

June 16, 2014

Lansing Community College Fiscal Year 2015 Proposed Budget Narrative

Lansing Community College's Fiscal Year 2015 (FY15) proposed budget is presented to the Board of Trustees in summary form with supporting documentation. The Administration requests adoption as proposed.

Total revenues are projected to exceed \$124 million (see Attachment A - Operating and Capital Budgets (FY2014 and FY2015)).

Revenues

State Appropriations – The State's FY15 appropriations to Lansing Community College is increased by \$989,000 or 3.3%.

Property Taxes – For FY15, general property tax revenue is estimated to increase by 1.0%. The College has included a conservative assumption for uncollectible property taxes in both FY14 and FY15. This increase of 1.0% compares to a decrease of 2.0% in FY14 and 3.9% in FY13. The College's millage rate will remain at 3.8072 mills.

Tuition and Fees – The budget of \$53,615,000 in tuition and fees assumes decreases in enrollment of 4.25% from FY14 estimated actual enrollments and a 2.4% increase in tuition rates for in-district, out-of-district, out-of-state and international students of \$2, \$4, \$6 and \$7, respectively. It also includes a decline of \$496,000 representing charging all veterans the in-district tuition rate regardless of their actual residency. Course fee increases, including those related to an analysis of program costs, have been previously approved by the Board. The \$1 per billable hour technology fee instituted in FY14 is again included in the proposed budget.

In addition to course related revenue, registration fees, facility fees, online fees, BCI tuition-based contracts and Extension and Community Education (ECE) fees contribute to total tuition and fee revenue.

Uncollectable tuition in FY15 is projected at 1.0% compared to 1.1% in FY14 and 2.4% in FY13. This is included as an offset to Tuition and Fee Revenue.

A Parking and Transportation Fee of \$5 per billable hour is included to replace metered student parking and to establish CATA bus service between the Downtown and West campuses.

Other Revenues – Other revenues include contracted training (non-credit) from the Business and Community Institute (BCI), the College’s contracts with the Eaton Regional Educational Services Agency (ERESA) and the Clinton County Regional Educational Services Agency (CCRESA), interest income, University Center income, rental income, sales of miscellaneous items and other miscellaneous revenues and fees (such as graduation fees, summer camps, fitness memberships, etc.). The College projects a 7.2% increase in Other Revenue for FY15.

Summary of Fiscal Year 2015 General Fund Revenues

General Fund Revenues					
Total Revenues	2012 Actual	2013 Actual	2014 Adopted Budget	2015 Proposed	Percent change 2014 to 2015
State Appropriations	\$ 28,651,900	\$29,638,937	\$ 30,168,000	\$ 31,157,000	3.3%
Property Taxes	\$ 38,543,630	\$37,294,876	\$ 36,415,000	\$ 36,779,000	1.0%
Tuition and Fees	\$ 56,812,166	\$54,725,619	\$ 53,821,000	\$ 53,615,000	-0.4%
Other Revenue	\$ 2,862,783	\$ 2,854,290	\$ 2,830,000	\$ 3,034,000	7.2%
Total	\$126,870,479	\$124,513,722	\$123,234,000	\$124,585,000	1.1%

Operating Budgets

Salaries, Wages, and Benefits – Salaries and benefits will comprise 67.8% of all general fund expenditures in FY15. This is compared to 68.3% in the FY14 adopted budget. The College’s contribution to the Michigan Public School Employees Retirement System (MPSERS) is calculated based upon a weighted average of salaries and wages. This weighted average rate is based upon an analysis of individual employee MPSERS pension/health insurance elections in February 2013, the MPSERS rates in effect on July 1, 2014, and the MPSERS rates to be effective October 1, 2014. 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 have increased due to the approximately 3.0% increase in the State of Michigan employer maximum “hard cap” amounts. Other benefit costs include dental and vision group insurance, Social Security and Medicare payroll taxes, tuition benefits, life and disability insurance, and workers’ and unemployment compensation.

Services and Supplies – Services and supplies are increased 3.5% from FY14 adopted budget. This includes the projected reinvestment proposals and savings recommendations (see Attachment B – Operating Detail Budgets (FY2014 and FY2015)).

Student Services Technology Project – The FY15 budget is \$500,000, the same as in the FY14 adopted budget.

Institutional Scholarships – The FY15 budget is \$1,222,000, which includes adjustments for both budgeted enrollments and tuition rates. The institutional scholarship budget provides for Board of Trustees, honors, departmental, and athletic scholarships.

Child Care Scholarships - It is anticipated that \$252,000 will be sufficient for FY15. This has been adjusted for budgeted enrollments.

Contingency – The proposed Contingency budget for FY13 is \$1,246,000 or 1% of the proposed revenues. This is at the level prescribed in the Board of Trustees policy.

Transfers and Capital Budgets

Grant Match – The FY14 budget is \$1,075,000, a decrease of \$163,000 from FY14. This is due to the completion of certain external grants that do not carry over to FY15.

Major Equipment - The FY15 budget is \$1,135,000, the same as in FY14.

Debt Service - \$8,756,000 is budgeted for required principal and interest payments on existing debt.

Plant Improvement – The FY15 budget is proposed at the same level as FY14, for a total of \$3,075,000. The College currently owns and maintains approximately 1.9 million square feet of space.

Technology Infrastructure – The FY15 budget is proposed at \$3,100,000, which restores it to the same level as FY13.

Division Renovations – The FY15 budget maintains this budget at the FY14 level of \$87,000.

Facilities - Auxiliary Fund – The FY15 proposed budget eliminates this transfer as it incorporated in the proposed Parking and Transportation Fee.

Capital Projects – The FY15 budget does not contain funding for specific capital projects as funding for projects approved by the Board of Trustees has been included in the August 2012 bond issue.

Tuition Increase Considerations

The College's proposed in-district tuition rate of \$85 is well below the projected state-wide average. Attachment M titled "MCCBOA Tuition Increase Survey – Spring 2014" shows

current and projected tuition for Fall 2014 for 25 of the state's 28 community colleges, including LCC's proposed tuition rates. Based upon this data, LCC will have the second lowest community college in-district tuition rate in Michigan.

The following table shows a comparison of tuition to state averages (assuming proposed increases for FY15).

Tuition Rate Comparison			
	LCC Current	LCC Proposed	State Average Projected FY2015
In-District	\$83	\$85	\$98
Out-of-District	\$166	\$170	\$159
Out-of-State	\$249	\$255	\$224
International	\$291	\$298	DNA*

*Data Not Available

LANSING COMMUNITY COLLEGE
Operating and Capital Budgets
 Fiscal Year 2015 Proposed Budget

	2012	2013	Fiscal Year 2014	Fiscal Year 2015		
	Actuals	Actuals	Adopted Budget FY2014	Change from FY2014 Adopted	Proposed Budget FY2015	Percent Change
<i>Revenues</i>						
State Appropriations	28,651,900	29,638,937	30,168,000	989,000	31,157,000	3.3%
Property Taxes	38,543,630	37,294,876	36,415,000	364,000	36,779,000	1.0%
Tuition & Fees	56,812,166	54,725,619	53,821,000	(206,000)	53,615,000	-0.4%
Other Revenues	2,862,783	2,854,290	2,830,000	204,000	3,034,000	7.2%
Total Revenues	\$126,870,479	\$124,513,722	\$123,234,000	\$1,351,000	\$124,585,000	1.1%
<i>Operating Budgets</i>						
Salaries & Wages	61,277,546	57,500,986	59,044,990	(525,790)	58,519,200	-0.9%
Employee Benefits	25,714,748	24,994,426	25,117,010	892,490	26,009,500	3.6%
Total Salaries + Benefits	\$86,992,294	\$82,495,412	84,162,000	366,700	84,528,700	0.4%
Services & Supplies	18,035,316	16,907,955	18,584,000	642,300	19,226,300	3.5%
Student Services Technology Project	-	-	500,000	-	500,000	0.0%
General Institutional Scholarships	1,500,712	1,227,245	1,231,000	(9,000)	1,222,000	-0.7%
Child Care Scholarships	208,434	234,662	254,000	(2,000)	252,000	-0.8%
Total Operating Budgets	\$106,736,756	\$100,865,274	\$104,731,000	\$998,000	105,729,000	1.0%
Contingency	-	-	716,000	530,000	1,246,000	74.0%
<i>Capital Budgets</i>						
Grant Match	1,353,075	1,291,333	1,238,000	(163,000)	1,075,000	-13.2%
Major Equipment	1,134,500	1,134,500	1,135,000	-	1,135,000	0.0%
Debt Service, all Issues	7,642,446	8,751,466	8,752,000	4,000	8,756,000	0.0%
Plant Improvement	3,075,000	3,075,000	3,075,000	-	3,075,000	0.0%
Technology Infrastructure	3,250,000	3,100,000	2,715,000	385,000	3,100,000	14.2%
Technology Fee	-	-	385,000	(3,000)	382,000	-0.8%
Division Renovations	87,125	87,125	87,000	-	87,000	0.0%
Facilities-Auxiliary Fund	400,000	400,000	400,000	(400,000)	-	-100.0%
Plant Fund-Chargeback to be Capitalized	(47,489)	98,040	-	-	-	N/A
Capital Projects	2,307,782	-	-	-	-	N/A
Total Capital Budgets	\$19,202,439	\$17,937,464	\$ 17,787,000	(\$177,000)	\$ 17,610,000	-1.0%
Total Revenues	126,870,479	124,513,722	123,234,000	1,351,000	124,585,000	1.1%
Total Allocation/Expenditures	125,939,195	118,802,738	123,234,000	1,351,000	124,585,000	1.1%
Change in Net Assets	\$931,284	\$5,710,984	\$ -	\$ -	\$ -	N/A
Design Funds - Stategic Plan Projects	-	(2,500,000)	-	-	-	N/A
Use of Design Funds-Change in Encumbrances	349,918	202,623	-	-	-	N/A
Total chg in undesig net assets	\$ 1,281,202	\$ 3,413,607	\$ -	\$ -	\$ -	N/A
Undesig General Fund Beg of Year	17,999,311	19,280,513	19,280,513	3,413,607	22,694,120	17.7%
Undesignated General Fund End of Year	\$19,280,513	\$22,694,120	\$19,280,513	3,413,607	\$22,694,120	N/A

LANSING COMMUNITY COLLEGE
Operating Detail Budgets
 Fiscal Year 2015 Proposed Budget

	2012	2013	Fiscal Year 2014			Fiscal Year 2015		
<i>Operating Budgets - Divisions</i>	Actuals	Actuals	Adopted Budget FY2014	Change from FY2014 Adopted	Restated Budget FY2014	Change from FY2014 Restated	Proposed Budget FY2015	Percent Change
Academic Affairs	2,096,528	1,722,515	3,114,215	964,473	4,078,688	226,572	4,305,260	5.6%
Administrative Services	10,823,965	10,248,842	10,201,342	723,000	10,924,342	96,548	11,020,890	0.9%
Advancement & External Affairs	2,582,557	2,691,055	2,985,000	-	2,985,000	159,030	3,144,030	5.3%
Arts & Sciences	31,670,336	29,798,943	28,802,013	(3,128,307)	25,673,706	170,564	25,844,270	0.7%
Board of Trustees	215,992	176,943	249,104	-	249,104	2,026	251,130	0.8%
Executive Office	3,735,710	2,314,139	2,782,376	-	2,782,376	431,634	3,214,010	15.5%
Extended Learning & Prof. Studies	4,520,197	4,985,570	5,385,049	(1,687,473)	3,697,576	155,034	3,852,610	4.2%
Financial Services	3,385,726	3,129,091	3,959,976	1,535,844	5,495,820	(585,770)	4,910,050	-10.7%
Health & Human Services	11,880,282	11,756,031	11,957,116	-	11,957,116	(420,976)	11,536,140	-3.5%
Human Resources	1,375,375	1,430,453	1,792,022	-	1,792,022	62,518	1,854,540	3.5%
Information Technology Services	8,599,185	8,240,732	9,194,819	-	9,194,819	508,171	9,702,990	5.5%
Student Affairs	12,711,068	12,940,412	12,676,854	1,592,463	14,269,317	102,753	14,372,070	0.7%
Technical Careers	11,430,689	9,968,641	9,646,114	-	9,646,114	100,896	9,747,010	1.0%
Total all Divisions	\$105,027,610	\$99,403,367	\$102,746,000	\$0	\$102,746,000	\$1,009,000	\$103,755,000	1.0%
<i>Operating Budgets - Account</i>								
Administrator Full-Time	11,308,297	11,040,423	12,284,500	275,720	12,560,220	712,580	13,272,800	5.7%
Administrator Part-Time	1,335,117	1,210,821	1,327,600	-	1,327,600	(269,500)	1,058,100	-20.3%
Faculty Full-Time	15,868,608	15,202,701	15,931,950	-	15,931,950	233,250	16,165,200	1.5%
Faculty Part-Time	19,584,811	17,322,627	16,122,390	-	16,122,390	(1,333,890)	14,788,500	-8.3%
Support Full-Time	8,589,683	8,312,698	8,497,910	(275,720)	8,222,190	639,210	8,861,400	7.8%
Support Part-Time	2,963,804	2,749,735	3,085,150	-	3,085,150	(507,550)	2,577,600	-16.5%
Student	1,627,226	1,661,981	1,795,490	-	1,795,490	110	1,795,600	0.0%
Total Salaries and Wages	\$61,277,546	\$57,500,986	\$59,044,990	\$0	\$59,044,990	(\$525,790)	\$58,519,200	-0.9%
Employee Benefits	\$25,714,748	\$24,994,426	\$25,117,010	\$0	\$25,117,010	\$892,490	\$26,009,500	3.6%
Non-Capital Equipment	204,460	283,215	221,797	-	221,797	3,273	225,070	1.5%
Institutional Expenses	1,930,983	1,416,500	1,883,600	-	1,883,600	(49,940)	1,833,660	-2.7%
Utilities	2,845,586	2,919,378	2,709,538	-	2,709,538	2	2,709,540	0.0%
Liability Insurance	413,040	299,158	346,398	-	346,398	106,002	452,400	30.6%
Professional Services	1,452,583	858,734	1,566,276	(125,000)	1,441,276	43,744	1,485,020	3.0%
Purchased Services	3,828,510	3,572,241	3,611,644	-	3,611,644	116,786	3,728,430	3.2%
Rental Expense	631,373	775,428	876,586	-	876,586	(50,796)	825,790	-5.8%
Repair and Maintenance	1,146,585	1,061,869	1,169,541	-	1,169,541	157,509	1,327,050	13.5%
Supplies	4,819,164	4,956,148	5,362,306	-	5,362,306	234,014	5,596,320	4.4%
Travel, Training & Conferences	763,032	765,284	836,314	125,000	961,314	81,706	1,043,020	8.5%
Total Services and Supplies	\$18,035,316	\$16,907,955	\$18,584,000	\$0	\$18,584,000	\$642,300	\$19,226,300	3.5%
Total Division Operating	\$105,027,610	\$99,403,367	\$102,746,000	\$0	\$102,746,000	\$1,009,000	\$103,755,000	1.0%

LANSING COMMUNITY COLLEGE
Operating and Capital Budgets
 Historical Budget Fiscal Year 2013

	Fiscal Year 2013		
	Adopted Budget	Amended Budget	Actuals
<u>Revenues</u>			
State Appropriations	29,638,900	29,638,900	29,638,937
Property Taxes	36,758,000	37,158,000	37,294,876
Tuition & Fees	53,185,556	55,349,000	54,725,619
Other Revenues	3,077,000	2,740,000	2,854,290
Total Revenues	\$122,659,456	\$124,885,900	\$124,513,722
<u>Operating Budgets</u>			
Salaries & Wages	59,241,300	58,845,870	57,500,986
Employee Benefits	25,535,635	25,047,340	24,994,426
Total Salaries + Benefits	\$84,776,935	\$83,893,210	\$82,495,412
Services & Supplies	18,203,363	19,113,803	16,907,955
Student Services Technology Project	-	500,000	-
General Institutional Scholarships	976,537	1,231,000	1,227,245
Child Care Scholarship	254,142	254,200	234,662
Total Operating Budgets	\$104,210,977	\$104,992,213	\$100,865,274
Contingency	613,297	1,956,223	-
<u>Capital Budgets</u>			
Grant Match	1,291,333	1,291,333	1,291,333
Major Equipment	1,134,500	1,134,500	1,134,500
Debt Service, all Issues	7,633,954	8,751,466	8,751,466
Plant Improvement	3,075,000	3,075,000	3,075,000
Technology Infrastructure	3,100,000	3,100,000	3,100,000
Division Renovations	87,125	87,125	87,125
Facilities-Auxiliary Fund	400,000	400,000	400,000
Plant Fund-Chargeback to be Capitalized	-	-	-
Capital Projects	1,113,270	98,040	98,040
Total Capital Budgets	\$17,835,182	\$17,937,464	\$17,937,464
Total Revenues	122,659,456	124,885,900	124,513,722
Total Allocation/Expenditures	122,659,456	124,885,900	118,802,738
Change in Net Assets	\$0	\$0	\$5,710,984
Use of Design Funds - Change in encumbrance	-	-	(2,297,377)
Total change in unrestricted net assets	\$0	\$0	\$3,413,607
Unrestricted General Fund Beg of Year	17,999,311	19,280,513	19,280,513
Unrestricted General Fund End of Year	\$17,999,311	\$19,280,513	\$22,694,120

LANSING COMMUNITY COLLEGE
Operating Detail Budgets
 Historical Budget Fiscal Year 2013

	Fiscal Year 2013		
	Adopted Budget	Amended Budget	Actuals
<i>Operating Budgets - Divisions</i>			
Academic Affairs	2,363,344	2,014,675	1,722,515
Administrative Services	10,052,790	10,316,656	10,248,842
Advancement & External Affairs	2,970,757	2,863,230	2,691,055
Arts & Sciences	31,257,193	31,177,891	29,798,942
Board of Trustees	313,608	250,204	176,943
Executive Office	3,827,820	2,939,111	2,314,139
Extending Learning & Prof. Studies	4,458,547	4,903,915	4,985,570
Financial Services	2,947,765	3,495,644	3,129,091
Health & Human Services	11,146,214	11,783,988	11,756,031
Human Resources	1,539,932	1,546,772	1,430,453
Information Technology Services	9,246,872	9,130,264	8,240,733
Student Affairs	12,632,397	12,683,368	12,940,412
Technical Careers	10,223,059	9,901,295	9,968,641
Total all Divisions	\$102,980,298	\$103,007,013	\$99,403,367
<i>Operating Budgets - Account</i>			
Administrator Full-Time	11,383,936	11,364,880	11,040,423
Administrator Part-Time	1,518,161	1,373,330	1,210,821
Faculty Full-Time	16,453,654	15,398,370	15,202,701
Faculty Part-Time	16,335,510	17,602,230	17,322,627
Support Full-Time	8,680,138	8,422,680	8,312,698
Support Part-Time	3,155,661	2,963,780	2,749,735
Student	1,714,240	1,720,600	1,661,981
Total Salaries and Wages	\$59,241,300	\$58,845,870	\$57,500,986
Employee Benefits	\$25,535,635	\$25,047,340	\$24,994,426
Non-Capital Equipment	303,756	293,585	283,215
Institutional Expenses	1,955,901	2,034,732	1,416,501
Utilities	2,706,620	2,787,220	2,919,378
Liability Insurance	258,290	318,290	299,158
Professional Services	1,628,899	1,611,020	858,734
Purchased Services	3,500,868	3,699,552	3,572,241
Rental Expense	640,045	739,716	775,428
Repair and Maintenance	1,086,831	1,182,244	1,061,869
Supplies	5,386,873	5,645,743	4,956,147
Travel, Training & Conferences	735,280	801,701	765,284
Total Services and Supplies	\$18,203,363	\$19,113,803	\$16,907,955
Total Division Operating	\$102,980,298	\$103,007,013	\$99,403,367

LANSING COMMUNITY COLLEGE
Operating and Capital Budgets
 Historical Budget Fiscal Year 2012

	Fiscal Year 2012		
	Adopted Budget	Approved Amendment #2	Actuals
<u>Revenues</u>			
State Appropriations	28,651,900	28,651,900	28,651,900
Property Taxes	37,557,148	38,706,610	38,543,630
Tuition & Fees	61,887,722	56,360,692	56,812,166
Other Revenues	3,077,000	3,181,500	2,862,783
Total Revenues	\$131,173,770	\$126,900,702	\$126,870,479
<u>Operating Budgets</u>			
Salaries & Wages	61,875,760	60,291,670	61,277,546
Employee Benefits	26,923,260	25,710,705	25,714,748
Total Salaries + Benefits	\$88,799,020	\$86,002,375	\$86,992,294
Services & Supplies	20,720,820	19,001,593	18,035,316
General Institutional Scholarships	1,376,537	1,376,537	1,500,712
Child Care Scholarship	254,142	254,142	208,434
Total Operating Budgets	\$111,150,519	\$106,634,647	\$106,736,756
Contingency	1,311,738	993,457	-
Negotiations Contingency	437,500	22,670	-
<u>Capital Budgets</u>			
Grant Match	1,350,440	1,353,075	1,353,075
Major Equipment	1,134,500	1,134,500	1,134,500
Debt Service, all Issues	7,642,446	7,642,446	7,642,446
Plant Improvement	3,075,000	3,075,000	3,075,000
Technology Infrastructure	3,250,000	3,250,000	3,250,000
Division Renovations	87,125	87,125	87,125
Facilities-Auxiliary Fund	400,000	400,000	400,000
Plant Fund-Chargeback to be Capitalized	-	-	(47,489)
Capital Projects	1,334,502	2,307,782	2,307,782
Total Capital Budgets	\$18,274,013	\$19,249,928	\$19,202,439
Total Revenues	131,173,770	126,900,702	126,870,479
Total Allocation/Expenditures	131,173,770	126,900,702	125,939,195
Change in Net Assets	\$0	\$0	\$931,284
Use of Design Funds - Change in encumbrance	-	-	349,918
Total change in unrestricted net assets	\$0	\$0	\$1,281,202
Unrestricted General Fund Beg of Year	17,999,311	17,999,311	17,999,311
Unrestricted General Fund End of Year	\$17,999,311	\$17,999,311	\$19,280,513

LANSING COMMUNITY COLLEGE
Operating Detail Budgets
 Historical Budget Fiscal Year 2012

	Fiscal Year 2012		
	Adopted Budget	Approved Amendment #2	Actuals
<i>Operating Budgets - Divisions</i>			
Academic Affairs	2,578,382	2,174,261	2,096,528
Administrative Services	10,902,686	10,657,463	10,823,965
Advancement & External Affairs	3,011,684	2,925,230	2,582,557
Board of Trustees	224,028	230,958	215,992
Extending Learning & Prof. Studies	4,844,573	4,429,591	4,520,197
Financial Services	2,611,755	3,548,784	3,385,726
Human Resources	1,716,802	1,367,260	1,375,375
Health & Human Services	11,281,501	11,114,018	11,880,282
Information Technology Services	10,467,686	9,060,305	8,599,185
Arts & Sciences	33,444,596	32,002,607	31,670,336
Executive Office	4,028,324	3,906,690	3,735,710
Student Affairs	12,434,934	12,328,201	12,711,068
Technical Careers	11,972,889	11,258,600	11,430,689
Total all Divisions	\$109,519,840	\$105,003,968	\$105,027,610
<i>Operating Budgets - Account</i>			
Administrator Full-Time	11,728,020	11,314,870	11,308,297
Administrator Part-Time	1,515,530	1,465,780	1,335,117
Faculty Full-Time	16,100,680	15,850,240	15,868,608
Faculty Part-Time	18,850,610	18,021,690	19,584,811
Support Full-Time	8,723,680	8,753,140	8,589,683
Support Part-Time	3,259,260	3,162,050	2,963,804
Student	1,697,980	1,723,900	1,627,226
Total Salaries and Wages	\$61,875,760	\$60,291,670	\$61,277,546
Employee Benefits	\$26,923,260	\$25,710,705	\$25,714,748
Non-Capital Equipment	233,073	337,743	204,460
Institutional Expenses	1,927,961	2,038,195	1,930,983
Utilities	2,787,637	2,827,667	2,845,586
Liability Insurance	413,040	413,040	413,040
Professional Services	1,858,627	1,645,070	1,452,583
Purchased Services	4,267,034	3,952,254	3,828,510
Rental Expense	666,910	654,485	631,373
Repair and Maintenance	1,482,165	1,273,110	1,146,585
Supplies	6,308,523	5,094,789	4,819,164
Travel, Training & Conferences	775,850	765,240	763,032
Total Services and Supplies	\$20,720,820	\$19,001,593	\$18,035,316
Total Division Operating	\$109,519,840	\$105,003,968	\$105,027,610

Lansing Community College
FY15 General Fund Full-time Position Proposed Budget Position FTEs

Division	Job type	FY13 Adopted	FY14 Adopted	Change	FY14 Adopted Restated	Change	FY15 Proposal
Academic Affairs	Administrative	6.00	8.00	6.00	14.00	0.00	14.00
	Faculty	6.50	18.50	(10.00)	8.50	0.00	8.50
	Support	8.00	6.00	3.00	9.00	0.00	9.00
Academic Affairs Total		20.50	32.50	-1.00	31.50	0.00	31.50
Administrative Services	Administrative	5.00	5.00	2.00	7.00	(0.50)	6.50
	Support	34.75	34.00	(2.00)	32.00	0.75	32.75
Administrative Services Total		39.75	39.00	0.00	39.00	0.25	39.25
Advancement and External Affairs	Administrative	10.75	8.75	0.00	8.75	3.00	11.75
	Support	6.00	7.00	0.00	7.00	2.00	9.00
Advancement & External Affairs Total		16.75	15.75	0.00	15.75	5.00	20.75
Arts & Sciences	Administrative	19.00	12.00	(2.00)	10.00	1.00	11.00
	Faculty	124.50	115.25	(7.75)	107.50	0.00	107.50
	Support	12.00	11.00	(1.00)	10.00	0.00	10.00
Arts & Sciences Total		155.50	138.25	-10.75	127.50	1.00	128.50
Board of Trustees	Administrative	1.00	1.00	0.00	1.00	0.00	1.00
Board of Trustees Total		1.00	1.00	0.00	1.00	0.00	1.00
Extended Learning and Professional Studies	Administrative	13.00	17.00	(4.00)	13.00	0.00	13.00
	Support	9.85	9.50	(2.00)	7.50	(0.25)	7.25
ELPS Total		22.85	26.50	-6.00	20.50	-0.25	20.25
Executive Offices	Administrative	9.15	6.00	1.00	7.00	2.00	9.00
	Faculty	0.50	0.75	(0.25)	0.50	0.00	0.50
	Support	7.00	4.00	(1.00)	3.00	1.00	4.00
Executive Offices Total		16.65	10.75	-0.25	10.50	3.00	13.50
Financial Services	Administrative	10.00	10.00	8.71	18.71	1.00	19.71
	Support	19.00	19.00	7.00	26.00	4.00	30.00
Financial Services Total		29.00	29.00	15.71	44.71	5.00	49.71
Health and Human Services	Administrative	18.00	19.37	0.00	19.37	1.00	20.37
	Faculty	32.43	30.43	1.00	31.43	2.97	34.40
	Support	9.00	9.00	0.00	9.00	0.00	9.00
Health and Human Services Total		59.43	58.80	1.00	59.80	3.97	63.77
Human Resources	Administrative	7.00	7.00	0.00	7.00	0.00	7.00
	Support	4.00	5.00	0.00	5.00	0.00	5.00
Human Resources Total		11.00	12.00	0.00	12.00	0.00	12.00
Information Technology Services	Administrative	22.00	22.00	0.00	22.00	1.00	23.00
	Faculty	0.00	0.00	0.00	0.00	0.00	0.00
	Support	22.00	23.00	0.00	23.00	2.00	25.00
Information Technology Services Total		44.00	45.00	0.00	45.00	3.00	48.00
Student Affairs	Administrative	25.98	32.71	(6.71)	26.00	(2.97)	23.03
	Faculty	17.77	22.56	14.00	36.56	1.00	37.56
	Support	34.69	34.79	(9.00)	25.79	10.71	36.50
Student Affairs Total		78.44	90.06	-1.71	88.35	8.74	97.09
Technical Careers	Administrative	10.00	10.00	0.00	10.00	0.00	10.00
	Faculty	43.00	36.00	3.00	39.00	0.50	39.50
	Support	6.00	6.00	0.00	6.00	1.00	7.00
Technical Careers Total		59.00	52.00	3.00	55.00	1.50	56.50
Grand Total		553.87	550.61	0.00	550.61	31.21	581.82
Administrative		156.88	158.83	5.00	163.83	5.53	169.36
Faculty		224.70	223.49	0.00	223.49	4.47	227.96
Support		172.29	168.29	(5.00)	163.29	21.21	184.50
Total		553.87	550.61	0.00	550.61	31.21	581.82

LANSING COMMUNITY COLLEGE
Operating and Capital Budgets
Five Year History

ATTACHMENT H

	FY 2011	FY2012	FY2013	FY2014	FY2015
	Actual	Actual	Actual	Adopted	Proposed
<i>Revenues</i>					
State Appropriations	\$29,762,500	\$28,651,900	\$29,638,937	\$30,168,000	\$31,157,000
Property Taxes	\$40,359,554	\$38,543,630	\$37,294,876	\$36,415,000	\$36,779,000
Tuition & Fees	\$57,446,240	\$56,812,166	\$54,725,619	\$53,821,000	\$53,615,000
Other Revenues	\$3,155,419	\$2,862,783	\$2,854,290	\$2,830,000	\$3,034,000
Total Revenues	\$130,723,713	\$126,870,479	\$124,513,722	\$123,234,000	\$124,585,000
<i>Operating Budgets</i>					
Salaries & Wages	\$62,318,528	\$61,277,546	\$57,500,986	\$59,044,990	\$58,519,200
Employee Benefits	\$23,941,747	\$25,714,748	\$24,994,426	\$25,117,010	\$26,009,500
Total Salaries + Benefits	\$86,260,275	\$86,992,294	\$82,495,412	\$84,162,000	\$84,528,700
Services & Supplies	\$18,097,003	\$18,035,316	\$16,907,955	\$18,584,000	\$19,226,300
Student Services Technology Project	\$ -	\$ -	\$ -	\$500,000	\$500,000
General Institutional Scholarships	\$1,287,288	\$1,500,712	\$1,227,245	\$1,231,000	\$1,222,000
Child Care Scholarship	\$251,100	\$208,434	\$234,662	\$254,000	\$252,000
Total Operating Budgets	\$105,895,666	\$106,736,756	\$100,865,274	\$104,731,000	\$105,729,000
Contingency	\$ -	\$ -	\$ -	\$716,000	\$1,246,000
Total	\$ -	\$ -	\$ -	\$716,000	\$1,246,000
<i>Capital Budgets</i>					
Grant Match	\$1,080,620	\$1,353,075	\$1,291,333	\$1,238,000	\$1,075,000
Major Equipment	\$1,414,500	\$1,134,500	\$1,134,500	\$1,135,000	\$1,135,000
Debt Service, all Issues	\$7,637,958	\$7,642,446	\$8,751,466	\$8,752,000	\$8,756,000
Plant Improvement	\$3,075,000	\$3,075,000	\$3,075,000	\$3,075,000	\$3,075,000
Technology Infrastructure	\$2,500,000	\$3,250,000	\$3,100,000	\$2,715,000	\$3,100,000
Technology Fee	\$ -	\$ -	\$ -	\$385,000	\$382,000
Division Renovations	\$87,125	\$87,125	\$87,125	\$87,000	\$87,000
Facilities-Auxiliary Fund	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Capital Projects	\$1,733,087	\$2,307,782	\$98,040	\$ -	\$ -
Plant fund - Chargeback to be capitalized	\$ -	(\$47,489)	\$ -	\$ -	\$ -
Total Capital Budgets	\$17,928,290	\$19,202,439	\$17,937,464	\$17,787,000	\$17,610,000
Total Revenues	\$130,723,713	\$126,870,479	\$124,513,722	\$123,234,000	\$124,585,000
Total Allocation/Expenditures	\$123,823,956	\$125,939,195	\$118,802,738	\$123,234,000	\$124,585,000
Change in Net Assets	\$6,899,757	\$931,284	\$ 5,710,984	\$ -	\$ -
Design Funds - change in incumb	\$593,754	\$ 349,918	\$202,623	\$ -	\$ -
Design Funds - Strategic Plan Projects	\$ -	\$ -	(\$2,500,000)	\$ -	\$ -
Use of Design Funds – Legal and/or Plant	(\$7,493,511)	\$ -	\$ -	\$ -	\$ -
Net change in undesignated net position	\$ -	\$1,281,202	\$ 3,413,607	\$ -	\$ -
Unrestricted General Fund Beg of Year	\$17,999,311	\$17,999,311	\$19,280,513	\$19,280,513	\$22,694,120
Unrestricted General Fund End of Year	\$17,999,311	\$19,280,513	\$22,694,120	\$19,280,513	\$22,694,120

LANSING COMMUNITY COLLEGE
Operating Detail Budgets
Five Year History

	FY 2011	FY 2012	FY 2013	FY2014	FY2015
	Actual	Actual	Actual	Adopted as Restated	Proposed
<i>Operating Budgets - Divisions</i>					
Academic Affairs	\$2,133,084	\$2,096,528	\$1,722,515	\$4,078,688	\$4,305,260
Administrative Services	\$10,465,638	\$10,823,965	\$10,248,842	\$10,924,342	\$11,020,890
Advancement & External Affairs	\$2,935,142	\$2,582,557	\$2,691,055	\$2,985,000	\$3,144,030
Liberal Studies/Arts & Science	\$32,085,786	\$31,670,336	\$29,798,942	\$25,673,706	\$25,844,270
Board of Trustees	\$266,893	\$215,992	\$176,943	\$249,104	\$251,130
Executive Offices	\$4,492,655	\$3,735,710	\$2,314,139	\$2,782,376	\$3,214,010
Extended Learning & Professional Studies	\$3,382,032	\$4,520,197	\$4,985,570	\$3,697,576	\$3,852,610
Financial Services	\$3,076,243	\$3,385,726	\$3,129,091	\$5,495,820	\$4,910,050
Health & Human Services	\$11,241,425	\$11,880,282	\$11,756,031	\$11,957,116	\$11,536,140
Human Resources	\$1,409,036	\$1,375,375	\$1,430,453	\$1,792,022	\$1,854,540
Information Technology Services	\$8,779,736	\$8,599,185	\$8,240,733	\$9,194,819	\$9,702,990
Student Affairs	\$11,848,832	\$12,711,068	\$12,940,412	\$14,269,317	\$14,372,070
Technical Careers	\$12,240,776	\$11,430,689	\$9,968,641	\$9,646,114	\$9,747,010
Total all Divisions	\$104,357,278	\$105,027,610	\$99,403,367	\$102,746,000	\$103,755,000
<i>Operating Budgets - Account</i>					
Administrator Full-Time	11,224,810	11,308,297	\$11,040,423	\$12,560,220	\$13,272,800
Administrator Part-Time	1,359,368	1,335,117	\$1,210,821	\$1,327,600	\$1,058,100
Faculty Full-Time	15,829,364	15,868,608	\$15,202,701	\$15,931,950	\$16,165,200
Faculty Part-Time	20,254,095	19,584,811	\$17,322,627	\$16,122,390	\$14,788,500
Support Full-Time	8,930,684	8,589,683	\$8,312,698	\$8,222,190	\$8,861,400
Support Part-Time	3,208,819	2,963,804	\$2,749,735	\$3,085,150	\$2,577,600
Student	1,511,388	1,627,226	\$1,661,981	\$1,795,490	\$1,795,600
Total Salaries and Wages	\$62,318,528	\$61,277,546	\$57,500,986	\$59,044,990	\$58,519,200
Employee Benefits	\$23,941,747	\$25,714,749	\$24,994,426	\$25,117,010	\$26,009,500
Non-Capital Equipment	202,810	204,460	\$283,215	\$221,797	\$225,070
Institutional Expenses	2,085,771	1,930,982	\$1,416,501	\$1,883,600	\$1,833,660
Utilities	2,783,700	2,845,586	\$2,919,378	\$2,709,538	\$2,709,540
Liability Insurance	479,076	413,040	\$299,158	\$346,398	\$452,400
Professional Services	1,685,722	1,452,583	\$858,734	\$1,441,276	\$1,485,020
Purchased Services	3,585,753	3,828,510	\$3,572,241	\$3,611,644	\$3,728,430
Rental Expense	630,473	631,373	\$775,428	\$876,586	\$825,790
Repair and Maintenance	1,197,679	1,146,585	\$1,061,869	\$1,169,541	\$1,327,050
Supplies	4,848,381	4,819,164	\$4,956,147	\$5,362,306	\$5,596,320
Travel, Training and Conferences	597,638	763,032	\$765,284	\$961,314	\$1,043,020
Total Services and Supplies	\$18,097,003	\$18,035,315	\$16,907,955	\$18,584,000	\$19,226,300
Total Division Operating	\$104,357,278	\$105,027,610	\$99,403,367	\$102,746,000	\$103,755,000

**Lansing Community College
Debt Amortization Schedule**

Year	Bonds		Siemens Contract		Totals
	Principal	Interest	Principal	Interest	
FY14	4,710,000	3,740,026	292,373	9,457	8,751,856
FY15	5,135,000	3,520,797	99,849	761	8,756,407
FY16	5,215,000	3,365,970	-	-	8,580,970
FY17	5,965,000	3,124,520	-	-	9,089,520
FY18	3,730,000	2,766,508	-	-	6,496,508
FY19	3,905,000	2,594,808	-	-	6,499,808
FY20	4,055,000	2,440,170	-	-	6,495,170
FY21	3,275,000	2,252,294	-	-	5,527,294
FY22	3,380,000	2,121,530	-	-	5,501,530
FY23	3,535,000	1,967,468	-	-	5,502,468
FY24	3,700,000	1,805,626	-	-	5,505,626
FY25	3,865,000	1,635,802	-	-	5,500,802
FY26	4,045,000	1,458,026	-	-	5,503,026
FY27	4,185,000	1,317,100	-	-	5,502,100
FY28	4,355,000	1,149,700	-	-	5,504,700
FY29	4,525,000	975,500	-	-	5,500,500
FY30	4,755,000	749,250	-	-	5,504,250
FY31	4,990,000	511,500	-	-	5,501,500
FY32	5,240,000	262,000	-	-	5,502,000
Totals	\$ 82,565,000	\$ 37,758,595	\$ 392,222	\$ 10,218	\$ 120,726,035

LANSING COMMUNITY COLLEGE

Expense Account Definitions

Non-Capital Equipment		Purchased Services
Building/Improvements <\$5,000		Commercial Printing/Publication
Furniture < \$5,000		Current Development/Contracted
Equipment < \$5,000		Direct Instruction/Contracted
Instructional Equipment <\$5,000		Equipment Moving
Operational Equipment <\$5,000		Instructional Support/Contracted
Tech Equipment/Computers <\$5,000		Service Contracts
		Technical Support
Institutional Expenses		Temporary Help/Agency
Bond Administrative Expenses		Miscellaneous Purchased Services
Chargebacks		
Indirect Cost Expense		Rental Expense
Mail		Building Rentals
Property Taxes		Equipment Rentals
Telecommunication		Other Rentals
Bank Service Charges		Vehicle Rentals
Cost Share Expense		
Contributions and Sponsorships		Repair and Maintenance
		Building Maintenance Contracts
Utilities		Building Repairs
Electricity		Equipment Repairs
Gas		Equipment Service Contracts
Steam		Repair and Maintenance
Water		
Cable Television		Supplies
Professional Testing Fees		Fuel College Vehicles
		Memberships
Liability Insurance		Reference Books
		Software and Site Licenses
Professional Services		Subscriptions
Adm/Management Consulting		Supplies
Advertising		
Architect/Engineering Services		Travel, Training and Conferences
Audit Services		Travel Lodging
Election Costs		Travel Meal Allowance
Government Relations Consulting		Travel Miscellaneous
Legal Consultant		Travel Transportation
Collection Fees		Travel Registration Fees
		Meeting
		Mileage

LANSING COMMUNITY COLLEGE

Budget Totals by Activity Classification Structure (ACS) for Fiscal Years 2012 through 2015 Proposed

ACS Classification	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Proposed
Instruction	45,471,026	38,942,119	44,613,362	43,707,000
Instructional Support	19,209,231	16,532,599	18,193,232	18,096,000
Public Services	234,580	2,548,141	2,119,829	1,633,000
Student Services	15,418,215	18,922,964	14,310,982	16,403,000
Institutional Administration	10,928,295	8,873,082	10,476,260	10,264,000
Operation and Maintenance of Plant	13,766,263	13,584,462	13,032,335	13,652,000
Totals	\$105,027,610	\$99,403,367	\$102,746,000	\$103,755,000

In 2010, per the State of Michigan DELEG, the 2.0 Information Technology category was eliminated. Per recommendation from DELEG, these expenses were reallocated to Instruction, Instructional Support, Student Services and Institutional Administration .

Lansing Community College
MCCBOA Tuition Increase Survey - Spring 2014

	COLLEGE	2013-14 Rates			FY2015 Source	2014-15 Proposed Rates					
		In-Dist	Out-Dist	Out-State		In-Dist	In-Dist	Out-Dist	Out-Dist	Out-State	Out-State
							% Increase		% Increase		% Increase
1	Alpena Community College	\$111	\$175	\$175	Website	\$115	3.60%	\$181	3.43%	\$181	3.43%
2	Bay de Noc Community College	103	183	315	Board meets 6/18	DNA	DNA	DNA	DNA	DNA	DNA
3	Delta College	89	142	275	Website	92	3.03%	147	3.45%	284	3.31%
4	Glen Oaks Community College	95	153	185	Phone call	95	0.00%	153	0.00%	185	0.00%
5	Gogebic Community College	102	140	171	Phone call	102	0.00%	144	2.86%	173	1.17%
6	Grand Rapids Comm College	103	222	329	Phone call	106	2.91%	228	2.70%	338	2.74%
7	Henry Ford College	82	142	147	Website	87	6.10%	149	5.11%	154	4.93%
8	Jackson College	111	161	216	news	117	5.41%	161	0.00%	234	8.33%
9	Kalamazoo Valley Comm College	88	151	204	Website	91	3.41%	156	3.31%	211	3.43%
10	Kellogg Community College	90	145	208	Website	110	21.67%	170	16.90%	237	13.94%
11	Kirtland Community College	96	134	221	Website	99	3.13%	138	2.99%	226	2.26%
12	Lake Michigan College	87	135	180	Website	90	2.87%	138	2.52%	185	2.61%
13	Lansing Community College	83	166	249	Proposal	85	2.41%	170	2.41%	255	2.41%
14	Macomb Community College	89	136	176	Website	92	2.81%	140	2.94%	181	2.84%
15	Mid Michigan Comm College	98	182	343	Website	101	3.06%	185	1.65%	349	1.75%
16	Monroe County Comm College	92	158	176	Phone call	107	16.30%	175	10.76%	193	9.66%
17	Montcalm Community College	91	171	254	Website	96	5.49%	180	5.26%	267	5.12%
18	Mott Community College	117	171	243	Website	123	4.70%	178	4.09%	254	4.53%
19	Muskegon Community College	89	160	220	Board meets 6/18	DNA	DNA	DNA	DNA	DNA	DNA
20	North Central Michigan College	87	144	186	Website	90	3.45%	148	2.78%	191	2.69%
21	Northwestern Michigan College	86	171	219	Board meets 6/23	DNA	DNA	DNA	DNA	DNA	DNA
22	Oakland Community College	76	139	304	Phone call	76	0.00%	139	0.00%	304	0.00%
23	Schoolcraft College	90	131	195	Website	93	3.33%	135	3.05%	199	2.05%
24	Southwestern Michigan College	110	142	154	Website	111	1.14%	144	1.58%	157	1.95%
25	St. Clair County Comm College	96	187	272	Website	99	3.13%	192	2.67%	281	3.31%
26	Washtenaw Community College	91	146	193	Website	93	2.20%	149	2.05%	197	2.07%
27	Wayne County Comm College	102	113	143	Website	102	0.00%	113	0.00%	143	0.00%
28	West Shore Community College	86	155	205	Phone call	88	2.33%	160	3.23%	210	2.44%
	AVERAGE	\$94	\$156	\$220		\$98	4.28%	\$159	2.19%	\$224	1.65%

DNA Data Not Available