

## **AGENDA**

LANSING COMMUNITY COLLEGE  
BOARD OF TRUSTEES  
April 23, 2007

### **Budget Workshop**

4:00 p.m.  
Administration Board Room

- I. Call to Order by Chairman
- II. Roll Call by Administrative Assistant to the Board
- III. Limited Public Comment Regarding Agenda Items
- IV. Budget Workshop
- V. Public Comment
- VI. Adjournment

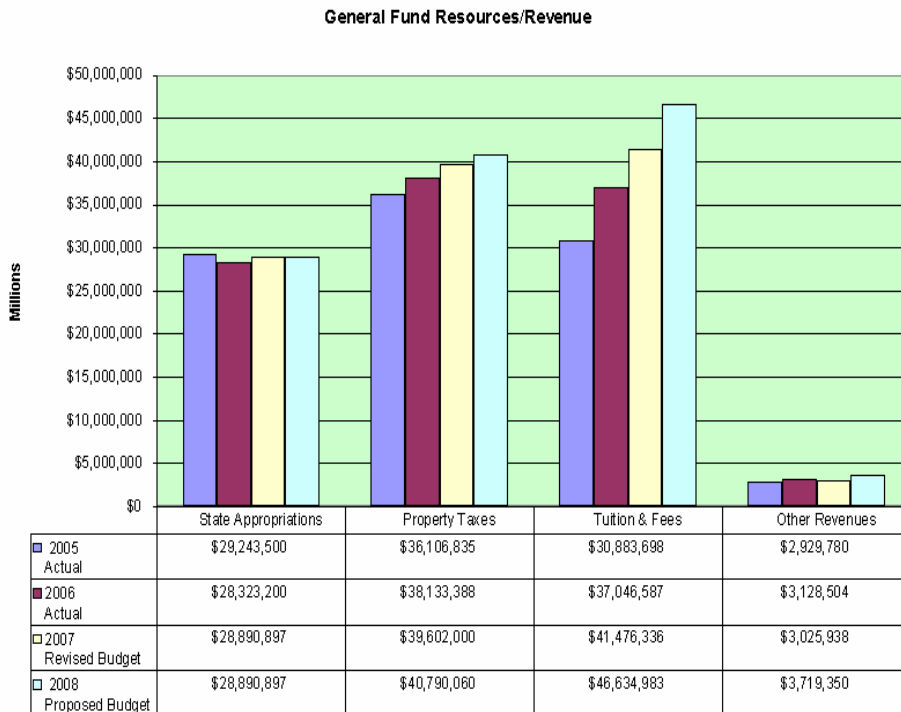
April 20, 2007

## Lansing Community College Fiscal Year 2008 Proposed Budget

Lansing Community College's Fiscal Year 2008 proposed budget is presented to the Board of Trustees in summary form with supporting documentation. Total revenues are projected to exceed \$120 million. As presented, total expenditures and revenues balance the proposed budget (See Schedule A).

Trend data has been provided via multi-year comparisons in the exhibits.

### Revenues

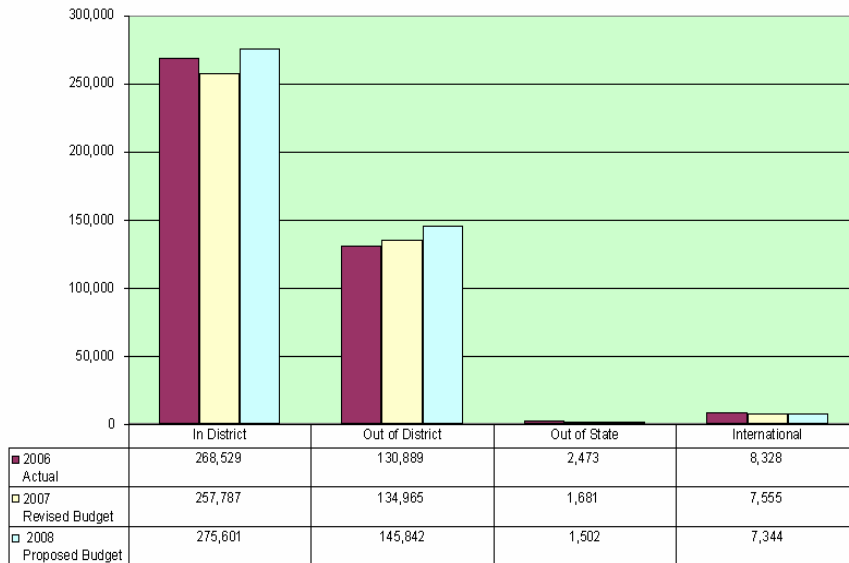


State Appropriations – The State's FY08 appropriation to Lansing Community College, is assumed to be flat at a projection of \$28,890,897. This assumes the same level of funding as provided by the State before any cuts to the FY07 appropriation with no assumed recovery of the FY 07 cuts or deferrals.

Property Taxes –For FY08, property tax is estimated to increase by 3%. At this time, we do not yet know the exact taxable value of property in the College district, which normally is provided to us in June, or the Headlee roll-back millage levy, which is calculated from the taxable value. This increase compares to an increase of 3.8% in FY07 and 5.6% in FY06.

## Tuition and Fees

**Billable Hours - Total College**



**Billable Hours by Division**



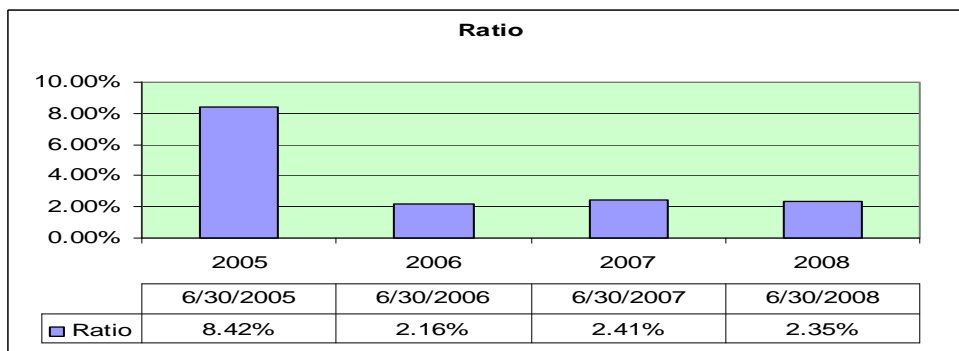
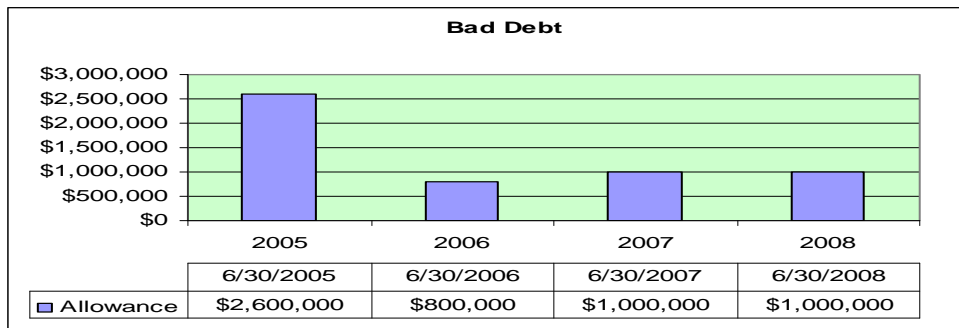
FY 2008 is the first year LCC has planned for enrollment, tuition and course fees using a consistent model and reporting format. The revenue model forecasts sections, billable hours, and tuition and course fees on a course by course basis, using FY07 enrollments as a baseline. The figure of \$5,158,647 increased revenue over FY07 includes departmental projections for increased enrollments within each department, based on trend analysis and following historical ratio patterns for the tuition rate categories of in-district and out-district.

Total billable hours increased by 7.1% over FY07 compared to less than 0.5% from FY06 to FY07. The projection represents an increase in overall Tuition and Fee Revenue of 13.4% over FY07, compared to a 12.0% increase from FY06 to FY07. Course fee increases that have been approved by the Board of Trustees are included. Additional course fee increases are presented in this packet, which, if approved, would take effect in Spring of 2008. (See Schedule B). Facility Fees, new in FY07, are approximately 4.6% of tuition and fee revenue for FY08 (See Schedule C and D).

In addition to course related revenue, registration fees, virtual fees, BCI contracts and ECE contribute to total tuition and fee revenue.

Other Revenues – Other revenues include contracted training revenue from the Business and Community Institute, the College's contracts with the Eaton Intermediate School District (EISD) and the Clinton County Regional Educational Services Agency (CCRESA), interest income, University Center partner income, rental income and miscellaneous revenues. Other revenues are projected to increase by 22.9% for FY08.

Bad Debt Analysis

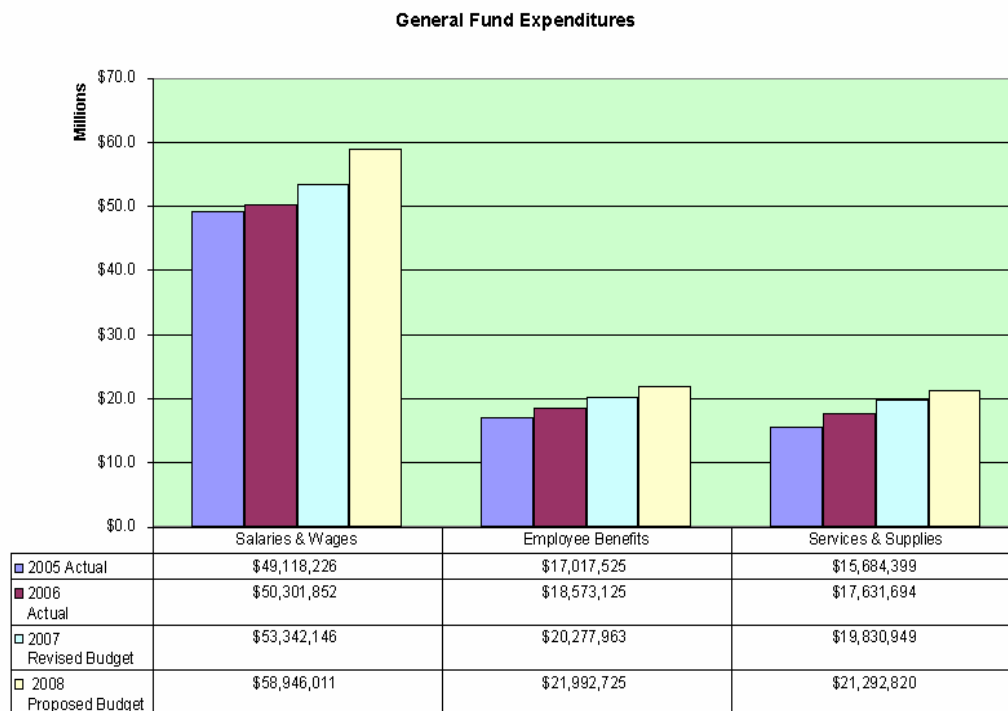


Bad debt in FY08 is a constant dollar value from FY07 in anticipation of more strictly enforcing collections, reducing the percentage of bad debt in FY07 slightly. This is an offset to Tuition and Fee Revenue.

## Operating Budgets

For FY08, the Finance staff developed a zero change budget to determine a baseline. The baseline projected revenue and expense, assuming no growth in enrollment or change in program. The only assumed changes in expenses were our contractual increases in wages and benefits.

In addition, leadership worked to develop proposed initiatives with an emphasis on relationships with revenue and the impact on long term commitments. These FY08 proposals included an analysis of budget impacts for a three year horizon, including revenue and expense impacts of the initiatives. The FY08 proposal for college-wide operating budgets increased 9.4% over the FY07 reconciliation.



Salaries, Wages, and Benefits – Salaries and benefits will comprise 67.4% of all general fund expenditures in FY08. The College's contribution to the Michigan Public School Employees Retirement System will be 18.56% of wages and salaries beginning in October 2007. Only those full-time administrators and faculty who have chosen the College's optional retirement program (ORP) do not participate in MPSERS. The College pays 12% of salaries for those individuals selecting the ORP. Health care costs are projected to be \$6.3 million. Other benefit costs include social security payroll taxes, tuition benefits, life and disability insurance, and workers' compensation.

Services and Supplies – Supplies include the projected increase in enrollment as well as a reclassification of certain software licenses that were budgeted in Repairs and Maintenance in prior years. There are some minor savings in other line items areas such as rental expense and liability insurance. Professional Services are not anticipated to continue at the current year usage. (See Schedule E)

## **Transfers**

Child Care Scholarships - Funds transferred to this designated fund carry over from year to year. It is anticipated that \$279,142 will be sufficient for the current fiscal year and for FY 2008.

Institutional Scholarships - It is proposed that the budget for institutional scholarships be maintained at the original FY07 levels of \$1,155,000 plus an increase to include the percentage increase of in-district tuition rates. This budget funds departmental, honors, athletic, and Board of Trustees scholarships. The FY07 Revised budget included one time payments that will not be recurring.

## **Capital Budgets**

Major Equipment - The current year budget is proposed at the same rate as FY07. The College is revising its allocation method for these funds to include a three year plan

Debt Service - \$7.5 million is budgeted here for principal and interest payments and includes the two recent bond issues.

Plant Improvement – The current year budget is proposed at the same rate at FY07. The College will undertake a strategic assessment of the maintenance and repairs needs for buildings. The College currently owns and maintains approximately 1.5 million square feet of space.

Technology Infrastructure - current year budget is proposed at the same rate as FY07.

Fund Balance – The College's unallocated general fund balance as of June 30, 2006 was \$9.7 million. Assuming no change in fund balance for FY07 or FY08 and total general fund revenues of \$120 million in FY 2008, the College's unallocated fund balance should be at least \$10.0 million, or 1/12<sup>th</sup> of total revenues. An adequate fund balance provides needed reserves to address unexpected and/or critical needs of the College, and provides a cash flow "cushion" throughout the year as the timing of major revenue sources and expenditure needs do not necessarily coincide.

## Tuition Increase Considerations

The College's in-district tuition rate of \$67 is slightly below the current year state-wide average. Schedule F shows current and projected tuition increases for the State's 28 community colleges. Last month, Michigan's Department of Treasury notified colleges and universities of the consumer price index (CPI) rate that tuition increases must fall below for students to be eligible for the Michigan College Tuition Income Tax Credit. This year's CPI rate is 3.2%. Eligibility for the tax credit is based on in-district rate changes.

Tuition Rate Comparison			
	LCC Current	State Average Current	State Average Projected FY2008
In-District	\$67.00	\$68.58	\$71.01
Out-of-District	\$120.00	\$108.61	\$113.26
Out-of-State	\$180.00	\$145.56	\$152.27
International	\$180.00	\$145.56	\$152.27

The table below shows the tuition increase included in the proposed budget.

	Billable Hours	Current Rate	Proposed Increase	Percent Increase	Revenue Effective Fall 2007
In-District	275,601	\$67.00	\$3.00	4.5%	\$826,803
Out-of-District	145,842	\$120.00	\$5.50	4.6%	\$802,131
Out-of-State	1,502	\$180.00	\$8.00	4.4%	\$12,016
International	7,344	\$180.00	\$8.00	4.4%	\$58,752
Total	430,378				\$1,699,702

**SCHEDULE A**

**LANSING COMMUNITY COLLEGE**  
Operating and Capital Budgets: Actual, Adopted, and Proposed  
 Proposed and Projected

	Previous Years		Fiscal Year 2007	Fiscal Year 2008 Proposed	
	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Revised Budget (Revision #3)	Proposed Budget	Percent Increase
<b><u>Revenues</u></b>					
State Appropriations	\$29,243,500	\$28,323,200	\$28,890,897	\$28,890,897	0.0%
Property Taxes	\$36,106,835	\$38,133,388	\$39,602,000	\$40,790,060	3.0%
Tuition & Fees	\$30,883,698	\$37,046,587	\$41,476,336	\$46,634,983	12.4%
Other Revenues	\$2,929,780	\$3,128,504	\$3,025,938	\$3,719,350	22.9%
<b>Total Revenues</b>	<b>\$99,163,813</b>	<b>\$106,631,679</b>	<b>\$112,995,171</b>	<b>\$120,035,290</b>	<b>6.2%</b>
<b><u>Operating Budgets</u></b>					
Salaries & Wages	\$49,118,226	\$50,301,852	\$53,342,146	\$58,946,011	10.5%
Employee Benefits	\$17,017,525	\$18,573,125	\$20,277,963	\$21,992,725	8.5%
<b>Total Salaries &amp; Wages and Benefits</b>	<b>\$66,135,751</b>	<b>\$68,874,977</b>	<b>\$73,620,109</b>	<b>\$80,938,736</b>	<b>9.9%</b>
Services & Supplies	\$15,684,399	\$17,631,694	\$19,830,949	\$21,292,820	7.4%
<b>Total Operating Budgets</b>	<b>\$81,820,150</b>	<b>\$86,506,671</b>	<b>\$93,451,058</b>	<b>\$102,231,556</b>	<b>9.4%</b>
General Institutional Scholarships	\$817,999	\$1,251,246	\$2,241,331	\$1,207,266	-46.1%
Child Care Scholarship	\$272,600	\$146,015	\$279,142	\$279,142	0.0%
Contingency	\$0	\$0	\$1,418,421	\$1,213,333	-14.5%
Banner - Expenses in Capital Project	\$0	\$0	\$957,606	\$0	-100.0%
Grant Match	\$901,620	\$1,124,043	\$1,013,132	\$1,045,620	3.2%
<b><u>Capital Budgets</u></b>					
Major Equipment	\$1,014,000	\$1,500,000	\$1,380,000	\$1,380,000	0.0%
Debt Service, all Issues	\$5,922,831	\$6,304,277	\$7,054,481	\$7,493,163	6.2%
Plant Improvement	\$2,750,000	\$2,972,190	\$3,000,000	\$3,000,000	0.0%
Technology Infrastructure	\$3,500,000	\$3,000,000	\$1,800,000	\$1,800,000	0.0%
Facilities-Auxiliary Fund	\$0	\$0	\$400,000	\$400,000	0.0%
<b>Total Capital Budgets</b>	<b>\$13,186,831</b>	<b>\$13,776,467</b>	<b>\$13,634,481</b>	<b>\$14,073,163</b>	<b>3.2%</b>
<b>Total Revenues</b>	<b>\$99,163,813</b>	<b>\$106,631,679</b>	<b>\$112,995,171</b>	<b>\$120,035,290</b>	<b>6.2%</b>
<b>Total Allocation/Expenditures</b>	<b>\$96,999,200</b>	<b>\$102,804,442</b>	<b>\$112,995,171</b>	<b>\$120,050,080</b>	<b>6.2%</b>
Change in Fund Balance	\$2,164,613	\$3,827,237	\$0	(\$14,790)	



Proposed Course Fee Changes Effective Spring 2008

Course Code	Title	Credit	Current Fee	New Fee	Fee Change	Projected Revenue
CHDV111	Child Guidance and Communication	4	170.00	226.00	56.00	\$3,360
CHDV220	Preschool Curriculum/Learning Environment	4	170.00	236.00	66.00	\$1,254
CHDV221	Infant-Toddler Program Development	4	170.00	226.00	56.00	\$1,260
CHDV251	CDA Credentialing Preparation&Fieldwork	3	200.00	236.00	36.00	\$324
CHDV251C	CDA Practicum	1	200.00	226.00	26.00	\$156
CHDV284	Early Childhood Practicum	5	200.00	236.00	36.00	\$414
DENT142	PreClinical Dental Hygiene	3	30.00	78.00	48.00	\$576
DENT144	PreClinical Dental Hygiene Practice	2	575.00	685.00	110.00	\$1,320
DENT146	Head, Neck & Oral Anatomy	4	148.00	200.00	52.00	\$624
DENT148	Dental Radiography	3	217.00	252.00	35.00	\$420
DENT154	Clinical Dental Hygiene I	2.5	484.00	715.00	231.00	\$2,772
DENT156	Nutrition	3	52.00	57.00	5.00	\$60
DENT174	Clinical Dental Hygiene II	1	480.00	715.00	235.00	\$2,703
DENT176	Dental Materials & Methods	3	220.00	255.00	35.00	\$403
DENT178	Dental Pharmacology II	2	26.00	35.00	9.00	\$104
DENT240	Anxiety & Pain Control Management	3	221.00	280.00	59.00	\$679
DENT242	Dental Hygiene III	2	30.00	60.00	30.00	\$345
DENT244	Clinical Dental Hygiene III	3.5	730.00	865.00	135.00	\$1,553
DENT246	Principles of Periodontics	3	71.00	86.00	15.00	\$173
DENT248	Dental Public Health & Educ	3	65.00	131.00	66.00	\$759
DENT250	Oral Health Psychology	2	25.00	30.00	5.00	\$58
DENT252	Dental Hygiene IV	2	30.00	60.00	30.00	\$345
DENT254	Clinical Dental Hygiene IV	3	607.00	865.00	258.00	\$2,967
DENT256	Community Oral Health	2	126.00	230.00	104.00	\$1,196
EMTA100	Medical First Responder	4	57.00	79.00	22.00	\$770
EMTA102	Basic EMT II	2	118.00	169.00	51.00	\$2,907
EMTA104	Basic EMT IV	2	113.00	164.00	51.00	\$2,627
EMTA112	Basic EMT Clinical	2	105.00	173.00	68.00	\$3,502
EMTA114	Rescue/Extrication/Dangerous Situations	3	138.00	182.00	44.00	\$616
EMTA115	First Aid and CPR	2	35.00	80.00	45.00	\$1,823
FIRE102	MI F.F.T.C. Basic Fire Level II	7	92.00	327.00	235.00	\$6,228
HUSE282	Human Services Practicum I	4	55.00	60.00	5.00	\$55
HUSE284	Human Services Practicum II	4	55.00	60.00	5.00	\$50
IDMS280	Clinical Experience I	6	215.00	544.00	329.00	\$4,442
IDMS281	Clinical Experience II	6	215.00	584.00	369.00	\$4,797
IDMS282	Clinical Experience III	8	235.00	604.00	369.00	\$4,428
IRXT100	Introduction to Imaging/Patient Care	4	38.00	61.00	23.00	\$357
IRXT111	Radiographic Positioning I	5	138.00	152.00	14.00	\$217
IRXT112	Radiographic Positioning II	5	136.00	164.00	28.00	\$378
IRXT114	Cross-Sectional Anatomy	3	60.00	66.00	6.00	\$75
IRXT121	Radiographic Exposure I	3	66.00	73.00	7.00	\$109
IRXT122	Radiographic Exposure II	3	66.00	73.00	7.00	\$95
IRXT123	Radiographic Independent Study	1-4	0.00	0-40.00	20.00	\$100
IRXT131	Radiologic Physics	3	10.00	15.00	5.00	\$63
IRXT132	Radiobiology and Protection	2	10.00	15.00	5.00	\$63
IRXT200	Introduction to Radiologic Pathology	2	15.00	20.00	5.00	\$63
IRXT202	Clinical Practice I	4	67.00	90.00	23.00	\$311
IRXT204	Clinical Practice II-S	5	67.00	90.00	23.00	\$299
IRXT214	Comprehensive Experience I	6	67.00	90.00	23.00	\$288
IRXT215	Comprehensive Experience II	6	67.00	90.00	23.00	\$288
MASG131	Therapeutic Massage I	4	91.00	101.00	10.00	\$150
MASG141	Massage Clinic I	1	145.00	155.00	10.00	\$45
MASG241	Massage Clinic II	1	145.00	155.00	10.00	\$90
MASG242	Massage Clinic III	1	145.00	155.00	10.00	\$105
SURG123	Applied Surgical Techniques III	5	361.00	390.00	29.00	\$261
SURG124	Applied Surgical Techniques IV	5	105.00	390.00	285.00	\$2,565
AVFT201	Flight Training I	7.5	6440.00	7613.50	1173.50	\$3,521
AVFT201A	Flight Training I-A	2.5	2052.00	2497.00	445.00	\$4,228
AVFT201B	Flight Training I-B	2.5	2052.00	2497.00	445.00	\$2,670
AVFT201C	Flight Training I-C	2.5	2336.00	2619.50	283.50	\$1,418

Proposed Course Fee Changes Effective Spring 2008

Course Code	Title	Credit	Current Fee	New Fee	Fee Change	Projected Revenue
AVFT202	Flight Training II	5	5700.00	6240.00	540.00	\$1,620
AVFT202A	Flight Training II-A	2.5	2850.00	3120.00	270.00	\$405
AVFT202B	Flight Training II-B	2.5	2850.00	3120.00	270.00	\$675
AVFT203	Flight Training III	5.5	6131.00	6743.00	612.00	\$1,836
AVFT203A	Flight Training III-A	3	2850.00	3134.00	284.00	\$994
AVFT203B	Flight Training III-B	3	3281.00	3609.00	328.00	\$656
AVFT204	Flight Training IV	5	6094.00	6566.00	472.00	\$1,416
AVFT204A	Flight Training IV-A	2.5	3047.00	3258.00	211.00	\$633
AVFT204B	Flight Training IV-B	2.5	3047.00	3308.00	261.00	\$783
AVFT207	Multi-Engine Flight Training	1.5	3094.00	3287.00	193.00	\$579
AVFT208	Multi-Engine Instructor Flight Training	1.5	3094.00	3287.00	193.00	\$579
ELTE260	Introduction to Programmable Controllers	4	25.00	50.00	25.00	\$313
ELTE261	Allen-Bradley PLC-5 Advanced	6	25.00	50.00	25.00	\$188

**LANSING COMMUNITY COLLEGE**  
Tuition and Fee Revenue Projections

	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008 Proposed	
	Actual	Revised Budget (Revision #3)	Proposed Budget	Percent Increase
<b><u>Revenues</u></b>				
Number of Sections	6,264	6,089	6,178	1.5%
Billable Hours by Type				
In District	260,896	257,787	275,601	6.9%
Out of District	128,159	134,965	145,842	8.1%
Out of State	2,721	1,681	1,502	-10.6%
International	8,322	7,555	7,344	-2.8%
Flat	-	-	0	
<b>Total Billable Hours</b>	<b>400,099</b>	<b>401,988</b>	<b>430,378</b>	<b>7.1%</b>
In District	\$ 65.00	\$ 67.00	\$ 70.00	4.5%
Out of District	\$ 105.00	\$ 120.00	\$ 125.50	4.6%
Out of State	\$ 145.00	\$ 180.00	\$ 188.00	4.4%
International	\$ 145.00	\$ 180.00	\$ 188.00	4.4%
Flat			\$ -	
Facility Fee	\$ -	\$ 5.00	\$ 5.00	0.0%
In District	\$16,958,251	\$17,271,728	\$ 18,518,717	7.2%
Out of District	\$13,456,723	\$16,195,787	\$ 17,560,852	8.4%
Out of State	\$394,581	\$302,565	\$ 268,943	-11.1%
International	\$1,206,716	\$1,359,848	\$ 1,320,199	-2.9%
Flat	0	149,298	\$ 270,097	80.9%
<b>Total Tuition</b>	<b>\$ 32,016,271</b>	<b>\$ 35,279,226</b>	<b>\$ 37,938,807</b>	<b>7.5%</b>
Facility Fee	0	2,009,938	\$ 2,151,889	7.1%
<b>Total Tuition + Facility Fees</b>	<b>\$ 32,016,271</b>	<b>\$ 37,289,163</b>	<b>\$ 40,090,697</b>	<b>7.5%</b>
Course Fees	3,144,762	3,174,066	\$ 4,059,475	27.9%
<b>Total Revenue per Model</b>	<b>\$ 35,161,033</b>	<b>\$ 40,463,229</b>	<b>\$ 44,150,172</b>	<b>9.1%</b>

**LANSING COMMUNITY COLLEGE**  
Operating Detail Budgets: Actual, Adopted and Proposed  
 Before Proposed FY2008 Tuition Increase

	Previous Years	Fiscal Year 2007	Fiscal Year 2008 Proposed	
	Fiscal Year 2006 Actual	Revised Budget (Revision #3)	Proposed Budget	Percent Increase
<b><u>Operating Budgets - Divisions</u></b>				
Academic Affairs	\$1,654,891	\$1,759,893	\$1,818,291	-7.8%
Business and Community Institute	\$2,047,262	\$2,373,342	\$2,459,849	3.6%
Business Media and Information Technologies	\$8,200,206	\$8,457,020	\$9,040,385	6.9%
Human, Health and Public Services	\$8,154,784	\$8,924,665	\$9,918,921	11.1%
Liberal Studies	\$16,391,536	\$17,763,731	\$19,024,112	7.1%
Technical Careers	\$7,827,993	\$8,601,701	\$9,634,011	12.1%
Administrative Services	\$8,670,554	\$9,533,788	\$12,015,734	25.9%
Advancement	\$1,549,954	\$1,754,018	\$2,006,174	14.4%
Board of Trustees	\$549,666	\$862,479	\$918,846	6.5%
Financial Services	\$3,676,400	\$3,482,389	\$3,495,425	0.4%
Human Resources	\$1,087,322	\$1,054,062	\$1,185,342	12.5%
Information Technology Services	\$5,598,231	\$6,781,451	\$6,595,134	-3.1%
President's Office	\$1,753,675	\$1,258,398	\$1,400,946	11.3%
Quality, Planning & Economic Development	\$687,178	\$836,280	\$1,278,683	52.9%
Strategic Learning & Partnerships	\$1,953,896	\$2,374,137	\$3,043,892	28.2%
Student Services & SEM	\$16,233,150	\$17,633,704	\$18,398,487	4.3%
<b>Total all Divisions</b>	<b>\$86,036,698</b>	<b>\$93,451,059</b>	<b>\$102,234,233</b>	<b>9.5%</b>
<b><u>Revenue Divisions</u></b>				
Academic Affairs		\$0	\$0	0.0%
Business and Community Institute	\$400,000	\$400,000	\$400,000	0.0%
Business Media and Information Technologies	\$6,351,675	\$7,066,391	\$7,120,354	0.8%
Human, Health and Public Services	\$4,574,486	\$6,077,692	\$7,102,776	16.9%
Liberal Studies	\$16,239,730	\$18,664,523	\$19,609,340	5.1%
Technical Careers	\$4,395,817	\$5,550,235	\$7,127,781	28.4%
Administrative Services		\$0	\$0	
Advancement		\$0	\$0	
Board of Trustees		\$0	\$0	
Financial Services		\$0	\$0	
Human Resources		\$0	\$0	
Information Technology Services		\$0	\$0	
President's Office		\$0	\$0	
Quality, Planning & Economic Development		\$0	\$0	
Strategic Learning & Partnerships		\$0	\$0	
Student Services & SEM	\$4,346,951	\$4,999,548	\$5,195,822	3.9%
<b>Total all Divisions</b>	<b>\$36,308,659</b>	<b>\$42,758,389</b>	<b>\$46,556,073</b>	<b>9.4%</b>
<b><u>Contribution to margin</u></b>				
Academic Affairs	(\$1,654,891)	(\$1,759,893)	(\$1,818,291)	3.0%
Business and Community Institute	(\$1,647,262)	(\$1,973,342)	(\$2,059,849)	4.4%
Business Media and Information Technologies	(\$1,848,531)	(\$1,390,629)	(\$1,920,031)	33.5%
Human, Health and Public Services	(\$3,580,298)	(\$2,846,973)	(\$2,816,145)	-1.1%
Liberal Studies	(\$151,806)	\$900,792	\$585,228	-35.0%
Technical Careers	(\$3,432,176)	(\$3,051,466)	(\$2,506,230)	-18.3%
Administrative Services	(\$8,670,554)	(\$9,533,788)	(\$12,015,734)	25.9%
Advancement	(\$1,549,954)	(\$1,754,018)	(\$2,006,174)	14.4%
Board of Trustees	(\$549,666)	(\$862,479)	(\$918,846)	6.5%
Financial Services	(\$3,676,400)	(\$3,482,389)	(\$3,495,425)	0.4%
Human Resources	(\$1,087,322)	(\$1,054,062)	(\$1,185,342)	12.5%
Information Technology Services	(\$5,598,231)	(\$6,781,451)	(\$6,595,134)	-3.1%
President's Office	(\$1,753,675)	(\$1,258,398)	(\$1,400,946)	11.3%
Quality, Planning & Economic Development	(\$687,178)	(\$836,280)	(\$1,278,683)	52.9%
Strategic Learning & Partnerships	(\$1,953,896)	(\$2,374,137)	(\$3,043,892)	28.2%
Student Services & SEM	(\$11,886,199)	(\$12,634,156)	(\$13,202,665)	4.5%
<b>Total all Divisions</b>	<b>(\$49,728,039)</b>	<b>(\$50,692,670)</b>	<b>(\$55,678,160)</b>	<b>10.6%</b>

**LANSGING COMMUNITY COLLEGE**  
Operating Detail Budgets: Actual, Adopted and Proposed

	Previous Years		Fiscal Year 2007	Fiscal Year 2008 Proposed	
	Fiscal Year 2005 Actual	Fiscal Year 2006 Actual	Revised Budget (Revision #3)	Proposed Budget	Percent Increase
<b><i>Operating Budgets - Account</i></b>					
Administrator Full Time	\$9,478,709	\$10,157,863	\$10,137,498	\$10,909,592	7.6%
Administrator Part Time	\$1,030,304	\$1,010,687	\$1,158,529	\$1,364,277	17.8%
Faculty Full Time	\$13,955,979	\$14,669,084	\$15,334,483	\$15,868,304	3.5%
Faculty Part Time	\$12,574,510	\$12,752,420	\$14,279,935	\$16,311,674	14.2%
Support Full Time	\$7,778,660	\$7,378,045	\$7,915,113	\$9,126,335	15.3%
Support Part Time	\$2,997,793	\$2,983,671	\$3,029,485	\$3,478,555	14.8%
Student	\$1,302,271	\$1,350,082	\$1,487,102	\$1,887,274	26.9%
Total Salaries and Wages	\$49,118,226	\$50,301,852	\$53,342,145	\$58,946,011	10.5%
Employee Benefits	\$17,017,525	\$18,573,125	\$20,277,963	\$21,992,725	8.5%
Non Capital Equipment	\$179,355	\$466,051	\$181,780	\$284,915	56.7%
Institutional Expenses	\$1,736,857	\$2,025,953	\$2,384,370	\$2,800,059	17.4%
Utilities	\$1,857,851	\$2,009,257	\$2,135,013	\$2,272,205	6.4%
Liability Insurance	\$439,895	\$519,796	\$545,139	\$514,472	-5.6%
Professional Services	\$1,324,790	\$1,065,013	\$1,343,600	\$1,142,055	-15.0%
Purchased Services	\$3,472,235	\$4,616,034	\$5,073,480	\$5,207,678	2.6%
Rental Expense	\$706,257	\$546,073	\$711,919	\$685,295	-3.7%
Repair and Maintenance	\$1,056,375	\$915,189	\$1,866,900	\$1,759,507	-5.8%
Supplies	\$3,739,025	\$4,417,404	\$4,352,247	\$5,342,958	22.8%
Travel, Training and Conferences	\$1,164,923	\$1,050,924	\$1,197,201	\$1,283,676	7.2%
Capital Equipment	\$5,414	\$0	\$39,302	\$0	-100.0%
Total Services and Supplies	\$ 15,682,977	\$ 17,631,694	\$ 19,830,951	\$ 21,292,820	7.4%

**MICHIGAN COMMUNITY COLLEGE BUSINESS OFFICERS ASSOCIATION  
TUITION AND FEES SURVEY**

**SCHEDULE F**

COLLEGE		Annualized Fees <sup>(1)</sup>	2006-07 Rates				2007-08 Comments	2007-08 Projected Rates			
			In-Dist	Out-Dist	Out-State Intern.	Int'l		In-Dist	Out-Dist	Out-State Intern.	Int'l
1	Alpena Community College	520.00	76.00	114.00	152.00		Nothing proposed or set (assume 3.2%)	78.43	117.65	156.86	
2	Bay de Noc Community College	474.00	71.25	107.00	149.00		Assume 3.2%	73.53	110.42	153.77	
3	Delta College	66.00	76.00	109.00	156.00		Proposed (2.2, 5.5, 5.8%)	78.00	115.00	165.00	
4	Glen Oaks Community College	330.00	68.00	101.00	133.00			70.00	105.00	140.00	
5	Gogebic Community College	250.00	77.00	97.00	123.00		Proposed +2.00	79.00	99.00	125.00	
6	Grand Rapids Community College	50.00	73.50	142.00	202.00		Proposed	75.50	157.00	227.00	
7	Henry Ford Community College	402.00	60.00	115.00	120.00			60.00	115.00	120.00	120.00
8	Jackson Community College	480.00	78.50	118.00	157.00		Proposed 5% Inc.	85.00	125.00	165.00	
9	Kalamazoo Valley Community College	0.00	61.00	100.00	136.00		Nothing proposed or set (assume 3.2%)	62.95	103.20	140.35	
10	Kellogg Community College	180.00	65.00	105.50	159.00			68.25	110.78	166.95	
11	Kirtland Community College	270.00	70.20	128.75	159.10	182.15	5.00%	73.75	135.20	167.10	191.30
12	Lake Michigan College	930.00	72.50	102.00	136.00			72.50	108.00	142.00	142.00
<b>13</b>	<b>Lansing Community College</b>	<b>200.00</b>	<b>67.00</b>	<b>120.00</b>	<b>180.00</b>		<b>Proposed</b>	<b>70.00</b>	<b>125.50</b>	<b>188.00</b>	<b>188.00</b>
14	Macomb Community College	40.00	68.00	104.00	135.00			70.00	107.00	139.00	
15	Mid Michigan Community College	120.00	68.50	112.50	210.00			72.60	119.25	225.00	
16	Monroe County Community College	170.00	60.00	104.00	115.00			64.00	110.00	122.00	
17	Montcalm Community College	156.00	67.00	104.00	135.00			70.00	111.00	149.00	
18	Mott Community College	245.00	79.50	119.05	158.85		3.20%	82.05	122.85	163.95	163.95
19	Muskegon Community College	170.00	63.00	99.00	132.00		Nothing proposed or set (assume 3.2%)	65.02	102.17	136.22	
20	North Central Michigan College	260.00	66.25	106.40	133.00		Assume 3.2%	68.37	109.80	137.26	
21	Northwestern Michigan College	451.30	71.15	127.10	158.60			73.40	132.00	164.00	
22	Oakland Community College	70.00	56.80	96.15	134.83		3.0%	58.50	99.00	138.85	
23	Schoolcraft College	130.00	68.00	100.00	149.00		Proposed	70.00	103.00	154.00	
24	Southwestern Michigan College	495.00	74.25	94.00	101.25	129.25	Assume 3.2%	76.63	97.01	104.49	
25	St. Clair County Community College	231.00	75.25	125.00	168.00		Assume 3.2%	77.66	129.00	173.38	
26	Washtenaw Community College	210.00	64.00	109.00	146.00			67.00	115.00	155.00	
27	Wayne County Community College	200.00	55.50	71.75	91.00		Assume 3.2%	57.28	74.05	93.91	
28	West Shore Community College	89.00	67.00	110.00	146.00		Proposed 3+ %	69.00	113.30	150.38	
<b>AVERAGE</b>		<b>247.01</b>	<b>68.58</b>	<b>108.61</b>	<b>145.56</b>			<b>71.01</b>	<b>113.26</b>	<b>152.27</b>	

<sup>(1)</sup> Annualized Fees represent the mandatory, per student fees paid by all students taking 30 credit hours over 2 semesters.