

**Luzerne County Community College**

**2023-2024**

**Operating, Capital and Auxiliary Enterprises**



# Luzerne County Community College

## 2024FY Operating Budget

Operating Fund	2023FY Budget	2024FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<b>Expenses</b>					
<b>1. Salaries</b>					
Faculty	\$ 8,192,099.65	\$ 8,117,816.07	18.9%	\$ (74,283.58)	-1%
Classified	\$ 4,290,354.79	\$ 4,533,614.55	10.5%	\$ 243,259.76	6%
Administrators	\$ 3,836,939.48	\$ 3,712,735.16	8.6%	\$ (124,204.32)	-3%
Adjunct Faculty	\$ 1,815,000.00	\$ 1,815,000.00	4.2%	\$ -	0%
Overload Pay For FT Faculty	\$ 1,750,000.00	\$ 1,750,000.00	4.1%	\$ -	0%
Security	\$ 258,381.97	\$ 225,461.33	0.5%	\$ (32,920.64)	-13%
Non-Credit Instructors	\$ 130,000.00	\$ 142,500.00	0.3%	\$ 12,500.00	10%
Dept Chair & Coordinators	\$ 170,000.00	\$ 175,000.00	0.4%	\$ 5,000.00	3%
Overtime Pay For FT Faculty	\$ 40,000.00	\$ 15,000.00	0.0%	\$ (25,000.00)	-63%
Work Study Program/Tutors	\$ 80,000.00	\$ 80,000.00	0.2%	\$ -	0%
<b>Total Salary</b>	<b>\$ 20,562,775.89</b>	<b>\$ 20,567,127.11</b>	<b>47.8%</b>	<b>\$ 4,351.22</b>	<b>0%</b>
<b>2. Benefits</b>					
Health Care	\$ 6,695,005.89	\$ 6,976,648.81	16.2%	\$ 281,642.92	4%
Retirement - TIAA	\$ 1,491,767.29	\$ 1,458,120.20	3.4%	\$ (33,647.09)	-2%
Retirement - State	\$ 974,605.10	\$ 1,019,463.01	2.4%	\$ 44,857.91	5%
FICA/Social Security & Medicare	\$ 637,446.05	\$ 637,580.94	1.5%	\$ 134.89	0%
Health Care Waivers	\$ 830,809.63	\$ 801,423.92	1.9%	\$ (29,385.71)	-4%
Early Retirement Incentives	\$ 600,000.00	\$ 600,000.00	1.4%	\$ -	0%
Retirement - PSERS	\$ 310,678.68	\$ 455,649.90	1.1%	\$ 144,971.22	47%
Other	\$ 225,000.00	\$ 225,000.00	0.5%	\$ -	0%
Dental	\$ 191,290.64	\$ 192,470.00	0.4%	\$ 1,179.36	1%
Life Insurance	\$ 93,622.96	\$ 102,172.92	0.2%	\$ 8,549.96	9%
Disability	\$ 33,184.04	\$ 41,734.00	0.1%	\$ 8,549.96	26%
Vision	\$ 27,685.08	\$ 30,000.00	0.1%	\$ 2,314.92	8%
<b>Total Benefits</b>	<b>\$ 12,111,095.36</b>	<b>\$ 12,540,263.70</b>	<b>29.2%</b>	<b>\$ 429,168.34</b>	<b>4%</b>
<b>3. Remaining Expenses</b>					
Utilities	\$ 1,216,670.00	\$ 1,300,570.00	3.0%	\$ 83,900.00	7%
Miscellaneous - All Other Expenses	\$ 1,389,850.00	\$ 1,351,794.00	3.1%	\$ (38,056.00)	-3%
Supplies	\$ 1,339,783.00	\$ 1,431,775.70	3.3%	\$ 91,992.70	7%
Technology Software & Equipment	\$ 910,720.00	\$ 1,074,340.51	2.5%	\$ 163,620.51	18%
Contracted Services	\$ 929,559.00	\$ 1,191,834.00	2.8%	\$ 262,275.00	28%
Maintenance Agreements	\$ 500,650.00	\$ 562,450.00	1.3%	\$ 61,800.00	12%
Advertising	\$ 546,000.00	\$ 575,800.00	1.3%	\$ 29,800.00	5%
Travel & Conference	\$ 203,818.00	\$ 212,765.00	0.5%	\$ 8,947.00	4%
Equipment Repairs	\$ 176,225.00	\$ 201,225.00	0.5%	\$ 25,000.00	14%
Insurances	\$ 255,000.00	\$ 255,000.00	0.6%	\$ -	0%
<b>Total Remaining Expenses</b>	<b>\$ 7,468,275.00</b>	<b>\$ 8,157,554.21</b>	<b>19.0%</b>	<b>\$ 689,279.21</b>	<b>9%</b>
<b>4. Budget Adjustments</b>					
<i>Transfer to Other Funds</i>	\$ 1,681,451.80	\$ 1,734,310.00	4.0%	\$ 52,858.20	3%
<b>Total Expenses</b>	<b>\$ 41,823,598.05</b>	<b>\$ 42,999,255.02</b>		<b>\$ 1,175,656.97</b>	<b>3%</b>



# Luzerne County Community College

## 2024FY Operating Budget

Operating Fund	2023FY Budget	2024FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<b>Revenue</b>					
<b>1. Sponsorships</b>					
Commonwealth of PA	\$ 13,152,459.60	\$ 13,165,225.00	30.6%	\$ 12,765.40	0%
Luzerne County	\$ 5,897,500.00	\$ 5,897,500.00	13.7%	\$ -	0%
<b>Total Sponsorships</b>	<b>\$ 19,049,959.60</b>	<b>\$ 19,062,725.00</b>	<b>44.3%</b>	<b>\$ 12,765.40</b>	<b>0%</b>
<b>2. Tuition</b>					
Fall - (In-County)	\$ 4,012,394.77	\$ 3,820,126.95	8.9%	\$ (192,267.82)	-5%
Fall - (Out-of-County)	\$ 1,564,858.16	\$ 1,431,598.96	3.3%	\$ (133,259.20)	-9%
Fall - (Out-of-State & Interntl)	\$ 227,228.69	\$ 241,043.30	0.6%	\$ 13,814.61	6%
Fall - (Early College)	\$ 160,942.70	\$ 241,207.55	0.6%	\$ 80,264.85	50%
Spring - (In-County)	\$ 3,260,073.29	\$ 3,392,524.31	7.9%	\$ 132,451.02	4%
Spring - (Out-Of-County)	\$ 1,355,763.34	\$ 1,325,115.28	3.1%	\$ (30,648.06)	-2%
Spring - (Out-of-State & Interntl)	\$ 245,731.51	\$ 193,219.88	0.4%	\$ (52,511.63)	-21%
Spring - (Early College)	\$ 198,251.50	\$ 226,661.33	0.5%	\$ 28,409.83	14%
Summer 1	\$ 895,000.68	\$ 1,094,296.50	2.5%	\$ 199,295.82	22%
Summer 2	\$ 252,611.26	\$ 263,695.57	0.6%	\$ 11,084.31	4%
Winter Intersession	\$ 135,796.20	\$ 147,925.33	0.3%	\$ 12,129.13	9%
Other Tuition	\$ 110,000.00	\$ 382,000.00	0.9%	\$ 272,000.00	247%
<b>Total Tuition</b>	<b>\$ 12,418,652.10</b>	<b>\$ 12,759,414.96</b>	<b>29.7%</b>	<b>\$ 340,762.86</b>	<b>3%</b>
<b>3. Fees</b>					
General Service	\$ 2,123,985.46	\$ 1,958,097.77	4.6%	\$ (165,887.69)	-8%
Technology	\$ 1,899,948.06	\$ 2,480,230.63	5.8%	\$ 580,282.57	31%
Course	\$ 1,550,491.28	\$ 1,590,000.00	3.7%	\$ 39,508.72	3%
Other	\$ 92,000.00	\$ 147,100.00	0.3%	\$ 55,100.00	60%
<b>Total Fees</b>	<b>\$ 5,666,424.80</b>	<b>\$ 6,175,428.40</b>	<b>14.4%</b>	<b>\$ 509,003.60</b>	<b>9%</b>
<b>4. Other</b>					
Miscellaneous	\$ 799,680.00	\$ 1,194,300.00	2.8%	\$ 394,620.00	49%
Interest Income	\$ 250,000.00	\$ 1,443,756.00	3.4%	\$ 1,193,756.00	478%
<b>Total Other</b>	<b>\$ 1,049,680.00</b>	<b>\$ 2,638,056.00</b>	<b>6.1%</b>	<b>\$ 1,588,376.00</b>	<b>151%</b>
<b>5. Adjustments to Balance Budget</b>					
Adjustments to Balance Budget	\$ 3,638,881.55	\$ 2,363,630.66	5.5%	\$ (1,275,250.89)	-35%
<b>Total Revenue</b>	<b>\$ 41,823,598.05</b>	<b>\$ 42,999,255.02</b>		<b>\$ 1,175,656.97</b>	<b>3%</b>

<b>Operating Fund - 2024FY</b>	
<b>Total of Expenses</b>	<b>\$ 42,999,255.02</b>
<b>Total of Revenue</b>	<b>\$ 42,999,255.02</b>
<b>Difference</b>	<b>\$ -</b>



# Luzerne County Community College

## 2024FY Bookstore Budget

Bookstore Fund	2023FY Budget	2024FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<i>Expenses</i>					
Salary	\$ 106,906.40	\$126,620.74	58%	\$ 19,714.34	18%
Benefits	\$ 83,549.01	\$90,942.61	42%	\$ 7,393.60	9%
Miscellaneous	\$ 550.00	\$250.00	0%	\$ (300.00)	-55%
<b>Total Expenses</b>	<b>\$ 191,005.41</b>	<b>\$ 217,813.35</b>	<b>100%</b>	<b>\$ 26,807.94</b>	<b>14%</b>
<i>Revenue</i>					
Commissions From Follett	\$ 200,000.00	\$202,000.00	93%	\$ 2,000.00	1%
Interest Income	\$ 23,953.00	\$10,280.00	5%	\$ (13,673.00)	-57%
Transfer to Operating Funds	\$ (32,947.59)	\$5,533.35	3%	\$ 38,480.94	-117%
<b>Total Revenue</b>	<b>\$ 191,005.41</b>	<b>\$ 217,813.35</b>	<b>100%</b>	<b>\$ (11,673.00)</b>	<b>14%</b>

Bookstore Fund - 2024FY	
Total of Expenses	\$ 217,813.35
Total of Revenue	\$ 217,813.35
Difference	\$ 0.00



# Luzerne County Community College

## 2024FY Food Services Budget

Food Services Fund	2023FY Budget	2024FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<b>Expenses</b>					
Salary	\$ 188,885.40	\$261,124.30	44%	\$ 72,238.90	38%
Benefits	\$ 83,754.97	\$132,826.50	22%	\$ 49,071.53	59%
Food Supplies	\$ 145,000.00	\$155,000.00	26%	\$ 10,000.00	7%
Credit Card Fees	\$ 10,000.00	\$8,000.00	1%	\$ (2,000.00)	-20%
Office Supplies	\$ 6,500.00	\$4,000.00	1%	\$ (2,500.00)	-38%
Miscellaneous	\$ 38,500.00	\$38,500.00	6%	\$ -	0%
<b>Total Expenses</b>	<b>\$ 472,640.37</b>	<b>\$ 599,450.80</b>	<b>100%</b>	<b>\$ 126,810.43</b>	<b>27%</b>
<b>Revenue</b>					
Food Sales	\$ 200,000.00	\$210,000.00	35%	\$ 10,000.00	5%
Vending Sales	\$ 50,000.00	\$51,000.00	9%	\$ 1,000.00	2%
Interest Income	\$ 11,292.00	\$83,653.00	14%	\$ 72,361.00	641%
<b>Transfer of Operating Funds</b>	<b>\$ 211,348.37</b>	<b>\$254,797.80</b>	<b>43%</b>	<b>\$ 43,449.43</b>	<b>21%</b>
<b>Total Revenue</b>	<b>\$ 472,640.37</b>	<b>\$ 599,450.80</b>	<b>100%</b>	<b>\$ 126,810.43</b>	<b>27%</b>

Food Services Fund - 2024FY	
<b>Total of Expenses</b>	<b>\$ 599,450.80</b>
<b>Total of Revenue</b>	<b>\$ 599,450.80</b>
<b>Difference</b>	<b>\$ 0.00</b>



# Luzerne County Community College

## 2024FY Student Activities Budget

Student Activities Fund	2023FY Budget	2024FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<b>Expenses</b>					
Club Activity	\$ 123,100.00	\$87,200.00	29%	\$ (35,900.00)	-29%
Supplies - Department/Office	\$ 60,500.00	\$44,500.00	15%	\$ (16,000.00)	-26%
Salary - Coaches/Advisors	\$ 44,900.00	\$54,050.00	18%	\$ 9,150.00	20%
Transportation	\$ 36,000.00	\$37,750.00	13%	\$ 1,750.00	5%
Consultants/Honoraria	\$ 13,050.00	\$45,000.00	15%	\$ 31,950.00	245%
Independent Contractors	\$ 11,000.00	\$10,000.00	3%	\$ (1,000.00)	-9%
Supplies - Other	\$ 5,000.00	\$5,000.00	2%	\$ -	0%
Athletic Activity	\$ 4,450.00	\$14,500.00	5%	\$ 10,050.00	226%
Special Activity	\$ 2,000.00	\$2,000.00	1%	\$ -	0%
<b>Total Expenses</b>	<b>\$ 300,000.00</b>	<b>\$ 300,000.00</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>
<b>Revenue</b>					
<i>Transfer From General Service Fees</i>	\$ 300,000.00	\$300,000.00	100%	\$ -	0%
<b>Total Revenue</b>	<b>\$ 300,000.00</b>	<b>\$ 300,000.00</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>

Student Activities Fund - 2024FY	
<b>Total of Expenses</b>	<b>\$ 300,000.00</b>
<b>Total of Revenue</b>	<b>\$ 300,000.00</b>
<b>Difference</b>	<b>\$ -</b>



# Luzerne County Community College

## 2024FY Capital Budget

Capital Fund	2023FY Budget	2024FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<b>Expenses</b>					
Facility Leases	\$ 694,600.40	\$697,977.63	23%	\$ 3,377.23	0%
Equipment Purchases/Leases	\$ 568,701.00	\$504,900.00	16%	\$ (63,801.00)	-11%
Debt Service	\$ 1,792,341.62	\$1,813,069.12	59%	\$ 20,727.50	1%
Architect	\$ 50,000.00	\$50,000.00	2%	\$ -	0%
<b>Total Expenses</b>	<b>\$ 3,105,643.02</b>	<b>\$ 3,065,946.75</b>	<b>100%</b>	<b>\$ (39,696.27)</b>	<b>-1%</b>
<b>Revenue</b>					
State Appropriation	\$ 1,366,150.00	\$1,334,850.00	44%	\$ (31,300.00)	-2%
Luzerne County Appropriation	\$ 272,500.00	\$272,500.00	9%	\$ -	0%
Capital Fees	\$ 250,000.00	\$268,015.00	9%	\$ 18,015.00	7%
Sale of Assets	\$ 10,000.00	\$10,000.00	0%	\$ -	0%
Interest Income	\$ 3,942.00	\$6,602.00	0%	\$ 2,660.00	67%
<b>Transfer of Operating Funds</b>	<b>\$ 1,203,051.02</b>	<b>\$1,173,979.75</b>	<b>38%</b>	<b>\$ (29,071.27)</b>	<b>-2%</b>
<b>Total Revenue</b>	<b>\$ 3,105,643.02</b>	<b>\$ 3,065,946.75</b>	<b>100%</b>	<b>\$ (39,696.27)</b>	<b>-1%</b>

Capitals Fund - 2024FY	
Total of Expenses	\$ 3,065,946.75
Total of Revenue	\$ 3,065,946.75
Difference	\$ -