

LUZERNE COUNTY COMMUNITY
COLLEGE

2020-2021

OPERATING, CAPITAL AND
AUXILIARY ENTERPRISES

Luzerne County Community College

2021FY Operating Budget

Updated: 6/22/20

Fund	10			
Category	Report Category Description	2020FY Current Actuals	2020FY Budget	2021FY Budget
Expense		\$ 35,255,678.94	\$ 42,815,374.12	\$ 43,059,800.65
10-E-01	Benefits	\$ 10,705,548.58	\$ 12,045,376.58	\$ 11,785,198.52
10-E-02	Salary	\$ 18,664,809.02	\$ 22,845,377.63	\$ 22,785,403.19
10-E-03	Early Retirement Incentives	\$ 445,575.76	\$ 786,700.00	\$ 786,700.00
10-E-04	Student Tutors/Stipends	\$ 54,668.03	\$ -	\$ 60,000.00
10-E-05	Software/Equipment Lease	\$ 637,369.24	\$ 641,800.00	\$ 662,854.00
10-E-06	Supplies	\$ 714,897.69	\$ 835,209.00	\$ 978,926.00
10-E-07	Seminar Expense	\$ 64,924.62	\$ 127,959.00	\$ 99,459.00
10-E-08	Culinary/Pastry Arts Supplies	\$ 61,198.64	\$ 115,000.00	\$ 110,000.00
10-E-09	Library Monographs	\$ 35,651.01	\$ 60,155.00	\$ 76,000.00
10-E-10	Library Database Subscriptions	\$ 93,826.69	\$ 111,162.15	\$ 119,800.00
10-E-11	Microfilm/Laundry/Miscellaneous	\$ 6,953.03	\$ 15,665.00	\$ -
10-E-12	Travel & Conference	\$ (103,012.38)	\$ 237,589.00	\$ 237,345.00
10-E-13	Instructional Class Trips	\$ 33.06	\$ 5,050.00	\$ 5,350.00
10-E-14	Institutional Dues	\$ 125,240.69	\$ 164,463.00	\$ 164,068.00
10-E-15	Personal Dues & Member	\$ 6,037.68	\$ 35,581.00	\$ 34,607.00
10-E-16	Consultants/Contracted Services	\$ 396,651.40	\$ 505,984.00	\$ 828,600.00
10-E-17	Auditing Fees	\$ 49,126.00	\$ 60,000.00	\$ 60,000.00
10-E-18	Legal Fees	\$ 48,464.45	\$ 110,000.00	\$ 113,300.00
10-E-19	Library Service Agreements	\$ 17,396.28	\$ 22,533.00	\$ 23,208.99
10-E-20	Master Planning	\$ 20,712.12	\$ 30,000.00	\$ 30,000.00
10-E-21	Accreditation	\$ 21,265.77	\$ 25,000.00	\$ 25,000.00
10-E-22	Acquisitions	\$ -	\$ 15,000.00	\$ -
10-E-23	Bank Service/Collection	\$ 62,427.10	\$ 80,000.00	\$ 80,000.00
10-E-25	Freight	\$ 4,086.78	\$ 13,000.00	\$ 13,390.00
10-E-26	Institutional Meetings	\$ 3,692.10	\$ 19,286.00	\$ 12,750.00
10-E-27	Insurances	\$ 185,440.89	\$ 207,000.00	\$ 207,000.00
10-E-28	Maintenance Plan	\$ -	\$ 60,000.00	\$ 61,800.00
10-E-29	New Program Development	\$ 15,347.40	\$ 100,000.00	\$ 100,000.00
10-E-30	Staff Development/Special Activities	\$ 60,809.29	\$ 171,912.00	\$ 178,830.00
10-E-31	Distance Learning Operating	\$ 120,677.01	\$ 132,237.00	\$ 136,204.11
10-E-32	Postage	\$ 175,001.86	\$ 190,000.00	\$ 190,000.00
10-E-33	Telephone	\$ 153,839.94	\$ 200,000.00	\$ 200,000.00
10-E-34	Catalogs and Brochures	\$ 52,260.14	\$ 70,250.00	\$ 70,250.00
10-E-35	Advertising	\$ 369,551.25	\$ 450,725.00	\$ 450,000.00
10-E-36	Legal Advertising	\$ 8,087.43	\$ 19,500.00	\$ 19,000.00
10-E-37	Electric/Gas/Water	\$ 1,105,985.09	\$ 1,406,289.76	\$ 1,546,918.74
10-E-38	Sewer/Lawn/Trash	\$ 65,179.52	\$ 104,770.00	\$ 107,913.10
10-E-39	All Equipment Repairs	\$ 93,861.30	\$ 207,500.00	\$ 205,500.00
10-E-40	All Maintenance Agreements	\$ 345,917.60	\$ 554,800.00	\$ 410,950.00
10-E-41	College Vehicle Operations	\$ 16,533.39	\$ 32,500.00	\$ 33,475.00
10-E-42	Unreimbursed Bookstore Charges	\$ 349,643.47	\$ -	\$ 50,000.00

Luzerne County Community College

2021FY Operating Budget

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Fund	10
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Category	Report Category Description	2020FY Current Actuals	2020FY Budget	2021FY Budget
Revenue		\$ (38,167,351.78)	\$ (43,237,883.13)	\$ (38,594,463.74)
10-R-01	Tuition	\$ (15,556,640.44)	\$ (15,558,499.92)	\$ (13,429,491.71)
10-R-02	Tuition - Tackle	\$ (3,077.76)	\$ (4,500.00)	\$ (3,000.00)
10-R-03	Seminars, Continuing Education	\$ (616,203.21)	\$ (400,000.00)	\$ (600,000.00)
10-R-05	Misc. Income	\$ (100,288.27)	\$ (100,000.00)	\$ (60,000.00)
10-R-07	General Service Fees	\$ (2,750,407.67)	\$ (3,058,619.39)	\$ (1,940,528.36)
10-R-08	Course Fee	\$ (1,608,905.00)	\$ (1,735,000.00)	\$ (1,561,500.00)
10-R-09	Technology Fee	\$ (2,458,747.53)	\$ (2,882,182.82)	\$ (2,098,046.66)
10-R-10	Course Change Fee	\$ (8,230.00)	\$ -	\$ (8,000.00)
10-R-12	All Other Miscellaneous Fees	\$ (115,450.00)	\$ (146,400.00)	\$ (117,975.00)
10-R-13	Comm of PA, State Appropriations	\$ (10,076,286.24)	\$ (12,526,181.00)	\$ (12,317,422.00)
10-R-14	Luzerne County, Local	\$ (4,633,353.77)	\$ (6,262,500.00)	\$ (5,897,500.00)
10-R-16	Interest Income	\$ (235,346.89)	\$ (540,000.00)	\$ (540,000.00)
10-R-17	Other Income	\$ (1,000.00)	\$ (3,000.00)	\$ (1,000.00)
10-R-18	Conference Center Other	\$ (3,415.00)	\$ (21,000.00)	\$ (20,000.00)
Grand Total		\$ (2,911,672.84)	\$ (422,509.01)	\$ 4,465,336.91

Expenses Total	\$ 43,059,800.65
Revenue Total	\$ (38,594,463.74)
Allocations/Reductions/Changes	\$ 4,465,336.91
Balanced Budget	\$ 0.00

Luzerne County Community College

2021FY Bookstore Budget

Updated: 6/22/20

Fund	11
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Category	Report Category Description	2020FY Current Actuals	2020FY Budget	2021FY Budget
Expense		\$ 132,894.39	\$ 197,676.79	\$ 129,698.36
11-E-01	Benefits	\$ 44,920.25	\$ 61,780.19	\$ 50,847.30
11-E-02	Salary	\$ 87,974.14	\$ 135,896.60	\$ 78,851.06
Revenue		\$ (113,472.52)	\$ (280,000.00)	\$ (225,000.00)
11-R-01	Commission From Follett	\$ (113,472.52)	\$ (280,000.00)	\$ (225,000.00)
Grand Total		\$ 19,421.87	\$ (82,323.21)	\$ (95,301.64)

Luzerne County Community College

2021FY Food Services Budget

Updated: 6/22/20

Fund	12			
Category	Report Category Description	2020FY Current Actuals	2020FY Budget	2021FY Budget
Expense		\$ 295,626.63	\$ 410,916.20	\$ 368,198.14
12-E-01	Benefits	\$ 63,615.39	\$ 69,481.80	\$ 99,453.74
12-E-02	Salary	\$ 121,691.47	\$ 188,364.23	\$ 150,944.40
12-E-03	Bank Service/Collection Fee Charges	\$ 6,488.87	\$ 6,800.00	\$ 6,800.00
12-E-04	Food Supplies	\$ 103,764.47	\$ 145,270.17	\$ 110,000.00
12-E-05	Office Supplies	\$ 66.43	\$ 1,000.00	\$ 1,000.00
Revenue		\$ (160,579.76)	\$ (293,710.00)	\$ (156,000.00)
12-R-01	Sales, Food Service	\$ (143,823.31)	\$ (240,000.00)	\$ (120,000.00)
12-R-02	Vending Machines, Food Service	\$ (16,756.45)	\$ (53,710.00)	\$ (36,000.00)
Grand Total		\$ 135,046.87	\$ 117,206.20	\$ 212,198.14

Luzerne County Community College

2021FY Student Activities Budget

Updated: 6/22/20

Fund	40
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Category	Report Category Description	2020FY Current Actuals	2020FY Budget	2021FY Budget
Expense		\$ 112,780.75	\$ 398,750.00	\$ 200,000.00
40-E-01	Athletic Activity	\$ 777.50	\$ 9,000.00	\$ 4,500.00
40-E-02	Club Activity	\$ 16,249.85	\$ 126,450.00	\$ 63,200.00
40-E-03	Consultants/Honoraria	\$ 17,396.96	\$ 30,000.00	\$ 15,000.00
40-E-04	Independent Contractors	\$ 4,290.00	\$ 9,500.00	\$ 4,750.00
40-E-05	Salary - Coaches/Advisors	\$ 28,680.00	\$ 60,700.00	\$ 30,350.00
40-E-06	Special Activities	\$ 33.56	\$ 8,000.00	\$ 4,000.00
40-E-07	Supplies - Department/Office	\$ 23,983.04	\$ 91,000.00	\$ 45,500.00
40-E-08	Supplies - Other	\$ -	\$ 10,000.00	\$ 5,000.00
40-E-09	Transportation	\$ 21,369.84	\$ 54,100.00	\$ 27,700.00
Revenue		\$ (200,000.00)	\$ -	\$ (200,000.00)
40-R-01	Transfer From General Service Fee - Fund 10	\$ (200,000.00)	\$ -	\$ (200,000.00)
Grand Total		\$ (87,219.25)	\$ 398,750.00	\$ -

Luzerne County Community College

2021FY Capital Budget

Updated: 6/22/20

Fund	50
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Category	Report Category Description	2020FY Current Actuals	2020FY Budget	2021FY Budget
Expense		\$ 1,469,450.05	\$ 2,186,235.00	\$ 2,275,063.00
50-E-01	Facility Leases	\$ 694,463.00	\$ 705,933.00	\$ 727,994.00
50-E-02	Equipment Purchases/Leases	\$ 235,146.89	\$ 531,605.00	\$ 598,231.00
50-E-03	Debt Service	\$ 539,840.16	\$ 948,697.00	\$ 948,838.00
Revenue		\$ (954,674.53)	\$ (2,254,879.00)	\$ (2,275,063.00)
50-R-01	Luzerne County Appropriation	\$ -	\$ (272,500.00)	\$ (272,500.00)
50-R-02	State Appropriation	\$ (681,672.00)	\$ (1,354,405.00)	\$ (1,354,546.00)
50-R-03	Capital Fees	\$ (271,532.53)	\$ (315,415.00)	\$ (285,000.00)
50-R-04	Sale of Assets	\$ (1,470.00)	\$ (20,000.00)	\$ (10,000.00)
50-R-05	Allocate From Other Funds	\$ -	\$ (292,559.00)	\$ (353,017.00)
Grand Total		\$ 514,775.52	\$ (68,644.00)	\$ -