

NOTE: This is an information session only. No decisions will be made.

AGENDA

LANSING COMMUNITY COLLEGE
BOARD OF TRUSTEES
April 19, 2004
3:30 p.m.

SPECIAL BOARD MEETING – BUDGET WORKSHOP

- I. Call to Order by Chairperson
- II. Roll Call by Secretary to the Board
- III. Limited Public Comment Regarding Agenda Items
- IV. 2004-2005 Budget Workshop
- V. Public Comment
- VI. Adjournment

Notes to Accompany Budget to Actual History

- Each year, financial staff regularly monitor revenues and expenditures to project changes from originally adopted budgets. Staff recommends a reconciled budget to the Board of Trustees, generally in April, for approval in May or June along with the proposed budget for the subsequent fiscal year. Budget reconciliations may be required due to:
 - Variations in enrollment. In recent years, enrollment has generally exceeded projections first adopted. While increased enrollments yield higher tuition revenue, it often impacts personnel and supply budgets to meet additional student demand.
 - Additional property tax revenue. In November of 2001, the College's successful millage proposal meant an additional \$7.8 million in property tax revenue. At its June 4, 2002, the Board approved total additional revenues of \$9.2 million, and approved appropriations for use of these funds.
 - Higher costs than first anticipated. At the end of 2001-02, the Board approved expenditure increases of approximately \$630,000 for employee benefit costs and for additional funding for childcare and general institutional scholarships.
 - One-time start-up or replenishment of funds for strategic initiatives. The passage of the millage in November 2001 provided funds for additional instructional equipment, technology, and construction funds. In June of 2004, the Board of Trustees approved total transfers of \$10,850,000 for instructional equipment, technology infrastructure, and the plant fund.

| | Budgeted | Reconciled | Actual | Difference from Adopted | Difference from Reconciled |
|------------------------------------|--------------|--------------|-----------------------------|-------------------------|----------------------------|
| <u>2001-02</u> | | | | | |
| Revenues | \$80,303,636 | \$89,362,863 | \$89,808,022 | 11.84% | 0.50% |
| Expenditures ⁽¹⁾ | \$80,303,636 | \$90,110,822 | \$92,771,436 | 15.53% | 2.95% |
| <u>2002-03</u> | | | | | |
| Revenues | \$92,039,918 | \$93,395,200 | \$93,534,837 | 1.62% | 0.15% |
| Expenditures ⁽¹⁾ | \$92,039,918 | \$93,028,305 | \$94,626,878 ⁽²⁾ | 2.81% | 1.72% |

⁽¹⁾ Includes all general fund expenditures plus transfers to other funds.

⁽²⁾ An additional \$1.2 million was booked for Early Retirement Program and included in 2002-03 expenditures.

The attached 3 year budget to actual detail shows some substantial variances in a few cases.

- 1) Business Media Information Technology –Early Retirement Incentive Program (ERIP) payments were booked at year end, unbudgeted curriculum development and professional training for faculty for CIT Certification plus related supply costs for the certification program.
- 2) Liberal Studies Division— Enrollment growth impacted instructional budgets, increased labor costs due to ERIP, and increased faculty overloads.
- 3) Administrative Services—At the end of each Fiscal Year, Accounting staff must adjust for the actual cost of benefits. Benefits are budgeted based on an estimated percentage of salary. For instance, for FY 2004, benefits were budgeted at 35% for all full-time salaries, and 23% for all part-time salaries. For the last several years, these originally budgeted percentages did not cover the actual cost of benefits. Rather than distribute the adjustment to all cost centers after the fact, the full adjustment is booked within Administrative Services budget.
- 4) Information Services and College Development - Early Retirement Incentive Program (ERIP) payments were booked at year end. Chargeback accounts were paid by ISCD, but due to conversion activity, were not charged back to operational areas.

LANSING COMMUNITY COLLEGE

3-Year Adopted Budget Allocation and Expenditure Summary by Account, 2003-04 through March 1, 2004

| DIVISION | | | | | | | | | | | |
|---|----------|-----------|---------------------------------------|-----------------------|------------|---|-----------------------|------------|--|-----------------------|------------------------------|
| Oracle GL Account | FT or PT | | Student and Academic Support Division | | | Business, Media and Information Technology Division | | | Human, Health and Public Services Division | | |
| | | | Adopted Budget | Year-End Wages & Exp. | Difference | Adopted Budget | Year-End Wages & Exp. | Difference | Adopted Budget | Year-End Wages & Exp. | Difference |
| 6100 Administration | FT Labor | 2003/2004 | 2,183,356 | \$1,402,873 | 780,483 | 551,724 | \$370,758 | 180,966 | 997,088 | \$732,014 | 265,074 |
| | FT Labor | 2002/2003 | 1,647,893 | 1,811,363 | -163,470 | 438,362 | 428,891 | 9,471 | 753,769 | 799,066 | -45,297 |
| | FT Labor | 2001/2002 | 1,402,828 | 1,418,667 | -15,839 | 246,877 | 274,006 | -27,129 | 513,879 | 509,773 | 4,106 |
| | PT Labor | 2003/2004 | | | | | | | | | |
| | PT Labor | 2002/2003 | 182,893 | 142,338 | 40,555 | 119,021 | 127,457 | -8,436 | 329,850 | 284,463 | 45,387 |
| | PT Labor | 2001/2002 | 150,732 | 138,807 | 11,925 | 116,859 | 122,577 | -5,718 | 256,045 | 234,346 | 21,699 |
| 6200 Instructional Staff | FT Labor | 2003/2004 | 4,364,762 | \$3,226,941 | 1,137,821 | 4,921,735 | \$3,344,731 | 1,577,004 | 3,439,015 | \$2,336,551 | 1,102,464 |
| | FT Labor | 2002/2003 | 2,681,337 | 2,947,052 | -265,715 | 2,959,860 | 3,050,232 | -90,372 | 1,113,283 | 1,158,709 | -45,426 |
| | FT Labor | 2001/2002 | 2,223,209 | 2,551,802 | -328,593 | 2,766,070 | 2,466,913 | 299,157 | 959,022 | 875,277 | 83,745 |
| | PT Labor | 2003/2004 | | | | | | | | | |
| | PT Labor | 2002/2003 | 1,625,054 | 1,630,305 | -5,251 | 1,956,921 | 1,845,363 | 111,558 | 1,701,484 | 1,779,534 | -78,050 |
| | PT Labor | 2001/2002 | 1,571,259 | 1,535,679 | 35,580 | 1,836,429 | 1,922,576 | -86,147 | 1,586,590 | 1,710,414 | -123,824 |
| 6300 Support Staff | FT Labor | 2003/2004 | 3,209,288 | \$2,353,866 | 855,422 | 358,504 | \$290,238 | 68,266 | 404,915 | \$287,398 | 117,517 |
| | FT Labor | 2002/2003 | 2,009,255 | 2,063,120 | -53,865 | 195,516 | 216,780 | -21,264 | 239,475 | 235,522 | 3,953 |
| | FT Labor | 2001/2002 | 1,841,536 | 1,827,421 | 14,115 | 146,462 | 181,835 | -35,373 | 137,159 | 183,706 | -46,547 |
| | PT Labor | 2003/2004 | | | | | | | | | |
| | PT Labor | 2002/2003 | 1,168,087 | 1,096,611 | 71,476 | 153,298 | 152,181 | 1,117 | 156,142 | 137,581 | 18,561 |
| | PT Labor | 2001/2002 | 1,127,988 | 1,102,947 | 25,041 | 143,118 | 143,557 | -439 | 117,116 | 116,402 | 714 |
| 6400 Student Staff | PT Labor | 2003/2004 | 647,428 | \$474,763 | 172,665 | 101,982 | \$64,850 | 37,132 | 48,852 | \$38,645 | 10,207 |
| | PT Labor | 2002/2003 | 615,200 | 553,829 | 61,371 | 116,765 | 85,350 | 31,415 | 37,125 | 52,287 | -15,162 |
| | PT Labor | 2001/2002 | 630,501 | 620,552 | 9,949 | 74,634 | 76,103 | -1,469 | 47,215 | 34,470 | 12,745 |
| 6900 Employee Benefits | Benefits | 2003/2004 | 3,058,711 | \$1,610,622 | 1,448,089 | 1,757,311 | \$859,211 | 898,100 | 1,389,530 | \$666,430 | 723,100 |
| | Benefits | 2002/2003 | 2,792,080 | 2,872,490 | -80,410 | 1,703,250 | 1,725,083 | -21,833 | 1,195,681 | 1,258,452 | -62,771 |
| | Benefits | 2001/2002 | 2,314,152 | 2,419,745 | -105,593 | 1,423,562 | 1,395,667 | 27,895 | 904,369 | 918,710 | -14,341 |
| 7110 Minor Equipment | Expense | 2003/2004 | 23,755 | \$31,363 | -7,608 | 20,950 | \$8,738 | 12,212 | 5,000 | \$2,554 | 2,446 |
| | Expense | 2002/2003 | 100,078 | 105,638 | -5,560 | 28,700 | 168,540 | -139,840 | 12,000 | 19,385 | -7,385 |
| | Expense | 2001/2002 | 30,127 | 57,526 | -27,399 | 28,200 | 44,911 | -16,711 | 16,000 | 40,423 | -24,423 |
| 7200 Institutional Expenses <i>(FY03/04 Chargebacks in 7200)</i> | Expense | 2003/2004 | 333,355 | \$47,218 | 286,137 | 180,000 | \$72 | 179,928 | 143,140 | \$27 | 143,113 |
| | Expense | 2002/2003 | 80,478 | 66,185 | 14,293 | 0 | 755 | -755 | 0 | 1,301 | -1,301 |
| | Expense | 2001/2002 | 80,698 | 78,697 | 2,001 | 0 | 89 | -89 | 7,890 | 263 | 7,627 |
| 7300 Professional Fees | Expense | 2003/2004 | 99,217 | \$38,022 | 61,195 | 5,900 | \$3,520 | 2,380 | 80,435 | \$1,138 | 79,297 |
| | Expense | 2002/2003 | 679,435 | 111,000 | 568,435 | 0 | 94,126 | -94,126 | 127,720 | 85,859 | 41,861 |
| | Expense | 2001/2002 | 90,024 | 91,452 | -1,428 | 9,570 | 29,409 | -19,839 | 109,980 | 95,329 | 14,651 |
| 7400 Purchased Services | Expense | 2003/2004 | 660,665 | \$506,552 | 154,113 | 115 | \$41,812 | -41,697 | 0 | \$36,990 | -36,990 |
| | Expense | 2002/2003 | 74,754 | 74,115 | 639 | 70 | 33,098 | -33,028 | 3,150 | 373 | 2,777 |
| | Expense | 2001/2002 | 74,584 | 88,292 | -13,708 | 40,000 | 538 | 39,462 | 90 | 5,401 | -5,311 |
| 7500 Rental Expenses | Expense | 2003/2004 | 21,150 | \$22,600 | -1,450 | 580 | \$746 | -166 | 2,720 | \$979 | 1,741 |
| | Expense | 2002/2003 | 30,532 | 41,708 | -11,176 | 2,405 | 5,947 | -4,242 | 5,670 | 1,956 | 3,714 |
| | Expense | 2001/2002 | 26,979 | 19,142 | 7,837 | 1,705 | 890 | 1,515 | 5,330 | 1,085 | 4,245 |
| 7600 | Expense | 2003/2004 | 78,730 | \$71,183 | 7,547 | 16,860 | \$1,747 | 15,113 | 8,475 | \$3,515 | 3-Year Account to actual.xls |

LANSING COMMUNITY COLLEGE

3-Year Adopted Budget Allocation and Expenditure Summary by Account, 2003-04 through March 1, 2004

| DIVISION | | | | | | | | | | | |
|--|----------|-----------------|---------------------------------------|------------|-----------|---|-----------|-----------|--|-----------|-----------|
| Oracle GL Account | FT or PT | | Student and Academic Support Division | | | Business, Media and Information Technology Division | | | Human, Health and Public Services Division | | |
| Repairs and Maintenance | Expense | 2002/2003 | 76,935 | 71,860 | 5,075 | 25,233 | 19,541 | 5,692 | 9,947 | 8,510 | 1,437 |
| | Expense | 2001/2002 | 76,129 | 114,286 | -38,157 | 21,383 | 17,402 | 3,981 | 12,525 | 8,114 | 4,411 |
| 7700 Employee Scholarships and Waivers | Expense | 2003/2004 | 514,655 | \$761,455 | -246,800 | 2,320 | \$0 | 2,320 | 0 | \$0 | 0 |
| | Expense | 2002/2003 | 802,800 | 908,882 | -106,082 | 0 | 1,637 | -1,637 | 0 | 725 | -725 |
| | Expense | 2001/2002 | 652,800 | 913,350 | -260,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7800 Supplies and Materials <i>(FY03/04 Chargebacks in 7200)</i> | Expense | 2003/2004 | 1,058,882 | \$494,315 | 564,567 | 388,800 | \$123,956 | 264,844 | 172,765 | \$119,435 | 53,330 |
| | Expense | 2002/2003 | 1,123,068 | 1,306,363 | -183,295 | 471,916 | 548,473 | -76,557 | 320,425 | 354,698 | -34,273 |
| | Expense | 2001/2002 | 1,139,073 | 1,059,241 | 79,832 | 330,807 | 270,649 | 60,158 | 252,607 | 278,971 | -26,364 |
| 7900 Trng., Conference, Mtgs. | Expense | 2003/2004 | 285,583 | \$118,089 | 167,494 | 81,712 | \$28,018 | 53,694 | 84,381 | \$33,457 | 50,924 |
| | Expense | 2002/2003 | 359,055 | 372,218 | -13,163 | 61,135 | 138,069 | -76,934 | 77,330 | 75,796 | 1,534 |
| | Expense | 2001/2002 | 830,704 | 309,238 | 521,466 | 61,990 | 46,296 | 15,694 | 81,840 | 67,931 | 13,909 |
| | | Total 2003/2004 | 16,539,537 | 11,159,862 | 5,379,675 | 8,388,493 | 5,138,397 | 3,250,096 | 6,776,316 | 4,259,133 | 2,517,183 |
| | | Total 2002/2003 | 16,048,934 | 16,175,077 | -126,143 | 8,231,752 | 8,641,523 | -409,771 | 6,083,051 | 6,254,217 | -171,166 |
| | | Total 2001/2002 | 14,263,323 | 14,346,844 | -83,521 | 7,248,366 | 6,993,418 | 254,948 | 5,007,657 | 5,080,615 | -72,958 |

LANSING COMMUNITY COLLEGE
3-Year Adopted Budget Allocation and

| Oracle GL Account | FT or PT | | Technology Careers Division | | | Liberal Studies Division | | | Business and Community Institute | | |
|--|----------|-----------|-----------------------------|-----------------------|------------|--|-----------------------|------------|----------------------------------|-----------------------|------------|
| | | | Adopted Budget | Year-End Wages & Exp. | Difference | Adopted Budget | Year-End Wages & Exp. | Difference | Adopted Budget | Year-End Wages & Exp. | Difference |
| | | | | | | | | | | | |
| 6100 Administration | FT Labor | 2003/2004 | 443,520 | \$324,613 | 118,907 | 1,106,547 | \$804,131 | 302,416 | 868,321 | \$860,857 | 7,464 |
| | FT Labor | 2002/2003 | 498,194 | 567,440 | -69,246 | 986,192 | 949,493 | 36,699 | 596,469 | 1,049,636 | -453,167 |
| | FT Labor | 2001/2002 | 198,555 | 305,438 | -106,883 | 708,890 | 696,642 | 12,248 | 568,685 | 814,484 | -245,799 |
| | PT Labor | 2003/2004 | | | | Full Time and Part Time Labor are one account under Oracle | | | | | |
| | PT Labor | 2002/2003 | 33,051 | 35,385 | -2,334 | 142,286 | 119,642 | 22,644 | 104,976 | 123,284 | -18,308 |
| | PT Labor | 2001/2002 | 74,985 | 40,208 | 34,777 | 180,504 | 158,913 | 21,591 | 43,668 | 83,177 | -39,509 |
| 6200 Instructional Staff | FT Labor | 2003/2004 | 3,389,363 | \$2,179,856 | 1,209,507 | 8,010,175 | \$6,108,587 | 1,901,588 | 521,158 | \$145,677 | 375,481 |
| | FT Labor | 2002/2003 | 2,021,468 | 1,893,424 | 128,044 | 4,305,044 | 4,834,968 | -529,924 | 0 | 64,310 | -64,310 |
| | FT Labor | 2001/2002 | 2,020,940 | 1,873,752 | 147,188 | 3,805,584 | 4,023,351 | -217,767 | 0 | 624 | -624 |
| | PT Labor | 2003/2004 | | | | Full Time and Part Time Labor are one account under Oracle | | | | | |
| | PT Labor | 2002/2003 | 1,329,982 | 1,311,478 | 18,504 | 3,547,941 | 3,582,824 | -34,883 | 500,366 | 119,364 | 381,002 |
| | PT Labor | 2001/2002 | 1,172,916 | 1,176,484 | -3,568 | 3,388,017 | 3,549,887 | -161,870 | 547,674 | 152,575 | 395,099 |
| 6300 Support Staff | FT Labor | 2003/2004 | 325,756 | \$466,184 | -140,428 | 904,262 | \$637,903 | 266,359 | 508,661 | \$322,915 | 185,746 |
| | FT Labor | 2002/2003 | 244,018 | 300,977 | -56,959 | 537,046 | 532,991 | 4,055 | 461,674 | 310,867 | 150,807 |
| | FT Labor | 2001/2002 | 181,834 | 218,604 | -36,770 | 526,426 | 519,602 | 6,824 | 394,103 | 292,149 | 101,954 |
| | PT Labor | 2003/2004 | | | | Full Time and Part Time Labor are one account under Oracle | | | | | |
| | PT Labor | 2002/2003 | 177,664 | 73,633 | 104,031 | 456,184 | 369,789 | 86,395 | 25,640 | 32,156 | -6,516 |
| | PT Labor | 2001/2002 | 156,542 | 138,104 | 18,438 | 406,524 | 357,470 | 49,054 | 21,701 | 34,618 | -12,917 |
| 6400 Student Staff | PT Labor | 2003/2004 | 57,924 | \$48,564 | 9,360 | 211,140 | \$158,416 | 52,724 | 13,248 | \$11,580 | 1,668 |
| | PT Labor | 2002/2003 | 72,850 | 52,912 | 19,938 | 174,240 | 197,212 | -22,972 | 12,960 | 13,700 | -740 |
| | PT Labor | 2001/2002 | 100,335 | 29,561 | 70,774 | 169,240 | 162,131 | 7,109 | 19,440 | 14,031 | 5,409 |
| 6900 Employee Benefits | Benefits | 2003/2004 | 1,275,221 | \$663,171 | 612,050 | 2,993,105 | \$1,430,380 | 1,562,725 | 599,534 | \$282,813 | 316,721 |
| | Benefits | 2002/2003 | 1,270,948 | 1,222,029 | 48,919 | 2,881,274 | 3,084,727 | -203,453 | 495,818 | 537,374 | -41,556 |
| | Benefits | 2001/2002 | 1,046,913 | 1,044,693 | 2,220 | 2,398,296 | 2,499,864 | -101,568 | 429,738 | 406,462 | 23,276 |
| 7110 Minor Equipment | Expense | 2003/2004 | 26,600 | \$41,155 | -14,555 | 30,100 | \$24,781 | 5,319 | 7,500 | \$192 | 7,308 |
| | Expense | 2002/2003 | 21,100 | 95,886 | -74,786 | 35,304 | 42,680 | -7,376 | 1,500 | 8,022 | -6,522 |
| | Expense | 2001/2002 | 21,100 | 27,869 | -6,769 | 49,236 | 51,585 | -2,349 | 3,500 | 238 | 3,262 |
| 7200 Institutional Expenses (FY03/04 Chargebacks in 7200) | Expense | 2003/2004 | 267,795 | \$153,712 | 114,083 | 224,100 | \$558 | 223,542 | 68,000 | -\$598 | 68,598 |
| | Expense | 2002/2003 | 3,275 | 152,899 | -149,624 | 0 | 2,575 | -2,575 | 0 | 1,409 | -1,409 |
| | Expense | 2001/2002 | 3,275 | 1,399 | 1,876 | 0 | 734 | -734 | 0 | 1,915 | -1,915 |
| 7300 Professional Fees | Expense | 2003/2004 | 204,900 | \$0 | 204,900 | 14,250 | \$23,369 | -9,119 | 0 | \$15,450 | -15,450 |
| | Expense | 2002/2003 | 249,460 | 312,676 | -63,216 | 137,436 | 140,162 | -2,726 | 97,500 | 258,113 | -160,613 |
| | Expense | 2001/2002 | 86,330 | 93,367 | -7,037 | 110,702 | 158,388 | -47,686 | 101,500 | 263,050 | -161,550 |
| 7400 Purchased Services | Expense | 2003/2004 | 179,500 | \$13,761 | 165,739 | 151,645 | \$57,202 | 94,443 | 146,000 | \$59,567 | 86,433 |
| | Expense | 2002/2003 | 150 | 505 | -355 | 0 | 280 | -280 | 108,733 | 2,311 | 106,422 |
| | Expense | 2001/2002 | 0 | 150 | -150 | 0 | 1,002 | -1,002 | 106,491 | 2,767 | 103,724 |
| 7500 Rental Expenses | Expense | 2003/2004 | 35,105 | \$34,944 | 161 | 29,700 | \$8,286 | 21,414 | 2,000 | \$1,012 | 988 |
| | Expense | 2002/2003 | 30,105 | 40,388 | -10,283 | 22,716 | 28,610 | -5,894 | 6,000 | 2,058 | 3,942 |
| | Expense | 2001/2002 | 30,305 | 33,792 | -3,487 | 22,716 | 19,626 | 3,090 | 6,500 | 1,611 | 4,889 |
| 7600 | Expense | 2003/2004 | 138,480 | \$58,571 | 79,909 | 35,450 | \$10,030 | 25,420 | 988 | \$0 | 988 |

http://avalon.lcc.edu/9778/files/content/MyWorkspaces/700 Working Board Mtg Materials/Rep_19_04/BudgetWorkshop330/BudgetWorkshopBoardReport3year110603toactual.xls

LANSING COMMUNITY COLLEGE
3-Year Adopted Budget Allocation and

| Oracle GL Account | FT or PT | Technology Careers Division | | | Liberal Studies Division | | | Business and Community Institute | | | |
|---|----------|-----------------------------|-----------|-----------|--------------------------|------------|------------|----------------------------------|-----------|-----------|-----------|
| | | | | | | | | | | | |
| Repairs and Maintenance | Expense | 2002/2003 | 139,385 | 118,476 | 20,909 | 38,632 | 13,889 | 24,743 | 6,000 | 0 | 6,000 |
| | Expense | 2001/2002 | 128,685 | 147,432 | -18,747 | 27,073 | 20,354 | 6,719 | 10,000 | 133 | 9,867 |
| 7700 Employee Scholarships and Waivers | Expense | 2003/2004 | 0 | \$0 | 0 | 1,450 | \$50 | 1,400 | 0 | \$600 | -600 |
| | Expense | 2002/2003 | 0 | 50 | -50 | 1,938 | 3,780 | -1,842 | 0 | 0 | 0 |
| | Expense | 2001/2002 | 0 | 0 | 0 | 1,938 | 1,883 | 55 | 0 | 3,450 | -3,450 |
| 7800 Supplies and Materials (FY03/04 Chargebacks in 7200) | Expense | 2003/2004 | 390,095 | \$418,413 | -28,318 | 505,300 | \$146,729 | 358,571 | 35,900 | \$5,414 | 30,486 |
| | Expense | 2002/2003 | 638,100 | 528,938 | 109,162 | 691,089 | 549,273 | 141,816 | 124,721 | 80,827 | 43,894 |
| | Expense | 2001/2002 | 653,722 | 434,270 | 219,452 | 731,400 | 427,393 | 304,007 | 137,063 | 43,868 | 93,195 |
| 7900 Trng., Conference, Mtgs. | Expense | 2003/2004 | 113,860 | \$57,757 | 56,103 | 140,000 | \$52,495 | 87,505 | 719,492 | \$31,192 | 688,300 |
| | Expense | 2002/2003 | 67,843 | 50,875 | 16,968 | 180,652 | 167,352 | 13,300 | 650,300 | 115,088 | 535,212 |
| | Expense | 2001/2002 | 59,970 | 36,516 | 23,454 | 148,023 | 125,863 | 22,160 | 655,700 | 118,319 | 537,381 |
| Total | | 2003/2004 | 6,848,119 | 4,460,701 | 2,387,418 | 14,357,224 | 9,462,917 | 4,894,307 | 3,490,802 | 1,736,671 | 1,754,131 |
| Total | | 2002/2003 | 6,797,593 | 6,757,971 | 39,622 | 14,137,974 | 14,620,247 | -482,273 | 3,192,657 | 2,718,519 | 474,138 |
| Total | | 2001/2002 | 5,936,407 | 5,601,639 | 334,768 | 12,674,569 | 12,774,688 | -100,119 | 3,045,763 | 2,233,471 | 812,292 |

LANSING COMMUNITY COLLEGE
3-Year Adopted Budget Allocation and

| Oracle GL Account | FT or PT | | Administrative Services Division | | | Executive Office | | | Information Services and College Development Division | | |
|---|----------|-----------|----------------------------------|-----------------------|------------|------------------|-----------------------|------------|---|-----------------------|-------------------------|
| | | | Adopted Budget | Year-End Wages & Exp. | Difference | Adopted Budget | Year-End Wages & Exp. | Difference | Adopted Budget | Year-End Wages & Exp. | Difference |
| | | | | | | | | | | | |
| 6100 Administration | FT Labor | 2003/2004 | 877,121 | \$675,273 | 201,848 | 1,755,407 | \$1,487,670 | 267,737 | 1,694,966 | \$1,165,033 | 529,933 |
| | FT Labor | 2002/2003 | 919,480 | 1,041,400 | -121,920 | 1,791,277 | 1,686,827 | 104,450 | 1,313,489 | 1,688,960 | -375,471 |
| | FT Labor | 2001/2002 | 873,345 | 852,709 | 20,636 | 1,622,911 | 1,451,560 | 171,351 | 1,630,429 | 1,651,802 | -21,373 |
| | PT Labor | 2003/2004 | | | | | | | | | |
| | PT Labor | 2002/2003 | 0 | 5,074 | -5,074 | 306,513 | 255,642 | 50,871 | 28,018 | 71,053 | -43,035 |
| | PT Labor | 2001/2002 | 0 | 0 | 0 | 437,476 | 319,691 | 117,785 | 32,877 | 21,064 | 11,813 |
| 6200 Instructional Staff | FT Labor | 2003/2004 | 0 | \$3,688 | -3,688 | 347,198 | \$378,468 | -31,270 | 536,073 | \$400,693 | 135,380 |
| | FT Labor | 2002/2003 | 0 | 59,937 | -59,937 | 292,139 | 285,382 | 6,757 | 95,259 | 140,397 | -45,138 |
| | FT Labor | 2001/2002 | 758,150 | 0 | 758,150 | 199,603 | 241,651 | -42,048 | 70,749 | 186,131 | -115,382 |
| | PT Labor | 2003/2004 | | | | | | | | | |
| | PT Labor | 2002/2003 | 0 | 41,360 | -41,360 | 237,434 | 236,923 | 511 | 246,736 | 458,507 | -211,771 |
| | PT Labor | 2001/2002 | 0 | 941 | -941 | 261,912 | 212,432 | 49,480 | 342,508 | 618,798 | -276,290 |
| 6300 Support Staff | FT Labor | 2003/2004 | 2,554,234 | \$1,796,759 | 757,475 | 837,902 | \$604,363 | 233,539 | 1,174,634 | \$926,429 | 248,205 |
| | FT Labor | 2002/2003 | 2,004,375 | 2,132,974 | -128,599 | 656,809 | 625,833 | 30,976 | 1,482,244 | 1,540,788 | -58,544 |
| | FT Labor | 2001/2002 | 1,661,016 | 1,792,055 | -131,039 | 807,170 | 591,265 | 215,905 | 1,367,834 | 1,464,939 | -97,105 |
| | PT Labor | 2003/2004 | | | | | | | | | |
| | PT Labor | 2002/2003 | 632,676 | 606,788 | 25,888 | 239,166 | 232,595 | 6,571 | 342,728 | 253,855 | 88,873 |
| | PT Labor | 2001/2002 | 548,512 | 613,012 | -64,500 | 216,835 | 276,093 | -59,258 | 310,911 | 286,464 | 24,447 |
| 6400 Student Staff | PT Labor | 2003/2004 | 211,223 | \$175,611 | 35,612 | 68,170 | \$82,377 | -14,207 | 30,621 | \$53,683 | -23,062 |
| | PT Labor | 2002/2003 | 311,985 | 272,071 | 39,914 | 92,991 | 89,743 | 3,248 | 121,563 | 71,062 | 50,501 |
| | PT Labor | 2001/2002 | 320,435 | 196,945 | 123,490 | 108,747 | 70,561 | 38,186 | 146,286 | 50,449 | 95,837 |
| 6900 Employee Benefits | Benefits | 2003/2004 | 1,139,128 | \$658,111 | 481,017 | 943,613 | \$510,836 | 432,777 | 1,098,740 | \$592,744 | 505,996 |
| | Benefits | 2002/2003 | 1,119,545 | 2,175,629 | -1,056,084 | 1,116,168 | 731,469 | 384,699 | 1,106,798 | 1,246,930 | -140,132 |
| | Benefits | 2001/2002 | 1,160,013 | 1,632,006 | -471,993 | 1,022,114 | 939,852 | 82,262 | 1,142,358 | 1,250,007 | -107,649 |
| 7110 Minor Equipment | Expense | 2003/2004 | 27,093 | \$23,963 | 3,130 | 11,610 | \$20,172 | -8,562 | 261,895 | \$7,093 | 254,802 |
| | Expense | 2002/2003 | 51,440 | 10,119 | 41,321 | 4,030 | 1,999 | 2,031 | 160,906 | 526,929 | -366,023 |
| | Expense | 2001/2002 | 51,665 | 155,919 | -104,254 | 439,930 | 186,956 | 252,974 | 258,906 | 200,914 | 57,992 |
| 7200 Institutional Expenses <i>(FY03/04 Chargebacks in 7200)</i> | Expense | 2003/2004 | 2,362,225 | \$2,246,907 | 115,318 | 96,286 | \$10,812 | 85,474 | 77,125 | \$15,516 | 61,609 |
| | Expense | 2002/2003 | 2,032,707 | 2,202,127 | -169,420 | 23,105 | 36,853 | -13,748 | 244,640 | 448,516 | -203,876 |
| | Expense | 2001/2002 | 1,871,572 | 2,156,040 | -284,468 | 19,105 | 289,064 | -269,959 | 40,640 | 116,644 | -76,004 |
| 7300 Professional Fees | Expense | 2003/2004 | 214,350 | \$367,545 | -153,195 | 939,800 | \$759,361 | 180,439 | 422,500 | \$247,135 | 175,365 |
| | Expense | 2002/2003 | 340,250 | 383,712 | -43,462 | 1,106,444 | 1,016,991 | 89,453 | 122,790 | 93,275 | 29,515 |
| | Expense | 2001/2002 | 256,250 | 310,054 | -53,804 | 626,313 | 920,672 | -294,359 | 83,950 | 290,967 | -207,017 |
| 7400 Purchased Services | Expense | 2003/2004 | 1,599,883 | \$2,024,892 | -425,009 | 386,120 | \$177,670 | 208,450 | 144,400 | \$301,361 | -156,961 |
| | Expense | 2002/2003 | 1,640,973 | 1,615,148 | 25,825 | 250,280 | 394,979 | -144,699 | 890,943 | 1,201,816 | -310,873 |
| | Expense | 2001/2002 | 1,521,749 | 1,694,166 | -172,417 | 219,980 | 470,979 | -250,999 | 701,070 | 1,215,488 | -514,418 |
| 7500 Rental Expenses | Expense | 2003/2004 | 342,140 | \$256,084 | 86,056 | 135,150 | \$336,388 | -201,238 | 361 | \$2,270 | -1,909 |
| | Expense | 2002/2003 | 7,140 | 230,563 | -223,423 | 124,140 | 139,094 | -14,954 | 0 | 0 | 0 |
| | Expense | 2001/2002 | 7,548 | 6,539 | 1,009 | 124,140 | 129,767 | 5,627 | 0 | 361 | -361 |
| 7600 | Expense | 2003/2004 | 643,845 | \$531,251 | 112,594 | 350 | \$516 | -166 | 207,000 | \$148,249 | 3-16761 Account 3-16761 |

http://avalon.lcc.edu/778/files/collections/Workspaces/PE9/Working_Board_Mtg_Materials/0919_04/BudgetWorkshop330/BudgetWorkshopBoard_Report_3_year_budget_to_actual.xls

LANSING COMMUNITY COLLEGE
3-Year Adopted Budget Allocation and

| Oracle GL Account | FT or PT | | Administrative Services Division | | | Executive Office | | | Information Services and College Development Division | | |
|---|----------|-----------|----------------------------------|------------|------------|------------------|-----------|-----------|---|-----------|-----------|
| | Expense | 2002/2003 | | | | | | | | | |
| Repairs and Maintenance | Expense | 2002/2003 | 703,802 | 748,287 | -44,485 | 3,250 | 5,351 | -2,101 | 307,338 | -88,144 | 395,482 |
| | Expense | 2001/2002 | 672,646 | 814,812 | -142,166 | 3,252 | 150,371 | -147,119 | 217,000 | 5,383 | 211,617 |
| 7700 Employee Scholarships and Waivers | Expense | 2003/2004 | 4,000 | \$1,280 | 2,720 | 446,600 | \$380,599 | 66,001 | 4,115 | \$0 | 4,115 |
| | Expense | 2002/2003 | 0 | 2,473 | -2,473 | 11,304 | 1,321 | 9,983 | 0 | 1,775 | -1,775 |
| | Expense | 2001/2002 | 0 | 0 | 0 | 5,304 | 1,977 | 3,327 | 0 | 3,557 | -3,557 |
| 7800 Supplies and Materials (FY03/04 Chargebacks in 7200) | Expense | 2003/2004 | 491,015 | \$410,364 | 80,651 | 331,420 | \$167,224 | 164,196 | 757,668 | \$701,996 | 55,672 |
| | Expense | 2002/2003 | 661,341 | 134,689 | 526,652 | 382,210 | 448,414 | -66,204 | 952,612 | 514,256 | 438,356 |
| | Expense | 2001/2002 | 583,395 | 132,996 | 450,399 | 302,776 | 378,669 | -75,893 | 816,561 | 1,076,205 | -259,644 |
| 7900 Trng., Conference, Mtgs. | Expense | 2003/2004 | 42,578 | \$27,232 | 15,346 | 214,265 | \$151,724 | 62,541 | 80,000 | \$70,207 | 9,793 |
| | Expense | 2002/2003 | 42,298 | 31,193 | 11,105 | 285,801 | 279,386 | 6,415 | 202,314 | 130,230 | 72,084 |
| | Expense | 2001/2002 | 42,240 | 49,912 | -7,672 | 256,980 | 269,084 | -12,104 | 612,940 | 191,223 | 421,717 |
| Total | | 2003/2004 | 10,508,835 | 9,198,960 | 1,309,875 | 6,513,891 | 5,068,180 | 1,445,711 | 6,490,098 | 4,632,409 | 1,857,689 |
| Total | | 2002/2003 | 10,468,012 | 11,693,544 | -1,225,532 | 6,923,061 | 6,468,802 | 454,259 | 7,618,378 | 8,300,205 | -681,827 |
| Total | | 2001/2002 | 10,328,536 | 10,408,106 | -79,570 | 6,674,548 | 6,900,644 | -226,096 | 7,775,019 | 8,630,396 | -855,377 |

LANSING COMMUNITY COLLEGE
3-Year Adopted Budget Allocation and

| Oracle GL Account | FT or PT | | Total | | |
|---|----------|-----------|----------------|-----------------------|------------|
| | | | Adopted Budget | Year-End Wages & Exp. | Difference |
| 6100 Administration | FT Labor | 2003/2004 | 10,478,050 | 7,823,222 | 2,654,828 |
| | FT Labor | 2002/2003 | 8,945,125 | 10,023,076 | -1,077,951 |
| | FT Labor | 2001/2002 | 7,766,399 | 7,975,081 | -208,682 |
| | PT Labor | 2003/2004 | | | |
| | PT Labor | 2002/2003 | 1,246,608 | 1,164,338 | 82,270 |
| | PT Labor | 2001/2002 | 1,293,146 | 1,118,783 | 174,363 |
| 6200 Instructional Staff | FT Labor | 2003/2004 | 25,529,479 | 18,125,192 | 7,404,287 |
| | FT Labor | 2002/2003 | 13,468,390 | 14,434,411 | -966,021 |
| | FT Labor | 2001/2002 | 12,803,327 | 12,219,501 | 583,826 |
| | PT Labor | 2003/2004 | | | |
| | PT Labor | 2002/2003 | 11,145,918 | 11,005,658 | 140,260 |
| | PT Labor | 2001/2002 | 10,707,305 | 10,879,786 | -172,481 |
| 6300 Support Staff | FT Labor | 2003/2004 | 10,278,156 | 7,686,055 | 2,592,101 |
| | FT Labor | 2002/2003 | 7,830,412 | 7,959,852 | -129,440 |
| | FT Labor | 2001/2002 | 7,063,540 | 7,071,576 | -8,036 |
| | PT Labor | 2003/2004 | | | |
| | PT Labor | 2002/2003 | 3,351,585 | 2,955,189 | 396,396 |
| | PT Labor | 2001/2002 | 3,049,247 | 3,068,667 | -19,420 |
| 6400 Student Staff | PT Labor | 2003/2004 | 1,390,588 | 1,108,489 | 282,099 |
| | PT Labor | 2002/2003 | 1,555,679 | 1,388,166 | 167,513 |
| | PT Labor | 2001/2002 | 1,616,833 | 1,254,803 | 362,030 |
| 6900 Employee Benefits | Benefits | 2003/2004 | 14,254,893 | 7,274,318 | 6,980,575 |
| | Benefits | 2002/2003 | 13,681,562 | 14,854,183 | -1,172,621 |
| | Benefits | 2001/2002 | 11,841,515 | 12,507,006 | -665,491 |
| 7110 Minor Equipment | Expense | 2003/2004 | 414,503 | 160,011 | 254,492 |
| | Expense | 2002/2003 | 415,058 | 979,198 | -564,140 |
| | Expense | 2001/2002 | 898,664 | 766,341 | 132,323 |
| 7200 Institutional Expenses <i>(FY03/04 Chargebacks in 7200)</i> | Expense | 2003/2004 | 3,752,026 | 2,474,224 | 1,277,802 |
| | Expense | 2002/2003 | 2,384,205 | 2,912,620 | -528,415 |
| | Expense | 2001/2002 | 2,023,180 | 2,644,845 | -621,665 |
| 7300 Professional Fees | Expense | 2003/2004 | 1,981,352 | 1,455,540 | 525,812 |
| | Expense | 2002/2003 | 2,861,035 | 2,495,914 | 365,121 |
| | Expense | 2001/2002 | 1,474,619 | 2,252,688 | -778,069 |
| 7400 Purchased Services | Expense | 2003/2004 | 3,268,328 | 3,219,807 | 48,521 |
| | Expense | 2002/2003 | 2,969,053 | 3,322,625 | -353,572 |
| | Expense | 2001/2002 | 2,663,964 | 3,478,783 | -814,819 |
| 7500 Rental Expenses | Expense | 2003/2004 | 568,906 | 663,309 | -94,403 |
| | Expense | 2002/2003 | 228,008 | 490,324 | -262,316 |
| | Expense | 2001/2002 | 235,923 | 212,813 | 23,110 |
| 7600 | Expense | 2003/2004 | 1,130,178 | 825,062 | 305,116 |

LANSING COMMUNITY COLLEGE
3-Year Adopted Budget Allocation and

| Oracle GL Account | FT or PT | | Total | | |
|--|----------|-----------------|------------|------------|------------|
| Repairs and Maintenance | Expense | 2002/2003 | 1,310,522 | 897,770 | 412,752 |
| | Expense | 2001/2002 | 1,168,693 | 1,278,287 | -109,594 |
| 7700 Employee Scholarships and Waivers | Expense | 2003/2004 | 973,140 | 1,143,984 | -170,844 |
| | Expense | 2002/2003 | 816,042 | 920,643 | -104,601 |
| | Expense | 2001/2002 | 660,042 | 924,217 | -264,175 |
| 7800 Supplies and Materials <i>(FY03/04 Chargebacks in 7200)</i> | Expense | 2003/2004 | 4,131,845 | 2,587,846 | 1,543,999 |
| | Expense | 2002/2003 | 5,365,482 | 4,465,931 | 899,551 |
| | Expense | 2001/2002 | 4,947,404 | 4,102,262 | 845,142 |
| 7900 Trng., Conference, Mtgs. | Expense | 2003/2004 | 1,761,871 | 570,171 | 1,191,700 |
| | Expense | 2002/2003 | 1,926,728 | 1,360,207 | 566,521 |
| | Expense | 2001/2002 | 2,750,387 | 1,214,382 | 1,536,005 |
| | | Total 2003/2004 | 79,913,315 | 55,117,230 | 24,796,085 |
| | | Total 2002/2003 | 79,501,412 | 81,630,105 | -2,128,693 |
| | | Total 2001/2002 | 72,954,188 | 72,969,821 | -15,633 |