

Lehigh Carbon Community College  
**Operating Budget Summary**  
**Fiscal Year 2021-2022**

	Fiscal Year 2020-2021 Revised	Fiscal Year 2021-2022 Increase/ (Decrease)	Fiscal Year 2021-2022 Proposed Budget	2021-2022 % Increase
<b>Revenues</b>				
Tuition & Fees- Credit	\$ 18,912,155	\$ 1,341,266	\$ 20,253,421	7.1%
Tuition & Fees - Noncredit	2,280,000	100	2,280,100	0.0%
Sponsor Appropriation	4,565,594	99,365	4,664,959	2.2%
State Appropriation	13,957,242	-	13,957,242	0.0%
Investment Income	200,000	-	200,000	0.0%
Miscellaneous Income	1,695,025	91,475	1,786,500	5.4%
<b>Total Revenue</b>	<b>\$ 41,610,016</b>	<b>\$ 1,532,206</b>	<b>\$ 43,142,222</b>	<b>3.7%</b>
<b>Expenditures</b>				
Salaries & Wages - FT Faculty	\$ 7,460,000	\$ 5,000	\$ 7,465,000	0.1%
Salaries & Wages - FT Administrative	6,055,000	325,000	6,380,000	5.4%
Salaries & Wages - FT Classified	2,665,000	(40,000)	2,625,000	-1.5%
Salaries & Wages - PT Faculty	1,660,000	50,000	1,710,000	3.0%
Salaries & Wages - PT Service Faculty	290,000	-	290,000	0.0%
Salaries & Wages - Adjunct Faculty	2,850,000	(90,000)	2,760,000	-3.2%
Salaries & Wages - PT Administrative	815,000	(100,000)	715,000	-12.3%
Salaries & Wages - PT Classified	520,000	125,000	645,000	24.0%
Salaries & Wages - PT Noncredit	600,000	-	600,000	0.0%
Salaries & Wages - Student Tutoring	235,000	-	235,000	0.0%
Salaries & Wages - Student	105,000	-	105,000	0.0%
<b>Subtotal</b>	<b>23,255,000</b>	<b>(665,000)</b>	<b>23,530,000</b>	<b>-2.9%</b>
Fringe Benefits	7,685,000	535,000	8,220,000	7.0%
Advertising and Marketing	540,550	3,450	544,000	0.6%
Aviation Rental	250,000	70,000	320,000	28.0%
Bad Debt Expense	600,000	100,000	700,000	16.7%
Bank Fees	146,600	3,800	150,400	2.6%
Contracted Custodial Services	150,000	-	150,000	0.0%
Contracted Services	1,429,507	28,580	1,458,087	2.0%
Food, Beverage & Official Functions	94,725	45,000	139,725	47.5%
Insurance	322,500	3,000	325,500	0.9%
IT Hardware Maintenance	106,400	-	106,400	0.0%
IT Software Maintenance	1,663,300	87,391	1,750,691	5.3%
IT Contracted Services	761,600	205,724	967,324	27.0%
Library Books & Periodicals	78,300	-	78,300	0.0%
License Fees	77,000	(1,800)	75,200	-2.3%
Maintenance & Repairs	451,120	6,705	457,825	1.5%
Membership & Accreditation	262,504	17,921	280,425	6.8%
Postage	121,850	(36,850)	85,000	-30.2%
Professional Services (Audit, Legal)	225,000	(3,500)	221,500	-1.6%
Supplies & Materials	917,276	89,494	1,006,770	9.8%
Telephone	115,000	(3,700)	111,300	-3.2%
Travel & Staff Development	179,350	110,060	289,410	61.4%
Utilities	1,247,617	195,498	1,443,115	15.7%
Workforce Partnership Contracts	1,136,250	(5,000)	1,131,250	-0.4%
<b>Sub-Total Operating Expenditures</b>	<b>41,816,449</b>	<b>(316,251)</b>	<b>43,542,222</b>	<b>-0.8%</b>
Utilization of GEERS Funds	(259,000)	259,000	-	
Utilization of Enrollment Stabilization Reserve	-	(400,000)	(400,000)	
<b>Total Expenditures and Transfers</b>	<b>\$ 41,557,449</b>	<b>\$ (457,251)</b>	<b>\$ 43,142,222</b>	<b>-1.1%</b>
<b>NET</b>	<b>\$ 52,567</b>	<b>\$ 1,989,457</b>	<b>\$ -</b>	

Lehigh Carbon Community College  
**Operating Revenue Budget**  
**Fiscal Year 2021-2022**

	Fiscal Year 2020-2021 Revised Budget	Fiscal Year 2020-2021 Increase/ (Decrease)	Fiscal Year 2021-2022 Proposed Budget
<b>Tuition &amp; Fees - Credit</b>			
Tuition - Sponsor	\$ 10,357,481	\$ 116,699	\$ 10,474,180
Tuition - Morgan	360,985	44,315	405,300
Tuition - Non-Sponsor	2,322,186	339,586	2,661,772
Tuition - Schuylkill	939,791	132,553	1,072,344
Tuition - Out-of-State	515,211	62,121	577,332
Tuition - Dual Enrollment	591,452	52,763	644,215
Technology Fee	1,420,585	603,029	2,023,614
Comprehensive Fee	2,033,415	(9,801)	2,023,614
Application Fees	-	-	-
Aviation Course Fees	330,000	-	330,000
Graduation Commencement Fees	-	-	-
Student Svc Fee - Withdrawal	-	-	-
Course Fee	24,000	-	24,000
Course Fee - SEED	114,000	-	114,000
Employee Tuition Benefits	(110,000)	-	(110,000)
Late Registration Fee	1,200	-	1,200
Lifelong Learning Assessment Fee	10,000	-	10,000
PTA End of Program Test Fee	2,000	-	2,000
ADN Program NSNA Fee	6,650	-	6,650
Transcript Fee	2,200	-	2,200
Tuition Benefits - Clinic Bank	(9,000)	-	(9,000)
<b>Tuition &amp; Fees - Non Credit</b>			
Testing and Book Fees ( Non-Credit)	1,500	-	1,500
Tuition Avocational/Recreational (Noncredit)	33,100	(18,000)	15,100
Tuition CDL Training (Noncredit)	780,000	250,000	1,030,000
Tuition Contracted (Noncredit)	235,000	-	235,000
Tuition Contracted CDL Training (Noncredit)	150,000	(150,000)	-
Tuition Contracted Credit Program (Noncredit)	180,000	-	180,000
Tuition Contracted Public Service	15,000	-	15,000
Tuition Contracted - SHINE Ecosystem (Noncredit)	-	12,000	12,000
Tuition Literacy (Noncredit)	113,500	-	113,500
Tuition Occupation/Academic (Noncredit)	253,900	(103,900)	150,000
Tuition Public Service (Noncredit)	135,000	-	135,000
NonCredit Apprenticeship Tuition Revenue	240,000	10,000	250,000
Wednet Administrative Fees (Noncredit)	28,000	-	28,000
Wednet Contracted Revenue ( Non-Credit)	115,000	-	115,000
<b>Sponsor Appropriation</b>			
Sponsor Appropriation	4,565,594	99,365	4,664,959
<b>State Appropriation</b>			
State Appropriation - Credit	13,957,242	-	13,957,242
<b>Miscellaneous Income</b>			
Administrative Allowances	117,600	(27,600)	90,000
Bad Check Fees	1,500	-	1,500
Bookstore Commission	75,000	-	75,000
Campus Based Admin Allowance	25,000	-	25,000
Culinary Program Equipment Fee	6,875	-	6,875
Donations - Capital / Non-Capital	-	-	-
Duplicating Services	25,000	(10,000)	15,000
Early Childhood Education Revenue	-	-	-
Foundation Income Received	192,000	-	192,000
Investment Income	200,000	-	200,000
LANTA Passes	10,000	10,000	20,000
Library Duplicating and Fines	1,850	-	1,850
Miscellaneous Income	30,000	-	30,000
Nursing Test Fees	250,000	-	250,000
Parking Fines	500	-	500
Payment Plan Fees	80,000	-	80,000
PELL Administrative Allowance	14,750	-	14,750
Rental Income	-	58,000	58,000
Sewer Plant Operations reimb.	41,000	-	41,000
State Rebate (FICA)	813,925	61,075	875,000
Testing Center Fees	9,000	-	9,000
Tutoring Fee	500	-	500
Vet Tech Badge Fee	525	-	525
<b>TOTAL REVENUE</b>	<b>\$ 41,610,017</b>	<b>\$ 1,532,205</b>	<b>\$ 43,142,222</b>

Lehigh Carbon Community College  
**Operating Revenue Budget Summary**  
**Fiscal Year 2021-2022**

<u>Revenue Source</u>	Fiscal Year		<u>% of Total Budget</u>	Fiscal Year		<u>% of Total Budget</u>
	2020-2021 Revised			2021-2022 Proposed		
Tuition and Fees - Credit	\$ 18,912,155	45.5%	\$ 20,253,421	46.9%		
Tuition and Fees - Non-credit	2,280,000	5.5%	2,280,100	5.3%		
Sponsor Appropriation	4,565,594	11.0%	4,664,959	10.8%		
State Appropriation	13,957,242	33.5%	13,957,242	32.4%		
Miscellaneous Income	1,895,025	4.5%	1,986,500	4.6%		
<b>Total</b>	<b>\$ 41,610,016</b>	<b>100.0%</b>	<b>\$ 43,142,222</b>	<b>100.0%</b>		

# LEHIGH CARBON COMMUNITY COLLEGE

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

YEAR ENDED JUNE 30, 2021

The following is a Condensed Statement of Revenues, Expenses and Changes in Net Position as of June 30, 2021 and 2020 (dollars are in thousands):

	<u>2021</u>	<u>2020</u>	<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
Operating revenues:				
Tuition and fees	\$ 25,376	\$ 22,529	\$ 2,847	12.6%
Auxiliary services	311	504	(193)	(38.3)%
Other	1,198	1,129	69	6.1%
Non-operating revenues:				
Commonwealth and local sponsor appropriations	23,083	22,847	236	1.0%
Government/local grant and contracts	10,035	6,542	3,493	53.4%
Investment income	<u>430</u>	<u>506</u>	<u>(76)</u>	<u>(15.0)%</u>
Total revenues	<u>60,433</u>	<u>54,057</u>	<u>6,376</u>	<u>11.8%</u>
Operating expenses:				
Educational and general	49,971	47,876	2,095	4.4%
Depreciation and amortization	3,638	3,555	83	2.3%
Gain/loss on disposal of capital assets	22	(1)	23	(2300.0)%
Auxiliary services	6	145	(139)	(95.9)%
Non-operating expenses:				
Interest on indebtedness	<u>528</u>	<u>556</u>	<u>(28)</u>	<u>(5.0)%</u>
Total expenses	<u>54,165</u>	<u>52,131</u>	<u>2,034</u>	<u>3.9%</u>
Increase in net position	<u>6,268</u>	<u>1,926</u>	<u>4,342</u>	<u>225.4%</u>
Net position, beginning	64,021	62,095	1,926	3.1%
Net position, ending	<u>\$ 70,289</u>	<u>\$ 64,021</u>	<u>\$ 6,268</u>	<u>9.8%</u>

Revenue recognized from appropriations amounted to \$23 million and \$22.8 million in 2021 and 2020, respectively.

## Lehigh Carbon Community College Operating Budget Summary Fiscal Year 2020-2021

	Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Increase/ (Decrease)	Fiscal Year 2020-2021 Proposed Budget	2020-2021 % Increase
<b>Revenues</b>				
Tuition & Fees- Credit	\$ 19,691,092	\$ 965,445	\$ 20,656,537	4.9%
Tuition & Fees - Noncredit	2,000,000	\$ 380,000	2,380,000	19.0%
Sponsor Appropriation	4,561,353	\$ 4,241	4,565,594	0.1%
State Appropriation	13,687,645	\$ 269,597	13,957,242	2.0%
Investment Income	300,000	\$ 100,000	400,000	33.3%
Miscellaneous Income	1,618,500	\$ 280,600	1,899,100	17.3%
<b>Total Revenue</b>	<b>\$ 41,858,590</b>	<b>\$ 1,999,883</b>	<b>\$ 43,858,473</b>	<b>4.8%</b>
<b>Expenditures</b>				
Salaries & Wages - FT Faculty	\$ 7,400,000	190,000	\$ 7,590,000	2.6%
Salaries & Wages - FT Administrative	6,040,000	375,000	6,415,000	6.2%
Salaries & Wages - FT Classified	2,840,000	65,000	2,905,000	2.3%
Salaries & Wages - PT Faculty	1,585,000	45,000	1,630,000	2.8%
Salaries & Wages - PT Service Faculty	265,000	25,000	290,000	9.4%
Salaries & Wages - Adjunct Faculty	2,750,000	90,000	2,840,000	3.3%
Salaries & Wages - PT Administrative	800,000	75,000	875,000	9.4%
Salaries & Wages - PT Classified	700,000	10,000	710,000	1.4%
Salaries & Wages - PT Noncredit	400,000	200,000	600,000	50.0%
Salaries & Wages - Student Tutoring	235,000	-	235,000	0.0%
Salaries & Wages - Student	105,000	-	105,000	0.0%
<b>Subtotal</b>	<b>23,120,000</b>	1,075,000	<b>24,195,000</b>	4.6%
Fringe Benefits	7,695,000	245,000	7,940,000	3.2%
Advertising and Marketing	532,900	7,650	540,550	1.4%
Aviation Rental	250,000	-	250,000	-
Bad Debt Expense	550,000	50,000	600,000	9.1%
Bank Fees	146,600	-	146,600	0.0%
Contracted Custodial Services	150,000	-	150,000	0.0%
Contracted Services	1,345,600	83,907	1,429,507	6.2%
Food, Beverage & Official Functions	186,500	2,950	189,450	1.6%
Insurance	272,500	50,000	322,500	18.3%
IT Hardware Maintenance	106,400	-	106,400	0.0%
IT Software Maintenance	1,651,200	12,100	1,663,300	0.7%
IT Contracted Services	731,600	30,000	761,600	4.1%
Library Books & Periodicals	83,300	(5,000)	78,300	-6.0%
License Fees	77,000	-	77,000	0.0%
Maintenance & Repairs	444,300	6,820	451,120	1.5%
Membership & Accreditation	244,400	31,920	276,320	13.1%
Postage	121,850	-	121,850	0.0%
Professional Services (Audit, Legal)	225,000	-	225,000	0.0%
Supplies & Materials	1,011,100	135,495	1,146,595	13.4%
Telephone	115,000	-	115,000	0.0%
Travel & Staff Development	358,700	17,910	376,610	5.0%
Utilities	1,592,390	(32,869)	1,559,521	-2.1%
Workforce Partnership Contracts	847,250	289,000	1,136,250	34.1%
<b>Sub-Total Operating Expenditures</b>	<b>41,858,590</b>	1,999,883	<b>43,858,473</b>	<b>4.8%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 41,858,590</b>	<b>\$ 1,999,883</b>	<b>\$ 43,858,473</b>	<b>4.8%</b>
<b>NET</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Note:** In accordance with section 6.1 of the Rules, Regulations, and Procedures for Lehigh Carbon Community College, in the event the College receives Total Revenue in excess of that which is shown on the Operating Budget Summary from an increase in the Commonwealth of Pennsylvania appropriation and/or an increase in student enrollment, then, in such event, the Local Sponsor hereby specially approves expenditures by the College in excess of the Total Expenditures shown on the Operating Budget Summary in a sum not to exceed the amount of the revenue received in excess of the Total Revenue shown on the Operating Budget Summary.

Lehigh Carbon Community College  
**Operating Revenue Budget**  
**Fiscal Year 2020-2021**

Account Title	Fiscal Year 2019-2020 Adopted Budget	Fiscal Year 2020-2021 Increase/ (Decrease)	Fiscal Year 2020-2021 Proposed Budget
<b>Tuition &amp; Fees - Credit</b>			
Tuition - Sponsor	\$ 10,977,624	\$ 350,056	\$ 11,327,680
Tuition - Tamaqua	399,885	(5,085)	394,800
Tuition - Non-Sponsor	2,350,232	189,480	2,539,712
Tuition - Schuylkill	913,535	114,289	1,027,824
Tuition - Out-of-State	421,350	142,122	563,472
Tuition - Dual Enrollment	545,959	100,896	646,855
Technology Fee	1,566,610	(9,830)	1,556,780
Comprehensive Fee	2,258,847	(30,483)	2,228,364
Aviation Course Fees	330,000	-	330,000
Course Fee	24,000	-	24,000
Course Fee - SEED	-	114,000	114,000
Employee Tuition Benefits	(110,000)	-	(110,000)
Late Registration Fee	1,200	-	1,200
Lifelong Learning Assessment Fee	10,000	-	10,000
PTA End of Program Test Fee	2,000	-	2,000
ADN Program NSNA Fee	6,650	-	6,650
Transcript Fee	2,200	-	2,200
Tuition Benefits - Clinic Bank	(9,000)	-	(9,000)
<b>Tuition &amp; Fees - Non Credit</b>			
Testing and Book Fees ( Non-Credit)	11,500	(10,000)	1,500
Tuition Avocational/Recreational (Non Credit)	33,100	-	33,100
Tuition CDL Training (Non Credit)	780,000	-	780,000
Tuition Contracted (Non Credit)	145,000	90,000	235,000
Tuition Contracted CDL Training (Non Credit)	250,000	-	250,000
Tuition Contracted Credit Program (Non Credit)	135,000	45,000	180,000
Tuition Contracted Public Service	15,000	-	15,000
Tuition Literacy (Non Credit)	98,500	15,000	113,500
Tuition Occupation/Academic (Non Credit)	253,900	-	253,900
Tuition Public Service (Non Credit)	135,000	-	135,000
Non credit Apprenticeship Tuition Revenue	-	240,000	240,000
Wednet Administrative Fees (Non Credit)	28,000	-	28,000
Wednet Contracted Revenue ( Non Credit)	115,000	-	115,000
<b>Sponsor Appropriation</b>			
Sponsor Appropriation	4,561,353	4,241	4,565,594
<b>State Appropriation</b>			
State Appropriation - Credit	13,687,645	269,597	13,957,242
<b>Miscellaneous Income</b>			
Administrative Allowances	87,600	30,000	117,600
Bad Check Fees	1,500	-	1,500
Bookstore Commission	150,000	-	150,000
Campus Based Admin Allowance	-	25,000	25,000
Culinary Program Equipment Fee	1,875	5,000	6,875
Duplicating Services	25,000	-	25,000
Foundation Income	192,000	-	192,000
Investment Income	300,000	100,000	400,000
LANTA Passes	20,000	-	20,000
Library Duplicating and Fines	1,850	-	1,850
Miscellaneous Income	30,800	(800)	30,000
Nursing Test Fees	80,000	170,000	250,000
Parking Fines	3,400	(2,900)	500
Payment Plan Fees	85,000	(5,000)	80,000
PELL Administrative Allowance	14,750	-	14,750
Rental Income	39,000	19,000	58,000
Sewer Plant Operations reimb.	41,200	(200)	41,000
State Rebate (FICA)	830,000	45,000	875,000
Testing Center Fees	9,000	-	9,000
Tutoring Fee	5,000	(4,500)	500
Vet Tech Badge Fee	525	-	525
<b>TOTAL REVENUE</b>	<b>\$ 41,858,590</b>	<b>\$ 1,999,883</b>	<b>\$ 43,858,473</b>

Lehigh Carbon Community College  
**Operating Revenue Budget Summary**  
**Fiscal Year 2020-2021**

<b><u>Revenue Source</u></b>	<b>Fiscal Year</b>		<b>% of Total <u>Budget</u></b>	<b>Fiscal Year</b>		<b>% of Total <u>Budget</u></b>
	<b>2019-2020 Adopted</b>	<b>2020-2021 Proposed</b>		<b>2019-2020 Adopted</b>	<b>2020-2021 Proposed</b>	
Tuition and Fees - Credit	\$ 19,691,092	\$ 20,656,537	47.0%	\$ 20,656,537	47.1%	
Tuition and Fees - Non-credit	2,000,000	2,380,000	4.8%	2,380,000	5.4%	
Sponsor Appropriation	4,561,353	4,565,594	10.9%	4,565,594	10.4%	
State Appropriation	13,687,645	13,957,242	32.7%	13,957,242	31.8%	
Miscellaneous Income	1,918,500	2,299,100	4.6%	2,299,100	5.3%	
<b>Total</b>	<b>\$ 41,858,590</b>	<b>\$ 43,858,473</b>	<b>100.0%</b>	<b>\$ 43,858,473</b>	<b>100.0%</b>	

# LEHIGH CARBON COMMUNITY COLLEGE

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

YEAR ENDED JUNE 30, 2020

The following is a Condensed Statement of Revenues, Expenses and Changes in Net Position as of June 30, 2020 and 2019 (dollars are in thousands):

	2020	2019	Increase/ Decrease	Percentage Change
Operating revenues:				
Tuition and fees	\$ 22,529	\$ 22,272	\$ 257	1.15%
Auxiliary services	504	490	14	2.86%
Other	1,129	1,501	(372)	-24.78%
Nonoperating revenues:				
Commonwealth and local sponsor appropriations	22,847	22,558	289	1.28%
Government/local grant and contracts	6,542	4,192	2,350	56.06%
Capital donation	-	8,000	(8,000)	0%
Investment income	506	668	(162)	-24.25%
<b>Total revenues</b>	<b>54,057</b>	<b>59,681</b>	<b>(5,624)</b>	<b>-9.42%</b>
Operating expenses:				
Educational and general	47,876	46,586	1,290	2.77%
Depreciation and amortization	3,555	3,563	(8)	-0.22%
Loss on disposal of capital assets	(1)	12	(13)	-50%
Auxiliary services	145	166	(21)	-12.65%
Nonoperating expenses:				
Interest on indebtedness	556	596	(40)	-6.71%
<b>Total expenses</b>	<b>52,131</b>	<b>50,923</b>	<b>1,208</b>	<b>2.37%</b>
<b>Increase in net position</b>	<b>1,926</b>	<b>8,758</b>	<b>(6,832)</b>	<b>-78.01%</b>
Net position, beginning period	62,095	53,337	8,758	16.42%
<b>Net position, ending</b>	<b>\$ 64,021</b>	<b>\$ 62,095</b>	<b>\$ 1,926</b>	<b>3.10%</b>

Revenue recognized from appropriations amounted to \$22.8 million and \$22.6 million in 2020 and 2019, respectively.

- Operating expenses increased \$1.2 million or 2.5% over prior year. Net non-operating revenues decreased \$5.5 million or 16% over prior year as a result of last year's data