COMMUNITY COLLEGE OF PHILADELPHIA

2026–2027 FISCAL YEAR BUDGET

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COMMUNITY COLLEGE OF PHILADELPHIA

2026-2027 BUDGET

PART I

THE FINANCIAL CONTEXT FOR THE 2026-2027 BUDGET

Financial planning for the 2026-2027 fiscal year was developed within the framework of the College's 2017- 2025 Strategic Plan and its vision for becoming a premier community college. As the College transitions to its next strategic plan, the FY2026-2027 budget continues to advance the priorities established in the current plan while providing the financial foundation to support emerging institutional goals and initiatives.

The College's strategic planning efforts reaffirm its commitment to quality, access, affordability, student success, community engagement, workforce development, educational pathways, equal education and employment opportunities, and long-term institutional sustainability. These priorities continue to guide resource allocation and investment decisions across the institution. The College's current Strategic Plan can be viewed at https://www.myccp.online/strategic-planning/2017-2025-strategic-plan

The FY2026–2027 budget reflects the College's continued commitment to advancing student success while maintaining affordability and ensuring long-term financial stability. Supporting students in achieving their academic, career, and personal goals remains the College's highest priority. The budget provides resources to strengthen academic programs, student support services, workforce development initiatives, and campus infrastructure while preserving access to an affordable, high-quality education.

The FY2026–2027 operating budget totals $172.6 million, an increase of $8.5 million (5.1%) over the FY2025–2026 revised budget. The increase is primarily attributable to investments in additional full-time faculty positions to support enrollment growth and academic quality, inflationary increases in operating costs, contractual salary and benefit obligations, and funding to support a potential SEPTA transportation pilot program designed to improve student access and retention.

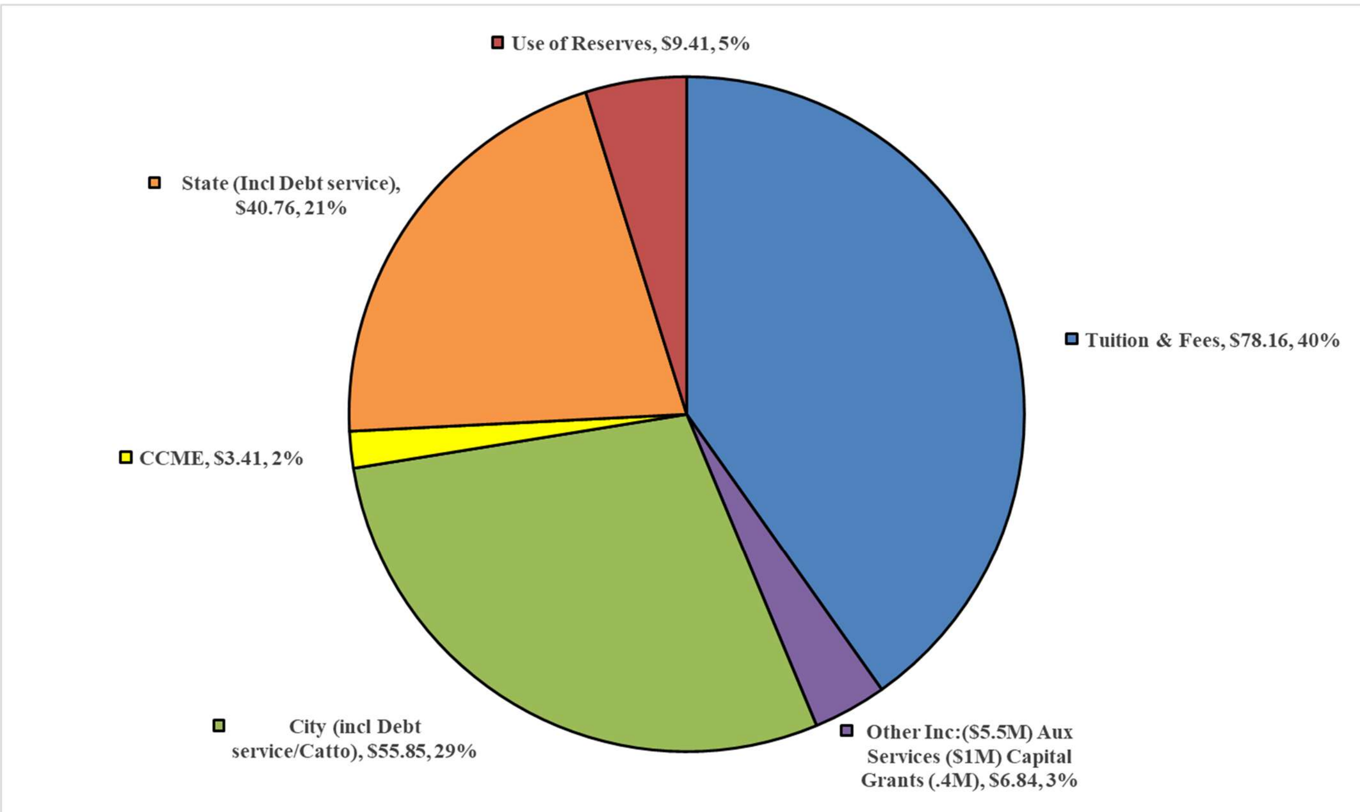
Enrollment continued to outperform expectations during FY2025–2026, exceeding budget projections by approximately 2%. Building on this positive momentum, the FY2026–2027 budget assumes a 4% increase in enrollment, representing approximately 11,426 additional credit hours compared with the FY2025–2026 budget.

For the first time in nine years, the College's Board of Trustees approved a $15 per credit tuition increase for the 2026–2027 academic year, increasing the in-state tuition rate from $159 to $174 per credit. No increases were approved for student fees, reflecting the College's ongoing commitment to balancing affordability with the financial resources necessary to sustain high-quality academic programs and student services.

The FY2026–2027 budget assumes level funding from the Commonwealth, as the Governor's proposed budget maintains flat funding for Pennsylvania's community colleges. The City's adopted FY2026–2027 budget provides an increase of approximately $1.85 million over the prior year, including $11.7 million to support the Octavius Catto Scholarship Program, reinforcing the City's continued investment in expanding educational access and affordability for Philadelphia residents.

Based on these planning assumptions, the FY2026–2027 operating budget is balanced through a combination of recurring revenues, prudent expenditure management, and the planned use of approximately $9.4 million from the College's reserves. The strategic use of reserves allows the College to continue investing in student success initiatives and institutional priorities while maintaining financial stability during a period of enrollment growth and evolving funding challenges.

FY2026-27 Sources of Revenue ($194.4M)



FY2026-27 Application of Funds ($194.4M)

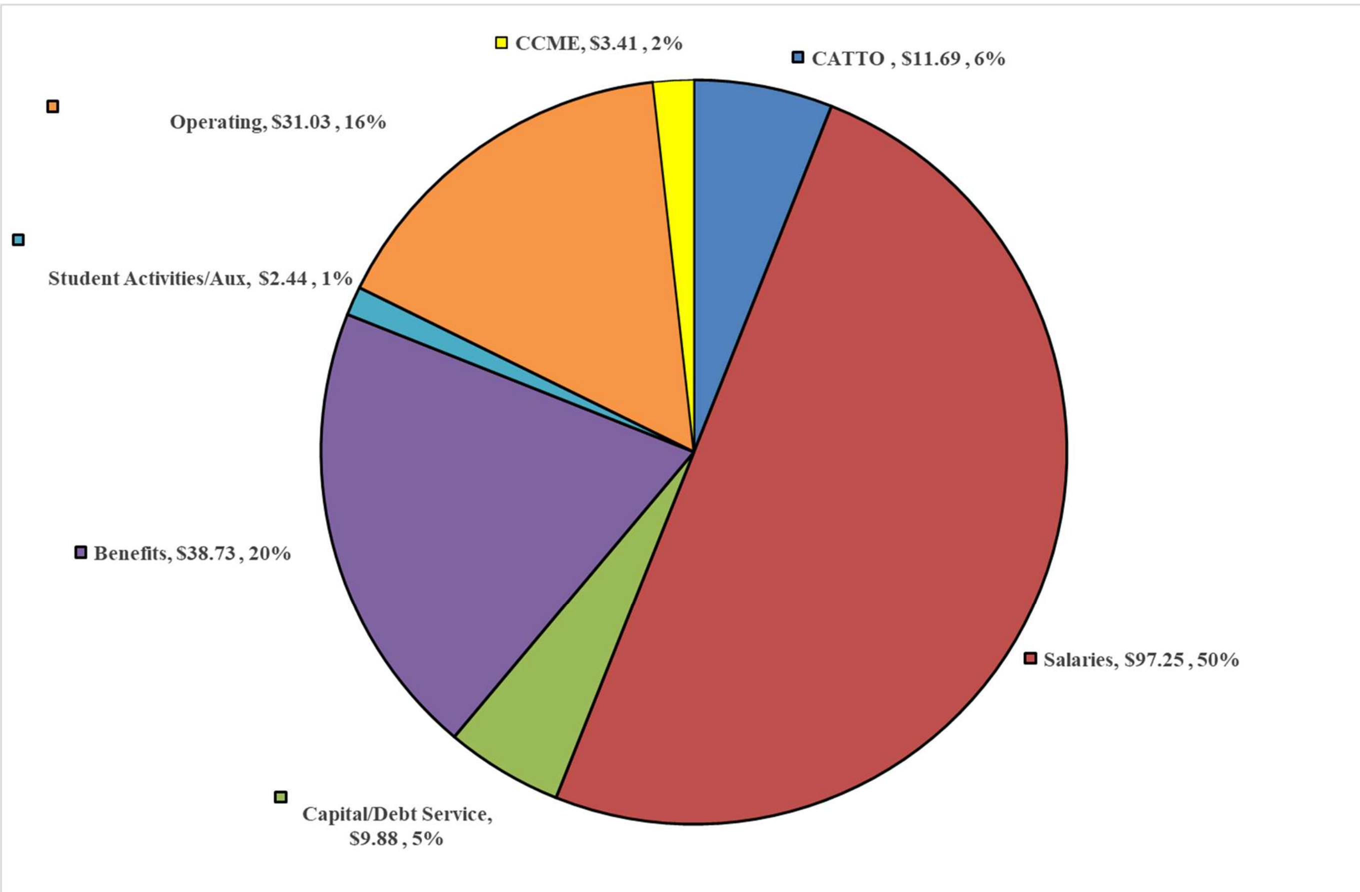


Figure A presents the history of tuition and fee charges over the past decade.

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
2015-16	153	4	28	7.85	192.85	0.19	0.1%	4,628
2016-17	153	4	30	9.71	196.71	3.86	2.0%	4,721
2017-18	159	4	30	10.05	203.05	6.34	3.2%	4,873
2018-19	159	4	30	10.45	203.45	0.40	0.2%	4,883
2019-20	159	4	30	10.75	203.75	0.30	0.1%	4,890
2020-21	159	4	30	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
2026-27^	174	4	30	12.82	220.82	15.30	7.4%	5,300

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

Figure B illustrates the trends in operating revenue support received by the College over the past decade. This figure excludes debt service funding, Catto Scholarship Program, Auxiliary enterprises, and Other Student Income.

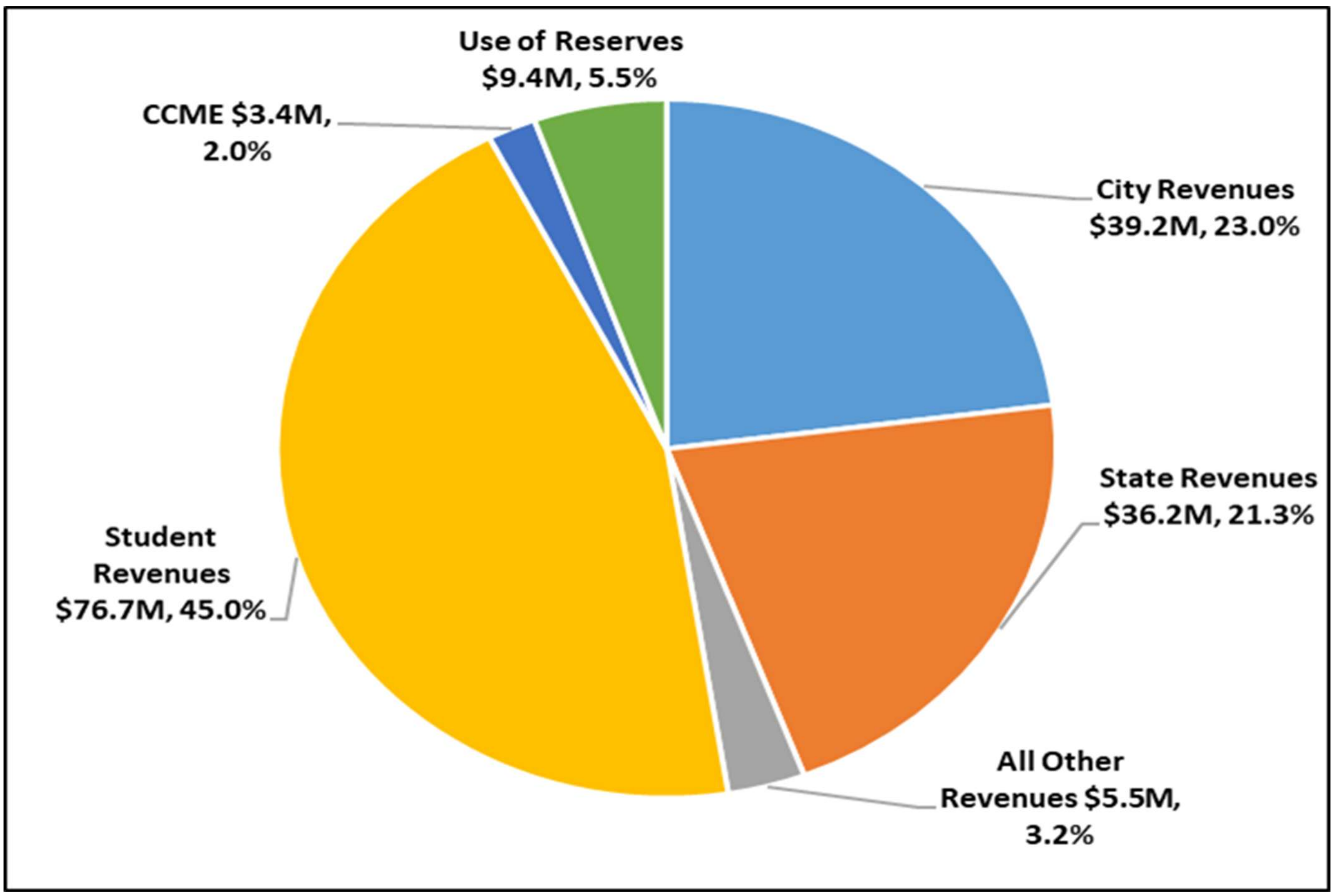
FIGURE B
Percentages of Operating Revenues Coming from City, State, Student and Other Sources
2017-2027 Fiscal Years

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	27.5%	24.9%	42.4%	5.1%		100.0%
2025-26^	24.4%	23.2%	44.1%	8.4%		100.0%
2026-27**	23.0%	21.3%	45.0%	10.7%		100.0%

Please note this excludes debt service funding, Catto Scholarship Program, Auxiliary enterprises, and Other Student Income.
^Estimate
**Projected

Figure C presents the distribution of the College's operating revenue by major funding sources, including tuition and fees, City appropriations, State appropriations, CCME, and other revenue sources. This figure excludes debt service funding, Catto Scholarship Program, Auxiliary enterprises, and Other Student Income.

FIGURE C
Revenue Snapshot
Fiscal Year 2026-2027
$170.4M



PART II

MISSION, VISION, AND STRATEGIC PRIORITIES FOR THE 2026-27 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 2026-2027 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 2026-2027 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 2026-2027 operating and capital expenses accommodate several important initiatives that address the six pillars noted above. Among these are:

I. The Student Experience

- $11.7 million has been appropriated to continue supporting the Octavius Catto Scholarship Program, helping reduce financial barriers and expand access to higher education for Philadelphia residents.
- Funding is included for 38 new full-time faculty positions, strengthening instructional capacity, supporting enrollment growth, and enhancing student engagement and academic success.
- Funding has been allocated for one position to support the proposed SEPTA Pilot Program, improving program coordination and helping expand transportation access to better support student retention, persistence, and overall success.

II. Workforce Development, Readiness, and Economic Innovation

The Community College of Philadelphia (CCP) recognizes workforce development as a cornerstone of Philadelphia's economic vitality and a key component of the College's mission to create equitable pathways to education and employment. Through strategic partnerships with employers, government agencies, labor organizations, and community stakeholders, the College is preparing students and workers with the knowledge and skills needed to succeed in a rapidly evolving economy.

CCP is committed to becoming the region's premier workforce education provider by creating innovative learning environments where education, industry, and community collaborate to address current and emerging workforce needs. This vision is exemplified by the Career and Advanced Technology Center (CATC), a state-of-the-art facility that serves as a hub for career and technical education, entrepreneurship, workforce innovation, and experiential learning. CATC is advancing workforce readiness and economic mobility by providing accessible, industry-driven training that prepares learners for family-sustaining careers in high-demand occupations.

The College continues to strengthen its advanced manufacturing programs, including Welding, Electro-Mechanical Technology, and Computer Numerical Control (CNC) Technology, which address critical workforce shortages across Philadelphia, the Commonwealth, and the Mid-Atlantic region. These programs equip students with the technical skills required to manufacture high-precision components used in industries such as aerospace, healthcare, energy, transportation, defense, and advanced manufacturing.

During FY2026–2027, the College will continue expanding workforce education through several strategic initiatives, including:

- Navy Welding Pipeline Program
- Non-Destructive Testing (NDT)
- Advanced Manufacturing Mobility Hub

Healthcare remains one of the region's fastest-growing employment sectors, and CCP continues to expand short-term workforce training in healthcare and wellness. These programs prepare students for immediate entry into the workforce while providing opportunities to earn stackable credentials that lead to long-term career advancement. By combining workforce training with academic pathways, students can continue their education while building sustainable careers in high-demand healthcare occupations.

Through its Workforce Development Division, the College provides:

- **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

CCP's workforce strategy is intentionally designed to support lifelong learning by providing multiple entry and exit points along a student's educational journey. Learners can begin with short-term, industry-recognized credential programs that lead directly to employment and continue advancing through certificate and degree programs as their professional goals evolve—from obtaining their first job to building a rewarding, long-term career.

By aligning educational programming with regional labor market demands and strengthening partnerships with employers and public agencies, the Community College of Philadelphia continues to expand economic opportunity, support business and industry, and develop a skilled, diverse, and resilient workforce that meets the needs of Philadelphia and the Commonwealth for years to come.

III. Fiscal Stability and Sustainability

- For the first time in nine years, the College's Board of Trustees approved a $15 per credit tuition increase for the 2026–2027 academic year, increasing the in-state tuition rate from $159 to $174 per credit. No increases were approved for mandatory student fees, reflecting the College's ongoing commitment to balancing affordability with the financial resources necessary to sustain high-quality academic programs and student services.

- To support fiscal stability and long-term sustainability, the College implemented across-the-board reductions in several discretionary areas, including supplies, travel, and hospitality.

IV. World-class Facilities

A major focus of the College's current capital improvement strategy is the modernization of its Mechanical, Electrical, and Plumbing (MEP) infrastructure. To support these long-term investments, the College recently issued a $20 million capital bond to fund critical facility improvements across multiple campuses. These projects will enhance building reliability, improve energy efficiency, reduce deferred maintenance, and create learning environments that better support students, faculty, staff, and visitors.

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 continues to support the President's Diversity, Equity, and Inclusion (PDEI) Council and employee Affinity Groups, including the Latinx Network and Black Faculty and Staff Alliance, while providing resources for the development of additional affinity groups that promote inclusion, engagement, and belonging across the College.
- The College continues to advance accessibility initiatives through implementation of its ADA Accessibility Plan, Disability and Accessibility Policy, and compliance with the federal Accessibility of Web Content and Mobile Apps Final Rule, including campus-wide training and implementation efforts.

PART IV

EXPENDITURE BUDGET

The College's operating budget is primarily allocated to salaries and Associated benefits account for approximately 80% of total expenditures.
The tables below provide a breakdown of salary and benefit expenses by functional area, along with a summary of the major non-salary expenditure categories. This figure excludes debt service funding, Catto Scholarship Program, Auxiliary enterprises, Capital Acquisitions, Student Activities, and Commencement.

As shown in Figure D, approximately 37% of the College's operating budget is allocated to direct instruction and academic support services. Student Services, which includes the Offices of Counseling and Financial Aid, represents approximately 12% of the budget. Plant Operations, which encompasses all aspects of facility operations and maintenance, account for 10% of the budget. Institutional Support, which includes Information Technology Services, Human Resources, Business and Finance, Institutional Advancement, Strategic Communications, the Office of Engagement, the President and Board of Trustees, the Office of General Counsel, and the Institutional Contingency Fund, accounts for approximately 17% of the College's operating budget.

FIGURE D
2026-27 Budgeted Operational Expenditures
By Program

Program	Salaries and Benefits	Non-salary Expenditures	Total	Percent of Budget
Instruction	$50,836,005	$875,831	$51,711,836	30.3%
Academic Support	$9,523,582	$1,952,005	$11,475,587	6.7%
Student Services	$19,528,462	$1,581,057	$21,109,519	12.4%
Institutional Support	$15,027,122	$13,326,796	$28,353,918	16.6%
Plant Operations	$4,384,302	$12,697,111	$17,081,413	10.0%
CCME		$3,413,558	$3,413,558	2.0%
Power Up		$600,000	$600,000	0.4%
Lapsed Salary Projection	-$2,049,500	$0	($2,049,500)	-1.2%
Benefits	$38,726,559	$0	$38,726,559	22.7%
Total 2026-27 Operating Budget	**$135,976,532**	**$34,446,358**	**$170,422,890**	**100%**
Percent of Budget	**79.8%**	**20.2%**		**100%**

Figure E summarizes the planned 2026–2027 expenditures in categories outside of salaries and benefits. Additional details are available in Table IV of Part VI of the Budget.

Approximately 25% of non-salary expenditures are dedicated to Facility Operations, including Public Safety, while Information Technology—covering leased equipment and software—accounts for another 18%.

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.

2026-2027 Non-Salary Expenditures Reported by Major Category

FIGURE E
2026-27 Non-salary Expenditures Reported by Major Categories

Expenditures Other Than Salaries and Fringes	Amount	Percent of Total
Contracted Facility Services and Maintenance (Includes	7,896,152	25.4%
Technology Leases and Software Maintenance	5,608,426	18.1%
Non-Facility Contracted Services	3,389,511	10.9%
Utilities and Rent	2,873,109	9.3%
All Other Expense Categories	2,551,756	8.2%
Advertising and Promotions	1,848,663	6.0%
Insurance	1,449,886	4.7%
Instructional, Laboratory, Technology and Office Supplies	1,091,541	3.5%
Plant Supplies, Maintenance and Repairs	955,440	3.1%
Special Initiatives Fund	910,000	2.9%
Legal, Audit and Banking/Trustee Fees	886,970	2.9%
Consulting Services	585,975	1.9%
Hospitality and Public Events	505,371	1.6%
Contingencies Accounts	480,000	1.5%
Total Non-Salary-Related Expense	**$31,032,800**	**100.0%**

Healthcare Operating Expenses Change

Healthcare costs, projected at $24 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.

Leases

The following is a list of major software and equipment leases budgeted for the 2026-2027 year that have an annual cost of $100,000 or greater:

Ellucian	$ 490,801
Oracle	$ 307,737
CSG Global Consulting	$ 181,866
Crown Castle	$ 180,000
SHI	$ 174,600
Ellucian	$ 171,200
Campus Consortium (Unifyed)	$ 168,000
SHI- Fortinet	$ 165,000
Banc of America/Iron Bow	$ 148,057
SHI	$ 121,990
Gov Connect- Adobe	$ 108,181
Dell Technologies	$ 100,469
Technolutions	$ 100,000

Capital Expenses

The 2026-2027 capital budget plan totals $9,494,534 in debt service payments and $382,096 for capital purchases to be funded from non-resident student capital fees.

The College's existing debt consists of the following:

- 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.
- 2026 Bond Issue to support critical campus-wide Mechanical, Electrical, and Plumbing (MEP) infrastructure improvements and refunded the outstanding 2015 Bond series.

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 expenditure in this area is $1,844,566. 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, 2025, stands at $158.2 million compared to $153.4 million. The difference was largely due to the increases in service cost and healthcare trend inflation assumption to the projected premium costs. 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 2024-25 was $4.9 million.

PART V

REVENUE BUDGET

The College's operating budget is primarily supported by four major revenue sources: City appropriations, Commonwealth funding, tuition and fees, and other revenues, which consist primarily of investment income and other miscellaneous operating revenues.

Credit Enrollments

The budget plan is based on 297,085 credit hours, which is 4% higher than the amount projected for the fiscal year 2025-26.

Non-Credit Enrollments

Non-credit FTE Enrollments for the fiscal year 2026-27 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.

Figure F

Total City and State Funding 2017-18 to the Present

Fiscal Year	Total City Allocation	Total State Allocation
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	$38,156,347	$36,236,234
2026-27	$39,193,489	$36,229,419

Includes Power Up Your Business Program
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 provided as a lump-sum annual appropriation that supports both operating and capital needs. As the College's debt service and capital project obligations fluctuate, the portion of the appropriation available to support operating expenses correspondingly increases or decreases. Unlike tuition revenue and Commonwealth appropriations, the City's annual funding is not directly tied to enrollment levels, providing a stable source of institutional support.

State appropriations for the operating budget are provided through a separate annual Commonwealth appropriation. In FY2005–2006, the enactment of Act 46 transitioned Pennsylvania community college funding from a primarily enrollment-driven formula to one intended to provide greater stability and predictability by reducing the impact of annual enrollment fluctuations. However, beginning with the Commonwealth's FY2010 budget, appropriations have generally not been distributed in accordance with the funding methodology established under Act 46, with annual funding levels determined through the state budget process.

City Current Operating Revenues

The Mayor's proposed budget has allocated $44,159,207, an increase of $1.85 million, to the College for FY 2026-2027. In addition to the $44.2 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 2026-2027 is as follows:

City Appropriation	$ 44,159,207
Less: Debt Service	(4,965,719)
AVAILABLE FOR FY26-27 OPERATING BUDGET	$39,193,489

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 FY2026–2027, the Commonwealth's enacted budget provides flat funding for Pennsylvania's community colleges, with no increase in the College's state operating appropriation compared to the prior fiscal year. The State operating budget appropriations for the past several years and proposed for 2026-27 are as follows:

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	$36,079,660
2026-27	$36,079,660

Does not include capital leases for facilities or equipment leases.

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 any funding from the capital pool.

The capital pool will fund the college's debt service payment funding for the 2026-2027 year in the amount of $4,528,816.

Student Tuition and Fee Revenues

For the first time in nine years, the College's Board of Trustees approved a $15 per credit tuition increase for the 2026–2027 academic year, increasing the in-state tuition rate from $159 to $174 per credit. No increases were approved for mandatory student fees, reflecting the College's ongoing commitment to balancing affordability with the financial resources necessary to sustain high-quality academic programs and student services.

Federal and State Funding

Approximately 55.39% of the College's credit students received some form of financial aid grant (Pell, FSEOG, PHEAA) to attend the College during the 2025-2026 academic year. For those receiving grant aid, the average Pell amount received was $4,465 for the 2025-2026 award year (based on the Fall 2025 and Spring 2026 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 2025-2026 was $7,395. For fiscal year 2026-2027, the maximum Pell award remains fixed at $7,395.

Beyond City, Commonwealth, and student-related revenues, the College continues to receive significant support through the federal Carl D. Perkins Career and Technical Education (Perkins V) grant, which strengthens career and technical education programs. For FY2026–2027, the College's Perkins allocation is $4,206,382. These funds support the development and enhancement of career and technical education programs, instructional equipment and technology, student completion initiatives, and services for special populations identified through the College's comprehensive local needs assessment. The funding helps equip students with the skills and credentials needed to meet regional workforce demands and secure employment in high-demand industries throughout Pennsylvania.

Other Current Operating Revenues

Several other sources of revenue are available to support the College's operating Budget. 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. Investment income (loss) is generated from the College's investments in the Common fund Multi-Strategy

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 AND EXPENSE, AND TABLES

TABLE I

BUDGET SUMMARY - FUNDING SOURCES AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

FUNDING SOURCES	Operating	Capital	Catto Scholarship Program	Total
Student Tuition	$57,890,086			$57,890,086
Student Technology Fee	$9,262,191			$9,262,191
Credit Course Fee	$3,807,473			$3,807,473
Distance Education Fee	$1,994,385			$1,994,385
Adult Literacy Program Fee	$107,078			$107,078
Senior Citizen Fee	$11,245			$11,245
Other Non-Instructional Fees	$1,844,885			$1,844,885
Net Contribution from Other Noncredit Instruction	$1,780,430			$1,780,430
City of Philadelphia	$39,193,489	$4,965,718	$11,693,974	$55,853,181
Commonwealth of Pennsylvania	$36,229,419	$4,528,816		$40,758,235
Interest Income	$599,632			$599,632
Indirect Cost Allowances	$415,519			$415,519
CCME	$3,413,558			$3,413,558
Miscellaneous Income	$4,464,882			$4,464,882
Reserves	$9,408,620			$9,408,620
Total Current Operating Revenues	$170,422,890	$9,494,534	$11,693,974	$191,611,398
Student General, and Other Fees	$1,461,475	$382,096		$1,843,571
Total Educational and General Revenues	$171,884,365	$9,876,630	$11,693,974	$193,454,969
Auxiliary Enterprises	$982,170			$982,170
TOTAL SOURCES OF FUNDS	**$172,866,535**	**$9,876,630**	**$11,693,974**	**$194,437,139**
APPLICATION OF FUNDS				
Operating Budget Salary Expenses	$97,249,973			$97,249,973
Operating Budget Staff Benefits Expenses	$38,726,559			$38,726,559
All Other Operating Budget Expenses	$31,032,800			$31,032,800
CCME	$3,413,558			$3,413,558
Catto Scholarship Program Expenses			$11,693,974	$11,693,974
Reduced Current Operating Expenses	$170,422,890		$11,693,974	$182,116,864
Student Activities & Commencement	$1,844,566			$1,844,566
Total Educational and General Expenditures	$172,267,456		$11,693,974	$183,961,430
Auxiliary Enterprises	$599,079			$599,079
Capital Acquisitions		$382,096		$382,096
Debt Service		$9,494,534		$9,494,534
TOTAL USES OF FUNDS	$172,866,535	$9,876,630	$11,693,974	$194,437,139
TOTAL APPLICATION OF FUNDS	**$172,866,535**	**$9,876,630**	**$11,693,974**	**$194,437,139**

TABLE II

STATEMENT OF CURRENT FUND SOURCES OF REVENUES
FOR THE FISCAL YEAR 2026-2027 IN COMPARISON TO FISCAL YEARS 2025-26 and 2024-25

	2024-2025 Actual	Approved 2025-2026 Budget	Revised 2025-2026 Budget	Approved 2026-27 Budget
EDUCATIONAL AND GENERAL				
Student Revenues				
Tuition	$46,200,252	$48,502,391	$50,870,721	$57,890,086
Technology Fee	$8,248,854	$8,663,662	$8,905,953	$9,262,191
Credit Course Fee	$3,135,532	$3,515,651	$3,661,032	$3,807,473
Distance Education Fee	$1,838,995	$1,931,691	$1,917,678	$1,994,385
Adult Literacy Program Fee	$95,200	$86,520	$102,960	$107,078
Senior Citizen Fee	$11,289	$8,652	$10,812	$11,245
Other Non-Instructional Fees	$1,599,803	$865,200	$1,759,793	$1,844,885
Net Contribution from Other Noncredit Instruction	$773,029	$759,721	$1,711,758	$1,780,430
Total Student Revenues	**$61,902,954**	**$64,333,489**	**$68,940,706**	**$76,697,773**
Governmental Appropriations				
City of Philadelphia	$40,123,048	$38,289,690	$38,156,347	$39,193,489
CCME	$1,077,442	$4,000,000	$1,509,000	$3,413,558
Commonwealth of Pennsylvania	$36,339,066	$37,922,332	$36,236,234	$36,229,419
Total Governmental Appropriations	**$77,539,556**	**$80,212,022**	**$75,901,581**	**$78,836,466**
Use of Reserves	**($1,422,330)**	**$11,897,635**	**$6,845,144**	**$9,408,620**
Other Income				
Interest Income	$1,292,760	$608,344	$772,512	$599,632
Indirect Cost Allowances	$623,183	$400,435	$399,537	$415,519
Miscellaneous Income	$5,935,963	$4,471,253	$3,632,764	$4,464,882
Total Other Income	**$7,851,906**	**$5,480,032**	**$4,804,813**	**$5,480,032**
Total Current Operating Revenues	**$145,872,085**	**$161,923,178**	**$156,492,244**	**$170,422,890**
Other Student Income				
General College & Other Fees #	$1,090,169	$1,137,501	$1,165,576	$1,188,341
Other Student Activity Revenues #	$13,787	$10,000	$10,654	$13,000
Transfer from College Reserves	($57,744)	$365,303	$294,930	$260,134
Total Other Student Income	**$1,046,213**	**$1,512,804**	**$1,471,159**	**$1,461,475**
TOTAL EDUCATIONAL AND GENERAL REVENUES	**$146,918,298**	**$163,435,982**	**$157,963,403**	**$171,884,365**
Auxiliary Enterprises				
Bookstore #	$513,543	$567,965	$466,697	$480,000
Food Service #	$41,123	$39,000	$41,362	$42,000
Parking Lot & Garages	$193,707	$370,000	$460,170	$460,170
Total Auxiliary Enterprises	**$748,373**	**$976,965**	**$968,229**	**$982,170**
TOTAL CURRENT FUND SOURCES OF REVENUES	**$147,666,671**	**$164,412,947**	**$158,931,632**	**$172,866,535**

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 2026-27 COMPARED WITH FISCAL YEAR 2025-26

	Approved 2025-26 Budget	Revised 2025-26 Budget	Approved 2026-27 Budget
SOURCES OF FUNDS			
Current Operating Revenues			
Student Tuition and Fees	$64,333,489	$68,940,706	$76,697,773
Governmental	$80,212,022	$75,901,581	$78,836,466
Other	$5,480,032	$4,804,813	$5,480,032
Use of Reserves	$11,897,635	$6,845,144	$9,408,620
Total Current Operating Revenues	**$161,923,178**	**$156,492,244**	**$170,422,890**
Other Student Fees and Other Revenues	$1,512,804	$1,471,159	$1,461,475
TOTAL EDUCATIONAL AND GENERAL	**$163,435,982**	**$157,963,403**	**$171,884,365**
Auxiliary Enterprises	$976,965	$968,229	$982,170
TOTAL SOURCES OF FUNDS	**$164,412,947**	**$158,931,632**	**$172,866,535**
EXPENDITURES			
Current Operating Expenditures *			
Salaries (including Unexpended Dollars)	$90,721,677	$91,370,271	$98,349,473
Less: Anticipated Lapsed-Budget Dollars	-$459,967	$0	-$2,049,500
Net Salaries	$90,261,710	$91,370,271	$96,299,973
Benefits	$35,572,343	$35,501,563	$38,726,559
Retirement Incentive Expense	$1,300,000	$1,000,000	$950,000
CCME	$4,000,000	$1,509,000	$3,413,558
Other Expenses	$30,789,125	$27,111,410	$31,032,800
Total Current Operating Expenditures	**$161,923,178**	**$156,492,244**	**$170,422,890**
Student Activities & Commencement	$1,512,804	$1,471,159	$1,461,475
TOTAL EDUCATIONAL AND GENERAL	**$163,435,982**	**$157,963,404**	**$171,884,365**
Auxiliary Enterprises	$976,965	$968,229	$982,170
TOTAL EXPENDITURES	**$164,412,947**	**$158,931,632**	**$172,866,535**
TOTAL APPLICATION OF FUNDS	**$164,412,947**	**$158,931,632**	**$172,866,535**

TABLE IV

COMPARATIVE ANALYSIS OF CURRENT OPERATING EXPENSE CATEGORIES
PROPOSED BUDGET 2026-27, REVISED BUDGET 2025-26, APPROVED 2025-26 BUDGET

	Actual 2024-2025	Approved Budget 2025-2026	Revised Budget 2025-2026	Approved Budget 2026-2027
SALARIES AND WAGES				
Instructional - Full-Time Faculty & VLs	$24,875,526	$27,081,005	$28,155,110	$29,635,863
Administrative	$22,353,313	$25,630,616	$24,028,542	$27,153,112
Instructional - Overload & Part- Time - Credit	$12,905,185	$13,791,339	$14,963,097	$15,722,077
Full-Time Classified & Confidential	$8,968,097	$10,007,168	$9,570,901	$10,996,111
Instructional - Summer - Credit	$5,688,762	$5,384,411	$6,291,326	$6,063,082
Counselors	$1,750,739	$2,295,938	$2,151,212	$2,352,402
Part-Time Laboratory/Professional	$581,555	$930,843	$837,722	$907,498
Instructional Aides	$1,013,112	$1,089,482	$1,000,356	$1,152,864
Curriculum Advising	$4,886	$11,404	$825	$2,160
Librarians	$895,389	$963,041	$872,444	$1,007,458
Extended Time Payments	$1,312,490	$1,194,512	$1,696,729	$1,327,546
Part-Time Classified	$245,731	$451,679	$285,590	$271,219
Classified Overtime	$251,607	$389,693	$290,505	$307,301
Student & Co-Op	$246,852	$275,278	$168,132	$261,538
Noncredit	$252,656	$346,141	$286,855	$303,311
Part-time Librarians and Counselors	$219,935	$263,063	$251,063	$233,015
Department Head Supplement	$142,935	$131,149	$150,082	$168,973
Instructional - Summer - Noncredit	$283,298	$346,974	$267,792	$360,201
Part-Time Tutors	$22,261	$123,248	$65,392	$71,000
Shift Differential	$17,073	$14,693	$36,597	$52,742
Total Salaries and Wages	**$82,031,400**	**$90,721,678**	**$91,370,271**	**$98,349,473**
Less: Projected Lapsed-Budget Salary Dollars	$0	($459,967)	$0	($2,049,500)
Retirement Incentive Payments	$934,178	$1,300,000	$1,000,000	$950,000
Total Salaries, Wages & Retirement Incentive Payments	**$82,965,578**	**$91,561,711**	**$92,370,271**	**$97,249,973**
BENEFITS				
Medical, Drug, & Dental *	$20,493,307	$21,782,093	$22,023,660	$24,160,591
Retirement	$6,784,031	$7,524,054	$7,104,005	$7,781,033
FICA Tax	$3,512,180	$3,521,647	$3,552,745	$3,733,913
Group Life Insurance	$473,891	$548,686	$548,686	$487,200
Workers' Compensation	$309,235	$353,000	$353,000	$461,000
Unemployment Compensation	$221,338	$346,589	$116,751	$250,000
Disability Insurance	$310,932	$364,665	$464,000	$483,349
Unused Vacation	$812,869	$512,099	$700,000	$700,000
Forgivable Loans	$108,484	$119,961	$119,961	$124,963
Tuition Remission	$488,173	$499,550	$518,754	$544,510
Total Fringe Benefits	**$33,514,441**	**$35,572,343**	**$35,501,563**	**$38,726,559**

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

CCME	$1,077,517	$4,000,000	$1,509,000	$3,413,558
OTHER EXPENSES - GENERAL				
Leased Equipment & Software	$4,892,521	$5,775,190	$5,006,677	$5,608,426

	Actual 2024-2025	Approved Budget 2025-2026	Revised Budget 2025-2026	Approved Budget 2026-2027
Department Cost Recovery	$34,976	$0	($11,297)	$0
Catalogues & Advertising Pool	$1,710,555	$1,826,560	$1,043,053	$1,848,663
Supplies & Book Purchases	$952,796	$1,203,350	$896,358	$1,091,541
Contracted Services Pool	$3,812,027	$3,826,391	$3,632,082	$3,788,768
Consulting	$626,403	$520,614	$586,068	$585,975
Equipment Repair & Maintenance	$230,283	$438,240	$316,371	$404,190
Insurance	$1,179,815	$1,340,000	$1,340,000	$1,449,886
Postage	$257,120	$314,055	$119,908	$221,380
Travel	$380,751	$289,712	$199,046	$310,117
Faculty Travel Funds	$0	$156,000	$146,222	$156,000
Fundraising Events & Activities	$0	$0	$0	$0
Legal	$1,610,214	$668,750	$870,320	$679,050
Library Books and AV Software	$0	$0	$0	$0
Institutional Membership	$315,848	$385,065	$307,607	$361,533
Personnel Recruitment	$268,488	$395,000	$189,242	$190,000
Hospitality	$325,120	$241,355	$293,012	$262,315
Audit	$134,770	$226,600	$226,600	$150,000
Student Stipend	$10,000	$21,000	$26,500	$31,000
Participant Stipend	$0	$0	$104	$0
Freight and Delivery	$4,963	$7,372	$2,771	$7,395
Public Events	$185,414	$262,494	$250,000	$243,056
Overtime Dinner Allowance	$7,117	$19,915	$17,668	$20,715
Accreditation	$14,577	$26,700	$24,180	$32,500
Fuel-College Vehicles	$3,925	$5,330	$3,656	$4,630
Leased Vehicles	$858	$1,000	$1,065	$0
Awards	$152,759	$161,000	$174,646	$146,770
Contingency - Departmental	$0	$311,916	$0	$180,000
Contingency - Institutional	$0	$300,000	$0	$300,000
Power Up Your Business	$0	$0	$0	$600,000
Income Tax	$165,847	$25,584	($124,409)	$25,000
Special Initiatives Fund	$434,712	$623,835	$0	$910,000
Student Aid	$0	$0	$1,520	$3,200
Indirect Cost/Admin Allow Expense	$0	$0	$2,010	$0
Total Other Expenses - General	**$17,711,859**	**$19,373,028**	**$15,540,980**	**$19,612,109**
OTHER EXPENSES - PLANT & SECURITY				
Electricity	$1,593,102	$1,558,390	$1,581,119	$1,631,066
Natural Gas	$228,840	$219,800	$334,608	$354,128
Water and Sewer Rent	$391,060	$361,560	$360,368	$337,915
Fuel Oil	$0	$5,000	$0	$0
Contracted Security Service	$2,998,262	$2,500,000	$3,200,000	$3,397,902
Contracted Cleaning	$1,843,626	$2,021,964	$2,054,000	$2,100,000
Contracted Plant Operations	$536,098	$1,975,686	$1,254,150	$747,250
Plant Maintenance & Repairs	$1,591,680	$1,580,980	$1,585,184	$1,687,250
Property Rent	$839,041	$667,000	$650,000	$550,000
Plant Operations Material & Supplies	$333,825	$469,836	$479,836	$515,000
Boiler & Elevator Certificate	$49,392	$55,880	$71,165	$100,180
Total Other Expenses - Plant	$10,404,925	$11,416,096	$11,570,430	$11,420,691
Total Other Expenses	**$28,116,785**	**$30,789,124**	**$27,111,410**	**$31,032,800**
TOTAL CURRENT OPERATING EXPENDITURES	**$145,674,321**	**$161,923,178**	**$156,492,244**	**$170,422,890**

TABLE V

STATEMENT OF CAPITAL REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR 2026-2027 IN COMPARISON TO FISCAL YEAR 2025-26

		Proposed 2025-26 Budget	Revised 2025-26 Budget	Approved 2026-27 Budget
CAPITAL REVENUES				
Appropriations				
City of Philadelphia		$4,019,517	$4,152,860	$4,965,718
Commonwealth of Pennsylvania		$4,019,517	$3,715,957	$4,528,816
Total State & Local Appropriations		**$8,039,034**	**$7,868,817**	**$9,494,534**
Other Sources				
Capital Fee		$402,480	$367,400	$382,096
Perkins Grant		$400,000	$0	$0
TOTAL SOURCES OF FUNDS		**$8,841,514**	**$8,236,217**	**$9,876,630**
CAPITAL EXPENDITURES				
Capital Purchases				
Furniture, Equipment, Software & Renovations		$402,480	$367,400	$382,096
Specially Funded Capital Purchases		$400,000	0	0
Total Capital Purchases		**$802,480**	**$367,400**	**$382,096**
Debt Service				
Northeast Regional Center, Main Campus, West Building, Biology Labs Expansion or Renovations	2015 Bond - Refinancing of 2008 Bond	$5,782,250	$5,513,500	$0
Renovations to Library / Learning Commons	2018 Bond	$1,144,631	$1,144,631	$1,148,131
Career & Advanced Technology Center - Phase I Financing	2019 Bond	$675,250	$675,250	$676,500
Career & Advanced Technology Center - Phase II Financing	2020 Bond	$436,903	$436,903	$436,903
MEP Projects (includes refunding of 2015 bonds)	2026 Bond	$0	$98,533	$7,233,000
Total Debt Service		**$8,039,034**	**$7,868,817**	**$9,494,534**
TOTAL CAPITAL EXPENDITURES		**$8,841,514**	**$8,236,217**	**$9,876,630**

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2025-26 and ACTUAL 2024-25)

				----------------2026-2027 PROPOSED--------------		
Department	**2024-2025 Final Actual**	**2025-2026 Budget**	**2025-2026 Revised Budget**	**Salaries**	**Non-Salary Expenses**	**Total**
Educational and General						
Academic Administration						
Office of Academic & Student Success*	$1,410,054	$2,033,928	$4,942,268	$26,155,793	$336,768	$26,492,561
Faculty Ctr for Teaching & Learning	$100,770	$117,327	$117,011	$65,504	$51,178	$116,682
Faculty Travel Fund	$86,984	$90,000	$90,000	$0	$120,000	$120,000
Part-Time Faculty Travel/Disability	$14,419	$33,945	$27,000	$0	$36,000	$36,000
Curriculum Development Services	$187,150	$189,270	$189,684	$162,882	$0	$162,882
Middle states Accreditation	$0	$0	$0	$0	$0	$0
Division Office - Library & Learning Resources	$343	$0	$0	$0	$0	$0
Division Office - Access & Community Engagement	$858,540	$859,359	$859,359	$976,844	$10,344	$987,188
Neighborhood Credit Instruction	$16,798	$20,008	$20,008	$0	$0	$0
Institute for Comm. Engagement	$225,842	$241,091	$241,091	$233,487	$18,740	$252,227
Division Office - Online Learning & Media Service	$212,945	$213,196	$203,643	$234,588	$4,863	$239,451
Office of Workforce & Economic Innovation	$984,310	$1,442,910	$1,434,049	$1,326,893	$139,866	$1,466,759
Office Of Dean Of Students	$554,485	$638,021	$638,021	$504,692	$39,151	$543,843
Total Academic Administration	**$4,652,640**	**$5,879,056**	**$8,762,134**	**$29,660,683**	**$756,910**	**$30,417,593**
Academic Support Services						
Library & Learning Resources	$1,742,792	$1,877,192	$1,894,545	$1,514,783	$375,098	$1,889,881
Office Of Educational Support Servs	$602,525	$678,674	$679,090	$682,218	$18,345	$700,563
Learning Labs	$690,011	$1,375,595	$1,375,594	$1,293,004	$10,360	$1,303,364
Academic Advising	$1,270,156	$1,997,354	$2,015,564	$2,191,013	$10,580	$2,201,593
Student Academic Computing Centers	$2,914,493	$521,694	$521,694	$353,025	$26,100	$379,125
Assessment Center	$382,920	$430,112	$429,697	$357,624	$74,232	$431,856
Center on Disability	$441,484	$542,977	$542,977	$354,052	$206,637	$560,689
Total Academic Support Services	**$8,044,381**	**$7,423,597**	**$7,459,161**	**$6,745,719**	**$721,352**	**$7,467,071**
Instructional Departments						
Division of Business & Technology						
Division Office - Business & Technology	$334,126	$516,348	$516,048	$476,531	$27,930	$504,461

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2025-26 and ACTUAL 2024-25)

Department	2024-2025 Final Actual	2025-2026 Budget	2025-2026 Revised Budget	----------------2026-2027 PROPOSED-------------- Salaries	Non-Salary Expenses	Total
Business Administration	$1,280,034	$1,578,605	$1,555,782	$769,327	$180	$769,507
Computer Technologies	$2,463,455	$2,595,543	$2,370,716	$1,109,033	$6,700	$1,115,733
Marketing And Management	$220,133	$0	$0	$0	$0	$0
Culinary Arts	$294,062	$482,196	$415,652	$319,880	$112,960	$432,840
Transportation Technologies Mgmt.	$836,903	$887,357	$733,567	$795,104	$26,900	$822,004
Bus Leadership, Fashion & Tourism	$700,352	$649,518	$591,269	$284,361	$22,200	$306,561
Power up	$549,155	$520,000	$800,000	$0	$600,000	$600,000
Total Division of Business & Technology	**$6,678,220**	**$7,229,567**	**$6,983,034**	**$3,754,236**	**$796,870**	**$4,551,106**
Division of Math, Science, & Health Technology						
Division Office - Math, Science, & Health Careers	$866,946	$963,465	$959,972	$691,532	$329,503	$1,021,035
Nursing	$3,488,979	$3,303,195	$3,565,619	$1,116,589	$45,353	$1,161,942
Biology	$4,052,728	$4,388,770	$4,098,129	$2,260,621	$197,660	$2,458,281
Cardio-Respiratory	$628,468	$580,089	$545,288	$142,014	$32,685	$174,699
Dental Studies	$1,335,075	$1,199,601	$972,753	$466,917	$65,900	$532,817
Medical Assisting	$12,780	$22,825	$13,788	$0	$9,343	$9,343
Diagnostic Medical Imaging	$1,112,839	$1,129,099	$996,281	$325,235	$55,645	$380,880
Medical Laboratory Technology	$332,029	$261,555	$171,940	$110,501	$25,465	$135,966
Physics	$845,959	$971,212	$815,541	$711,116	$22,860	$733,976
Chemistry	$1,562,260	$1,651,271	$1,541,053	$740,273	$58,405	$798,678
Mathematics	$1,741,494	$1,866,575	$1,791,293	$1,328,277	$135	$1,328,412
Foundation Mathematics	$2,428,179	$2,543,619	$2,689,908	$1,292,909	$6,356	$1,299,265
Allied Health Instruction	$1,296,980	$1,568,005	$1,568,861	$1,125,926	$23,980	$1,149,906
Total Division of Math, Science & Health	**$19,704,716**	**$20,449,281**	**$19,730,426**	**$10,311,910**	**$873,290**	**$11,185,200**
Division of Liberal Studies						
Division Office - Liberal Studies	$535,058	$526,103	$526,103	$478,440	$13,350	$491,790
English	$9,966,771	$10,461,109	$9,836,311	$8,030,603	$8,765	$8,039,368
World Languages	$742,448	$741,988	$549,455	$403,342	$0	$403,342
History, Philosophy & Religious Std	$1,150,779	$1,211,764	$1,284,827	$728,362	$0	$728,362
Art	$1,369,841	$1,331,303	$1,312,793	$921,107	$23,165	$944,272
Photographic Imaging	$753,227	$789,734	$544,557	$364,972	$33,138	$398,110

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2025-26 and ACTUAL 2024-25)

				----------------2026-2027 PROPOSED--------------		
Department	**2024-2025 Final Actual**	**2025-2026 Budget**	**2025-2026 Revised Budget**	**Salaries**	**Non-Salary Expenses**	**Total**
Music	$664,997	$667,425	$456,881	$343,783	$10,212	$353,995
Architecture, Design & Construction	$656,399	$687,963	$593,096	$489,110	$0	$489,110
Behavioral Health/Human Services	$753,364	$941,115	$867,016	$672,684	$17,060	$689,744
Behavioral Science	$1,248,143	$1,105,656	$1,031,143	$418,885	$13,975	$432,860
Social Science	$1,356,854	$1,591,416	$1,501,161	$1,095,821	$45	$1,095,866
Justice	$509,852	$467,011	$428,400	$367,107	$1,485	$368,592
Paralegal Studies	$309,338	$257,634	$235,530	$193,145	$16,517	$209,662
ASL/English Interpreting	$200,451	$229,112	$229,844	$190,436	$675	$191,111
Education	$435,224	$427,390	$369,427	$518,299	$3,964	$522,263
Total Division of Liberal Studies	**$20,652,746**	**$21,436,723**	**$19,766,544**	**$15,216,096**	**$142,351**	**$15,358,447**
Online Learning & Media Service						
Academic Technologies	$349,736	$389,225	$392,549	$186,849	$254,093	$440,942
Multimedia Services	$606,354	$891,502	$890,602	$741,500	$56,855	$798,355
Distance Education	$537,936	$604,728	$596,804	$278,689	$353,372	$632,061
Total Division Online Learning & Media Service	**$1,494,026**	**$1,885,455**	**$1,879,955**	**$1,207,038**	**$664,320**	**$1,871,358**
Adult Community Education Instruction						
Noncredit Instruction	$63,934	$88,959	$87,359	$40	$4,447	$4,487
Ace	$164,583	$222,377	$222,377	$0	$4,049	$4,049
Esl	$216,218	$301,618	$300,018	$1,495	$12,021	$13,516
Abe	$20,633	$37,672	$37,672	$60	$11,336	$11,396
Adult Community Noncredit Instr.	$618	$3,291	$3,291	$0	$2,250	$2,250
Total Adult Community Education Instruction	**$465,986**	**$653,917**	**$650,717**	**$1,595**	**$34,103**	**$35,698**
Total all Instructional Departments	**$48,995,694**	**$51,654,944**	**$49,010,676**	**$30,490,875**	**$2,510,934**	**$33,001,809**
TOTAL ACADEMIC AFFAIRS	**$61,692,715**	**$64,957,597**	**$65,231,971**	**$66,897,277**	**$3,989,196**	**$70,886,473**
Chief of Staff						
Office of the Chief of Staff	$514,901	$400,547	$1,598,974	$370,774	$311,575	$682,349
Total Office of the Chief of Staff	**$514,901**	**$400,547**	**$1,598,974**	**$370,774**	**$311,575**	**$682,349**

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2025-26 and ACTUAL 2024-25)

				----------------2026-2027 PROPOSED--------------		
Department	**2024-2025 Final Actual**	**2025-2026 Budget**	**2025-2026 Revised Budget**	**Salaries**	**Non-Salary Expenses**	**Total**
General Counsel						
Office of General Counsel	$2,515,148	$1,534,046	$1,524,046	$871,743	$767,360	$1,639,103
Latinx Networking Group	$5,040	$0	$5,000	$0	$5,000	$5,000
Black Faculty & Staff Alliance	$4,389	$0	$5,000	$0	$5,000	$5,000
TOTAL GENERAL COUNSEL	**$2,524,577**	**$1,534,046**	**$1,534,046**	**$871,743**	**$777,360**	**$1,649,103**
Student Support Services						
Counseling	$2,184,528	$2,477,521	$2,469,696	$2,563,870	$14,928	$2,578,798
Office of Student Activities	$1,312	$2,462	$2,462	$68,505	$4,050	$72,555
Athletic Office	$80,307	$89,404	$90,318	$89,129	$2,311	$91,440
Women's Outreach & Advocacy Center	$182,684	$193,245	$193,995	$204,963	$9,775	$214,738
Single Stop	$216,504	$294,495	$294,495	$315,075	$59,736	$374,811
Jr. STEM Academy	$44,452	$39,373	$39,373	$0	$12,038	$12,038
LGBTQ Center	$33,574	$63,647	$63,272	$60,345	$5,395	$65,740
Office of Collegiate Recovery (OCR)	$385	$2,175	$1,800	$0	$2,310	$2,310
Center for Male Engagement	$777,345	$1,078,570	$1,078,570	$667,549	$334,570	$1,002,119
Career Services	$342,862	$430,465	$430,466	$382,127	$59,927	$442,054
TOTAL STUDENT AFFAIRS	**$3,863,953**	**$4,671,357**	**$4,664,447**	**$4,351,563**	**$505,040**	**$4,856,603**
Enrollment Management & Strategic Communications						
Strategic Communications	$3,622,712	$3,857,114	$3,857,564	$1,807,405	$1,908,250	$3,715,655
Institutional Effectiveness	$836,698	$905,203	$904,753	$752,835	$43,703	$796,538
Enrollment Services	$1,295,672	$1,505,966	$1,505,966	$1,333,962	$250,955	$1,584,917
Northeast Regional Center	$285,720	$326,358	$327,002	$322,212	$7,550	$329,762
Career Advanced Technology Center	$268,747	$304,259	$304,582	$282,461	$14,163	$296,624
Admissions	$551,276	$565,395	$569,395	$583,537	$22,396	$605,933
Information Center	$724,820	$813,633	$812,133	$823,432	$4,500	$827,932
Recruitment	$445,086	$611,756	$609,256	$584,585	$38,344	$622,929
Student Tuition Services	$596,840	$628,807	$628,807	$645,875	$20,037	$665,912
Non-Credit & CTE Recruitment	$51	$0	$0	$0	$13,070	$13,070
Financial Aid Office	$1,527,958	$1,710,455	$1,715,752	$1,673,418	$15,327	$1,688,745
Records And Registration	$1,011,488	$1,177,647	$1,177,647	$1,192,365	$27,353	$1,219,718

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2025-26 and ACTUAL 2024-25)

				----------------2026-2027 PROPOSED--------------		
Department	2024-2025 Final Actual	2025-2026 Budget	2025-2026 Revised Budget	Salaries	Non-Salary Expenses	Total
Total Enrollment Management & Strategic Communications	**$11,167,068**	**$12,406,593**	**$12,412,857**	**$10,002,087**	**$2,365,648**	**$12,367,735**
General Institutional						
Board of Trustees	$92,114	$103,459	$103,459	$0	$96,903	$96,903
Office of the President	$1,062,034	$1,397,464	$1,416,785	$1,058,454	$448,225	$1,506,679
Presidential Search	$30,962	$200,000	$200,000	$0	$0	$0
Your Wellness Matters	$947	$0	$0	$0	$900	$900
Professional Development	$46,221	$25,031	$25,031	$2,501	$24,200	$26,701
Strategic Initiatives & Community Engagement	$370,996	$525,753	$526,115	$444,527	$57,259	$501,786
Office Of Human Resources	$1,897,846	$1,914,605	$1,914,605	$1,252,090	$677,280	$1,929,370
Office Of Institutional Advancement	$1,693,841	$1,709,002	$1,708,857	$1,434,618	$262,307	$1,696,925
Office Of Chief Information Officer	$31,921	$711,578	$711,578	$731,749	$0	$731,749
Information Technology Services	$2,866,799	$4,657,349	$4,656,892	$0	$4,973,087	$4,973,087
Information Support Services	$884,355	$1,161,288	$1,161,288	$1,172,660	$0	$1,172,660
IT Technical Support Services	$310,746	$1,381,367	$1,381,367	$1,457,918	$0	$1,457,918
Business and Finance	$695,213	$730,110	$730,110	$336,000	$223,888	$559,888
Controller Office	$2,164,382	$2,403,941	$2,402,514	$2,119,706	$397,570	$2,517,276
Office Of Purchasing & Services	$484,800	$500,934	$500,934	$419,883	$102,700	$522,583
General Institution	$1,479,666	$1,749,828	$1,749,828	$444,872	$1,480,568	$1,925,440
Early Retirement	$934,178	$1,300,000	$1,300,000	$950,000	$0	$950,000
Northwest Regional Center Utilities	$98,311	$123,300	$123,300	$0	$50,020	$50,020
West Regional Center Utilities	$156,037	$110,850	$110,850	$0	$204,700	$204,700
Northeast Regional Center Utilities	$219,174	$224,500	$224,500	$0	$240,000	$240,000
Business Services	$822,217	$1,215,385	$1,215,385	$596,749	$439,133	$1,035,882
Office of Facilities Management	$3,758,533	$3,906,819	$3,891,819	$865,464	$1,347,225	$2,212,689
Building Services	$1,353,296	$1,497,440	$1,497,440	$1,082,094	$578,800	$1,660,894
Environmental Services	$3,315,076	$3,845,435	$3,825,435	$824,499	$2,986,900	$3,811,399
Public Safety	$4,280,406	$4,966,651	$4,966,651	$1,332,215	$3,704,277	$5,036,492
Technical Services	$1,907,844	$2,177,823	$2,212,823	$280,030	$1,756,800	$2,036,830
Main Campus Utilities	$0	$0	$0	$0	$1,828,389	$1,828,389

TABLE VI

STATEMENT OF PROPOSED CURRENT UNRESTRICTED FUND EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
(WITH COMPARISON TO BUDGET & REVISED FISCAL YEAR 2025-26 and ACTUAL 2024-25)

Department	2024-2025 Final Actual	2025-2026 Budget	2025-2026 Revised Budget	----------------2026-2027 PROPOSED-------------- Salaries	Non-Salary Expenses	Total
Career & Advanced Tech. Center Proj	$441	$0	$0	$0	$0	$0
TOTAL GENERAL INSTITUTIONAL	**$30,958,356**	**$38,539,912**	**$38,557,566**	**$16,806,029**	**$21,881,131**	**$38,687,160**
STAFF BENEFITS	$31,990,965	$35,572,343	$35,572,343	$38,726,559	$2,850	$38,729,409
SPECIAL INITIATIVES FUND	$0	$0	$0	$0	$900,000	$900,000
CONTINGENCY	$0	$300,000	$280,679	$0	$300,000	$300,000
SUBTOTAL CURRENT OPERATING EXPENSES	**$142,712,535**	**$158,382,395**	**$159,852,883**	**$138,026,032**	**$31,032,800**	**$169,058,832**
LESS: Anticipated Lapsed-Budget Dollars	$0	($459,967)	$0	($2,049,500)	$0	($2,049,500)
LESS: Misc. Adjustments	$0	$756	$0	$0	$0	$0
OPERATING EXPENSES	**$142,712,535**	**157,923,177**	**$159,852,883**	**$135,976,532**	**$31,032,800**	**$167,009,332**
CCME	$1,055,749	$4,000,000	$4,000,000	$0	$3,413,558	$3,413,558
Student Activities & Commencement	**$1,381,230**	**$1,830,034**	**$1,830,034**	**$716,148**	**$1,128,418**	**$1,844,566**
Auxiliary Enterprises						
Bookstore	$2,798	$36,000	$22,377	$0	$2,595	$2,595
Food Service	$326,551	$378,425	$435,922	$0	$456,484	$456,484
Parking Lot & Garage	$84,005	$245,310	$151,055	$0	$140,000	$140,000
Total Auxiliary Enterprises	**$413,355**	**$659,735**	**$609,354**	**$0**	**$599,079**	**$599,079**
TOTAL EXPENSES	**145,562,869**	**164,412,946**	**$166,292,271**	**$136,692,680**	**$32,760,297**	**$172,866,535**

TABLE VII-A

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2026-27
(WITH COMPARISON TO FISCAL YEARS 2024-25 AND 2025-26)

	2024-25 Actual	Approved 2025-26 Budget	Revised 2025-26 Estimate	Approved 2026-27 Budget
REVENUES				
General College Fee	$1,090,169	$1,137,501	$1,165,576	$1,188,341
Auxiliary Profits	$335,018	$317,230	$358,875	$383,091
Revenues from Activities	$13,787	$10,000	$10,654	$13,000
Transfer from College Reserves	($57,744)	$365,303	$294,930	$260,134
TOTAL REVENUES	**$1,381,230**	**$1,830,034**	**$1,830,034**	**$1,844,566**
EXPENDITURES				
Student Publications	$7,108	$8,000	$8,000	$8,500
Campus Programming	$59,157	$86,000	$86,000	$90,000
Performing Arts	$5,277	$15,000	$15,000	$15,000
Student Support	$30,532	$54,000	$54,000	$45,000
Student Leadership & Involvement	$128,231	$164,292	$164,292	$177,800
Athletics	$224,206	$437,118	$437,118	$437,118
First Year Student Success	$66,190	$155,000	$155,000	$155,000
Commencement	$205,494	$185,000	$185,000	$200,000
Staff	$655,036	$725,624	$725,624	$716,148
TOTAL EXPENDITURES	**$1,381,230**	**$1,830,034**	**$1,830,034**	**$1,844,566**

TABLE VII-A

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2026-27
(WITH COMPARISON TO FISCAL YEARS 2024-25 AND 2025-26)

	2024-25 Actual	Approved 2025-26 Budget	Revised 2025-26 Estimate	Approved 2026-27 Budget
REVENUES				
General College Fee	$1,090,169	$1,137,501	$1,165,576	$1,188,341
Auxiliary Profits	$335,018	$317,230	$358,875	$383,091
Revenues from Activities	$13,787	$10,000	$10,654	$13,000
Transfer from College Reserves	($57,744)	$365,303	$294,930	$260,134
TOTAL REVENUES	**$1,381,230**	**$1,830,034**	**$1,830,034**	**$1,844,566**
EXPENDITURES				
Student Publications	$7,108	$8,000	$8,000	$8,500
Campus Programming	$59,157	$86,000	$86,000	$90,000
Performing Arts	$5,277	$15,000	$15,000	$15,000
Student Support	$30,532	$54,000	$54,000	$45,000
Student Leadership & Involvement	$128,231	$164,292	$164,292	$177,800
Athletics	$224,206	$437,118	$437,118	$437,118
First Year Student Success	$66,190	$155,000	$155,000	$155,000
Commencement	$205,494	$185,000	$185,000	$200,000
Staff	$655,036	$725,624	$725,624	$716,148
TOTAL EXPENDITURES	**$1,381,230**	**$1,830,034**	**$1,830,034**	**$1,844,566**

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2026-27
(WITH COMPARISON TO FISCAL YEARS 2024-25 AND 2025-26)

	Final 2024-25 Expenses	Approved 2025-26 Budget	Revised 2025-26 Budget	Approved 2026-27 Budget
STUDENT PUBLICATIONS				
Student Vanguard	$7,108	$6,500	$6,500	$7,000
Office student Life	$0	$1,500	$1,500	$1,500
	$7,108	**$8,000**	**$8,000**	**$8,500**
CAMPUS PROGRAMMING				
Cultural & Educational Trips	$8,679	$20,000	$20,000	$20,000
Theatre Tickets	$0	$1,000	$1,000	$0
Special Themed Programs	$3,416	$20,000	$20,000	$20,000
Regional Centers	$47,061	$45,000	$45,000	$50,000
	$59,157	**$86,000**	**$86,000**	**$90,000**
PERFORMING ARTS				
Spirit / Pep Band	$0	$5,000	$5,000	$5,000
Theatrical Productions	$0	$0	$0	$0
Spoken Word - Student Performances	$0	$0	$0	$0
Musical Events Licensing	$5,277	$10,000	$10,000	$10,000
	$5,277	**$15,000**	**$15,000**	**$15,000**
STUDENT SUPPORT				
Advertising and Marketing	$935	$5,000	$5,000	$0
Leadership Training	$11,306	$20,000	$20,000	$25,000
Student Ambassador	$18,291	$29,000	$29,000	$20,000
	$30,532	**$54,000**	**$54,000**	**$45,000**
STUDENT LEADERSHIP & INVOLVEMENT				
Sga Pool	$6,566	$9,000	$9,000	$24,800
Student Government	$33,032	$22,000	$22,000	$11,000
Sga Special Events	$64,580	$45,000	$45,000	$45,000
Laso	$271	$0	$0	$0
Snack Rack - Food Pantry	$10,079	$38,292	$38,292	$40,000
CUFF (Comm Undergrnd Film Fest	$0	$0	$0	$7,000
Phi Theta Kappa	$12,946	$50,000	$50,000	$50,000
Wealth-ness Club	$106	$0	$0	$0
Manga Club	$101	$0	$0	$0
RPG/Anime/Role Play Game	$283	$0	$0	$0
Computer Science Club	$266	$0	$0	$0
	$128,231	**$164,292**	**$164,292**	**$177,800**

	Final 2024-25 Expenses	Approved 2025-26 Budget	Revised 2025-26 Budget	Approved 2026-27 Budget
STAFF				
Student Activities	$215,894	$184,083	$184,083	$280,181
Faculty Advisors	$34,453	$40,000	$40,000	$40,000
Athletics	$404,689	$501,541	$501,541	$395,967
	$655,036	**$725,624**	**$725,624**	**$716,148**
ATHLETICS				
General Athletic Support	$37,072	$15,000	$15,000	$15,000
Men's Varsity Basketball	$42,027	$71,604	$71,604	$71,604
Women's Basketball	$38,950	$71,604	$71,604	$71,604
Women's Volleyball	$13,628	$50,380	$50,380	$50,380
Co-Ed Cross Country / Track & Field	$30,399	$105,470	$105,470	$105,470
Co-Ed Intramurals	$427	$5,000	$5,000	$5,000
Co-Ed Aerobics	$4,360	$7,180	$7,180	$7,180
Men's Volleyball	$12,599	$50,380	$50,380	$50,380
Insurance	$44,576	$53,000	$53,000	$53,000
Medical Services	$0	$2,000	$2,000	$2,000
Advertising and Marketing	$0	$500	$500	$500
Athletic Equipment	$168	$5,000	$5,000	$5,000
	$224,206	**$437,118**	**$437,118**	**$437,118**
SUBTOTAL	**$1,109,547**	**$1,490,034**	**$1,490,034**	**$1,489,566**
First Year Student Success	$66,190	$155,000	$155,000	$155,000
Commencement	$205,494	$185,000	$185,000	$200,000
TOTAL EXPENDITURES	**$1,381,230**	**$1,830,034**	**$1,830,034**	**$1,844,566**

TABLE VIII

SUMMARY OF REVENUES AND EXPENSES OF BOOKSTORE, FOOD SERVICE OPERATIONS, AND PARKING OPERATIONS FOR THE FISCAL YEAR 2026-27 COMPARED WITH FISCAL YEARS 2025-26 AND 2024-25

	2024-25 Actual	Approved 2025-26 Budget	Revised 2025-26 Budget	Approved 2026-27 Budget
Bookstore				
Commissions	$521,583	$567,965	$485,202	$500,000
Operating Expenses:	$2,798	$36,000	$22,377	$2,595
Net Income - Bookstore	$518,785	$531,965	$462,825	$497,405
Food Service				
Commissions	$33,082	$39,000	$22,857	$22,000
Operating Expenses:	$326,551	$378,425	$435,922	$456,484
Net Loss - Food Service	-$293,469	-$339,425	-$413,065	-$434,484
Parking				
Revenues	$193,707	$370,000	$460,170	$460,170
Operating Expenses	$84,005	$245,310	$151,055	$140,000
Net Income-Parking	$109,702	$124,690	$309,115	$320,170
Total Net Income from Bookstore, Food Service and Parking Lot & Garage	**$335,018**	**$317,231**	**$358,875**	**$383,091**