

LUZERNE COUNTY COMMUNITY COLLEGE

2022-2023

OPERATING, CAPITAL AND AUXILIARY ENTERPRISES



Luzerne County Community College

2023FY Operating Budget - *** Final ***

Updated: 07/06/22

Operating Fund	2022FY Budget	2023FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
Expenses					
1. Salaries					
Faculty	\$ 7,815,696.50	\$ 8,192,099.65	19.6%	\$ 376,403.15	5%
Classified	\$ 4,635,153.17	\$ 4,290,354.79	10.3%	\$ (344,798.38)	-7%
Administrators	\$ 3,989,080.06	\$ 3,836,939.48	9.2%	\$ (152,140.58)	-4%
Adjunct Faculty	\$ 2,200,000.00	\$ 1,815,000.00	4.3%	\$ (385,000.00)	-18%
Overload Pay For FT Faculty	\$ 1,800,000.00	\$ 1,750,000.00	4.2%	\$ (50,000.00)	-3%
Security	\$ 208,748.48	\$ 258,381.97	0.6%	\$ 49,633.49	24%
Non-Credit Instructors	\$ 167,000.00	\$ 130,000.00	0.3%	\$ (37,000.00)	-22%
Dept Chair & Coordinators	\$ 186,423.71	\$ 170,000.00	0.4%	\$ (16,423.71)	-9%
Overtime Pay For FT Faculty	\$ 64,410.98	\$ 40,000.00	0.1%	\$ (24,410.98)	-38%
Work Study Program/Tutors	\$ 60,000.00	\$ 80,000.00	0.2%	\$ 20,000.00	33%
Total Salary	\$ 21,126,512.90	\$ 20,562,775.89	49.2%	\$ (563,737.01)	-3%
2. Benefits					
Health Care	\$ 6,575,998.48	\$ 6,695,005.89	16.0%	\$ 119,007.41	2%
Retirement - TIAA	\$ 1,439,459.62	\$ 1,491,767.29	3.6%	\$ 52,307.67	4%
Retirement - State	\$ 1,024,608.23	\$ 974,605.10	2.3%	\$ (50,003.13)	-5%
FICA/Social Security & Medicare	\$ 808,455.45	\$ 637,446.05	1.5%	\$ (171,009.40)	-21%
Health Care Waivers	\$ 801,016.19	\$ 830,809.63	2.0%	\$ 29,793.44	4%
Early Retirement Incentives	\$ 1,200,000.00	\$ 600,000.00	1.4%	\$ (600,000.00)	-50%
Retirement - PSERS	\$ 308,426.62	\$ 310,678.68	0.7%	\$ 2,252.06	1%
Other	\$ 225,000.00	\$ 225,000.00	0.5%	\$ -	0%
Dental	\$ 183,797.45	\$ 191,290.64	0.5%	\$ 7,493.19	4%
Life Insurance	\$ 100,000.00	\$ 93,622.96	0.2%	\$ (6,377.04)	-6%
Disability	\$ 34,000.00	\$ 33,184.04	0.1%	\$ (815.96)	-2%
Vision	\$ 26,702.36	\$ 27,685.08	0.1%	\$ 982.72	4%
Total Benefits	\$ 12,727,464.40	\$ 12,111,095.37	29.0%	\$ (616,369.03)	-5%
3. Remaining Expenses					
Utilities	\$ 1,252,489.80	\$ 1,216,670.00	2.9%	\$ (35,819.80)	-3%
Miscellaneous - All Other Expenses	\$ 1,474,690.00	\$ 1,389,850.00	3.3%	\$ (84,840.00)	-6%
Supplies	\$ 1,132,330.64	\$ 1,339,783.00	3.2%	\$ 207,452.36	18%
Technology Software & Equipment	\$ 821,137.73	\$ 910,720.00	2.2%	\$ 89,582.27	11%
Contracted Services & Consultants	\$ 742,909.00	\$ 929,559.00	2.2%	\$ 186,650.00	25%
Maintenance Agreements	\$ 478,200.00	\$ 500,650.00	1.2%	\$ 22,450.00	5%
Advertising	\$ 500,200.00	\$ 546,000.00	1.3%	\$ 45,800.00	9%
Travel & Conference	\$ 215,011.16	\$ 203,818.00	0.5%	\$ (11,193.16)	-5%
Equipment Repairs	\$ 208,500.00	\$ 176,225.00	0.4%	\$ (32,275.00)	-15%
Insurances	\$ 220,000.00	\$ 255,000.00	0.6%	\$ 35,000.00	16%
Total Remaining Expenses	\$ 7,045,468.33	\$ 7,468,275.00	17.9%	\$ 422,806.67	6%
4. Budget Adjustments					
Transfer to Other Funds	\$ 1,015,551.89	\$ 1,681,451.80	4.0%	\$ 665,899.91	66%
Total Expenses	\$ 41,914,997.52	\$ 41,823,598.06		\$ (91,399.46)	0%



Luzerne County Community College

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Operating Fund	2022FY Budget	2023FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<i>Revenue</i>					
1. Sponsorships					
Commonwealth of PA	\$ 12,526,152.00	\$ 13,152,459.60	31.4%	\$ 626,307.60	5%
Luzerne County	\$ 5,897,500.00	\$ 5,897,500.00	14.1%	\$ -	0%
Total Sponsorships	\$ 18,423,652.00	\$ 19,049,959.60	45.5%	\$ 626,307.60	3%
2. Tuition					
Fall - (In-County)	\$ 3,990,810.48	\$ 4,012,394.77	9.6%	\$ 21,584.29	1%
Fall - (Out-of-County)	\$ 1,425,289.46	\$ 1,564,858.16	3.7%	\$ 139,568.70	10%
Fall - (Out-of-State & Interntl)	\$ 142,528.95	\$ 227,228.69	0.5%	\$ 84,699.74	59%
Fall - (Early College)	\$ 142,528.95	\$ 160,942.70	0.4%	\$ 18,413.75	13%
Spring - (In-County)	\$ 3,818,386.91	\$ 3,260,073.29	7.8%	\$ (558,313.62)	-15%
Spring - (Out-Of-County)	\$ 1,363,709.61	\$ 1,355,763.34	3.2%	\$ (7,946.27)	-1%
Spring - (Out-of-State & Interntl)	\$ 136,370.96	\$ 245,731.51	0.6%	\$ 109,360.55	80%
Spring - (Early College)	\$ 136,370.96	\$ 198,251.50	0.5%	\$ 61,880.54	45%
Summer 1	\$ 1,004,387.25	\$ 895,000.68	2.1%	\$ (109,386.57)	-11%
Summer 2	\$ 274,005.87	\$ 252,611.26	0.6%	\$ (21,394.61)	-8%
Winter Intersession	\$ 193,353.95	\$ 135,796.20	0.3%	\$ (57,557.75)	-30%
Other Tuition	\$ 3,000.00	\$ 110,000.00	0.3%	\$ 107,000.00	3567%
Total Tuition	\$ 12,630,743.35	\$ 12,418,652.10	29.7%	\$ (212,091.25)	-2%
3. Fees					
General Service	\$ 2,032,611.99	\$ 2,123,985.46	5.1%	\$ 91,373.47	4%
Technology	\$ 1,947,410.01	\$ 1,899,948.06	4.5%	\$ (47,461.95)	-2%
Course	\$ 1,711,000.00	\$ 1,550,491.28	3.7%	\$ (160,508.72)	-9%
Other	\$ 100,775.00	\$ 92,000.00	0.2%	\$ (8,775.00)	-9%
Total Fees	\$ 5,791,797.00	\$ 5,666,424.80	13.5%	\$ (125,372.20)	-2%
4. Other					
Miscellaneous	\$ 833,000.00	\$ 799,680.00	1.9%	\$ (33,320.00)	-4%
Interest Income	\$ 275,000.00	\$ 250,000.00	0.6%	\$ (25,000.00)	-9%
Total Other	\$ 1,108,000.00	\$ 1,049,680.00	2.5%	\$ (58,320.00)	-5%
5. Adjustments to Balance Budget					
Adjustments to Balance Budget	\$ 4,008,078.87	\$ 3,638,881.55	8.7%	\$ (369,197.32)	-9%
Total Revenue	\$ 41,962,271.22	\$ 41,823,598.05		\$ (138,673.17)	0%

Operating Fund - 2023FY	
Total of Expenses	\$ 41,823,598.06
Total of Revenue	\$ 41,823,598.05
Difference	\$ 0.00



Luzerne County Community College

2023FY Bookstore Budget - *** Final ***

Updated: 07/06/22

Bookstore Fund	2022FY Budget	2023FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<i>Expenses</i>					
Salary	\$ 105,652.20	\$ 106,906.40	56%	\$ 1,254.20	1%
Benefits	\$ 101,307.53	\$ 83,549.01	44%	\$ (17,758.52)	-18%
Miscellaneous	\$ 3,000.00	\$ 550.00	0%	\$ (2,450.00)	-82%
Total Expenses	\$ 209,959.73	\$ 191,005.41	100%	\$ (18,954.32)	-9%
<i>Revenue</i>					
Commissions From Follett	\$ 200,000.00	\$ 200,000.00	105%	\$ -	0%
Interest Income	\$ 10,000.00	\$ 23,953.00	13%	\$ 13,953.00	140%
Transfer to Operating Funds		\$ (32,947.59)	-17%	\$ (32,947.59)	
Total Revenue	\$ 210,000.00	\$ 191,005.41	100%	\$ 13,953.00	-9%

Bookstore Fund - 2023FY	
Total of Expenses	\$ 191,005.41
Total of Revenue	\$ 191,005.41
Difference	\$ -



Luzerne County Community College

2023FY Food Services Budget - *** Final ***

Updated: 07/06/22

Food Services Fund	2022FY Budget	2023FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
Expenses					
Salary	\$ 148,755.80	\$ 188,885.40	40%	\$ 40,129.60	27%
Benefits	\$ 102,767.14	\$ 83,754.97	18%	\$ (19,012.17)	-19%
Food Supplies	\$ 80,600.08	\$ 145,000.00	31%	\$ 64,399.92	80%
Credit Card Fees	\$ 5,000.00	\$ 10,000.00	2%	\$ 5,000.00	100%
Office Supplies	\$ 5,399.92	\$ 6,500.00	1%	\$ 1,100.08	20%
Miscellaneous		\$ 38,500.00	8%	\$ 38,500.00	
Total Expenses	\$ 342,522.94	\$ 472,640.37	100%	\$ 130,117.43	38%
Revenue					
Food Sales	\$ 100,000.00	\$ 200,000.00	42%	\$ 100,000.00	100%
Vending Sales	\$ 49,000.00	\$ 50,000.00	11%	\$ 1,000.00	2%
Interest Income	\$ 10,000.00	\$ 11,292.00	2%	\$ 1,292.00	13%
<i>Transfer of Operating Funds</i>	\$ 183,522.94	\$ 211,348.37	45%	\$ 27,825.43	15%
Total Revenue	\$ 342,522.94	\$ 472,640.37	100%	\$ 130,117.43	38%

Food Services Fund - 2023FY	
Total of Expenses	\$ 472,640.37
Total of Revenue	\$ 472,640.37
Difference	\$ -



Luzerne County Community College

2023FY Student Activities Budget - *** Final ***

Updated: 07/06/22

Student Activities Fund	2022FY Budget	2023FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
Expenses					
Club Activity	\$ 122,050.00	\$ 123,100.00	41%	\$ 1,050.00	1%
Supplies - Department/Office	\$ 67,500.00	\$ 60,500.00	20%	\$ (7,000.00)	-10%
Salary - Coaches/Advisors	\$ 38,450.00	\$ 44,900.00	15%	\$ 6,450.00	17%
Transportation	\$ 34,000.00	\$ 36,000.00	12%	\$ 2,000.00	6%
Consultants/Honoraria	\$ 10,500.00	\$ 13,050.00	4%	\$ 2,550.00	24%
Independent Contractors	\$ 12,000.00	\$ 11,000.00	4%	\$ (1,000.00)	-8%
Supplies - Other	\$ 7,000.00	\$ 5,000.00	2%	\$ (2,000.00)	-29%
Athletic Activity	\$ 4,500.00	\$ 4,450.00	1%	\$ (50.00)	-1%
Special Activity	\$ 4,000.00	\$ 2,000.00	1%	\$ (2,000.00)	-50%
Total Expenses	\$ 300,000.00	\$ 300,000.00	100%	\$ -	0%
Revenue					
<i>Transfer From General Service Fees</i>	\$ 300,000.00	\$ 300,000.00	100%	\$ -	0%
Total Revenue	\$ 300,000.00	\$ 300,000.00	100%	\$ -	0%

Student Activities Fund - 2023FY	
Total of Expenses	\$ 300,000.00
Total of Revenue	\$ 300,000.00
Difference	\$ -



Luzerne County Community College

2023FY Capital Budget - *** Final ***

Updated: 07/06/22

Capital Fund	2022FY Budget	2023FY Budget	% Of Budget	Difference From Prior Year Budget	% Change
<i>Expenses</i>					
Facility Leases	\$ 913,730.95	\$ 694,600.40	22%	\$ (219,130.55)	-24%
Equipment Purchases/Leases	\$ 590,861.20	\$ 568,701.00	18%	\$ (22,160.20)	-4%
Debt Service	\$ 1,291,693.00	\$ 1,792,341.62	58%	\$ 500,648.62	39%
Architect		\$ 50,000.00	2%	\$ 50,000.00	
Total Expenses	\$ 2,796,285.15	\$ 3,105,643.02	100%	\$ 309,357.87	11%
<i>Revenue</i>					
State Appropriation	\$ 1,366,150.00	\$ 1,366,150.00	44%	\$ -	0%
Luzerne County Appropriation	\$ 272,500.00	\$ 272,500.00	9%	\$ -	0%
Capital Fees	\$ 275,000.00	\$ 250,000.00	8%	\$ (25,000.00)	-9%
Sale of Assets	\$ 10,000.00	\$ 10,000.00	0%	\$ -	0%
Interest Income	\$ 2,500.00	\$ 3,942.00	0%	\$ 1,442.00	58%
<i>Transfer of Operating Funds</i>	\$ 832,028.95	\$ 1,203,051.02	39%	\$ 371,022.07	45%
Total Revenue	\$ 2,758,178.95	\$ 3,105,643.02	100%	\$ 347,464.07	13%

Capitals Fund - 2023FY	
Total of Expenses	\$ 3,105,643.02
Total of Revenue	\$ 3,105,643.02
Difference	\$ -