



LEHMAN
COLLEGE



**BUDGET &
PLANNING**
COMMITTEE REPORT

MEETING 11/7/2024

- Nine participants – 11 Members, 2 Guests
- Quorum achieved
- Agenda
 - Financial Report Update, Q1
 - FY 2024 Personnel Expenditures
- Next meeting is 2/6/2025



Financial Report Update, Q1



F i n a n c i a l R e p o r t U p d a t e

- Budget Updates for 2025, as of Q1
- Points of interest:
 - Expenditures increased from 136,433 to 141,228
 - PS Regular increased due to DC37 Agreement (98,701 to 101,146)
 - OTPS increased from 13,037 to 15,293
 - Shortfall of 4,925 to be covered by CUTRA reserves

Financial Report Update

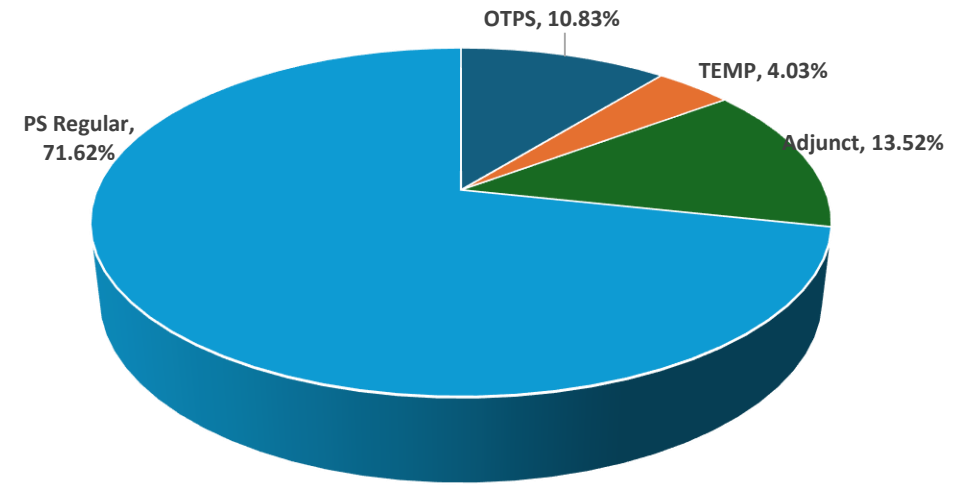
	<u>FY2024 (A)</u>	<u>FY2025 (P)</u>	<u>Q1 Projection</u>	<u>\$ Change</u>	<u>% Change</u>
Campus based Allocation	\$ 119,982	\$ 122,029	\$ 122,029		
Other	\$ -	\$ 10,818	\$ 10,617		
Current Budget	\$ 119,982	\$ 132,847	\$ 132,646	\$ (201)	-0.15%
Tuition Collection Target	\$ (797)	\$ 3,587	\$ 3,637	\$ 50	1.39%
Total Campus Based Resources	\$ 119,185	\$ 136,434	\$ 136,283	\$ (151)	-0.11%
Expenditures					
Personnel Services	\$ 92,139	\$ 98,701	\$ 101,146	\$ 2,445	2.48%
Adjuncts	\$ 18,894	\$ 19,195	\$ 19,092	\$ (103)	-0.54%
Temporary Services	\$ 4,618	\$ 5,500	\$ 5,697	\$ 197	3.58%
OTPS	\$ 11,088	\$ 13,037	\$ 15,293	\$ 2,256	17.30%
Total Expenditures	\$ 126,739	\$ 136,433	\$ 141,228	\$ 4,795	3.51%
Over/Under	\$ (7,554)	\$ 1	\$ (4,945)		
Other Reserves	\$ 15,950	\$ 8,396	\$ 8,396		
CUTRA Reserves	\$ 23,754	\$ 23,754	\$ 23,754		
Year-End Balance	\$ 32,150	\$ 32,151	\$ 27,205	\$ (4,946)	-15.38%

→ DC 37 bargaining payout, mandatory increases and filling fulltime positions.

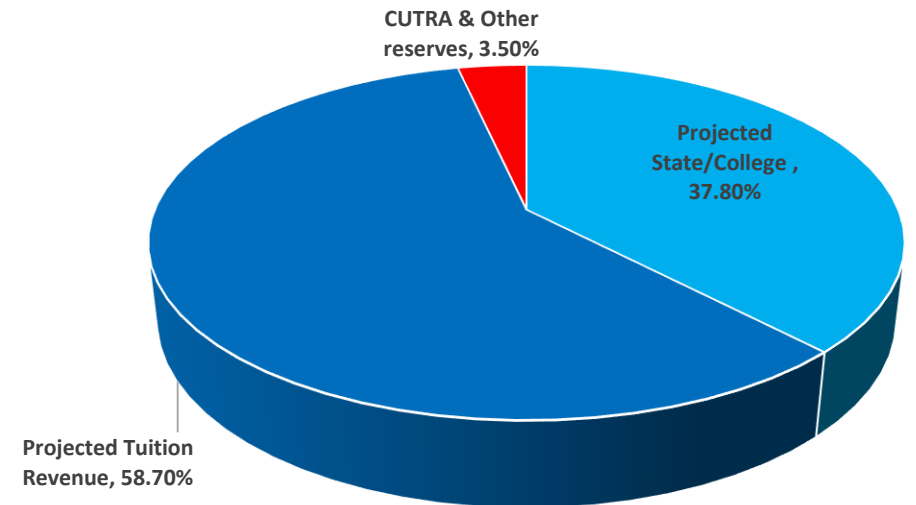
→ Mainly one-time strategic investments directly aligned with enrollment growth, student retention, and revenue generation.

Financial Report Update

Campus Based Expenditures, 141.2 Million



Campus Based Resources, 141.2 Million



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FY 2024 Personnel Expenditures



2 0 2 4 P e r s o n n e l E x p e n d i t u r e s

- This report is in response of the September 26, 2024 inquiry by A. Nunez in regards to the PS Regular item
 - 1) Funds spent by division.
 - 2) Personnel funds spent between administration and full-time faculty
- Points of interest:
 - 48.20% and 51.80% personnel expenditures in those classified as teaching/non-teaching respectively.
 - 402 and 578 personnel headcounts in those classified as teaching/non-teaching respectively
 - Adjuncts were paid 146,606 teaching hours and 43,464 office hours

2 0 2 4 P e r s o n n e l E x p e n d i t u r e s

“Personnel funds spent between administration and full-time faculty”

	<u>FY2024</u>
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Other	\$ -
Current Budget	\$ 119,982
Tuition Collection Target	\$ (797)
Total Campus Based Resources	\$ 119,185
Expenditures	
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Expenditure	Category	%	Headcount	Category	%
\$ 44,410	Teaching	48.20%	402	Teaching	44.18%
\$ 47,729	Non-Teaching	51.80%	578	Non-Teaching	55.82%

Hours	Category	%
146,606	Teaching	77.13%
43,464	Office Hours	22.87%

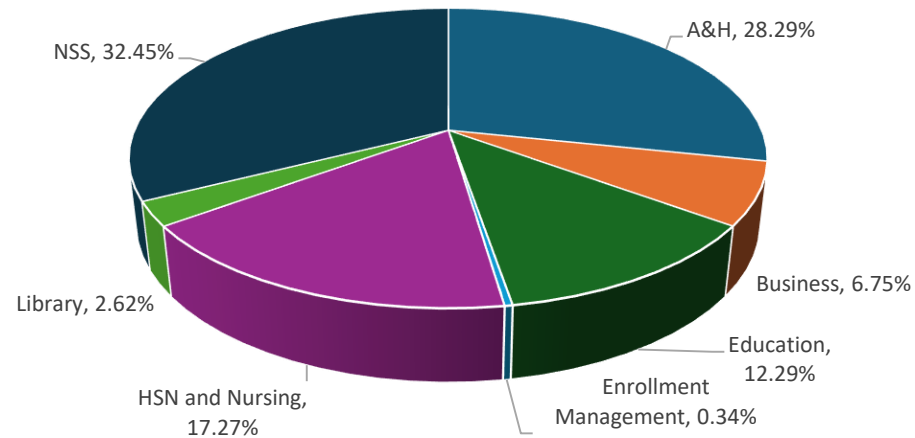
2024 Personnel Expenditures

“Funds spent by division”

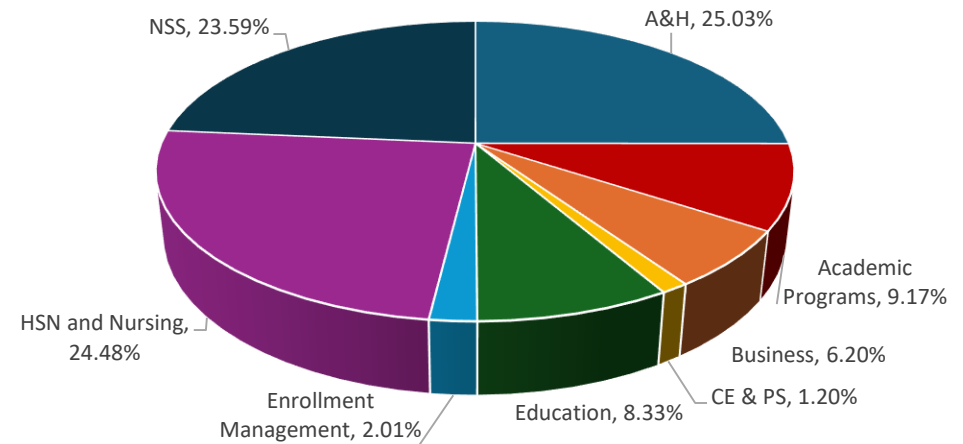
Expenditures by Division, Teaching Personnel, Full Time				
School/Division	FTE	%	Amount	%
A&H	115	28.61%	\$ 12,565.00	28.29%
Business	27	6.72%	\$ 2,996.00	6.75%
Education	49	12.19%	\$ 5,456.00	12.29%
Enrollment Management	1	0.25%	\$ 150.00	0.34%
HSN and Nursing	76	18.91%	\$ 7,670.00	17.27%
Library	12	2.99%	\$ 1,164.00	2.62%
NSS	122	30.35%	\$ 14,409.00	32.45%
Total	402	100.00%	\$ 44,410.00	100.00%

Expenditures by Division, Teaching Personnel, Adjuncts				
School/Division	Hours Paid	%	Amount	%
A&H	47,549	25.02%	\$ 4,667.00	25.03%
Academic Programs	17,278	9.09%	\$ 1,709.00	9.17%
Business	11,449	6.02%	\$ 1,156.00	6.20%
CE & PS	2,340	1.23%	\$ 223.00	1.20%
Education	16,121	8.48%	\$ 1,554.00	8.33%
Enrollment Management	3,970	2.09%	\$ 375.00	2.01%
HSN and Nursing	46,770	24.61%	\$ 4,564.00	24.48%
NSS	44,593	23.46%	\$ 4,398.00	23.59%
Total	190,070	100.00%	\$ 18,646.00	100.00%

Expenditures by Division



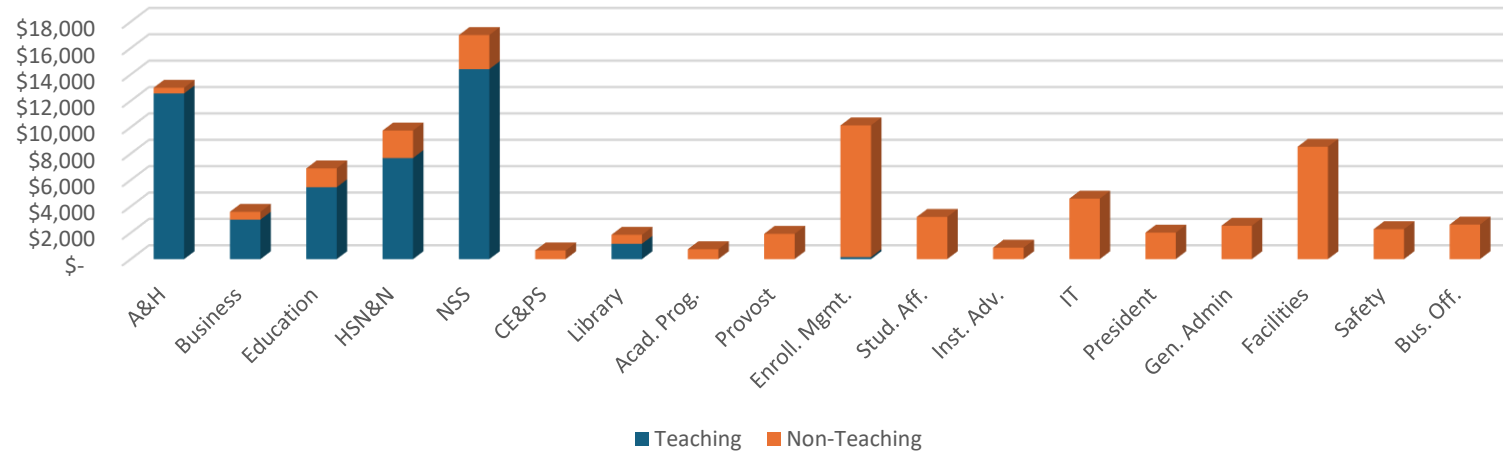
Expenditures by Division



2024 Personnel Expenditures

“Funds spent by division”

Expenditures

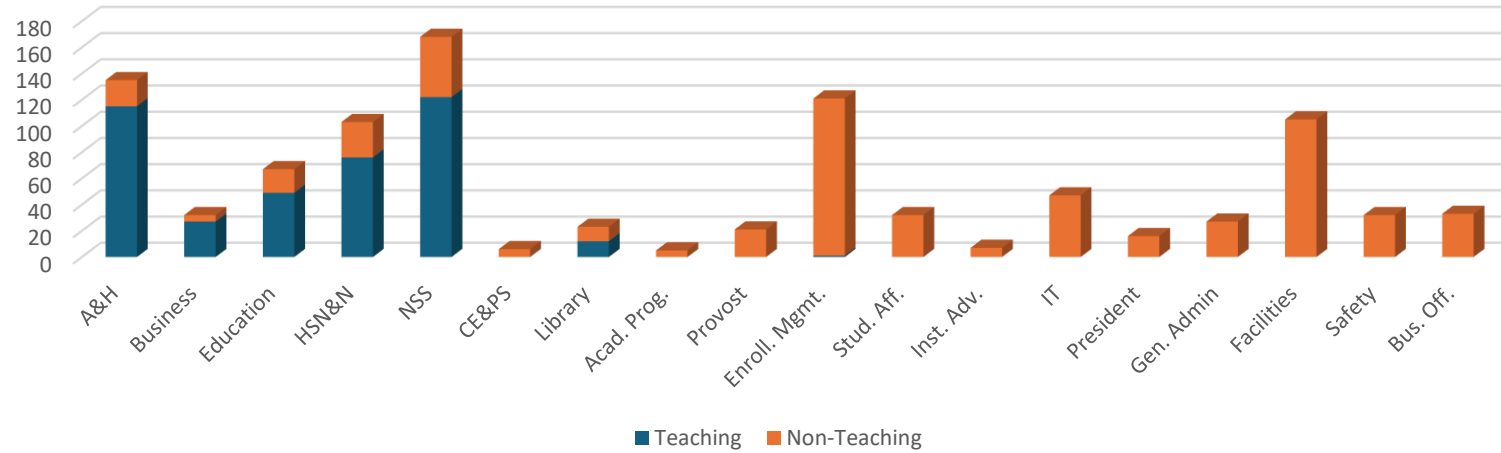


		Expenditures																		
	A&H	Business	Education	HSN&N	NSS	CE&PS	Library	Acad. Prog.	Provost	Enroll. Mgmt.	Stud. Aff.	Inst. Adv.	IT	President	Gen. Adm.	Facilities	Safety	Bus. Off.	Totals	
Teaching	\$12,565	\$ 2,996	\$ 5,456	\$ 7,670	\$ 14,409	\$ -	\$ 1,164	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,410
Non-Teaching	\$430	\$ 592	\$ 1,429	\$ 2,082	\$ 2,584	\$ 658	\$ 683	\$ 752	\$ 1,918	\$ 9,989	\$ 3,199	\$ 870	\$ 4,590	\$ 2,006	\$ 2,532	\$ 8,523	\$ 2,270	\$ 2,622	\$ 47,729	
		Head Count																		
Teaching	115	27	49	76	122	0	12	0	0	1	0	0	0	0	0	0	0	0	0	402
Non-Teaching	20	5	18	27	46	6	11	5	21	120	32	7	47	16	27	105	32	33	578	

2024 Personnel Expenditures

“Funds spent by division”

Head Count



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Non-Teaching	20	5	18	27	46	6	11	5	21	120	32	7	47	16	27	105	32	33	578	

MEETING 11/07/2024

- Next meeting is 02/06/2025 for a budget report.
3:00 PM, Shuster Hall 336
 - Agenda to be determined.

For any further questions or inquiries:
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