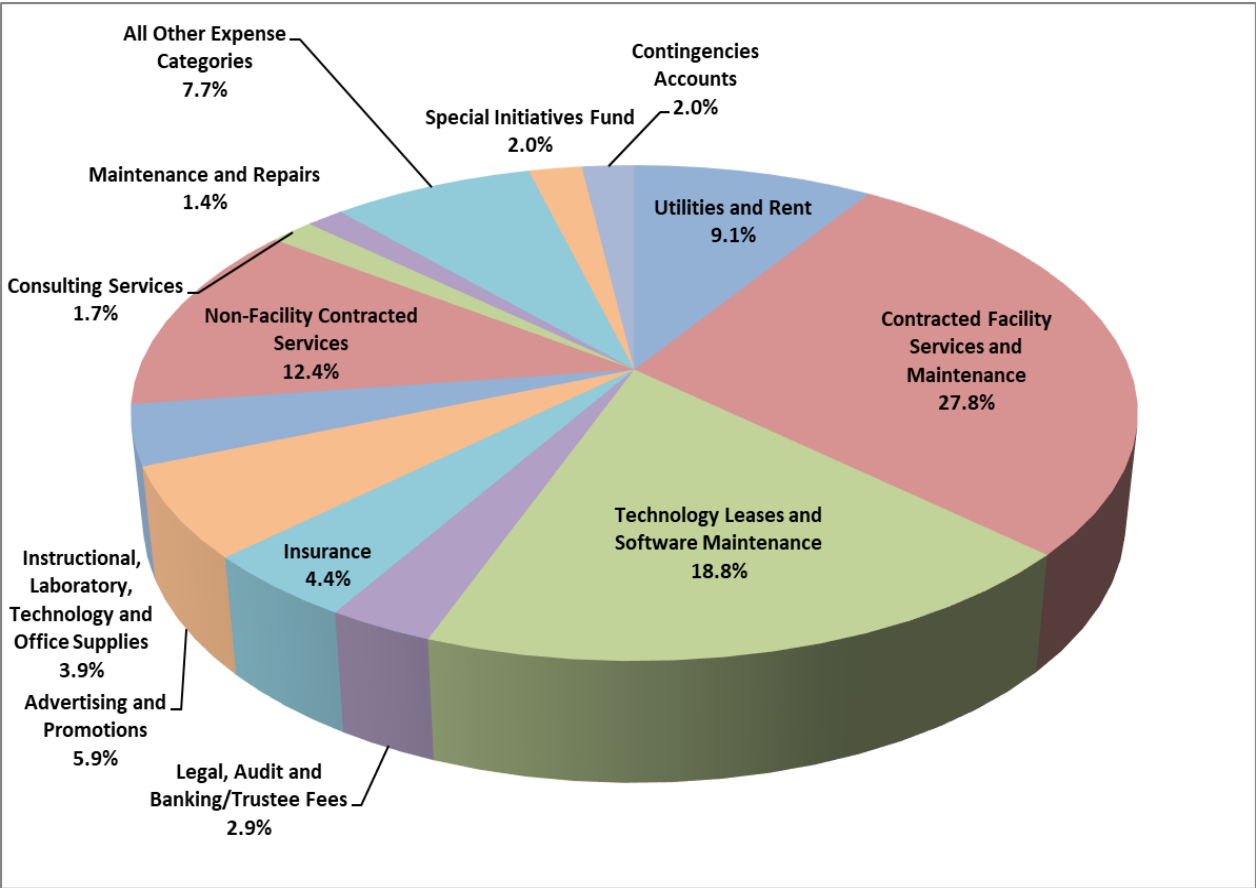
Figure E summarizes the planned 2025–2026 expenditures in categories outside of salaries and benefits. Additional detail is available in Table IV of Part VI of the Budget.

Approximately 27.8% of non-salary expenditures are dedicated to Facility Operations, including Public Safety, while Information Technology—covering leased equipment and software—accounts for another 18.8%.

Key non-facility contracted services include Single Stop, loan default management, testing services, Canvas (the College’s learning management system), interpreter services, courier and armored car services, payment gateway processing, new employee background checks, data backup, and firewall monitoring. Consulting services encompass state and federal lobbying support as well as architectural and engineering services related to campus facilities.

FIGURE E		
2025-26 Non-salary Expenditures Reported by Major Categories		
Expenditures Other Than Salaries and Fringes	Amount	Percent of Total
Utilities and Rent	\$2,811,750	9.1%
Contracted Facility Services and Maintenance (Includes Contracted Cleaning, Contracted Security and Other Service Contracts)	8,548,466	27.8%
Technology Leases and Software Maintenance	5,775,190	18.8%
Legal, Audit and Banking/Trustee Fees	895,350	2.9%
Insurance	1,340,000	4.4%
Advertising and Promotions	1,826,560	5.9%
Instructional, Laboratory, Technology and Office Supplies	1,203,350	3.9%
Non-Facility Contracted Services	3,826,391	12.4%
Consulting Services	520,614	1.7%
Maintenance and Repairs	438,240	1.4%
All Other Expense Categories	2,367,462	7.7%
Special Initiatives Fund	623,835	2.0%
Contingencies Accounts	611,916	2.0%
Total Non-Salary-Related Expense	\$30,789,125	100.0%

2025-2026 Non-Salary Expenditures Reported by Major Category



Non-Salary Operating Expenses Change

Healthcare costs, projected at \$21 million, represent a significant portion of the College's operating expenses. In recent years, the College has made meaningful progress in controlling rising healthcare costs by partnering with CVS as its pharmacy benefit manager and securing more competitive Stop Loss Insurance premiums for its self-funded medical plan.

Other Expenses increase by about \$700K over the 2024-2025 revised budget. The increase in expenses is mainly due to leased equipment, software, and supplies.

Leases

The following is a list of major software and equipment leases budgeted for the 2025-2026 year that have an annual cost of \$100,000 or greater:

Ellucian	\$481,177
Oracle	\$295,902
Crown Castle	\$225,142
SHI	\$174,811
SHI- Fortinet	\$174,327
Campus Consortium (Unified)	\$174,050
CSG Global Consulting	\$166,202
SHI- Adobe	\$116,109
Dell Technologies	\$100,470
Technolutions	\$100,000

Capital Expenses

The 2025-2026 capital budget plan totals \$8,039,034 in debt service payments and \$402,480 for capital purchases to be funded from non-resident student capital fees and an additional \$400,000 for capital purchases to be funded by the Perkins grant.

The College's existing debt consists of the following:

- The 2015 Bond Issue refinanced the 2008 issue (Pavilion Building, Northeast Regional Center Expansion, Bonnell, Mint, and West Building Renovations) and included new borrowings of \$5.9 million for Biology Lab Renovations and \$1.8 million for the West Building Escalator Replacement.
- The 2018 Bond Issue refinanced the remaining debt service of the 2017 privately placed bond, which had previously refinanced the 2007 Bond Issue, which had previously refinanced the 1998 Bond (Northwest Regional Center and Main Campus Projects), and of the 2001 Bond Issue, which financed the Center for Business and Industry Project.
- 2018 Bond Issue financing the Library/Learning Commons Renovations.
- The 2019 Bond Issue is the first financing phase for the West Philadelphia Career and Advanced Technology Center.
- 2020 Bond Issue for the second financing phase for the West Philadelphia

Career and Advanced Technology Center.

Details on all of these borrowings can be found in Table V.

Student Activities, Athletics, and Commencement Expenses

Student activity and commencement expenditures are funded from the General College fee, revenues generated from student events, and net profits from the bookstore and food service functions. The projected level of expenditures in this area is \$1,830,034. See Tables VII-A and VII-B in Part VI for the detailed Student Activities, Athletics, and Commencement budget.

GASB 45, 68 and 75

Beginning with the 2007-08 fiscal year, the College was required to implement a new accounting standard, GASB 45. This standard requires that the estimated present value of future post-retirement healthcare costs be accrued for current retirees, their dependents, and current employees and their dependents. The annual retiree healthcare costs expenditures are included in the annual expense budget and paid from annual revenues. The GASB 45 accrued expense liability computation does not directly impact the current year's revenues, expenses, and cash position, but it does have a significant impact on total expense and net asset amounts reported within the college's financial statements. GASB 45 was later superseded by GASB 75, which

introduced more stringent reporting requirements. The OPEB liability as of June 30, 2024, stands at \$153.4 million compared to \$148.7 million. The difference was largely due to the change in rate of salary inflation assumption from 3.0% in 2023 to 4.0% in 2024. The College is also required to record a liability related to employees enrolled in the state's PSERS and SERS retirement programs (GASB 68). The liability recorded for fiscal 2023-24 was \$5.08 million.

PART V

REVENUE

BUDGET

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

Credit Enrollments

The budget plan is based on 280,772 credit hours, which is 5% higher than the amount projected for the fiscal year 2024-25.

Non-Credit Enrollments

Non-credit FTE Enrollments for the fiscal year 2025-26 are based on Adult Literacy – GED (400), ESL (1,350), ABE (150), and Workforce Development.

City and State Funding

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

Figure F		
Total City and State Funding 2016-17 to the Present		
Fiscal Year	Total City Allocation	Total State Allocation
2016-17	29,909,207	36,410,571
2017-18	30,409,207	36,035,364
2018-19	32,409,207	35,755,597
2019-20	36,059,207	32,408,016
2020-21	33,093,078	32,388,574
2021-22	34,709,431	32,340,889
2022-23	49,711,874	33,561,416
2023-24	45,470,343	34,602,693
2024-25	40,650,940	36,219,992
2025-26	39,089,690	37,922,332
Includes \$800,000 for the Power Up Your Business Program from 2016-17		
Does not include the appropriation for the Octavius Catto Scholarship program and Debt Service		
Includes additional City funding (2022-23: \$15MM; 2023-24:\$10MM, and 2024-25:\$5MM)		

City funding is typically a lump-sum appropriation. As the College's expenditures on capital projects and debt service change, this increases or decreases the dollars that are available from the City allocation for operating purposes. Unlike student and State revenues, the annual City appropriation has never been directly or indirectly tied to enrollments.

State funding for the operating budget is provided separately. In the 2005-06 fiscal year, under the provisions of Act 46 passed in July 2005, State funding for Pennsylvania community colleges was transformed from the previous enrollment-based funding formula to an approach that was intended to provide more stability and predictability in funding. Act 46 largely, but not completely, uncoupled the level of State funding received from annual enrollment shifts. Beginning with the 2010 fiscal year, the State budget process has ignored the provisions of Act 46.

City Current Operating Revenues

The Mayor's proposed budget has allocated \$42,309,207, a decrease of \$2 million, to the College for FY 2025-2026. In addition to the \$42.3 million appropriation, the City is also providing \$11.7 million in funding to continue the Octavius Catto Scholarship program. The Catto Scholarship program provides last-dollar tuition and supplemental stipends to full-time students based on certain criteria.

The College continues to leverage City funding to support the City College for Municipal Employment (CCME), a mayoral initiative designed to recruit and train individuals for careers in city government. The program offers an "earn while you learn" model, preparing participants for stable, good-paying jobs with healthcare and retirement benefits.

City dollars are first applied to the City's share of debt service and capital expenses. The remaining revenues are available to support current operating costs.

The computation for 2025-2026 is as follows:

City Appropriation	\$ 42,309,207
Less: Debt Service	<u>(4,019,517)</u>
AVAILABLE FOR CURRENT OPERATING BUDGET	<u>\$38,289,690</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 2025-26, the Governor's proposed budget has a 4.7% increase in funding for PA Community Colleges. The State operating budget appropriations for the past several years and proposed for 2025-26 are as follows:

2015-16	29,963,712
2016-17	30,732,457
2017-18	30,732,457
2018-19	31,653,624
2019-20	32,287,263
2020-21	32,287,263
2021-22	32,287,263
2022-23	33,527,111
2023-24	34,133,059
2024-25	36,079,660
2025-26	37,922,332

The state operating funding includes \$150,000, representing fifty percent funding for some leased building and equipment costs. This brings the budgeted State Operating funding to \$38,072,332.

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 are terminated, dollars committed to those costs will be returned to the pool for use for another capital purpose. In addition, through the State budget process, the capital pool may be augmented by an annual appropriation increase. The College is not budgeting for any funding from the capital pool.

The capital pool will fund the college's debt service payment funding for the 2025-2026 year in the amount of \$4,019,517.

Student Tuition and Fee Revenues

Student tuition charges will remain the same at \$159 per credit. In the past nine years, the college has only increased tuition one time, and this will be the ninth consecutive year with no increases in tuition or fee rates.

Student Current Operating Revenues

Student Tuition Revenues were projected as follows:

Revenue Category	Revenue Adjustments	Total
Gross Revenues:		
Student Credit Hours at Census Date: 280,772		
Tuition - \$159 per credit		
Gross Tuition Revenue*		52,037,009
Net Contribution from Corporate Solutions		759,721
Technology Fee - \$30 per credit		8,663,662
Credit Course Fees		3,515,651
Distance Education Fees		1,931,691
Adult Literacy Program Fees		86,520
Senior Citizen Course Fees		8,652
Other Non-Instructional Fees		865,200
Tuition Revenue Adjustments, Discounts and Write-offs:		
Opportunity Now/Chamber of Commerce/	(65,294)	
First Class Programs		
Complete 15 Program	(55,650)	
Student Receivable Write-Offs and Tuition Adjustments	(2,090,016)	
Tuition Waivers and Exemptions	(1,165,342)	
American Success Program Offset	-	
Senior Citizen Tuition Discount	(32,445)	
Collection Costs	(125,871)	
Total Tuition Adjustments		(3,534,617)
TOTAL PROJECTED STUDENT REVENUES		64,333,489
*Assumes 9,800 credit hours from out-of-county students and 10,700 credit hours from out-of-state students		

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

Federal and State Funding

Approximately 54.45% of the College's credit students received some form of financial aid grant (Pell, FSEOG, PHEAA) to attend the College during the 2024-2025 academic year. For those receiving grant aid, the average Pell amount received was \$4,393 for the 2024-2025 award year (based on the Fall 2024 and Spring 2025 semesters). A substantial majority of the College's full-time students are among those receiving some form of federal grant aid. The maximum Pell award for fiscal year 2024-2025 was \$7,395. For fiscal year 2024-2025, the maximum Pell award remains fixed at \$7,395.

Beyond City, State, and student-related revenues, the most important external source of budget support for the College's budget over the past two decades has been federal Perkins funds, which support the critical need for Career and Technical Education. In the past years, the Perkins career program grant has provided more than \$2.9 million, which has been used to support program operating budget expenses and purchase capital

equipment for the College’s career programs.

The projected funding for 2025-2026 is estimated at \$2,934,126, which will be used to support costs associated with career and technical education programs, equipping students with the skills they need to obtain employment in the Pennsylvania region. Funds will be used for initiatives to develop and enhance career and technical program offerings, student completion of CTE-related programs, and students from special populations based on comprehensive local needs-based analysis.

Other Current Operating Revenues

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

Investment & Misc. Income	\$4,471,253
Vocational-Education (Perkins) Funds	400,000
Indirect and Administrative Cost Recovery	<u>400,435</u>
	\$5,271,688

Investment income (loss) is generated from the College’s investments in the Commonfund Multi-Strategy Bond Fund, Intermediate-Term Fund, Core Equity Fund, TIAA Fixed Income Fund, and TIAA Equity portfolio, as well as from short-term

investments. The Investment Subcommittee of the Business Affairs Committee and College management provide oversight of the Common fund and TIAA investment portfolios. The Indirect and Administrative Cost Recoveries are generated from federal grants awarded to the College.

In addition to operating revenues, the College annually receives restricted funding from a variety of public and private sources to enhance institutional activities and permit new initiatives that support the College's strategic priorities to be undertaken. Restricted funding is not used to support permanent staff positions or essential operating functions, and, as a result, revenues and expenditures associated with restricted funding activities are not included in the operating budget.

PART VI

DETAILED REVENUE, EXPENSE, AND ENROLLMENT TABLES

Table I – Budget Summary – Funding Sources and Application of Funds
for the Fiscal Year July 1, 2025 – June 30, 2026

Table II – Statement of Current Fund Sources of Revenues for the Fiscal Year
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Table IV – Comparative Analysis of Current Operating Expense Categories
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Table VI – Statement of Proposed Current Unrestricted Fund Expenditures by
Department for the Fiscal Year 2025-26 in Comparison to the 2024-25
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Table VII – Fiscal Year 2025-26 Student Activities, Athletics, and Commencement
Budget in Comparison to Fiscal Years 2023-24 and 2024-25

Table VIII – Summary of Revenues and Expenses of Bookstore, Food Service Operations
and Parking Operations for the Fiscal Year 2025-26 in Comparison to the
2023-24 and 2024-25 Fiscal Years

TABLE I

**BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**

FUNDING SOURCES	Operating	Capital	Catto Scholarship Program	Total
Student Tuition	\$49,262,113			\$49,262,113
Student Technology Fee	8,663,662			8,663,662
Credit Course Fee	3,515,651			3,515,651
Distance Education Fee	1,931,691			1,931,691
Adult Literacy Program Fee	86,520			86,520
Senior Citizen Fee	8,652			8,652
Other Non-Instructional Fees	865,200			865,200
City of Philadelphia	38,289,690	4,019,517	\$11,693,974	54,003,181
Commonwealth of Pennsylvania	37,922,332	4,019,517		41,941,849
Interest Income	608,344			608,344
Indirect Cost Allowances	400,435			400,435
CCME	4,000,000			4,000,000
Miscellaneous Income	4,471,253			4,471,253
Reserves	11,897,635			11,897,635
Total Current Operating Revenues	161,923,178	8,039,034	11,693,974	181,656,186
Student General, and Other Fees	1,512,804	402,480		1,915,284
Grant Capital Revenues		400,000		400,000
Total Educational and General Revenues	163,435,981	8,841,514	11,693,974	183,971,470
Auxiliary Enterprises	976,965			976,965
TOTAL SOURCES OF FUNDS	<u>\$164,412,946</u>	<u>\$8,841,514</u>	<u>\$11,693,974</u>	<u>\$184,948,435</u>
APPLICATION OF FUNDS				
Operating Budget Salary Expenses	91,561,710			\$91,561,710
Operating Budget Staff Benefits Expenses	35,572,343			35,572,343
All Other Operating Budget Expenses	30,789,125			30,789,125
CCME	4,000,000			4,000,000
Catto Scholarship Program Expenses			\$11,693,974	11,693,974
Reduced Current Operating Expenses	161,923,178		11,693,974	173,617,152
Student Activities & Commencement	1,830,034			1,830,034
Total Educational and General Expenditures	163,753,212		11,693,974	175,447,186
Auxiliary Enterprises	659,735			659,735
Capital Acquisitions		\$802,480		802,480
Debt Service		8,039,034		8,039,034
TOTAL USES OF FUNDS	<u>164,412,946</u>	<u>8,841,514</u>	<u>11,693,974</u>	<u>184,948,435</u>
TOTAL APPLICATION OF FUNDS	<u>\$164,412,946</u>	<u>\$8,841,514</u>	<u>\$11,693,974</u>	<u>\$184,948,435</u>

TABLE II

**STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2025-2026 IN COMPARISON TO FISCAL YEARS 2024-25 and 2023-24**

EDUCATIONAL AND GENERAL	2023-2024 Actual	Approved 2024-2025 Budget	Revised 2024-2025 Budget	Proposed 2025-26 Budget	% Change From 2024-25 Revised
<u>Student Revenues</u>					
Tuition	\$41,968,636	\$43,138,167	\$46,192,754	\$48,502,391	5.0
Technology Fee	\$7,507,608	\$7,669,137	\$8,251,107	\$8,663,662	5.0
Credit Course Fee	\$2,833,228	\$2,874,305	\$3,348,239	\$3,515,651	5.0
Distance Education Fee	\$1,730,881	\$1,720,464	\$1,839,706	\$1,931,691	5.0
Adult Literacy Program Fee	\$94,480	\$82,400	\$82,400	\$86,520	5.0
Senior Citizen Fee	\$8,268	\$8,240	\$8,240	\$8,652	5.0
Other Non-Instructional Fees	\$990,531	\$824,000	\$824,000	\$865,200	5.0
Net Contribution from Other Noncredit Instruction	<u>\$314,473</u>	<u>\$795,675</u>	<u>\$723,544</u>	<u>\$759,721</u>	<u>5.0</u>
Total Student Revenues	\$55,448,104	\$57,112,388	\$61,269,990	\$64,333,489	5.0
<u>Governmental Appropriations</u>					
City of Philadelphia	\$38,670,343	\$39,850,940	\$39,850,940	\$38,289,690	(3.9)
CCME			\$480,000	\$4,000,000	
Commonwealth of Pennsylvania	<u>\$34,602,693</u>	<u>\$36,364,688</u>	<u>\$36,219,992</u>	<u>\$37,922,332</u>	<u>4.7</u>
Total Governmental Appropriations	\$73,273,036	\$76,215,628	\$76,550,932	\$80,212,022	4.8
Use of Reserves	(\$3,835,698)	\$1,801,638	\$3,593,815	\$11,897,635	
<u>Other Income</u>					
Interest Income	\$576,185	\$33,344	\$608,344	\$608,344	0.0
Indirect Cost Allowances	\$432,077	\$301,558	\$400,435	\$400,435	0.0
Vocational Education Support Funds	\$0	\$350,000	\$0	\$0	#DIV/0!
Miscellaneous Income	<u>\$6,680,998</u>	<u>\$4,547,576</u>	<u>\$4,694,881</u>	<u>\$4,471,253</u>	<u>(4.8)</u>
Total Other Income	\$7,689,260	\$5,232,477	\$5,703,660	\$5,480,032	(3.9)
Total Current Operating Revenues	<u>\$132,574,702</u>	<u>\$140,362,131</u>	<u>\$147,118,397</u>	<u>\$161,923,178</u>	<u>10.1</u>
<u>Other Student Income</u>					
General College & Other Fees #	\$991,972	\$1,005,974	\$1,083,334	\$1,137,501	5.0
Other Student Activity Revenues #	\$4,900	\$10,000	\$60,865	\$10,000	(83.6)
Transfer from College Reserves	<u>\$0</u>	<u>\$492,744</u>	<u>\$178,148</u>	<u>\$365,303</u>	<u>105.1</u>
Total Other Student Income	\$996,872	\$1,508,718	\$1,322,347	\$1,512,804	14.4
TOTAL EDUCATIONAL AND GENERAL REVENUES	<u>\$133,571,574</u>	<u>\$141,870,849</u>	<u>\$148,440,744</u>	<u>\$163,435,981</u>	<u>10.1</u>
<u>Auxiliary Enterprises</u>					
Bookstore #	\$552,635	\$535,600	\$540,919	\$567,965	5.0
Food Service #	\$27,157	\$26,996	\$35,000	\$39,000	11.4
Parking Lot & Garages	<u>\$354,128</u>	<u>\$244,157</u>	<u>\$192,000</u>	<u>\$370,000</u>	<u>92.7</u>
Total Auxiliary Enterprises	\$933,920	\$806,753	\$767,919	\$976,965	27.2
TOTAL CURRENT FUND SOURCES OF REVENUES	<u>\$134,505,494</u>	<u>\$142,677,602</u>	<u>\$149,208,663</u>	<u>\$164,412,946</u>	<u>10.2</u>

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

TABLE III

**SUMMARY OF CURRENT FUND SOURCES OF REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26 COMPARED WITH FISCAL YEAR 2024-25**

	Approved 2024-25 Budget	Revised 2024-25 Budget	Proposed 2025-26 Budget	% Change From 2024-25 Revised
SOURCES OF FUNDS				
<u>Current Operating Revenues</u>				
Student Tuition and Fees	\$57,112,388	\$61,269,990	\$64,333,489	5.0
Governmental	\$76,215,628	\$76,550,932	\$80,212,022	4.8
Other	\$5,232,477	\$5,703,660	\$5,480,032	(3.9)
Use of Reserves	\$1,801,638	\$3,593,815	\$11,897,635	231.1
Total Current Operating Revenues	140,362,131	147,118,397	161,923,178	10.1
Other Student Fees and Other Revenues	1,508,718	1,322,347	1,512,804	14.4
TOTAL EDUCATIONAL AND GENERAL	141,870,849	148,440,744	163,435,981	10.1
Auxiliary Enterprises	\$806,753	767,919	976,965	27.2
TOTAL SOURCES OF FUNDS	\$142,677,603	\$149,208,663	\$164,412,946	10.2
EXPENDITURES				
<u>Current Operating Expenditures *</u>				
Salaries (including Unexpended Dollars)	\$78,129,932	\$83,803,649	\$90,721,677	8.3
Less: Anticipated Lapsed-Budget Dollars	(3,100,000)	(350,000)	(459,967)	-
Net Salaries	75,029,932	83,453,649	90,261,710	8.2
Benefits	34,112,038	32,273,527	35,572,343	10.2
Retirement Incentive Expense	1,300,000	797,854	1,300,000	62.9
CCME		480,000	4,000,000	
Other Expenses	\$29,920,161	\$30,113,366	\$30,789,125	2.2
Total Current Operating Expenditures	140,362,132	147,118,396	161,923,178	10.1
Student Activities & Commencement	\$1,695,447	\$1,583,922	\$1,830,034	15.5
TOTAL EDUCATIONAL AND GENERAL	142,057,578	148,702,318	163,753,212	10.1
Auxiliary Enterprises	\$620,025	\$506,344	\$659,735	30.3
TOTAL EXPENDITURES	\$142,677,603	\$149,208,663	\$164,412,946	10.2
TOTAL APPLICATION OF FUNDS	\$142,677,603	\$149,208,663	\$164,412,946	10.2

* Operating Expenses do not include the impact of the accrued post retirement expense that is required to be booked according to the new GASB 75.

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2025-26, REVISED BUDGET 2024-25, APPROVED 2024-25 BUDGET**

	Actual 2023-2024	Approved Budget 2024-2025	Revised Budget 2024-2025	Proposed Budget 2025-2026	Variance From App'd Budget	%	Variance From Rev'd Budget	%
SALARIES AND WAGES								
Instructional - Full-Time Faculty & VLs	\$23,202,778	\$24,443,472	\$25,579,140	\$27,081,005	\$2,637,533	10.8	\$1,501,866	5.9
Administrative	\$20,227,231	\$23,247,505	\$23,037,914	\$25,630,616	\$2,383,111	10.3	\$2,592,702	11.3
Instructional - Overload & Part- Time - Credit	\$10,587,100	\$9,615,273	\$12,877,067	\$13,791,339	\$4,176,066	43.4	\$914,272	7.1
Full-Time Classified & Confidential	\$7,707,892	\$9,185,246	\$8,931,137	\$10,007,168	\$821,922	8.9	\$1,076,032	12.0
Instructional - Summer - Credit	\$4,069,679	\$4,134,936	\$5,103,707	\$5,384,411	\$1,249,475	30.2	\$280,704	5.5
Counselors	\$1,675,511	\$1,933,283	\$1,888,882	\$2,295,938	\$362,655	18.8	\$407,055	21.6
Part-Time Laboratory/Professional	\$543,743	\$774,956	\$882,315	\$930,843	\$155,887	20.1	\$48,527	5.5
Instructional Aides	\$906,002	\$932,554	\$1,038,904	\$1,089,482	\$156,928	16.8	\$50,578	4.9
Curriculum Advising	\$4,540	\$10,150	\$10,810	\$11,404	\$1,254	12.4	\$595	5.5
Librarians	\$723,484	\$885,179	\$913,444	\$963,041	\$77,862	8.8	\$49,597	5.4
Extended Time Payments	\$1,050,612	\$1,198,154	\$1,306,151	\$1,194,512	(\$3,642)	(0.3)	(\$111,638)	(8.5)
Part-Time Classified	\$219,476	\$235,193	\$428,132	\$451,679	\$216,487	92.0	\$23,547	5.5
Classified Overtime	\$302,762	\$346,833	\$369,377	\$389,693	\$42,860	12.4	\$20,316	5.5
Student & Co-Op	\$266,599	\$222,278	\$275,278	\$275,278	\$53,000	23.8	\$0	0.0
Noncredit	\$285,786	\$355,019	\$328,095	\$346,141	(\$8,879)	(2.5)	\$18,045	5.5
Part-time Librarians and Counselors	\$201,606	\$175,660	\$249,349	\$263,063	\$87,403	49.8	\$13,714	5.5
Department Head Supplement	\$135,472	\$116,725	\$124,312	\$131,149	\$14,424	12.4	\$6,837	5.5
Instructional - Summer - Noncredit	\$161,977	\$194,747	\$328,885	\$346,974	\$152,226	78.2	\$18,089	5.5
Part-Time Tutors	\$75,092	\$109,693	\$116,823	\$123,248	\$13,555	12.4	\$6,425	5.5
Shift Differential	\$12,171	\$13,077	\$13,927	\$14,693	\$1,616	12.4	\$766	5.5
Total Salaries and Wages	\$72,359,511	\$78,129,932	\$83,803,649	\$90,721,677	\$12,591,745	16.1	6,918,028	8.3
Less: Projected Lapsed-Budget Salary Dollars	\$0	(\$3,100,000)	(\$350,000)	(\$459,967)	\$2,640,033	(85.2)	(\$109,967)	-
Retirement Incentive Payments	\$240,326	\$1,300,000	\$797,854	\$1,300,000	-	0.0	502,146	62.9
Total Salaries, Wages & Retirement Incentive Expenses	\$72,599,837	\$76,329,932	\$84,251,503	\$91,561,710	\$12,591,745	20.0	\$7,420,174	8.8

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2025-26, REVISED BUDGET 2024-25, APPROVED 2024-25 BUDGET**

	Actual 2023-2024	Approved Budget 2024-2025	Revised Budget 2024-2025	Proposed Budget 2025-2026	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>BENEFITS</u>								
Medical, Drug, & Dental *	\$20,342,589	\$22,045,500	\$19,424,500	\$21,782,093	(\$263,408)	(1.2)	\$2,357,593	12.1
Retirement	\$6,227,761	\$6,623,672	\$6,901,320	\$7,524,054	\$900,382	13.6	\$622,734	9.0
FICA Tax	\$3,118,479	\$2,935,802	\$3,240,481	\$3,521,646	\$585,845	20.0	\$281,165	8.7
Group Life Insurance	\$444,914	\$532,704	\$532,704	\$548,686	\$15,981	3.0	\$15,981	3.0
Workers' Compensation	\$271,421	\$397,113	\$397,113	\$353,000	(\$44,113)	(11.1)	(\$44,113)	(11.1)
Unemployment Compensation	\$252,371	\$226,600	\$336,494	\$346,589	\$119,989	53.0	\$10,095	3.0
Disability Insurance	\$306,582	\$354,044	\$354,044	\$364,665	\$10,621	3.0	\$10,621	3.0
Unused Vacation	\$278,965	\$455,776	\$485,402	\$512,099	\$56,323	12.4	\$26,697	5.5
Forgivable Loans	\$122,025	\$116,467	\$116,467	\$119,961	\$3,494	3.0	\$3,494	3.0
Tuition Remission	\$422,412	\$424,360	\$485,000	\$499,550	\$75,190	17.7	\$14,550	3.0
Total Fringe Benefits	\$31,787,517	\$34,112,038	\$32,273,527	\$35,572,343	\$1,460,304	4.3	\$3,298,816	10.2

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

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2025-26, REVISED BUDGET 2024-25, APPROVED 2024-25 BUDGET**

	Actual 2023-2024	Approved Budget 2024-2025	Revised Budget 2024-2025	Proposed Budget 2025-2026	Variance From App'd Budget	%	Variance From Rev'd Budget	%
CCME			480,000	4,000,000				
<u>OTHER EXPENSES - GENERAL</u>								
Leased Equipment & Software	\$4,067,087	\$5,238,777	\$5,221,237	\$5,775,190	\$536,413	10.2	\$553,953	30.5
Catalogues & Advertising Pool	\$2,724,252	\$1,814,560	\$1,814,560	\$1,826,560	\$12,000	0.7	\$12,000	0.7
Supplies & Book Purchases	\$823,206	\$1,190,460	\$889,070	\$1,203,350	\$12,890	1.1	\$314,280	35.3
Contracted Services Pool	\$4,320,171	\$3,571,998	\$3,875,849	\$3,826,391	\$254,393	7.1	(\$49,458)	(1.3)
Consulting	\$697,359	\$649,703	\$649,123	\$520,614	(\$129,089)	(19.9)	(\$128,509)	(19.8)
Equipment Repair & Maintenance	\$275,107	\$457,312	\$457,312	\$438,240	(\$19,072)	(4.2)	(\$19,072)	(4.2)
Insurance	\$1,084,523	\$1,249,807	\$1,249,807	\$1,340,000	\$90,193	7.2	\$90,193	7.2
Postage	\$321,271	\$324,058	\$324,058	\$314,055	(\$10,003)	(3.1)	(\$10,003)	(3.1)
Travel	\$269,122	\$422,902	\$390,651	\$289,712	(\$133,190)	(31.5)	(\$100,939)	(25.8)
Faculty Travel Funds	\$88,597	\$154,000	\$16,251	\$156,000	\$2,000	1.3	\$139,749	860.0
Legal	\$801,402	\$625,000	\$1,415,116	\$668,750	\$43,750	7.0	(\$746,366)	(52.7)
Library Books and AV Software	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	-
Institutional Membership	\$287,852	\$395,045	\$395,045	\$385,065	(\$9,980)	(2.5)	(\$9,980)	(2.5)
Personnel Recruitment	\$102,743	\$155,000	\$290,000	\$395,000	\$240,000	154.8	\$105,000	36.2
Hospitality	\$268,177	\$306,990	\$306,990	\$241,355	(\$65,635)	(21.4)	(\$65,635)	(21.4)
Audit	\$249,084	\$180,250	\$240,000	\$226,600	\$46,350	25.7	(\$13,400)	(5.6)
Student Stipend	\$18,410	\$85,500	\$45,500	\$21,000				
Freight and Delivery	\$3,950	\$7,930	\$7,930	\$7,372	(\$558)	(7.0)	(\$558)	(7.0)
Public Events	\$260,273	\$199,971	\$208,000	\$262,494	\$62,523	31.3	\$54,494	26.2
Overtime Dinner Allowance	\$9,781	\$20,831	\$20,831	\$19,915	(\$916)	(4.4)	(\$916)	(4.4)
Accreditation	\$24,993	\$47,700	\$47,700	\$26,700	(\$21,000)	(44.0)	(\$21,000)	(44.0)
Fuel-College Vehicles	\$4,340	\$10,230	\$10,230	\$5,330	(\$4,900)	(47.9)	(\$4,900)	(47.9)
Leased Vehicles	(\$727)	\$1,000	\$1,000	\$1,000	\$0	0.0	\$0	0.0
Awards	\$84,284	\$69,600	\$140,000	\$161,000	\$91,400	131.3	\$21,000	15.0
Contingency - Departmental	\$0	\$361,916	\$0	\$311,916	(\$50,000)	(13.8)	\$311,916	0.0
Contingency - Institutional	\$0	\$300,000	\$0	\$300,000	\$0	0.0	\$300,000	0.0
Income Tax	\$153,540	\$0	\$0	\$0	\$0	0.0	\$0	0.0
Special Initiatives Fund	\$522,258	\$923,835	\$499,970	\$623,835	(\$300,000)	(32.5)	\$123,865	0.0
Total Other Expenses - General	\$17,461,054	\$18,764,375	\$18,516,230	\$19,347,445	\$647,570	3.1	\$855,714	4.6

TABLE IV

**COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2025-26, REVISED BUDGET 2024-25, APPROVED 2024-25 BUDGET**

	Actual 2023-2024	Approved Budget 2024-2025	Revised Budget 2024-2025	Proposed Budget 2025-2026	Variance From App'd Budget	%	Variance From Rev'd Budget	%
<u>OTHER EXPENSES - PLANT</u>								
Electricity	\$1,480,757	\$1,513,000	\$1,513,000	\$1,558,390	\$45,390	3.0	\$45,390	3.0
Natural Gas	\$184,480	\$215,000	\$219,000	\$219,800	\$4,800	2.2	\$800	0.4
Water and Sewer Rent	\$338,834	\$360,000	\$360,000	\$361,560	\$1,560	0.4	\$1,560	0.4
Fuel Oil	\$0	\$5,000	\$0	\$5,000	\$0	0.0	\$5,000	#DIV/0!
Contracted Security Service	\$3,141,069	\$1,991,271	\$2,558,500	\$2,500,000	\$508,729	25.5	(\$58,500)	(2.3)
Contracted Cleaning	\$2,009,478	\$2,015,496	\$2,015,496	\$2,021,964	\$6,468	0.3	\$6,468	0.3
Contracted Plant Operations	\$750,220	\$2,338,771	\$1,571,542	\$1,975,686	(\$363,085)	(15.5)	\$404,144	25.7
Plant Maintenance & Repairs	\$1,600,345	\$1,290,980	\$1,940,980	\$1,580,980	\$290,000	22.5	(\$360,000)	(18.5)
Property Rent	\$831,883	\$850,000	\$850,000	\$667,000	(\$183,000)	(21.5)	(\$183,000)	(21.5)
Plant Operations Material & Supplies	\$333,964	\$500,000	\$500,000	\$469,836	(\$30,164)	(6.0)	(\$30,164)	(6.0)
Boiler & Elevator Certificate	\$55,263	\$76,268	\$68,618	\$81,464	\$5,196	6.8	\$12,846	18.7
Total Other Expenses - Plant	\$10,726,294	\$11,155,786	\$11,597,136	\$11,441,680	\$285,894	2.6	(\$155,456)	(1.3)
Total Other Expenses	\$28,187,348	\$29,920,161	\$30,113,366	\$30,789,125	\$933,464	2.9	\$700,258	2.3
TOTAL	\$132,574,702	\$140,362,132	\$147,118,396	\$161,923,178	14,985,513	15.4	\$11,419,249	7.8
EXPENDITURES	\$132,574,702	\$140,362,132	\$147,118,396	\$161,923,178	\$21,561,046	15.4	\$14,804,782	10.1

TABLE V

**STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-2026 IN COMPARISON TO FISCAL YEAR 2024-25**

	Proposed 2024-25 Budget	Revised 2024-25 Budget	Proposed 2025-26 Budget	Variance from Revised Budget
CAPITAL REVENUES				
<u>Appropriations</u>				
City of Philadelphia	\$4,458,267	\$4,458,267	\$4,019,517	(\$438,750)
Commonwealth of Pennsylvania	<u>4,458,267</u>	<u>4,458,267</u>	<u>4,019,517</u>	<u>(438,750)</u>
Total State & Local Appropriations	<u>8,916,534</u>	<u>8,916,534</u>	<u>8,039,034</u>	<u>(877,500)</u>
<u>Other Sources</u>				
Capital Fee	330,054	372,667	402,480	29,813
Perkins Grant	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
TOTAL SOURCES OF FUNDS	<u><u>\$9,646,588</u></u>	<u><u>\$9,689,201</u></u>	<u><u>\$8,841,514</u></u>	<u><u>(\$847,688)</u></u>
CAPITAL EXPENDITURES				
<u>Capital Purchases</u>				
Furniture, Equipment, Software & Renovations	\$330,054	\$372,667	\$402,480	\$29,813
Specially Funded Capital Purchases	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Total Capital Purchases	<u>730,054</u>	<u>772,667</u>	<u>802,480</u>	<u>29,813</u>
<u>Debt Service</u>				
Northeast Regional Center, Main Campus, West Building, Biology Labs Expansion or Renovations				
2015 Bond - Refinancing of 2008 Bond	<u>6,656,750</u>	<u>6,656,750</u>	<u>5,782,250</u>	<u>(874,500)</u>
Renovations to Library / Learning Commons	<u>1,144,631</u>	<u>1,144,631</u>	<u>1,144,631</u>	<u>0</u>
Career & Advanced Technology Center - Phase I Financing	<u>678,250</u>	<u>678,250</u>	<u>675,250</u>	<u>(3,000)</u>
Career & Advanced Technology Center - Phase II Financing	<u>436,903</u>	<u>436,903</u>	<u>436,903</u>	<u>0</u>
Total Debt Service	<u>8,916,534</u>	<u>8,916,534</u>	<u>8,039,034</u>	<u>(877,500)</u>
TOTAL CAPITAL EXPENDITURES	<u><u>\$9,646,588</u></u>	<u><u>\$9,689,201</u></u>	<u><u>\$8,841,514</u></u>	<u><u>(\$847,687)</u></u>

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2024-25 and ACTUAL 2023-24)**

Department	2023-2024 Actual	2024-2025 Budget	2024-2025 Revised	-----2025-2026 PROPOSED-----			Variance From 2024-2025 Budget	
				Salaries	Non-Salary Expenses	Total		
<u>Educational and General</u>								
Academic Administration								
Office of Academic & Student Success	\$1,878,866	\$2,280,844	\$1,778,864	\$1,806,354	\$658,116	\$2,464,470	\$183,625	8.1
Division Office - Business & Technology	\$306,464	\$420,397	\$366,135	\$485,498	\$30,850	\$516,348	\$95,952	22.8
Division Office - Math, Science, & Health Careers	\$682,991	\$762,087	\$858,743	\$656,695	\$306,770	\$963,465	\$201,378	26.4
Division Office - Liberal Studies	\$394,613	\$601,575	\$541,471	\$515,737	\$10,366	\$526,103	(\$75,472)	(12.5)
Division Office - Access & Community Engagement	\$809,714	\$1,017,449	\$1,117,250	\$1,089,257	\$31,200	\$1,120,457	\$103,008	10.1
Division Office - Online Learning & Media Service	\$1,496,881	\$1,728,677	\$1,887,066	\$1,446,204	\$652,447	\$2,098,651	\$369,974	21.4
Office of Workforce & Economic Innovation	\$758,184	\$996,180	\$1,096,971	\$1,284,570	\$158,340	\$1,442,910	\$446,731	-
Regional Centers	\$497,179	\$527,777	\$592,037	\$611,755	\$18,861	\$630,616	\$102,839	19.5
Total Academic Administration	\$6,824,892	\$8,334,986	\$8,238,536	\$7,896,072	\$1,866,950	\$9,763,021	\$1,428,035	17.1
Academic Support Services								
Library	\$1,559,951	\$1,633,095	\$1,783,737	\$1,502,928	\$374,264	\$1,877,192	\$244,097	14.9
Educational Support Services	\$595,978	\$618,845	\$611,164	\$660,572	\$18,102	\$678,674	\$59,829	9.7
Learning Lab	\$706,761	\$1,111,058	\$1,096,717	\$1,349,396	\$26,198	\$1,375,595	\$264,536	23.8
Academic Advising	\$1,157,331	\$1,350,954	\$1,345,761	\$1,986,760	\$10,594	\$1,997,354	\$646,400	47.8
Academic Computing	\$2,735,871	\$488,134	\$281,686	\$335,377	\$186,317	\$521,694	\$33,560	6.9
Assessment Center	\$361,982	\$377,613	\$408,108	\$347,275	\$82,838	\$430,112	\$52,499	13.9
Center on Disability	\$354,914	\$394,530	\$563,612	\$337,412	\$205,565	\$542,977	\$148,447	37.6
Total Academic Support Services	\$7,472,788	\$5,974,230	\$6,090,786	\$6,519,721	\$903,877	\$7,423,597	\$1,449,368	24.3
<i>Instructional Departments</i>								
<u>Division of Business & Technology</u>								
Business Administration	\$1,297,262	\$1,355,839	\$1,547,280	\$1,578,405	\$200	\$1,578,605	\$222,766	16.4
Computer Technologies	\$2,052,993	\$2,086,236	\$2,461,768	\$2,588,118	\$7,425	\$2,595,543	\$509,306	24.4
Culinary Arts & Hospitality Management	\$316,026	\$363,692	\$344,916	\$396,016	\$86,180	\$482,196	\$118,504	32.6
Transportation Technologies Management	\$654,906	\$689,197	\$845,294	\$866,867	\$20,490	\$887,357	\$198,160	28.8
Business Leadership Fashion & Tourism	\$468,018	\$529,721	\$645,420	\$630,986	\$18,532	\$649,518	\$119,797	22.6
Power up	\$522,258	\$800,000	\$499,970	\$0	\$520,000	\$520,000	(\$280,000)	(35.0)
Total Division of Business & Technology	\$5,311,463	\$5,824,685	\$6,344,649	\$6,060,392	\$652,827	\$6,713,218	\$888,533	15.3
<u>Division of Math, Science, & Health Technology</u>								
Nursing	\$2,898,160	\$2,850,861	\$3,353,624	\$3,275,132	\$28,063	\$3,303,195	\$452,333	15.9
Biology	\$3,539,080	\$3,617,656	\$4,203,020	\$4,198,667	\$190,103	\$4,388,770	\$771,113	21.3
Cardio-Respiratory Technology	\$482,411	\$404,748	\$556,989	\$547,652	\$32,438	\$580,089	\$175,341	43.3
Dental Studies	\$1,141,361	\$1,002,399	\$1,205,329	\$1,141,576	\$58,025	\$1,199,601	\$197,203	19.7
Medical Assisting	\$8,257	\$19,734	\$13,818	\$12,722	\$10,103	\$22,825	\$3,090	15.7
Diagnostic Medical Imaging	\$915,203	\$842,071	\$1,075,483	\$1,075,822	\$53,277	\$1,129,099	\$287,027	34.1
Medical Laboratory Technology	\$284,796	\$239,802	\$327,581	\$234,902	\$26,652	\$261,555	\$21,753	9.1
Physics	\$706,061	\$736,736	\$854,368	\$957,011	\$14,200	\$971,211	\$234,475	31.8
Chemistry	\$1,388,053	\$1,363,017	\$1,584,095	\$1,602,996	\$48,275	\$1,651,271	\$288,254	21.1
Mathematics	\$1,667,078	\$1,686,533	\$1,781,843	\$1,866,326	\$250	\$1,866,576	\$180,043	10.7

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2024-25 and ACTUAL 2023-24)**

Department	2023-2024 Actual	2024-2025 Budget	2024-2025 Revised	-----2025-2026 PROPOSED-----			Variance From 2024-2025 Budget	%
				Salaries	Non-Salary Expenses	Total		
Foundation Mathematics	\$2,097,544	\$2,072,051	\$2,400,541	\$2,536,844	\$6,775	\$2,543,619	\$471,568	22.8
Allied Health Instruction	\$1,182,139	\$1,356,237	\$1,429,940	\$1,535,130	\$32,875	\$1,568,005	\$211,768	15.6
Total Division of Math, Science & Health	\$16,310,143	\$16,191,845	\$18,786,632	\$18,984,780	\$501,034	\$19,485,814	\$3,293,969	20.3
<u>Division of Liberal Studies</u>								
English	\$8,792,907	\$8,965,246	\$10,089,569	\$10,453,803	\$7,305	\$10,461,108	\$1,495,863	16.7
World Language	\$623,907	\$662,890	\$711,561	\$741,988	\$0	\$741,988	\$79,098	11.9
History , Philosophy & Religious Studies	\$1,000,834	\$974,432	\$1,176,378	\$1,211,089	\$675	\$1,211,764	\$237,331	24.4
Art	\$1,145,828	\$1,177,328	\$1,378,752	\$1,313,469	\$17,834	\$1,331,303	\$153,974	13.1
Photographic Imaging	\$613,980	\$578,696	\$783,493	\$763,359	\$26,375	\$789,734	\$211,038	36.5
Music	\$518,450	\$498,705	\$660,390	\$656,926	\$10,500	\$667,426	\$168,720	33.8
Architecture, Design & Construction	\$648,536	\$744,747	\$693,205	\$677,709	\$10,255	\$687,964	(\$56,784)	(7.6)
Behavioral Health/Human Services	\$613,691	\$751,613	\$815,070	\$914,166	\$26,950	\$941,116	\$189,503	25.2
Behavioral Science	\$1,139,861	\$943,364	\$1,262,077	\$1,091,606	\$14,050	\$1,105,656	\$162,292	17.2
Social Science	\$1,281,352	\$1,355,527	\$1,464,589	\$1,591,416	\$0	\$1,591,416	\$235,889	17.4
Justice	\$475,117	\$411,871	\$446,686	\$466,533	\$477	\$467,010	\$55,138	13.4
Paralegal Studies	\$266,833	\$266,320	\$279,053	\$257,284	\$350	\$257,634	(\$8,686)	(3.3)
ASL/English Interpreting	\$189,287	\$210,911	\$145,124	\$228,362	\$750	\$229,112	\$18,202	8.6
Education	\$404,388	\$434,106	\$410,301	\$422,437	\$4,952	\$427,389	(\$6,717)	(1.5)
Total Division of Liberal Studies	\$17,714,971	\$17,975,758	\$20,316,249	\$20,790,146	\$120,473	\$20,910,619	\$2,934,862	16.3
<u>Adult Community Education Instruction</u>								
Noncredit Instruction	\$445,861	\$587,606	\$562,507	\$584,005	\$69,912	\$653,917	\$66,311	11.3
Total Division	\$445,861	\$587,606	\$562,507	\$584,005	\$69,912	\$653,917	\$66,311	11.3
Total all Instructional Departments	\$39,782,438	\$40,579,894	\$46,010,037	\$46,419,323	\$1,344,246	\$47,763,569	\$7,183,675	17.7
TOTAL ACADEMIC AFFAIRS	\$54,080,118	\$54,889,110	\$60,339,359	\$60,835,115	\$4,115,072	\$64,950,187	\$10,061,078	18.3
<u>Student Administration</u>								
Dean of Enrollment Services	\$1,050,783	\$1,162,520	\$1,316,480	\$1,257,913	\$248,052	\$1,505,966	\$343,446	29.5
Dean of Students	\$463,639	\$604,694	\$567,706	\$600,783	\$37,238	\$638,021	\$33,327	5.5
Academic Operations	\$124,406	\$16,224	\$0	\$0	\$0	\$0	(\$16,224)	(100.0)
Total Student Administration	\$1,638,828	\$1,783,438	\$1,884,186	\$1,858,696	\$285,290	\$2,143,986	\$360,549	20.2
<u>Student Support Services</u>								
Admissions	\$1,775,309	\$2,112,046	\$1,724,115	\$1,919,024	\$71,759	\$1,990,784	(\$121,263)	(5.7)
Financial Aid	\$1,411,109	\$1,688,561	\$1,589,305	\$1,694,686	\$15,770	\$1,710,456	\$21,895	1.3

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2024-25 and ACTUAL 2023-24)**

Department	2023-2024 Actual	2024-2025 Budget	2024-2025 Revised	-----2025-2026 PROPOSED-----			Variance From 2024-2025 Budget	%
				Salaries	Non-Salary Expenses	Total		
Counseling	\$2,033,032	\$2,190,615	\$2,229,050	\$2,460,556	\$16,965	\$2,477,521	\$286,906	13.1
Office of Student Activities	\$779	\$2,608	\$1,122	\$0	\$2,462	\$2,462	(\$145)	(5.6)
Office of Athletics	\$67,200	\$104,768	\$83,201	\$87,750	\$1,654	\$89,404	(\$15,364)	(14.7)
Records and Registration	\$881,800	\$1,137,692	\$1,047,257	\$1,149,741	\$27,906	\$1,177,647	\$39,955	3.5
Women's Center	\$144,725	\$160,019	\$183,712	\$187,120	\$6,125	\$193,245	\$33,226	20.8
Single Stop	\$89,226	\$218,425	\$181,720	\$237,886	\$56,609	\$294,495	\$76,070	34.8
Jr. STEM Academy	\$8,313	\$20,122	\$29,645	\$26,398	\$12,975	\$39,373	\$19,251	95.7
LGBTQ Center	\$60,842	\$60,564	\$34,092	\$58,697	\$4,950	\$63,647	\$3,083	5.1
Office of Collegiate Recovery (OCR)	\$0	\$5,000	\$211	\$0	\$2,175	\$2,175	(\$2,825)	(56.5)
Center for Male Engagement	\$451,028	\$787,380	\$831,592	\$730,170	\$348,400	\$1,078,570	\$291,190	37.0
Student Tuition Services	\$570,682	\$596,651	\$603,406	\$615,214	\$13,593	\$628,806	\$32,156	5.4
Career Services	\$313,744	\$402,097	\$358,032	\$366,222	\$64,244	\$430,465	\$28,369	7.1
Total Student Support Services	\$7,807,789	\$9,486,548	\$8,896,461	\$9,533,464	\$645,587	\$10,179,051	\$692,503	7.3
TOTAL STUDENT AFFAIRS	\$9,446,617	\$11,269,986	\$10,780,647	\$11,392,160	\$930,877	\$12,323,037	\$1,053,051	9.3
<u>General Institutional</u>								
Board of Trustees	\$79,451	\$126,925	\$92,833	\$0	\$103,459	\$103,459	(\$23,466)	(18.5)
Office of the President	\$1,330,259	\$1,211,525	\$1,284,913	\$929,365	\$693,130	\$1,622,495	\$410,970	33.9
Office Government Relations	\$505,939	\$660,538	\$569,152	\$162,135	\$238,412	\$400,547	(\$259,991)	(39.4)
Strategic Initiatives & Community Engagement	\$1,052,665	\$1,466,174	\$1,223,371	\$1,160,018	\$270,938	\$1,430,956	(\$35,218)	(2.4)
Human Resources	\$1,759,103	\$1,772,527	\$1,899,455	\$1,167,955	\$746,650	\$1,914,605	\$142,078	8.0
Institutional Advancement	\$1,479,621	\$1,676,205	\$1,756,671	\$1,426,377	\$282,625	\$1,709,002	\$32,797	2.0
Office of Communications	\$4,733,710	\$3,600,208	\$3,790,898	\$1,880,914	\$1,976,200	\$3,857,114	\$256,906	7.1
Information Technology Services	\$3,744,787	\$7,084,127	\$7,475,737	\$3,254,233	\$4,657,349	\$7,911,582	\$827,455	11.7
Business and Finance	\$808,648	\$552,266	\$544,963	\$337,302	\$392,808	\$730,110	\$177,844	32.2
Controllers Office	\$1,902,285	\$2,194,362	\$2,279,153	\$2,001,199	\$402,742	\$2,403,941	\$209,579	9.6
Purchasing and Services	\$401,141	\$479,446	\$489,095	\$397,309	\$103,625	\$500,934	\$21,488	4.5
General Institutional Expense	\$1,356,770	\$1,626,715	\$1,562,848	\$410,844	\$1,338,984	\$1,749,828	\$123,113	7.6
Business Services	\$901,351	\$1,077,018	\$1,010,486	\$596,283	\$619,102	\$1,215,385	\$138,367	12.8
General Counsel	\$1,688,591	\$1,606,770	\$2,268,898	\$745,771	\$788,275	\$1,534,046	(\$72,724)	(4.5)
TOTAL GENERAL INSTITUTIONAL	\$21,744,321	\$25,134,806	\$26,248,472	\$14,469,704	\$12,614,299	\$27,084,003	\$1,949,197	7.8
FACILITIES OPERATIONS & SECURITY	\$15,280,776	\$16,456,343	\$16,540,504	\$4,023,942	\$12,828,876	\$16,852,818	\$396,476	2.4
STAFF BENEFITS	\$32,032,755	\$35,412,038	\$33,078,646	\$36,872,343	\$0	\$36,872,343	\$1,460,304	4.1
SPECIAL INITIATIVES FUND						\$0	\$0	

TABLE VI

**STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2024-25 and ACTUAL 2023-24)**

Department	-----2025-2026 PROPOSED-----						Variance From 2024-2025 Budget	%
	2023-2024 Actual	2024-2025 Budget	2024-2025 Revised	Salaries	Non-Salary Expenses	Total		
CONTINGENCY	\$0	\$300,000	\$0	\$0	\$300,000	\$300,000	\$0	0.0
TOTAL CURRENT OPERATING EXPENSES	\$132,584,587	\$143,462,283	\$146,987,629	\$127,593,264	\$30,789,125	\$158,382,389	\$13,459,802	9.4
LESS: Anticipated Lapsed-Budget Dollars	\$0	(\$3,100,000)	(\$350,000)	(\$459,967)		(\$459,967)	\$2,640,033	(85.2)
LESS: Misc. Adjustments	(\$9,885)	(\$52)	\$767			\$756	\$808	
TOTAL REDUCED CURRENT OPERATING EXPENSES	\$132,574,702	\$140,362,231	\$146,638,396	\$127,133,297	\$30,789,125	\$157,923,178	\$16,100,643	11.5
CCME			\$480,000			\$4,000,000		
Other Expenses								
<u>Student Activities & Commencement</u>	\$1,079,452	\$1,695,447	\$1,583,922	\$689,880	\$1,140,154	\$1,830,034	\$134,587	7.9
<u>Auxiliary Enterprises</u>								
Bookstore	\$0	\$36,000	\$36,000	\$0	\$36,000	\$36,000	\$0	0.0
Food Service	\$301,009	\$359,815	\$376,032	\$41,145	\$337,280	\$378,425	\$18,609	5.2
Parking Lot & Garage	\$92,761	\$224,210	\$94,312	\$0	\$245,310	\$245,310	\$21,100	0.0
Total Auxiliary Enterprises	\$393,770	\$620,025	\$506,344	\$41,145	\$618,590	\$659,735	\$39,709	6
TOTAL EXPENSES	\$134,047,924	\$142,677,702	\$149,208,661	\$127,864,322	\$32,547,868	\$164,412,946	\$21,735,244	15.2

TABLE VII-A

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2025-2026 (WITH COMPARISON TO FISCAL YEARS 2023-24 AND 2024-25)

	Variance					
	Approved	Revised	Proposed	From 2024-25	% Change	
	2023-24	2024-25	2024-25	2025-26	From	
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Revised</u>	<u>2024-25</u>
					<u>Budget</u>	<u>Revised</u>
REVENUES						
General College Fee	\$991,972	\$1,005,974	\$1,083,334	\$1,137,501	\$54,167	5.0%
Auxiliary Profits	540,151	186,768	261,575	317,230	55,655	21.3%
Revenues from Activities	4,900	10,000	60,865	10,000	(50,865)	-83.6%
Transfer from College Reserves	0	492,744	178,148	365,303	187,155	105.1%
TOTAL REVENUES	<u>\$1,537,023</u>	<u>\$1,695,486</u>	<u>\$1,583,922</u>	<u>\$1,830,034</u>	<u>(\$111,564)</u>	<u>-7.0%</u>
EXPENDITURES						
Student Publications	\$8,013	\$8,500	\$8,500	\$8,000	(\$500)	-5.9%
Campus Programming	43,707	83,000	83,000	86,000	\$3,000	3.6%
Performing Arts	11,517	15,000	15,000	15,000	\$0	0.0%
Student Support	19,003	54,000	54,000	54,000	\$0	0.0%
Student Leadership & Involvement	85,901	118,542	118,542	164,292	\$45,750	38.6%
Athletics	170,745	275,000	275,000	437,118	\$162,118	59.0%
First Year Student Success	139,447	155,000	155,000	155,000	\$0	0.0%
Commencement	191,723	185,000	185,000	185,000	\$0	0.0%
Staff	<u>409,397</u>	<u>801,405</u>	<u>689,880</u>	<u>725,624</u>	<u>35,744</u>	<u>5.2%</u>
TOTAL EXPENDITURES	<u>\$1,079,452</u>	<u>\$1,695,447</u>	<u>\$1,583,922</u>	<u>\$1,830,034</u>	<u>\$246,112</u>	<u>15.5%</u>

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2025-26 (WITH COMPARISON TO FISCAL YEARS 2023-24 AND 2024-25)

	<u>Final 2023-24 Expenses</u>	<u>Approved 2024-25 Budget</u>	<u>Revised 2024-25 Budget</u>	<u>Proposed 2025-26 Budget</u>
<u>STUDENT PUBLICATIONS</u>				
Student Vanguard	\$8,013	\$6,000	\$6,000	\$6,500
Office student Life	\$0	\$2,500	\$2,500	\$1,500
<i>Guideline - 10%</i>				
<i>Actual - 3.5%</i>	<u>\$8,013</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>\$8,000</u>
<u>CAMPUS PROGRAMMING</u>				
Concert and Museum Tickets	\$0	\$1,000	\$1,000	\$0
Cultural & Educational Trips	\$3,857	\$18,000	\$18,000	\$20,000
Theatre Tickets	\$0	\$1,000	\$1,000	\$1,000
Special Themed Programs	\$110	\$20,000	\$20,000	\$20,000
Regional Centers	\$39,740	\$45,000	\$45,000	\$45,000
<i>Guideline - 15%</i>				
<i>Actual - 14.9%</i>	<u>\$43,707</u>	<u>\$85,000</u>	<u>\$85,000</u>	<u>\$86,000</u>
<u>PERFORMING ARTS</u>				
Spirit / Pep Band	\$262	\$5,000	\$5,000	\$5,000
Musical Events Licensing	\$11,255	\$10,000	\$10,000	\$10,000
<i>Guideline - 5%</i>				
<i>Actual - 1.4%</i>	<u>\$11,517</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
<u>STUDENT SUPPORT</u>				
Advertising and Marketing	\$609	\$5,000	\$5,000	\$5,000
Leadership Training	\$17,794	\$20,000	\$20,000	\$20,000
Student Ambassador	\$600	\$29,000	\$29,000	\$29,000
<i>Guideline - 15%</i>				
<i>Actual - 11.0%</i>	<u>\$19,003</u>	<u>\$54,000</u>	<u>\$54,000</u>	<u>\$54,000</u>
<u>STUDENT LEADERSHIP & INVOLVEMENT</u>				
Sga Pool	\$1,825	\$9,000	\$9,000	\$9,000
Gamer Alliance		\$0	\$0	\$0
Student Government	\$20,260	\$22,000	\$22,000	\$22,000
Sga Special Events	\$53,969	\$45,000	\$45,000	\$45,000
Snack Rack - Food Pantry	\$720	\$38,292	\$38,292	\$38,292
Phi Theta Kappa	\$9,127	\$4,250	\$4,250	\$50,000
<i>Guideline - 15%</i>	<u>\$85,901</u>	<u>\$118,542</u>	<u>\$118,542</u>	<u>\$164,292</u>
<i>Actual - 17.0%</i>				

TABLE VII-B

**STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE
FISCAL YEAR 2025-26
(WITH COMPARISON TO FISCAL YEARS 2023-24 AND 2024-25)**

	<u>Final 2023-24 Expenses</u>	<u>Approved 2024-25 Budget</u>	<u>Revised 2024-25 Budget</u>	<u>Proposed 2025-26 Budget</u>
<u>STAFF</u>				
Student Activities	\$158,221	\$272,134	\$174,486	\$184,083
Faculty Advisors	\$15,013	\$40,000	\$40,000	\$40,000
Athletics	\$236,164	\$489,271	\$475,394	\$501,541
<i>(53.5% of total expenses; 99.7% of total revenue)</i>	<u>\$409,398</u>	<u>\$801,405</u>	<u>689,880</u>	<u>\$725,624</u>
<u>ATHLETICS</u>				
General Athletic Support	\$15,015	\$15,000	\$15,000	\$15,000
Men's Varsity Basketball	\$47,435	\$44,766	\$44,766	\$71,604
Women's Basketball	\$24,536	\$44,766	\$44,766	\$71,604
Women's Volleyball	\$3,295	\$24,280	\$24,280	\$50,380
Co-Ed Cross Country / Track & Field	\$30,606	\$59,484	\$59,484	\$105,470
Co-Ed Intramurals		\$2,612	\$2,612	\$5,000
Co-Ed Aerobics	\$1,233	\$2,092	\$2,092	\$7,180
Men's Volleyball	\$1,500	\$21,500	\$21,500	\$50,380
Insurance	\$46,456	\$53,000	\$53,000	\$53,000
Medical Services	\$668	\$2,000	\$2,000	\$2,000
Advertising and Marketing		\$500	\$500	\$500
Athletic Equipment		\$5,000	\$5,000	\$5,000
<i>Guideline - 35%; Actual - 51.4%</i>	<u>\$170,745</u>	<u>\$275,000</u>	<u>\$275,000</u>	<u>\$437,118</u>
SUBTOTAL	<u>\$748,284</u>	<u>\$1,357,447</u>	<u>\$1,245,922</u>	<u>\$1,490,034</u>
First Year Student Success (7.6% of total expenses)	\$139,447	\$155,000	\$155,000	\$155,000
Commencement (9.8% of total expenses)	\$191,727	\$165,000	\$165,000	\$185,000
TOTAL EXPENDITURES	<u>\$1,079,458</u>	<u>\$1,677,447</u>	<u>\$1,565,922</u>	<u>\$1,830,034</u>

TABLE VIII

**SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE OPERATIONS, AND PARKING OPERATIONS
FOR THE FISCAL YEAR 2025-26 COMPARED WITH FISCAL YEARS 2024-25 AND 2023-24**

	<u>2023-24 Actual</u>	<u>Approved 2024-25 Budget</u>	<u>Revised 2024-25 Budget</u>	<u>Proposed 2025-26 Budget</u>	<u>Variance From Revised Budget</u>	<u>% Change From 2023-24 Revised</u>
<u>Bookstore</u>						
Commissions	<u>\$552,635</u>	<u>\$535,600</u>	<u>\$540,919</u>	<u>\$567,965</u>	<u>\$27,046</u>	<u>5.0</u>
Operating Expenses:						
Salaries	\$0		\$0	\$0	\$0	0.0
Fringe Benefits	0		0	0	0	0.0
Utilities	0	16,000	16,000	16,000	0	0.0
Other	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0.0</u>
Total Expenses	<u>\$0</u>	<u>\$36,000</u>	<u>\$36,000</u>	<u>\$36,000</u>	<u>\$0</u>	<u>0.0</u>
Net Income - Bookstore	<u>\$552,635</u>	<u>\$499,600</u>	<u>\$504,919</u>	<u>\$531,965</u>	<u>\$27,046</u>	<u>5.4</u>
<u>Food Service</u>						
Commissions	<u>\$27,157</u>	<u>\$26,996</u>	<u>\$35,000</u>	<u>\$39,000</u>	<u>\$4,000</u>	<u>11.4</u>
Operating Expenses:						
Salaries	\$36,439	\$37,908	\$39,000	\$41,145	\$2,145	5.5
Fringe Benefits	15,985	17,058	17,550	18,515	\$965	5.5
Utilities	0	11,730	11,500	11,730	\$230	2.0
Other	<u>248,585</u>	<u>293,119</u>	<u>307,982</u>	<u>307,034</u>	<u>(\$948)</u>	<u>(0.3)</u>
Total Expenses	<u>\$301,009</u>	<u>\$359,815</u>	<u>\$376,032</u>	<u>\$378,425</u>	<u>\$2,393</u>	<u>0.6</u>
Net Loss - Food Service	<u>(\$273,852)</u>	<u>(\$332,819)</u>	<u>(\$341,032)</u>	<u>(\$339,425)</u>	<u>\$1,608</u>	<u>(0.5)</u>
<u>Parking</u>						
Revenues	\$354,128	\$244,157	192,000	\$370,000	\$178,000	<u>92.7</u>
Operating Expenses	92,761	224,210	94,312	245,310	150,998	<u>160.1</u>
Net Income	<u>\$261,367</u>	<u>\$19,947</u>	<u>\$97,688</u>	<u>\$124,690</u>	<u>\$27,002</u>	<u>27.6</u>
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	<u>\$540,150</u>	<u>\$229,876</u>	<u>\$261,575</u>	<u>\$317,231</u>	<u>\$55,655</u>	<u>21.3</u>