



**GENERAL OPERATING FUND
& ACADEMIC CENTER
SCHOOL BUDGETS
2018-2019**

February 1, 2018

Dear Sponsoring School Board Member:

The resolutions for the Lehigh Career & Technical Institute's 2018-2019 Proposed General Operating Fund and Academic Center Budgets were approved by the Joint Operating Committee on January 24, 2018. The proposed General Operating Fund Expense Budget of \$26,602,200 represents a \$343,100 and a 1.3% increase over the 2017-2018 Budget and the member districts' increase will be \$152,300 or .75%. The proposed Academic Center Budget of \$1,819,400 represents an increase of \$73,100 or a 4.2% from the 2017-2018 Budget and the member districts' increase will be \$58,500 or 3.8%. The 2018-2019 proposed General Operating Fund Budget includes the \$2,961,220 debt service payment for the school's 2005 modernization and expansion and new funds obtained in 2017 for various site improvements including a new welding lab. The 2018-2019 Facility Capital Project contribution is \$100,000 and Technology Reserve Fund is \$197,580. The Technology Reserve Fund is a new fund created during the 2017 refinancing process as a method to address the technology infrastructure needs of the site. The 2018-2019 General Operating Fund Budget will use \$101,000 from the Committed PSERS Fund Balance in an effort to smooth the effect of rising employee pension costs. As in previous years, the actual member district shares will be decreased by unexpended funds and excess revenue that is returned to districts at the end of the year.

The proposed budget represents a sincere effort of the Joint Operating Committee's Business and Finance Committee and the administrative staff to provide a quality program of career and technical education, and to demonstrate fiscal responsibility in an era of severely constrained resources. The administrative staff will develop proposals for competitive state and federal grants and will continue to seek industry donations to help offset operating expenses and lower the member districts' cost.

The 2018-2019 proposed budget priorities include maintaining program quality, increasing student academic and technical skills achievement, and increased attainment of industry credentials and end of program tests. We are pleased to announce the expansion of our Electromechanical/Mechatronics Technology program in the Fall of 2018 with the addition of a new "Gateway" lab. This new lab will immerse students into the world of advanced manufacturing technology, which is a high demand career pathway with high earning potential.

A description of the major expenditures is provided for each major budget category, but if you desire further clarification, please contact Patricia T. Bader, Business Administrator at 610-799-1313.

On behalf of the students and staff at Lehigh Career & Technical Institute, I respectfully request your support of the proposed 2018-2019 General Operating Fund and Academic Center Fund Budgets.

Sincerely,



Thomas J. Rushton, Ed.D
Executive Director



**WE PREPARE ALL STUDENTS
FOR SUCCESSFUL CAREERS
& LIFELONG LEARNING**

LEHIGH COUNTY PARTICIPATING SCHOOLS

ALLENTOWN SCHOOL DISTRICT

Mr. Thomas E. Parker, Superintendent
Ms. Lisa Conover, JOC Member
Ms. Cecilia Gerlach, JOC Member
Ms. Audrey Mathison, JOC Member
Mr. Robert E. Smith Jr., JOC Member

PARKLAND SCHOOL DISTRICT

Mr. Richard Sniscak, Superintendent
Mr. Robert E. Bold, JOC Member
Ms. Carol Facchiano, JOC Member
Mr. David J. Hein, JOC Member
Mr. David M. Kennedy, JOC Member
Ms. Marie Maritch, JOC Member
Ms. Lisa Roth, JOC Member

CATASAUQUA AREA SCHOOL DISTRICT

Mr. Robert J. Spengler, Superintendent
Ms. Carol Cunningham, JOC Member

SALISBURY TOWNSHIP SCHOOL DISTRICT

Dr. Randy Ziegenfuss, Superintendent
Mr. Frank R. Frankenfield, JOC Member

EAST PENN SCHOOL DISTRICT

Dr. J. Michael Schilder, Superintendent
Mr. Paul Champagne, JOC Member
Mr. Chris Donatelli, JOC Member
Mr. Alan C. Earnshaw, JOC Member
Mr. Adam Smith, JOC Member

SOUTHERN LEHIGH SCHOOL DISTRICT

Ms. Kathleen Evison, Superintendent
Ms. Kathleen Parsons, JOC Member
Ms. Rita Sisselberger, JOC Member

NORTHERN LEHIGH SCHOOL DISTRICT

Mr. Matthew J. Link, Superintendent
Mr. Gary S. Fedorcha, JOC Member

WHITEHALL-COPLAY SCHOOL DISTRICT

Dr. Lorie Hackett, Superintendent
Ms. Patty Gaugler, JOC Member

NORTHWESTERN LEHIGH SCHOOL DISTRICT

Dr. Mary Anne Wright, Superintendent
Mr. Alan Rex, JOC Member

LEHIGH CAREER & TECHNICAL INSTITUTE

Mr. Frank R. Frankenfield, Chairperson
Mr. Gary S. Fedorcha, Vice Chairperson
Mr. David J. Hein, Treasurer
Mr. Richard Sniscak, Superintendent of Record
Dr. Thomas J. Rushton, IV, Executive Director
Mrs. Patricia T. Bader, Business Administrator
Atty. C. Steven Miller, Solicitor

MISSION STATEMENT

Our mission at Lehigh Career & Technical Institute is to prepare all students for successful careers and lifelong learning.

We believe at LCTI that our purpose is to provide students with opportunities to pursue college and careers. We also believe it is important to serve our community therefore, our course offerings are a reflection of the identified employment needs in the Lehigh Valley.

VISION STATEMENT

Our vision at LCTI is that every student will be provided with a high quality education in a safe and nurturing environment, become career and college ready, and enter the workforce equipped with the skills and knowledge to compete in a global economy.

QUALITY STATEMENT

Lehigh Career & Technical Institute is committed to fostering continuous improvement in curriculum, staff and student performance through a disciplined and structured quality system that solicits stakeholder input and drives strategic and operational planning.

QUALITY OBJECTIVES

1. Provide the products and services to prepare our students for successful careers and lifelong learning.
2. Determine the needs and monitor the satisfaction of our customers.
3. Continuously improve our performance by using data and analysis gathered through our processes.
4. Encourage employee and customer participation in continuous improvement and preventive and corrective action.
5. Assess our quality system on a regular basis to ensure the highest quality standards.

OUR BELIEFS

We believe:

1. Education needs to be student-centered and individualized.
2. Students learn best in a caring environment.
3. Professional development is essential for the continuous improvement of staff.
4. Communication with each other, families, community and business & industry is paramount for student success.
5. Data is important for decision-making and continuous improvement.
6. Technology is vital for the enhancement of learning, communication and data collection.
7. Students need to be placed based on aptitude and interest in order to be successful.
8. Communication with guidance staff is crucial for student success.
9. The business community support is necessary for student success.

GOALS (2018 – 2019)

Educational and Organizational

1. To provide cost-effective instructional programs that lead to a recognized certificate, post-secondary education and a high wage career.
2. To provide a competency-based and individualized curriculum based on valid occupational analysis.
3. To provide competency-based and standards-based student centered instruction.
4. To enhance the image and self-esteem of students.
5. To enhance staff performance through institutional and prescriptive staff development.
6. To provide a comprehensive student services program.
7. To become a benchmark for facility operational expenses, cleanliness and maintenance.
8. To provide sound fiscal management and support services.
9. To enhance the image of LCTI and career and technical education through the effective use of mass media.
10. To enhance services for adult learners and connections to business and industry and the community-at-large through Adult and Workforce Education Programs.
11. To integrate current technology in curriculum and instruction as well as in administrative and support service.
12. To provide a safe and violence-free learning environment for all students and staff.

LEHIGH CAREER & TECHNICAL INSTITUTE

PROPOSED BUDGET

2018 - 2019

TABLE OF CONTENTS

	PAGE
BUDGET CALENDAR	(Green) 1
GENERAL OPERATING FUND HISTORICAL AVERAGE CALCULATION	(Tan) 2
GENERAL OPERATING FUND MEMBER DISTRICT NET COST CALCULATION	(Tan) 3
GENERAL OPERATING FUND CAPITAL COST CALCULATION	(Tan) 4
GENERAL OPERATING FUND DEBT SERVICE COST CALCULATION	(Tan) 5
GENERAL OPERATING FUND MEMBER DISTRICT TOTAL SHARE	(Tan) 6
INDEX OF OBJECT DESCRIPTIONS	(Pink) 7
GENERAL OPERATING FUND YEAR TO YEAR BUDGET COMPARISON	(White) 8
GENERAL OPERATING FUND FUND BALANCE	(Buff) 9
GENERAL OPERATING FUND REVENUES	(Buff) 10
GENERAL OPERATING FUND EXPENDITURE SUMMARY	(Buff) 11
GENERAL OPERATING FUND EXPENDITURES (1100-5900)	(Buff) 12-27
ACADEMIC CENTER COST CALCULATION	(Blue) 28
ACADEMIC CENTER YEAR TO YEAR BUDGET COMPARISON	(White) 29
ACADEMIC CENTER FUND BALANCE	(Green) 30
ACADEMIC CENTER REVENUES	(Ivory) 31
ACADEMIC CENTER EXPENDITURE SUMMARY	(Ivory) 32
ACADEMIC CENTER EXPENDITURES (1100-5900)	(Ivory) 33-40

**LEHIGH CAREER & TECHNICAL INSTITUTE
BUDGET CALENDAR
2018 - 2019**

JULY 2017	BUDGET PREPARATION PROCESS STARTS
AUGUST - SEPTEMBER 2017	STAFF REVIEW
SEPTEMBER - OCTOBER 2017	BUSINESS & FINANCE COMMITTEE REVIEW
NOVEMBER - DECEMBER 2017	PRESENTATION OF PRELIMINARY BUDGETS TO SUPERINTENDENTS
DECEMBER 2017	PRELIMINARY BUDGET PRESENTED TO J.O.C.
JANUARY 2018	JOC APPROVAL OF BUDGET
FEBRUARY 2018	RECOMMENDED PROPOSED BUDGETS MAILED TO PARTICIPATING SCHOOLS FOR APPROVAL
FEBRUARY - APRIL 2018	SCHOOL BOARDS ACT ON RECOMMENDED BUDGET
MAY 2018	APPROVED BUDGET SUBMITTED TO PENNSYLVANIA DEPARTMENT OF EDUCATION

LEHIGH CAREER & TECHNICAL INSTITUTE

2018 - 2019 PROPOSED BUDGET

HISTORICAL AVERAGE CALCULATION

<u>District</u>	<u>2011 - 2012</u> <u>ADMs</u>	<u>2012 - 2013</u> <u>ADMs</u>	<u>2013 - 2014</u> <u>ADMs</u>	<u>2014-2015</u> <u>ADMs</u>	<u>2015-2016</u> <u>ADMs</u>	<u>2016-2017</u> <u>ADMs</u>	<u>Est. 2017-18</u> <u>ADM</u>	<u>5 YEAR</u> <u>AVERAGE</u>	<u>PROP.</u> <u>SHARE</u>
Allentown	1250.30	1236.42	1296.25	1324.88	1267.14	1060.90	994.47	1188.73	46.0359%
Catasauqua	108.09	83.87	94.80	99.30	112.00	98.77	94.53	99.88	3.8681%
East Penn	208.31	255.28	253.58	264.66	250.48	240.50	252.10	252.26	9.7694%
Northern Lehigh	135.20	94.52	115.09	138.39	152.32	151.33	163.09	144.04	5.5784%
Northwestern Lehigh	143.35	119.51	126.52	118.79	135.00	135.72	135.61	130.33	5.0472%
Parkland	326.39	334.89	335.62	343.88	328.82	347.64	346.63	340.52	13.1873%
Salisbury	75.39	68.41	69.62	85.57	100.01	101.79	121.44	95.69	3.7056%
Southern Lehigh	111.51	105.22	110.63	104.03	101.89	102.25	95.96	102.95	3.9870%
Whitehall-Coplay	<u>206.27</u>	<u>210.29</u>	<u>226.02</u>	<u>227.45</u>	<u>217.30</u>	<u>232.45</u>	<u>235.65</u>	<u>227.77</u>	<u>8.8210%</u>
	2564.81	2508.41	2628.13	2706.95	2664.96	2471.35	2439.48	2582.17	100.0000%

NOTES:

Budget is prepared on a projected enrollment of 2860 students.
Above figures do not include non-resident students

The above calculation reflects the adopted resolution whereas the operating expenditures shall be borne by all participating districts in proportionate shares according to the percentages of each school's average daily membership of pupils for the previous five years (boxed area) to the total of the average daily membership for the same period.

LEHIGH CAREER & TECHNICAL INSTITUTE

2018 - 2019 PROPOSED BUDGET

MEMBER DISTRICT COST CALCULATION

	<u>Net</u>
Member District Costs	\$ 17,298,400.00
Projected Enrollment	2,860
Projected Per Pupil Cost	\$6,048.39

<u>District</u>	<u>Proportionate Share of Budget</u>	<u>Gross Costs</u>	<u>Projected Secondary Vocational Subsidy</u>	<u>Estimated Net Costs</u>
Allentown	46.04%	\$8,953,253.20	\$1,290,520.71	\$7,662,732.50
Catasauqua	3.87%	\$752,275.48	\$82,372.60	\$669,902.88
East Penn	9.77%	\$1,900,000.22	\$147,298.69	\$1,752,701.53
Northern Lehigh	5.58%	\$1,084,909.59	\$125,180.92	\$959,728.67
Northwestern Lehigh	5.05%	\$981,603.52	\$72,290.51	\$909,313.01
Parkland	13.19%	\$2,564,711.08	\$171,253.09	\$2,393,457.99
Salisbury	3.71%	\$720,687.14	\$52,226.32	\$668,460.82
Southern Lehigh	3.99%	\$775,413.15	\$53,136.61	\$722,276.54
Whitehall-Coplay	<u>8.82%</u>	<u>\$1,715,546.61</u>	<u>\$155,720.56</u>	<u>\$1,559,826.06</u>
	100.00%	\$ 19,448,400.00	\$2,150,000.00	\$17,298,400.00

Actual Year End Costs will differ as a result of the following:

- End of Year audited Expenses and Revenues
- Level of participation in Flex Scheduling
- Total and Final Proration of Secondary Vocational Subsidies

LEHIGH CAREER & TECHNICAL INSTITUTE

2018 - 2019 Capital and Debt Service Costs

MEMBER DISTRICT - CAPITAL COST CALCULATION

<u>District</u>	<u>\$ 2016 Market Values</u>	<u>% 2016 Market Value</u>	<u>2018 - 2019 Facility District Share</u>	<u>2018 - 2019 Technology District Share</u>	<u>Total Capital Project</u>
Allentown	\$4,702,502,730	18.293%	\$18,292.52	\$36,142.37	\$54,434.89
Catasauqua	\$896,859,345	3.489%	\$3,488.74	\$6,893.06	\$10,381.80
East Penn	\$4,885,960,033	19.006%	\$19,006.16	\$37,552.38	\$56,558.54
Northern Lehigh	\$677,632,631	2.636%	\$2,635.96	\$5,208.13	\$7,844.09
Northwestern Lehigh	\$1,484,424,731	5.774%	\$5,774.35	\$11,408.95	\$17,183.30
Parkland	\$7,227,426,285	28.114%	\$28,114.36	\$55,548.36	\$83,662.72
Salisbury	\$1,184,583,678	4.608%	\$4,607.98	\$9,104.44	\$13,712.42
Southern Lehigh	\$2,504,344,096	9.742%	\$9,741.79	\$19,247.82	\$28,989.61
Whitehall-Coplay	\$2,143,504,805	8.338%	\$8,338.14	\$16,474.49	\$24,812.63
	\$25,707,238,334	100.000%	\$100,000.00	\$197,580.00	\$297,580.00

LEHIGH CAREER & TECHNICAL INSTITUTE
2018 - 2019 PROPOSED BUDGET
MEMBER DISTRICT - DEBT SERVICE COST CALCULATION

<u>District</u>	<u>\$</u> <u>2016</u> <u>Market Values</u>	<u>%</u> <u>2016</u> <u>Market Value</u>	<u>Debt Service</u> <u>Payment</u> <u>10/1/2018</u>	<u>Debt Service</u> <u>Payment</u> <u>4/1/2019</u>	<u>Total</u> <u>Debt Service</u> <u>2018 - 2019</u>	<u>Projected</u> <u>State</u> <u>Reimbursement</u> <u>Percentage</u>
Allentown	\$4,702,502,730	18.293%				
Refunding Series A of 2017			\$302,341.12	\$138,833.40	\$441,174.52	27.316%
Series B of 2017			\$78,784.25	\$21,723.10	\$100,507.36	
			<u>\$381,125.38</u>	<u>\$160,556.50</u>	<u>\$541,681.88</u>	
Catasauqua	\$896,859,345	3.489%				
Refunding Series A of 2017			\$57,662.37	\$26,478.25	\$84,140.62	18.367%
Series B of 2017			\$15,025.70	\$4,143.02	\$19,168.72	
			<u>\$72,688.07</u>	<u>\$30,621.27</u>	<u>\$103,309.34</u>	
East Penn	\$4,885,960,033	19.006%				
Refunding Series A of 2017			\$314,136.26	\$144,249.66	\$458,385.93	17.370%
Series B of 2017			\$81,857.84	\$22,570.58	\$104,428.42	
			<u>\$395,994.10</u>	<u>\$166,820.24</u>	<u>\$562,814.35</u>	
Northern Lehigh	\$677,632,631	2.636%				
Refunding Series A of 2017			\$43,567.48	\$20,005.95	\$63,573.43	20.504%
Series B of 2017			\$11,352.84	\$3,130.31	\$14,483.15	
			<u>\$54,920.33</u>	<u>\$23,136.26</u>	<u>\$78,056.59</u>	
Northwestern Lehigh	\$1,484,424,731	5.774%				
Refunding Series A of 2017			\$95,439.10	\$43,825.12	\$139,264.22	17.370%
Series B of 2017			\$24,869.59	\$6,857.27	\$31,726.85	
			<u>\$120,308.69</u>	<u>\$50,682.38</u>	<u>\$170,991.07</u>	
Parkland	\$7,227,426,285	28.114%				
Refunding Series A of 2017			\$464,677.70	\$213,377.47	\$678,055.18	17.370%
Series B of 2017			\$121,086.03	\$33,386.93	\$154,472.95	
			<u>\$585,763.74</u>	<u>\$246,764.40</u>	<u>\$832,528.13</u>	
Salisbury	\$1,184,583,678	4.608%				
Refunding Series A of 2017			\$76,161.22	\$34,972.82	\$111,134.04	17.370%
Series B of 2017			\$19,846.14	\$5,472.16	\$25,318.31	
			<u>\$96,007.37</u>	<u>\$40,444.98</u>	<u>\$136,452.34</u>	
Southern Lehigh	\$2,504,344,096	9.742%				
Refunding Series A of 2017			\$161,013.45	\$73,936.50	\$234,949.95	17.370%
Series B of 2017			\$41,956.99	\$11,568.76	\$53,525.75	
			<u>\$202,970.45</u>	<u>\$85,505.26</u>	<u>\$288,475.71</u>	
Whitehall-Coplay	\$2,143,504,805	8.338%				
Refunding Series A of 2017			\$137,813.77	\$63,283.33	\$201,097.11	19.649%
Series B of 2017			\$35,911.61	\$9,901.87	\$45,813.48	
			<u>\$173,725.38</u>	<u>\$73,185.21</u>	<u>\$246,910.59</u>	
TOTAL	\$25,707,238,334	100.000%				
Refunding Series A of 2017			\$ 1,652,812.50	\$ 758,962.50	\$ 2,411,775.00	
Series B of 2017			\$ 430,691.00	\$ 118,754.00	\$ 549,445.00	
Total Debt Service			<u>\$ 2,083,503.50</u>	<u>\$ 877,716.50</u>	<u>\$ 2,961,220.00</u>	

Notes:

- 1/ Debt Service payments reflect the gross debt service payments prior to the schools receiving their state construction reimbursement. The proration of Debt Service is based on the most recent market values available at the time of budget preparation.
- 2/ The permanent state reimbursement percentage is based upon the approved Plan Con Part K Permanent reimbursement percentage.
Refunding Series A of 2017 34.74%
- 3/ The projected state reimbursement percentage is based on the most recent Aid Ratios available at the time of budget preparation.
- 4/ District Bond Issue payments according to Bond Issue documents:
October 1 Debt Service Payment is due to LCTI by August 1
April 1 Debt Service Payment is due to LCTI by February 1

LEHIGH CAREER & TECHNICAL INSTITUTE
MEMBER DISTRICT - DEBT SERVICE COST CALCULATION

MEMBER DISTRICT - TOTAL SHARE

<u>District</u>	<u>2018 - 2019 Estimated Net Costs</u>	<u>2018 - 2019 Capital Cost District Share</u>	<u>2018 - 2019 Total Debt Service</u>	<u>Estimated Total 2018-2019 Member District Share With Debt Service</u>
Allentown	\$7,662,732.50	\$54,434.89	\$541,681.88	\$8,258,849.27
Catasauqua	\$669,902.88	\$10,381.80	\$103,309.34	\$783,594.02
East Penn	\$1,752,701.53	\$56,558.54	\$562,814.35	\$2,372,074.42
Northern Lehigh	\$959,728.67	\$7,844.09	\$78,056.59	\$1,045,629.35
Northwestern Lehigh	\$909,313.01	\$17,183.30	\$170,991.07	\$1,097,487.37
Parkland	\$2,393,457.99	\$83,662.72	\$832,528.13	\$3,309,648.84
Salisbury	\$668,460.82	\$13,712.42	\$136,452.34	\$818,625.58
Southern Lehigh	\$722,276.54	\$28,989.61	\$288,475.71	\$1,039,741.86
Whitehall-Coplay	<u>\$1,559,826.06</u>	<u>\$24,812.63</u>	<u>\$246,910.59</u>	<u>\$1,831,549.27</u>
	\$17,298,400.00	\$297,580.00	\$2,961,220.00	\$20,557,200.00

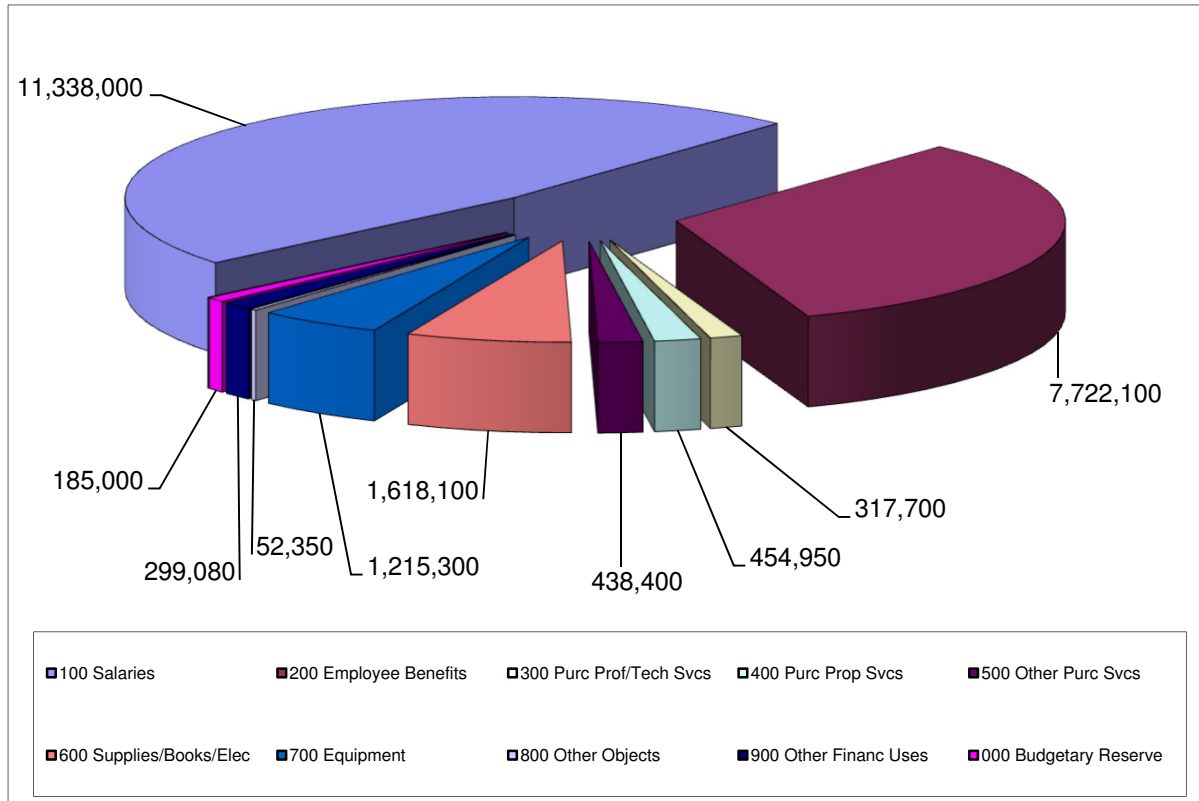
Please note that if the Flex Student option is used additional cost will occur for that usage.
Please note that the above figures do not include projected cost for the Academic Center Budget.

INDEX OF OBJECT DESCRIPTIONS

EXPENDITURE ITEMS

100	Salaries:	Funds appropriated for all paid personnel of the school district.
200	Employee Benefits:	Funds appropriated for all paid personnel which includes - retirement contribution, social security, medical insurance, life insurance, disability insurance, vision care, unemployment and workers compensation, and tuition reimbursement.
300	Purchased Professional and Technical Services:	Services provided by independent persons or firms with specialized skills and expertise.
400	Purchased Property Services:	Services purchased to operate, repair, maintain, and rent property owned and/or used by the LCTI.
500	Other Purchased Services:	Funds appropriated for transportation services, insurances, staff travel, district printing, and bonding of district officials.
600	Supplies/Books:	All materials of a consumable nature which are purchased for use at the school including electricity.
700	Equipment:	Funds appropriated for the purchase of new or replacement equipment used in the operation of the school.
800	Other Objects:	Funds appropriated for dues, fees, and institutional memberships.
900	Other Financing Uses:	Funds appropriated for payment of interest and principal on debt and fund transfers to Capital Projects, Student Organizations, Debt Service and Food Service Fund.
000	Budgetary Reserve:	Operating contingency for certain unpredictable variables and changes over which control is impossible.

2018 - 2019 Proposed General Operating Fund Budget



Object	Description	2017-2018 Budget	% of Budget	2018-2019 Budget	% of Budget	Increase (Decrease)
100	Salaries	10,963,600	47.99	11,338,000	47.96	374,400
200	Employee Benefits	7,505,400	32.85	7,722,100	32.66	216,700
300	Purc Prof/Tech Svcs	295,800	1.29	317,700	1.34	21,900
400	Purc Prop Svcs	476,400	2.09	454,950	1.92	(21,450)
500	Other Purc Svcs	429,600	1.88	438,400	1.85	8,800
600	Supplies/Books/Elec	1,629,700	7.13	1,618,100	6.84	(11,600)
700	Equipment	1,209,330	5.29	1,215,300	5.14	5,970
800	Other Objects	52,350	0.23	52,350	0.22	-
900	Other Financ Uses	100,000	0.44	299,080	1.27	199,080
000	Budgetary Reserve	185,000	0.81	185,000	0.78	-
	TOTAL	22,847,180		23,640,980		793,800
900	Debt Service	<u>3,411,920</u>		<u>2,961,220</u>		<u>(450,700)</u>
	TOTAL	26,259,100		26,602,200		343,100

**LEHIGH CAREER & TECHNICAL INSTITUTE
2018 – 2019 PROPOSED BUDGET**

**GENERAL OPERATING FUND
FUND BALANCE COMMITMENT**

2018 – 2019	Projected Revenues	\$26,501,200
2018 – 2019	Projected Expenses	<u>\$26,602,200</u>
Committed Fund Balance to 2018 – 2019 Budget		(\$ 101,000)

**GENERAL OPERATING FUND
FUND BALANCE STATUS**

Committed Fund Balance

Committed Fund Balance 7/01/2017 (Retirement)	\$1,150,000	
Committed Fund Balance to 2017-2018 Budget	(\$ 77,000)	
Committed Fund Balance to 2018-2019	<u>(\$ 101,000)</u>	
Projected Committed Fund Balance 6/30/19		\$ 972,000

Unassigned Fund Balance

Beginning Unassigned Fund Balance 7/01/2017	\$720,755	
Estimated Increase to Fund Balance 6/30/2018	\$ 30,000	
Unassigned Fund Balance to 2017 – 2018 Budget	<u>0</u>	
Projected Unassigned Fund Balance 6/30/19		<u>\$ 750,755</u>
Projected General Operating Fund Balance 6/30/19		\$1,722,755

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
6510	INTEREST INCOME	17,800	51,000	68,800	286.52
6910	RENTAL INCOME	35,100	1,300	36,400	3.70
6944	NON-MEMBER DISTRICT REVENUE	35,000	6,000	41,000	17.14
6946	RECEIPTS FROM MEMBER DISTRICTS	20,404,900	152,300	20,557,200	0.75
6990	MISCELLANEOUS REVENUE	4,300	0	4,300	0.00
7220	STATE VOCATIONAL EDUCATION	2,685,000	-35,000	2,650,000	-1.30
7800	STATE FICA/RETIREMENT SHARE	2,174,000	121,000	2,295,000	5.57
8521	FEDERAL CAREER & TECH EDUCATION	740,000	16,900	756,900	2.28
9400	SALE OF FIXED ASSETS	25,000	0	25,000	0.00
9800	INTRA & INTER FUND TRANSFERS - I.D.C.	<u>61,000</u>	<u>5,600</u>	<u>66,600</u>	<u>9.18</u>
	TOTAL BUDGET	26,182,100	319,100	26,501,200	1.22

6510 Interest Income - Utilize Present Prime Lending Rate to estimate earnings.

6910 Rental Income - Income produced from LCCC Adult Learning Center and Child Care Center.

6944 Non-Member District Revenue - Income from non-resident students attending LCTI.

6946 Receipts from Member Districts also includes:
 Capital Costs - Fund transfer into Capital Projects Fund and Technology Reserve Fund.
 Debt Service - Debt Service payments on Refunding of 2017 - Series A and B.

7220 State Voc Ed - Estimated increase in Secondary Career & Technical Education subsidy based on projected attendance of the 2017-2018 school year. Budget includes a \$500,000 Competitive Equipment Grant.

7800 State FICA/Retirement - State share of employee Soc.Sec. & Retirement contributions. Increase due to Retirement rate increase over 2017-18 budgeted rate to 33.43% from 32.57%.

8521 Federal Career & Tech Ed - Projected increase in funding of Career & Tech Ed Funds under the C. Perkins Act.

9400 Sale of Fixed Assets - Annual Public Auction

9800 Intra & Inter Fund Transfers - I.D.C. - Administrative service performed for LCTI grants and Academic Center

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

EXPENDITURE SUMMARY

<u>FUNCT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
1100	REGULAR EDUCATION	998,409	-74,566	923,843	-7.47
1200	SPECIAL EDUCATION PROGRAMS	1,278,941	55,743	1,334,684	4.36
1300	CAREER & TECH ED PROGRAMS	10,123,439	156,330	10,279,769	1.54
1400	CAREER & TECH ED-ALTERN ED	1,343,409	26,167	1,369,576	1.95
2100	SUPPORT SVCS-PUPIL PERSONNEL	810,998	77,154	888,152	9.51
2200	SUPPORT SVCS-INSTRUCT STAFF	429,243	232,104	661,347	54.07
2300	SUPPORT SVCS-ADMINISTRATION	1,676,222	52,168	1,728,390	3.11
2400	SUPPORT SVCS-PUPIL HEALTH	158,194	-4,693	153,501	-2.97
2500	SUPPORT SVCS-BUSINESS	795,175	36,470	831,645	4.59
2600	OPER & MAINT OF PLANT SVC	2,686,448	144,529	2,830,977	5.38
2700	STUDENT TRANSPORTATION SVCS	7,950	0	7,950	0.00
2800	SUPPORT SVCS-CENTRAL	2,151,224	-106,774	2,044,450	-4.96
3200	SPONSORED STUDENT ACTIVITIES	88,357	132	88,489	0.15
3300	COMMUNITY SERVICES	14,171	-44	14,127	-0.31
5200	FUND TRANSFER	100,000	199,080	299,080	199.08
5900	BUDGET RESERVE	<u>185,000</u>	<u>0</u>	<u>185,000</u>	<u>0.00</u>
	TOTAL BEFORE DEBT SERVICE	22,847,180	793,800	23,640,980	3.47
5200	DEBT SERVICE **	<u>3,411,920</u>	<u>-450,700</u>	<u>2,961,220</u>	<u>-13.21</u>
	TOTAL BUDGET	26,259,100	343,100	26,602,200	1.31

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 1100 Academic Education

Academic Education designed to provide our students with Physical/Education and Social Studies courses required to meet graduation requirements.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	574,810	-60,486	514,324	-10.52
200	PERSONNEL SERVICES - BENEFITS	406,249	-14,080	392,169	-3.47
300	PURCHASED PROF/TECH SERVICES	250	0	250	0.00
400	PURCHASED PROPERTY SERVICES	3,500	0	3,500	0.00
500	OTHER PURCHASED SERVICES	1,000	0	1,000	0.00
600	SUPPLIES	7,300	0	7,300	0.00
700	PROPERTY - EQUIPMENT	5,300	0	5,300	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	0.00
	TOTAL	998,409	-74,566	923,843	-7.47

100 Personnel Services-Salary - Academic Instructors.

200 Personnel Services-Benefits - Employee Benefits. PSERS increased contribution from 32.57% to 33.43%. Includes a 4% Healthcare Benefits increase and 0% Dental Benefit. All others are level funded.

500 Other Purchased Services

600 Supplies - Academic supplies, textbooks and software.

700 Property Equipment - Wellness/Fitness Center equipment replacement.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 1200 Special Education Programs

Incurred expenditures for classes operated to serve exceptional students whose primary identified need is academic and career and technical education.

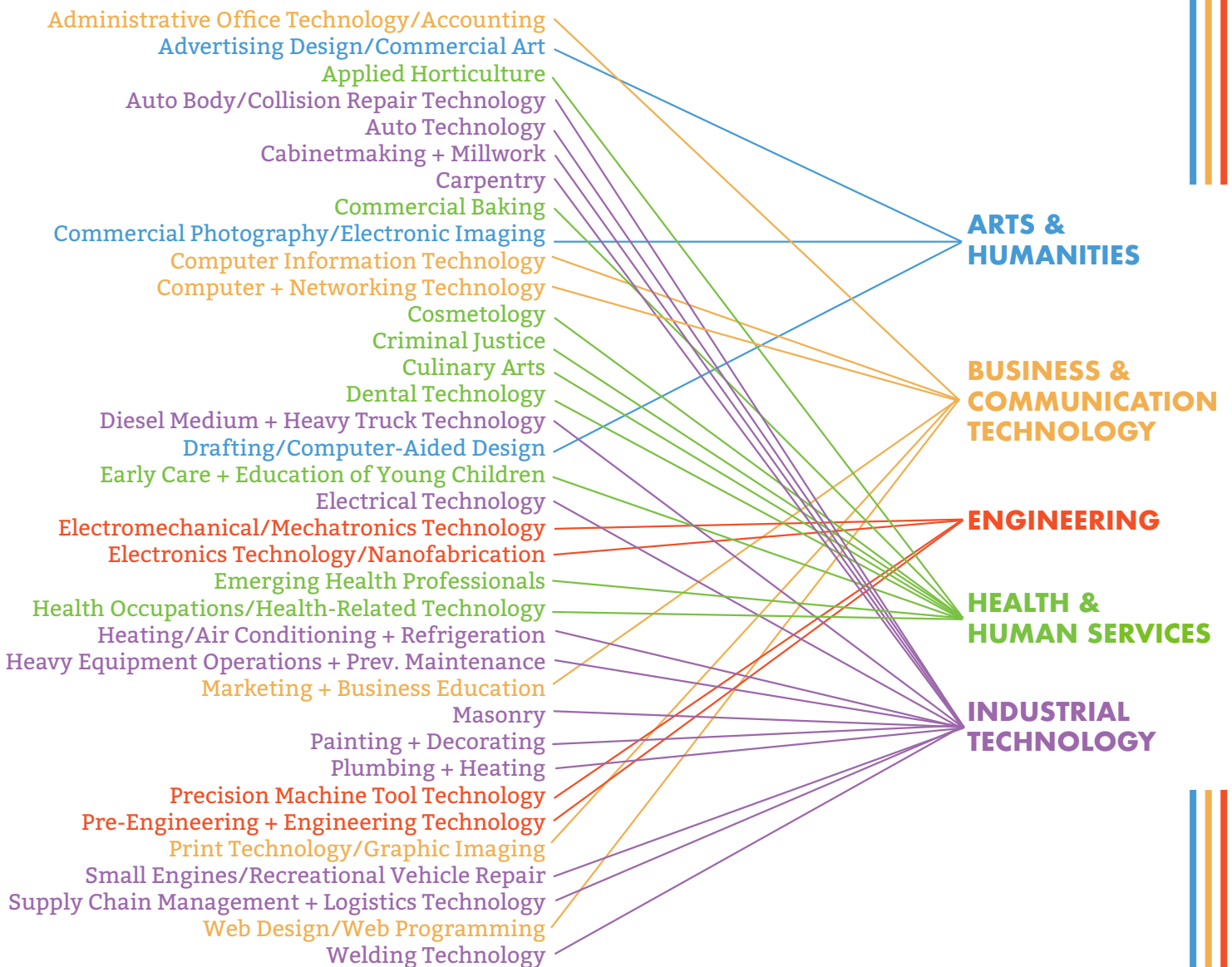
<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	703,782	63,723	767,505	9.05
200	PERSONNEL SERVICES - BENEFITS	571,923	-7,980	563,943	-1.40
300	PURCHASED PROF/TECH SERVICES	1,500	0	1,500	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	666	0	666	0.00
600	SUPPLIES	1,070	0	1,070	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	1,278,941	55,743	1,334,684	4.36

NOTE: In 2017-2018 there are 719 students who have IEP's served at LCTI.

- 100 Personnel Services-Salary - Special Education and Bilingual Staff. Includes new Special Ed Learning Facilitator position and professional development leave.
- 200 Personnel Services-Benefits - Employee Benefits. PSERS increased contribution from 32.57% to 33.43%. Includes a 4% Healthcare Benefits increase and 0% Dental Benefit.
- 500 Other Purchased Services - Flat funded.
- 600 Supplies - Supplies, books and software.
- 700 Property Equipment - None requested.

CAREER & TECHNICAL EDUCATION PROGRAMS

LCTI offers dozens of programs that prepare students for success, whether they plan to attend college or launch a career immediately after high school.



**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

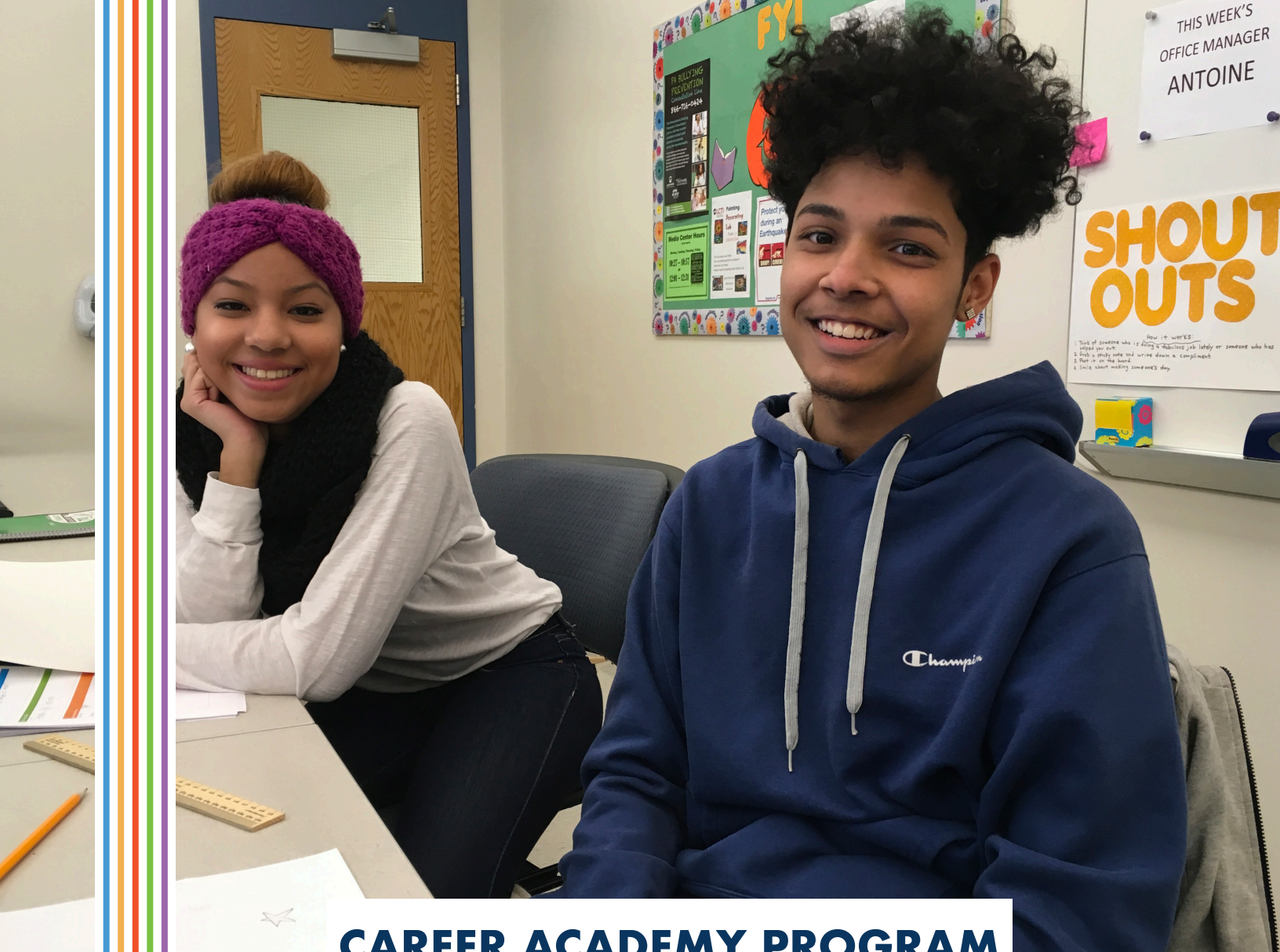
FUNCTION: 1300 Career and Technical Education Programs

Approved career & technical programs which provide organized learning experiences designed to develop technical skills, knowledge, attitudes, and work habits necessary for State and National Skills Certification and for entrance into and progress in postsecondary education.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	4,899,578	111,349	5,010,927	2.27
200	PERSONNEL SERVICES - BENEFITS	3,317,267	61,221	3,378,488	1.85
300	PURCHASED PROF/TECH SERVICES	12,000	0	12,000	0.00
400	PURCHASED PROPERTY SERVICES	125,000	0	125,000	0.00
500	OTHER PURCHASED SERVICES	61,770	7,800	69,570	12.63
600	SUPPLIES	557,289	5,000	562,289	0.90
700	PROP-EQUIP-GRANT FUNDED - IF AVAILABLE	550,000	-50,000	500,000	-9.09
700.1	PROP-EQUIP-INSTRUCTIONS	250,000	0	250,000	0.00
700.2	PROP-EQUIP-PERKINS	61,700	-3,600	58,100	100.00
700.3	PROP-EQUIP-INSTRUCTIONAL TECHNOLOGY	270,440	24,560	295,000	9.08
800	OTHER OBJECTS	<u>18,395</u>	<u>0</u>	<u>18,395</u>	<u>0.00</u>
	TOTAL	10,123,439	156,330	10,279,769	1.54

NOTE: In 2017-2018 there are 2,253 students enrolled in regular Career & Technical educational programs.

- 100 Personnel Services-Salary - Career & Technical positions.
- 300 Purchased Prof/Tech Services - Budget includes in-service program.
- 400 Purchased Property Services - Repairs and maintenance of vocational equipment.
- 500 Other Purchased Services - Staff travel, printing , postage and CLIU Web and Video Conference access and connect fees. Increase due to expanded offsite backup storage.
- 600 Supplies -Instructional Supplies, Books & Periodicals & Comp. Software budget. Also includes gasoline and diesel fuel. Increase due to new Electromechanical Lab.
- 700 Property Equipment - Budget includes new and replacement equipment. Includes \$500,000 in Competitive Equipment Grants.
- 700.1 Instructional equipment has been held flat.
- 700.2 Perkins equipment has decreased by \$3,600.
- 700.3 Increase in funding to meet replacement instructional technology needs.
- 800 Other Objects - Instructional dues and fees. Includes required licenses, accreditation fees and DCD/Co-op employer clearance.



CAREER ACADEMY PROGRAM

LCTI's Career Academy is a full-day program that combines academic credit recovery with career and technical education for students at risk of not meeting graduation requirements.

ACADEMIC COURSES

English
Health/Wellness
Math
Science
Social Studies

CAREER & TECHNICAL EDUCATION

Applied Horticulture
Auto Specialization Technology
Building Trades Maintenance
Electrical Technology
Graphic Communications
Health Occupations/Health-Related Technology
Office Systems Technology

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 1400 Career and Technical Education Alternative Education (CAP)

Approved Alternative Education designed to provide sound educational curriculum and counseling to disruptive behaved students. CAP - Career Academy Program.
CAP students attend LCTI all day/full day enrollment.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	783,139	23,551	806,690	3.01
200	PERSONNEL SERVICES - BENEFITS	520,220	1,116	521,336	0.21
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	1,000	0	1,000	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	35,800	1,500	37,300	4.19
700	PROPERTY - EQUIPMENT	3,250	0	3,250	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	1,343,409	26,167	1,369,576	1.95

NOTE: In 2017-2018 there are 119 students enrolled in the Alternative Education (CAP) Program.

- 100 Personnel Services-Salary - Alternative Education (CAP) Program.
- 400 Purchased Property Services - Repairs for CAP instructional equipment.
- 600 Supplies - CAP instructional supplies, textbooks and software.
- 700 Property Equipment - CAP equipment.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2100 Support Service Pupil Personnel

Counseling Activities designed to advise, assess, and improve the well-being of students and to supplement the teaching process.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	430,213	40,718	470,931	9.46
200	PERSONNEL SERVICES - BENEFITS	312,595	39,166	351,761	12.53
300	PURCHASED PROF/TECH SERVICES	26,900	-5,030	21,870	-18.70
400	PURCHASED PROPERTY SERVICES	12,950	0	12,950	0.00
500	OTHER PURCHASED SERVICES	17,100	0	17,100	0.00
600	SUPPLIES	10,870	2,300	13,170	21.16
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>370</u>	<u>0</u>	<u>370</u>	<u>0.00</u>
	TOTAL	810,998	77,154	888,152	9.51

- 100 Personnel Services-Salary - Student Services Office Personnel.
- 300 Purchased Prof/Tech Services - Decrease due to elimination of some software.
- 400 Purchased Property Services - Copier Lease, Maintenance on Student Services office equipment and Server Maintenance Fee for Student Administration Software.
- 500 Other Purchased Services - Student Services travel and printing.
- 600 Supplies - Attendance and Student Services supplies and reference materials. Includes Student Academic Performance Software.
- 800 Other Objects - Professional Organization dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2200 Support Services Instructional Staff

Activities associated with assisting the instructional staff with the content and process of developing curriculum and providing learning experiences for students. Includes Professional Development for all Professional and Support Staff.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	224,352	140,843	365,195	62.78
200	PERSONNEL SERVICES - BENEFITS	155,791	89,901	245,692	57.71
300	PURCHASED PROF/TECH SERVICES	7,260	0	7,260	0.00
400	PURCHASED PROPERTY SERVICES	500	0	500	0.00
500	OTHER PURCHASED SERVICES	5,000	0	5,000	0.00
600	SUPPLIES	16,450	1,350	17,800	8.21
700	PROPERTY - EQUIPMENT	19,440	10	19,450	0.05
800	OTHER OBJECTS	<u>450</u>	<u>0</u>	<u>450</u>	<u>0.00</u>
	TOTAL	429,243	232,104	661,347	54.07

- 100 Personnel Services-Salary - Director of Curriculum and Instruction, AV Support and Mentor stipends.
- 300 Purchased Prof/Tech Services - Professional Development Fee & CPE Tracker.
- 400 Purchased Property Services - AV Equipment Repair Budget.
- 500 Other Purchased Services - Travel for Act 48 Professional Staff Development.
- 600 Supplies - AV supplies and Curriculum Development books.
- 700 Property Equipment - AV instructional support equipment.
- 800 Other Objects - Curriculum Development dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2300 Support Services, Central Administration

Activities concerned with establishing and administering policy in connection with operating the educational delivery system.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	968,629	9,624	978,253	0.99
200	PERSONNEL SERVICES - BENEFITS	562,863	37,524	600,387	6.67
300	PURCHASED PROF/TECH SERVICES	61,730	2,520	64,250	4.08
400	PURCHASED PROPERTY SERVICES	2,740	0	2,740	0.00
500	OTHER PURCHASED SERVICES	16,300	0	16,300	0.00
600	SUPPLIES	51,570	2,500	54,070	4.85
700	PROPERTY - EQUIPMENT	2,900	0	2,900	0.00
800	OTHER OBJECTS	<u>9,490</u>	<u>0</u>	<u>9,490</u>	<u>0.00</u>
	TOTAL	1,676,222	52,168	1,728,390	3.11

- 100 Personnel Services-Salary - Executive Director's Office and Operational Administration salaries.
- 300 Purchased Prof/Tech Services - Contracted Legal Services. Increase due to projected increase in legal fees.
- 400 Purchased Property Services - Office Equipment Maintenance and copier rental.
- 500 Other Purchased Services - Executive Director and Operational Administrators travel and printing.
- 600 Supplies - Supplies, reference books and Skills Testing supplies.
- 700 Equipment - Computer Replacements.
- 800 Other Objects - Professional Organization dues and fees. Includes fees to PA School Board Assoc. and Lehigh Valley Business/Education Partnership.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2400 Support Services Pupil Health

Activities that provide students and staff with appropriate first aid services.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	92,558	-4,696	87,862	-5.07
200	PERSONNEL SERVICES - BENEFITS	60,466	3	60,469	0.00
300	PURCHASED PROF/TECH SERVICES	200	0	200	0.00
400	PURCHASED PROPERTY SERVICES	1,200	0	1,200	0.00
500	OTHER PURCHASED SERVICES	870	0	870	0.00
600	SUPPLIES	2,650	0	2,650	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>250</u>	<u>0</u>	<u>250</u>	<u>0.00</u>
	TOTAL	158,194	-4,693	153,501	-2.97

100 Personnel Services-Salary - Health and Safety Officer salary and a Certified Nurse Assistant position.

400 Purchased Property Services - AED Maintenance Agreements.

500 Other Purchased Services - Travel and Printing.

600 Supplies - First Aid supplies.

800 Other Objects - Membership/Dues.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2500 Support Services Business Office

Activities concerned with accounting, paying, transporting, exchanging, and maintaining goods and services for the system.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	372,507	17,001	389,508	4.56
200	PERSONNEL SERVICES - BENEFITS	246,719	10,444	257,163	4.23
300	PURCHASED PROF/TECH SERVICES	87,240	4,210	91,450	4.83
400	PURCHASED PROPERTY SERVICES	4,675	5	4,680	0.11
500	OTHER PURCHASED SERVICES	48,144	5,010	53,154	10.41
600	SUPPLIES	33,500	-200	33,300	-0.60
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>2,390</u>	<u>0</u>	<u>2,390</u>	<u>0.00</u>
	TOTAL	795,175	36,470	831,645	4.59

100 Personnel Services-Salary - Business Office Staff salaries.

300 Purchased Prof/Tech Services - Auditing Fees, 403b Administrator, Right-To-Know Law Compliance, Section 125 Administrative Fees, Risk Consultant Consortium, Employee Assistance Program, Bond Trustee Fees and Electronic Procurement Hosting Fees. GASB 45/75 Actuarial Study.

400 Purchased Property Services - Repair and maintenance of office equipment and copier.

500 Other Purchased Services - Budget includes travel, promotional advertising, printing and an increase in legal advertisements.

600 Supplies - Office supplies, Data Processing supplies and Software.

800 Other Objects - Professional Organization dues and fees, Notary Membership and fee, and PSBA Legal Membership.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2600 Operation & Maintenance of Plant Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	905,807	38,295	944,102	4.23
200	PERSONNEL SERVICES - BENEFITS	613,461	23,379	636,840	3.81
300	PURCHASED PROF/TECH SERVICES	50,620	20,200	70,820	39.91
400	PURCHASED PROPERTY SERVICES	215,605	-18,235	197,370	-8.46
500	OTHER PURCHASED SERVICES	171,960	-4,010	167,950	-2.33
600	SUPPLIES	124,100	4,900	129,000	3.95
600	ELECTRICITY	600,000	0	600,000	0.00
700	PROPERTY - EQUIPMENT	1,300	80,000	81,300	0.00
800	OTHER OBJECTS	<u>3,595</u>	<u>0</u>	<u>3,595</u>	<u>0.00</u>
	TOTAL	2,686,448	144,529	2,830,977	5.38

- 100 Personnel Services-Salary - Custodial & Maintenance and School Police Officer salaries.
- 300 Purchased Prof/Tech Services - Licensed Water Operator and budgeting for Asbestos 6 month survey and increase in Air & Water Testing. Includes budget for contracted security. Increase is due to an added fee for a vulnerability survey.
- 400 Purchased Property Services - Budget includes a decrease in bottled gas, garbage removal, facility repairs and sewage disposal.
- 500 Other Purchased Services - Budget includes telephone expenses and various insurance policies. Budget for Fire, Liability, Vehicle, Umbrella and Errors & Omissions ins. policies. Includes a decrease in insurance premiums.
- 600 Supplies - Increase in Maintenance & Landscaping supplies and supplies for minor renovation projects.
- 600 Electricity - Remains flat due to energy conservation measures and lower rate.
- 700 Property Equipment - Replacement custodial equipment and fleet vehicle.
- 800 Other Objects - Budget includes: Underground Storage Tank Registration & Inspection, Dues & Fees and Boiler Certifications.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2700 Student Transportation Services

Activities concerned with the conveyance of students to instructional sites and field trips.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	7,700	0	7,700	0.00
600	SUPPLIES	250	0	250	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	7,950	0	7,950	0.00

500 Other Purchased Services - Transportation for clinical experiences.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2800 Support Services Central, Main Office and Technology Services

Activities, other than general administration, which support each of the other instructional and supporting service programs.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	983,511	-5,520	977,991	-0.56
200	PERSONNEL SERVICES - BENEFITS	729,732	-24,084	705,648	-3.30
300	PURCHASED PROF/TECH SERVICES	43,100	0	43,100	0.00
400	PURCHASED PROPERTY SERVICES	109,230	-3,220	106,010	-2.95
500	OTHER PURCHASED SERVICES	69,590	0	69,590	0.00
600	SUPPLIES	170,351	-28,950	141,401	-16.99
700	PROPERTY - EQUIPMENT	45,000	-45,000	0	-100.00
800	OTHER OBJECTS	<u>710</u>	<u>0</u>	<u>710</u>	<u>0.00</u>
	TOTAL	2,151,224	-106,774	2,044,450	-4.96

- 100 Personnel Services-Salary - Computer Technologies salary, Special Projects Coordinator, Human Resource, Public Relations and Central Office salaries. Includes 1/4 of present COOP Administrator.
- 300 Purchased Prof/Tech Services - IT professional development fees, IT Consultants.
- 400 Purchased Property Services - Postage machine maintenance and central copier maintenance and rental.
- 500 Other Purchased Services - Budget includes printing, travel and postage.
- 600 Supplies - Central Office supplies. Central copying paper and Technology Software. Decrease due to elimination of some software support services.
- 700 Property Equipment - IT Infrastructure equipment will be funded by the Technology Reserve Fund.
- 800 Other Objects - Dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 3200 School Sponsored Student Activities

Co-curricular activities to supplement the regular instructional programs to provide students such experiences as motivation, enjoyment and improvement of skills.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	18,150	0	18,150	0.00
200	PERSONNEL SERVICES - BENEFITS	7,507	132	7,639	1.76
300	PURCHASED PROF/TECH SERVICES	5,000	0	5,000	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	29,500	0	29,500	0.00
600	SUPPLIES	11,500	0	11,500	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>16,700</u>	<u>0</u>	<u>16,700</u>	<u>0.00</u>
	TOTAL	88,357	132	88,489	0.15

100 Personnel Services-Salary - Career & Technical Student Organization Stipends.
500 Other Purchased Services - Competition Busing Costs and CTSO Travel Expenses.
600 Supplies - CTSO PDP Skills Books. Increase due to increase in student membership.
800 Other Objects - Institutional and Student Membership to Skills USA.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 3300 Community Services and Recognition

Those activities concerned with providing recognition and awards to students, staff or other community participants.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	6,564	-2	6,562	-0.03
200	PERSONNEL SERVICES - BENEFITS	607	-42	565	-6.92
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	7,000	0	7,000	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	14,171	-44	14,127	-0.31

100 Personnel Services-Salary - Iron Person Awards. Financial rewards for perfect attendance.
600 Supplies - Recognition supplies.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 5200 Fund Transfers

Included are transactions which withdraw money from one fund and place it in another without recourse.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	0	0	0	0.00
900	FOOD SERVICE - BAD DEBT	0	1,500	1,500	100.00
900	OTHER FINANCING USES	100,000	197,580	297,580	197.58
900	DEBT SERVICE TRANSFERS	<u>3,411,920</u>	<u>-450,700</u>	<u>2,961,220</u>	<u>-13.21</u>
	TOTAL	3,511,920	-251,620	3,260,300	-7.16

900 A budget in the amount of \$1,500 has been established to address the new Federal regulation that requires students to receive lunch regardless of their ability to pay.

900 Other Financing Uses - \$100,000 transfer to Capital Projects Fund to finance Building Maintenance Management Plan.

The Technology Reserve Fund has been established within this budget and includes a transfer of \$197,580.

\$2,961,220 - Gross Debt Service schedule payment due 10/1/18 and 4/1/19 for Refunding of 2017 -Series A and B.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL OPERATING FUND
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 5900 Budgetary Reserve

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
800	BUDGET RESERVE	<u>185,000</u>	<u>0</u>	<u>185,000</u>	<u>0.00</u>
	TOTAL	185,000	0	185,000	0.00

Budgetary Reserve is a Budgetary Account and is recommended by the Department of Education Comptroller's Office in the Manual of Accounting. It is a sound fiscal management practice to provide for operating contingencies for certain unpredictable variables and changes over which control is impossible regardless of the care with which the budget is prepared. The long term goal has been to maintain an approximate 1% share of total budget or \$266,100. No increase has been made in order to meet the needs of the 2018-2019 budget.



ACADEMIC CENTER COURSES

LCTI's Academic Center offers 20 courses that meet graduation requirements set by our sending schools, preparing students for success in college and beyond.

ENGLISH

English Language Arts II
English Language Arts III
Accelerated English Language Arts III
English Language Arts IV
Accelerated English Language Arts IV

MATHEMATICS

Algebra II
Geometry
Pre-Calculus
Calculus

SCIENCE

Biology
Chemistry
Environmental Science
Physics I
Physics II

SOCIAL STUDIES

American Studies II
World Cultures
American Govt./Civics/Economics
Accelerated American Govt./Civics/Economics

WELLNESS/FITNESS

Wellness/Fitness 11
Wellness/Fitness 12

LEHIGH CAREER & TECHNICAL INSTITUTE

2018 - 2019 PROPOSED BUDGET

ACADEMIC CENTER COST CALCULATION

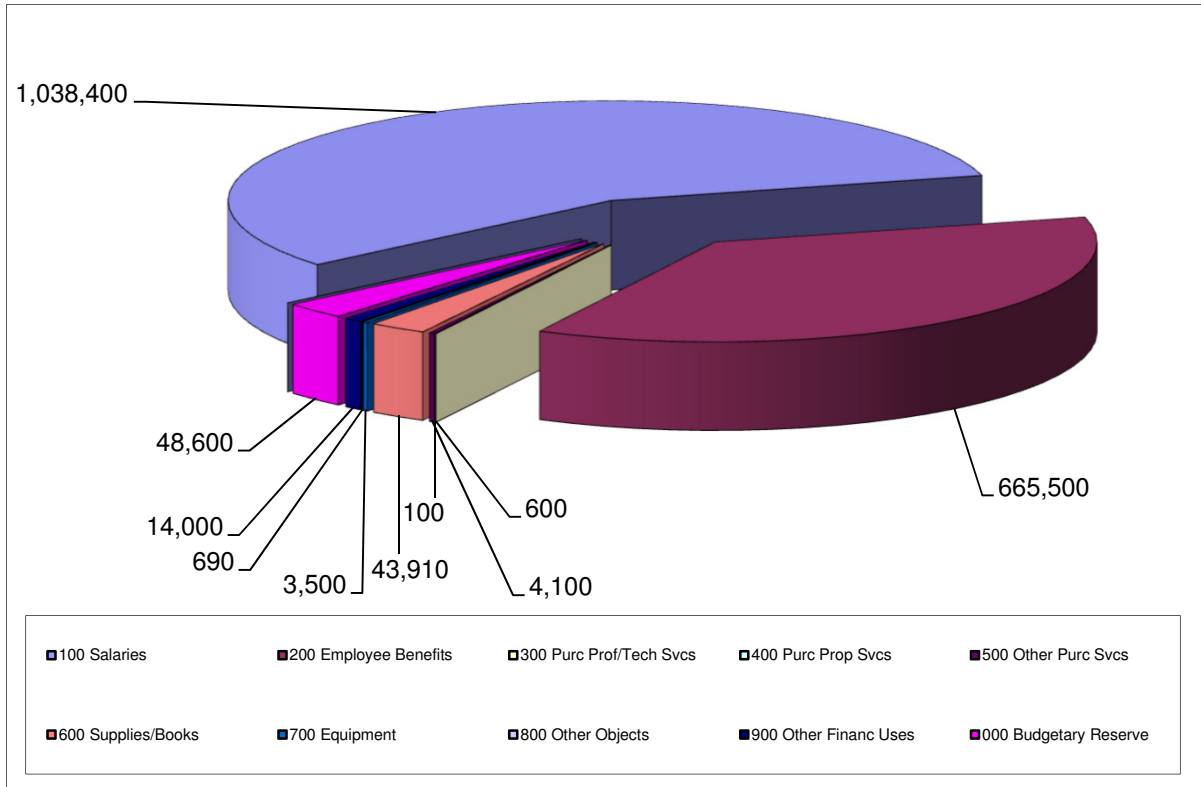
Member District Costs \$1,607,200
 Projected Enrollment 400
 Projected Per Pupil Costs \$4,018.00

<u>District</u>	<u>2012-2013</u> <u>ADMs</u>	<u>2013-2014</u> <u>ADMs</u>	<u>2014-2015</u> <u>ADMs</u>	<u>2015-2016</u> <u>ADMs</u>	<u>2016-2017</u> <u>ADMs</u>	<u>10/2/2017</u> <u>ADM</u>	<u>5 YEAR</u> <u>AVERAGE</u>	<u>PROP.</u> <u>SHARE</u>	<u>NET</u> <u>COSTS</u>
Allentown	222.96	236.30	243.11	232.92	212.25	148.89	214.69	60.95%	\$ 979,600
Catasauqua	6.24	7.77	12.27	16.35	18.00	10.00	12.88	3.66%	\$ 58,760
East Penn	23.75	18.88	25.61	38.55	47.74	40.04	34.16	9.70%	\$ 155,883
Northern Lehigh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	\$ -
Northwestern Lehigh	10.55	7.31	2.64	2.00	2.00	5.43	3.88	1.10%	\$ 17,685
Parkland	47.48	59.52	62.65	39.92	36.13	41.13	47.87	13.59%	\$ 218,420
Salisbury	8.55	7.66	8.65	11.73	8.99	5.78	8.56	2.43%	\$ 39,066
Southern Lehigh	8.58	8.13	6.00	6.63	4.19	7.00	6.39	1.81%	\$ 29,156
Whitehall-Coplay	<u>18.18</u>	<u>25.99</u>	<u>28.90</u>	<u>22.80</u>	<u>22.35</u>	<u>19.00</u>	<u>23.81</u>	<u>6.76%</u>	<u>\$ 108,630</u>
	346.29	371.56	389.83	370.90	351.65	277.27	352.24	100.00%	\$ 1,607,200

NOTES:

The above calculation reflects the adopted resolution whereas the operating expenditures shall be borne by all participating districts in proportionate shares according to the percentages of each school's average daily membership of pupils for the previous five years (boxed area) to the total of the average daily membership for the same period.

2018 - 2019 Proposed Academic Center Budget



Object	Description	2017-2018 Budget	% of Budget	2018-2019 Budget	% of Budget	Increase (Decrease)
100	Salaries	997,400	57.12	1,038,400	59.46	41,000
200	Employee Benefits	637,000	36.48	665,500	38.11	28,500
300	Purc Prof/Tech Svcs	600	0.03	600	0.03	-
400	Purc Prop Svcs	100	0.01	100	0.01	-
500	Other Purc Svcs	4,100	0.23	4,100	0.23	-
600	Supplies/Books	39,910	2.29	43,910	2.51	4,000
700	Equipment	7,500	0.43	3,500	0.20	(4,000)
800	Other Objects	690	0.04	690	0.04	-
900	Other Financ Uses	45,000	2.58	14,000	0.80	(31,000)
000	Budgetary Reserve	14,000	0.80	48,600	2.78	34,600
TOTAL		1,746,300		1,819,400		73,100

**LEHIGH CAREER & TECHNICAL INSTITUTE
2018 – 2019 PROPOSED BUDGET**

**ACADEMIC CENTER
FUND BALANCE COMMITMENT**

2018 – 2019	Projected Revenues	\$1,819,400
2018 – 2019	Projected Expenses	<u>\$1,819,400</u>
Appropriated Fund Balance to 2018 – 2019 Budget		\$ - 0 -

**ACADEMIC CENTER
FUND BALANCE STATUS**

Beginning Assigned Fund Balance 6/30/2017		
	Allentown School District	\$239,252.28
	Catasauqua Area School District	\$ 3,913.93
	East Penn School District	\$ 6,494.61
	Northern Lehigh School District	\$ 1,355.89
	Northwestern Lehigh School District	\$ 30,786.43
	Parkland School District	\$ 55,898.21
	Salisbury Twp. School District	\$ 4,614.39
	Southern Lehigh School District	\$ 3,056.98
	Whitehall/Coplay School District	<u>\$ 66,293.17</u>
	Total	\$411,665.89
Estimated Increase to Fund Balance 6/30/2018		\$ 5,000.00
Appropriated Fund Balance to 2018 – 2019 Budget		<u>- 0 -</u>
Projected Assigned Fund Balance		\$416,665.89

As per previous agreement and JOC action, the Excess Revenues from previous fiscal years have been placed into individualized Assigned Fund Balance accounts for each school for their use for future Academic Center budget increases.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
6510	INTEREST INCOME	0	0	0	0.00
6910	RENTAL INCOME	0	0	0	0.00
6944	NON-MEMBER DISTRICT REVENUE	0	0	0	0.00
6946	RECEIPTS FROM MEMBER DIST	1,548,700	58,500	1,607,200	3.78
6946.1	FROM MEMB DIST-CAPITAL COSTS	0	0	0	0.00
6990	MISCELLANEOUS REVENUE	0	0	0	0.00
7220	STATE VOCATIONAL EDUCATION	0	0	0	0.00
7230	STATE GRANTS - DISRUPT YOUTH	0	0	0	0.00
7800	STATE FICA/RETIREMENT SHARE	197,600	14,600	212,200	7.39
8521	FEDERAL CAREER & TECH EDUCATION	0	0	0	0.00
9400	SALE OF FIXED ASSETS	0	0	0	0.00
9800	INTRA & INTER FUND TRANSFERS - I.D.C.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL BUDGET	1,746,300	73,100	1,819,400	4.19
6946	<u>Receipts from Member Dists</u> - Participating Member Districts.				
7800	<u>State FICA/Retirement</u> - State share of employee Soc.Sec. & Retirement contributions.				

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

EXPENDITURE SUMMARY

<u>FUNCT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
1100	REGULAR EDUCATION	1,431,853	50,195	1,482,048	3.51
1200	SPECIAL EDUCATION PROGRAMS	0	0	0	0.00
1300	CAREER & TECH ED PROGRAMS	0	0	0	0.00
1400	CAREER & TECH ED-ALTERN ED	0	0	0	0.00
2100	SUPPORT SVCS-PUPIL PERSONNEL	102,696	14,225	116,921	13.85
2200	SUPPORT SVCS-INSTRUCT STAFF	3,053	9,724	12,777	0.00
2300	SUPPORT SVCS-ADMINISTRATION	149,578	-7,091	142,487	-4.74
2400	SUPPORT SVCS-PUPIL HEALTH	0	0	0	0.00
2500	SUPPORT SVCS-BUSINESS	0	0	0	0.00
2600	OPER & MAINT OF PLANT SVC	0	0	0	0.00
2700	STUDENT TRANSPORTATION SVCS	120	0	120	0.00
3200	SPONSORED STUDENT ACTIVITIES	0	2,447	2,447	0.00
3300	COMMUNITY SERVICES	0	0	0	0.00
4600	EXISTING BLDG IMPROVMT SVCS	0	0	0	0.00
5200	FUND TRANSFER	0	0	0	0.00
5400	INTRAFUND TRANSFERS OUT	45,000	3,600	48,600	8.00
5900	BUDGET RESERVE	<u>14,000</u>	<u>0</u>	<u>14,000</u>	<u>0.00</u>
	TOTAL BUDGET	1,746,300	73,100	1,819,400	4.19

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 1100 Academic Education

Academic Education designed to provide our students with Mathematics and Science skills necessary for success in their chosen career and postsecondary education.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	845,940	37,990	883,930	4.49
200	PERSONNEL SERVICES - BENEFITS	545,223	12,205	557,428	2.24
300	PURCHASED PROF/TECH SERVICES	300	0	300	0.00
400	PURCHASED PROPERTY SERVICES	100	0	100	0.00
500	OTHER PURCHASED SERVICES	1,680	0	1,680	0.00
600	SUPPLIES	31,110	0	31,110	0.00
700	PROPERTY - EQUIPMENT	7,500	0	7,500	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	1,431,853	50,195	1,482,048	3.51

100 Personnel Services-Salary - Academic teaching positions and Intervention Aide.
Vacant math instructor position. Funds continued for anticipated long term sick leave.

200 Personnel Services-Benefits

400 Purchased Property Services

500 Other Purchased Services

600 Supplies - Instructional supplies, textbooks, and software.

700 Property Equipment - Academic equipment.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2100 Support Service Pupil Personnel

Counseling Activities designed to advise, assess, and improve the well-being of students and to supplement the teaching process.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	66,364	1,871	68,235	2.82
200	PERSONNEL SERVICES - BENEFITS	35,532	12,354	47,886	34.77
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	500	0	500	0.00
600	SUPPLIES	300	0	300	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	102,696	14,225	116,921	13.85

- 100 Personnel Services-Salary - Guidance Counselor position.
- 200 Personnel Services-Benefits - Employee Benefits.
- 500 Other Purchased Services - Student Services travel.
- 600 Supplies - Student Services supplies and reference materials.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2200 Support Services Instructional Staff

Activities associated with assisting the instructional staff with the content and process of developing curriculum and providing learning experiences for students. Includes Professional Development for all Professional and Support Staff.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	2,100	6,800	8,900	323.81
200	PERSONNEL SERVICES - BENEFITS	953	2,924	3,877	306.82
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	3,053	9,724	12,777	318.51

100 Personnel Services-Salary - Mentor stipends added for new professionals and curriculum development wages.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2300 Support Services, Central Administration

Activities concerned with establishing and administering policy in connection with operating the educational delivery system.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	82,996	-7,382	75,614	-8.89
200	PERSONNEL SERVICES - BENEFITS	55,292	291	55,583	0.53
300	PURCHASED PROF/TECH SERVICES	300	0	300	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	1,800	0	1,800	0.00
600	SUPPLIES	8,500	0	8,500	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>690</u>	<u>0</u>	<u>690</u>	<u>0.00</u>
	TOTAL	149,578	-7,091	142,487	-4.74

- 100 Personnel Services-Salary - Includes 10 month Principal at 50%.
- 200 Personnel Services-Benefits - Employee Benefits.
- 500 Other Purchased Services - Principal's travel.
- 600 Supplies - Principal's supplies.
- 800 Other Objects - Professional Organization dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 2700 Student Transportation Services

Activities concerned with the conveyance of students to instructional sites and field trips.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	120	0	120	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	120	0	120	0.00

500 Other Purchased Services - Field trips.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 3200 Intrafund Transfers Out

Co-curricular activities to supplement the regular instructional programs to provide students such experiences as motivation, enjoyment and improvement of skills.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	1,721	1,721	100.00
200	PERSONNEL SERVICES - BENEFITS	0	726	726	100.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	0	0	0	0.00
900	OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	0	2,447	2,447	100.00
100	<u>Personnel Services-Salary</u> - Student Council Advisor Stipend.				

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 5400 Intrafund Transfers Out

Transfers made from one program to another program within the same fund.
Used to record indirect costs or administrative charge transfers between programs within the same fund.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	0	0	0	0.00
900	OTHER FINANCING USES	<u>45,000</u>	<u>3,600</u>	<u>48,600</u>	<u>8.00</u>
	TOTAL	45,000	3,600	48,600	8.00

900 Other Financing Uses - Transfer to General Fund to finance General Administrative Overhead Allocation; increased due to increase in Indirect Cost Rate.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2018 - 2019 PROPOSED BUDGET**

FUNCTION: 5900 Budgetary Reserve

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2017-2018</u>	<u>INCREASE</u>	<u>2018-2019</u>	<u>% INCR</u>
800	BUDGET RESERVE	<u>14,000</u>	<u>0</u>	<u>14,000</u>	<u>0.00</u>
	TOTAL	14,000	0	14,000	0.00

Budgetary Reserve is a Budgetary Account and is recommended by the Department of Education Comptroller's Office in the Manual of Accounting. It is a sound fiscal management practice to provide for operating contingencies for certain unpredictable variables and changes over which control is impossible regardless of the care with which the budget is prepared. Long term goal has been to maintain an approximate 1% share of total budget.

LEHIGH CAREER & TECHNICAL INSTITUTE

Student Organizations



SkillsUSA is an applied method of instruction for preparing America's high performance workers enrolled in public career and technical programs. It provides quality education experiences for students in leadership, teamwork, citizenship and character development. It builds and reinforces self-confidence, work attitudes and communications skills. It emphasizes total quality at work—high ethical standards, superior work skills, life-long education and pride in the dignity of work. SkillsUSA also promotes understanding of the free-enterprise system and involvement in community service.



In FCCLA, the emphasis is on family, community service and recognition of student achievement. STAR Events (Students Taking Action with Recognition) highlight members' chapter achievements and individual projects. Membership and involvement help teach leadership skills and prepare students for their careers. FCCLA is open to students enrolled in the Commercial Baking, Culinary Arts, Early Care & Education of Young Children and Service Occupations programs.



The local FFA Chapter plans and conducts activities to help students

develop skills, leadership qualities and cooperation between members. This includes participation in local and state fairs, shows, social events and competitions held by FFA. Applied Horticulture students are eligible to participate.



FBLA is the premier career and technical student organization for students enrolled in business or business-related courses. FBLA prepares students for "real world" professional experiences. Members learn how to engage in business enterprise, how to direct the affairs of a group and how to compete honorably in competitive events. The LCTI chapter participates in regional, state, and national competitions and leadership workshops.



DECA is the only co-curricular international organization directly affiliated with marketing, management, advertising, material handling and entrepreneurship. DECA helps students develop skills and competence for marketing careers, build self-esteem, experience leadership and practice community service. Students may go beyond the material taught in the classroom in competency-based marketing events and activities that provide an opportunity for them to apply their

knowledge in a competitive setting at the local, district, state and international levels.



National Technical Honor Society

NTHS promotes the ideals of honesty, service, leadership, career development and skilled workmanship among career and technical students of America. It rewards meritorious achievement in career and technical education, encourages and assists students in their pursuit of educational and career goals and develops awareness of the talents and abilities of career and technical students, while teaching a better understanding of the workforce.



Criminal Justice, Dental Technology, Emerging Health Professionals and Health Occupations students who wish to develop their leadership skills and improve physical, mental and social well-being of others may choose to become part of Health Occupations Students of America. Students interact with other professional, business and student organizations in conjunction with HOSA students' personal development and professional maturation. Students also participate in competitions and community service projects.

LCTI's Student Organizations Promote Leadership, Citizenship, and Personal Professional Development

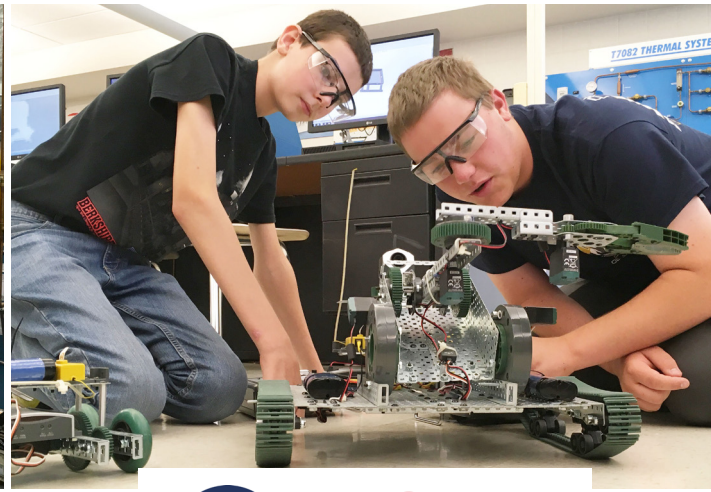


4500 Education Park Drive, Schnecksville, PA 18078 • 610-799-2300 • lcti.org

Pennsylvania Department of Education Postsecondary Program Approved

EQUAL OPPORTUNITY STATEMENT

Lehigh Career & Technical Institute has a policy not to discriminate on the basis of race, color, national origin, sex, disability or age in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries may be directed to LCTI's Title IX and Section 504 coordinator for students at 4500 Education Park Drive, Schnecksville, PA, 18078 or 610-799-1357 or LCTI's compliance officer for personnel at 610-799-1385.



GENERAL FUND & ACADEMIC CENTER SCHOOL BUDGETS 2017-2018

February 1, 2017

Dear Sponsoring School Board Member:

The resolutions for the Lehigh Career & Technical Institute's 2017-2018 Proposed General Fund and Academic Center Budgets were approved by the Joint Operating Committee on January 25, 2017. The proposed General Fund Expense Budget of \$26,259,100 represents a \$651,800 and a 2.5% increase over the 2016-2017 Budget and the member districts' increase will be \$478,300 or 2.4%. The proposed Academic Center Budget of \$1,746,300 represents an increase of \$88,800 or a 5.4% increase from the 2016-2017 Budget and the member districts' increase will be \$66,500 or 4.5%. The 2017-2018 proposed General Fund Budget includes the \$3,411,920 debt service payment for the school's modernization and expansion in 2005. The 2017-2018 Capital Project contribution is \$100,000 which represents a return to the historic budget level. The 2017-2018 General Fund Budget will use \$77,000 from the Committed PSERS Fund Balance in an effort to smooth the effect of rising employee pension costs. As in previous years, the actual member district shares will be decreased by unexpended funds and excess revenue that is returned to districts at the end of the year.

The proposed budget represents a sincere effort of the Joint Operating Committee's Business and Finance Committee and the administrative staff to provide a quality program of career and technical education, and to demonstrate fiscal responsibility in an era of severely constrained resources. The administrative staff will develop proposals for competitive state and federal grants and will continue to seek industry donations to help offset operating expenses and lower the member districts' cost.

The 2017-2018 proposed budget priorities include maintaining program quality, increasing student academic and technical skills achievement, and increased attainment of industry credentials and end of program tests. We are pleased to launch an Information Technology (IT) Academy in Fall of 2017 by adding **Computer Information Technology** to the cluster of IT related programs we currently offer in the rapidly growing field of Computer Sciences.

A description of the major expenditures is provided for each major budget category, but if you desire further clarification, please contact Patricia T. Bader, Business Administrator at 610-799-1313.

On behalf of the students and staff at Lehigh Career & Technical Institute, I respectfully request your support of the proposed 2017-2018 General Fund and Academic Center Fund Budgets.

Sincerely,



Thomas J. Rushton, Ed.D
Executive Director



**WE PREPARE ALL STUDENTS
FOR SUCCESSFUL CAREERS
AND LIFELONG LEARNING.**

LEHIGH COUNTY PARTICIPATING SCHOOLS

ALLENTOWN SCHOOL DISTRICT

Dr. Gary R. Cooper, Interim Superintendent
Ms. Audrey Mathison, JOC Member
Mr. Robert E. Smith Jr., JOC Member
Mr. Charles F. Thiel, JOC Member

PARKLAND SCHOOL DISTRICT

Mr. Richard Sniscak, Superintendent
Mr. Robert E. Bold, JOC Member
Ms. Carol Facchiano, JOC Member
Mr. David J. Hein, JOC Member
Mr. David M. Kennedy, JOC Member
Mr. Barry Long, JOC Member
Ms. Lisa Roth, JOC Member

CATASAUQUA AREA SCHOOL DISTRICT

Mr. Robert J. Spengler, Superintendent
Ms. Christine Nace, JOC Member

SALISBURY TOWNSHIP SCHOOL DISTRICT

Dr. Randy Ziegenfuss, Superintendent
Mr. Frank R. Frankenfield, JOC Member

EAST PENN SCHOOL DISTRICT

Dr. J. Michael Schilder, Superintendent
Mr. Paul Champagne, JOC Member
Mr. Chris Donatelli, JOC Member
Ms. Alan C. Earnshaw, JOC Member
Ms. Rebecca Heid, JOC Member

SOUTHERN LEHIGH SCHOOL DISTRICT

Mrs. Kathleen Evison, Superintendent
Ms. Rita Sisselberger, JOC Member
Dr. Jennifer Smith, JOC Member

NORTHERN LEHIGH SCHOOL DISTRICT

Mr. Michael W. Michaels, Superintendent
Mr. Gary S. Fedorcha, JOC Member

WHITEHALL-COPLAY SCHOOL DISTRICT

Dr. Lorie Hackett, Superintendent
Ms. Patty Gaugler, JOC Member
Mr. Lloyd Schafer, JOC Member

NORTHWESTERN LEHIGH SCHOOL DISTRICT

Dr. Mary Anne Wright, Superintendent
Mr. Joseph Fatzinger, JOC Member

LEHIGH CAREER & TECHNICAL INSTITUTE

Mr. Robert E. Smith, Jr., Chairperson
Mr. Frank R. Frankenfield, Vice Chairperson
Mr. Gary S. Fedorcha, Treasurer
Mr. Richard Sniscak, Superintendent of Record
Dr. Thomas J. Rushton, IV, Executive Director
Mrs. Patricia T. Bader, Business Administrator
Atty. Thomas F. Traud, Jr., Solicitor

MISSION STATEMENT

Our mission at Lehigh Career & Technical Institute is to prepare all students for successful careers and lifelong learning.

We believe at LCTI that our purpose is to provide students with opportunities to pursue college and careers. We also believe it is important to serve our community therefore, our course offerings are a reflection of the identified employment needs in the Lehigh Valley.

VISION STATEMENT

Our vision at LCTI is that every student will be provided with a high quality education in a safe and nurturing environment, become career and college ready, and enter the workforce equipped with the skills and knowledge to compete in a global economy.

QUALITY STATEMENT

Lehigh Career & Technical Institute is committed to fostering continuous improvement in curriculum, staff and student performance through a disciplined and structured quality system that solicits stakeholder input and drives strategic and operational planning.

QUALITY OBJECTIVES

1. Provide the products and services to prepare our students for successful careers and lifelong learning.
2. Determine the needs and monitor the satisfaction of our customers.
3. Continuously improve our performance by using data and analysis gathered through our processes.
4. Encourage employee and customer participation in continuous improvement and preventive and corrective action.
5. Assess our quality system on a regular basis to ensure the highest quality standards.

OUR BELIEFS

We believe:

1. Education needs to be student-centered and individualized.
2. Students learn best in a caring environment.
3. Professional development is essential for the continuous improvement of staff.
4. Communication with each other, families, community and business & industry is paramount for student success.
5. Data is important for decision-making and continuous improvement.
6. Technology is vital for the enhancement of learning, communication and data collection.
7. Students need to be placed based on aptitude and interest in order to be successful.
8. Communication with guidance staff is crucial for student success.
9. The business community support is necessary for student success.

GOALS (2017 – 2018)

Educational and Organizational

1. To provide cost-effective instructional programs that lead to a recognized certificate, post-secondary education and a high wage career.
2. To provide a competency-based and individualized curriculum based on valid occupational analysis.
3. To provide competency-based and standards-based student centered instruction.
4. To enhance the image and self-esteem of students.
5. To enhance staff performance through institutional and prescriptive staff development.
6. To provide a comprehensive student services program.
7. To become a benchmark for facility operational expenses, cleanliness and maintenance.
8. To provide sound fiscal management and support services.
9. To enhance the image of LCTI and career and technical education through the effective use of mass media.
10. To enhance services for adult learners and connections to business and industry and the community-at-large through Adult and Workforce Education Programs.
11. To integrate current technology in curriculum and instruction as well as in administrative and support service.
12. To provide a safe and violence-free learning environment for all students and staff.

LEHIGH CAREER & TECHNICAL INSTITUTE

**PROPOSED BUDGET
2017 - 2018**

TABLE OF CONTENTS

	PAGE
BUDGET CALENDAR	(Green)1
GENERAL FUND HISTORICAL AVERAGE CALCULATION	(Tan) 2
GENERAL FUND MEMBER DISTRICT NET COST CALCULATION	(Tan) 3
GENERAL FUND CAPITAL COST CALCULATION	(Tan) 4
GENERAL FUND DEBT SERVICE COST CALCULATION	(Tan) 5
GENERAL FUND MEMBER DISTRICT TOTAL SHARE	(Tan) 6
INDEX OF OBJECT DESCRIPTIONS	(Pink) 7
GENERAL FUND YEAR TO YEAR BUDGET COMPARISON	(White) 8
GENERAL FUND FUND BALANCE	(Buff) 9
GENERAL FUND REVENUES	(Buff) 10
GENERAL FUND EXPENDITURE SUMMARY	(Buff) 11
GENERAL FUND EXPENDITURES (1100-5900)	(Buff) 12-27
ACADEMIC CENTER COST CALCULATION	(Blue) 28
ACADEMIC CENTER YEAR TO YEAR BUDGET COMPARISON	(White) 29
ACADEMIC CENTER FUND BALANCE	(Green) 30
ACADEMIC CENTER REVENUES	(Ivory) 31
ACADEMIC CENTER EXPENDITURE SUMMARY	(Ivory) 32
ACADEMIC CENTER EXPENDITURES (1100-5900)	(Ivory) 33-39

**LEHIGH CAREER & TECHNICAL INSTITUTE
BUDGET CALENDAR
2017 - 2018**

JULY 2016	BUDGET PREPARATION PROCESS STARTS
AUGUST - SEPTEMBER 2016	STAFF REVIEW
SEPTEMBER - OCTOBER 2016	BUSINESS & FINANCE COMMITTEE REVIEW
NOVEMBER - DECEMBER 2016	PRESENTATION OF PRELIMINARY BUDGETS TO SUPERINTENDENTS
DECEMBER 2016	PRELIMINARY BUDGET PRESENTED TO J.O.C.
JANUARY 2017	JOC APPROVAL OF BUDGET
FEBRUARY 2017	RECOMMENDED PROPOSED BUDGETS MAILED TO PARTICIPATING SCHOOLS FOR APPROVAL
FEBRUARY - APRIL 2017	SCHOOL BOARDS ACT ON RECOMMENDED BUDGET
MAY 2017	APPROVED BUDGET SUBMITTED TO PENNSYLVANIA DEPARTMENT OF EDUCATION

LEHIGH CAREER & TECHNICAL INSTITUTE

2017 - 2018 PROPOSED BUDGET

HISTORICAL AVERAGE CALCULATION

<u>District</u>	<u>2010-2011</u> <u>ADMs</u>	<u>2011 - 2012</u> <u>ADMs</u>	<u>2012 - 2013</u> <u>ADMs</u>	<u>2013 - 2014</u> <u>ADMs</u>	<u>2014-2015</u> <u>ADMs</u>	<u>2015-2016</u> <u>ADMs</u>	<u>10/3/2016</u> <u>ADM</u>	<u>5 YEAR</u> <u>AVERAGE</u>	<u>PROP.</u> <u>SHARE</u>
Allentown	1173.35	1250.30	1236.42	1296.25	1324.88	1267.14	1020.44	1229.03	47.41%
Catasauqua	108.54	108.09	83.87	94.80	99.30	112.00	99.79	97.95	3.78%
East Penn	252.61	208.31	255.28	253.58	264.66	250.48	250.71	254.94	9.83%
Northern Lehigh	152.08	135.20	94.52	115.09	138.39	152.32	153.22	130.71	5.04%
Northwestern Lehigh	139.64	143.35	119.51	126.52	118.79	135.00	132.95	126.55	4.88%
Parkland	372.16	326.39	334.89	335.62	343.88	328.82	349.31	338.50	13.06%
Salisbury	88.34	75.39	68.41	69.62	85.57	100.01	106.65	86.05	3.32%
Southern Lehigh	114.08	111.51	105.22	110.63	104.03	101.89	102.77	104.91	4.05%
Whitehall-Coplay	<u>247.45</u>	<u>206.27</u>	<u>210.29</u>	<u>226.02</u>	<u>227.45</u>	<u>217.30</u>	<u>237.44</u>	223.70	<u>8.63%</u>
	2648.25	2564.81	2508.41	2628.13	2706.95	2664.96	2453.28	2592.35	100.00%

NOTES:

Budget is prepared on a projected enrollment of 2800 students.
Above figures do not include non-resident students

The above calculation reflects the adopted resolution whereas the operating expenditures shall be borne by all participating districts in proportionate shares according to the percentages of each school's average daily membership of pupils for the previous five years (boxed area) to the total of the average daily membership for the same period.

LEHIGH CAREER & TECHNICAL INSTITUTE

2016 - 2017 PROPOSED BUDGET

MEMBER DISTRICT COST CALCULATION

	<u>Net</u>
Member District Costs	\$ 16,892,987.50
Projected Enrollment	2,800
Projected Per Pupil Cost	\$6,033.21

<u>District</u>	<u>Proportionate Share of Budget</u>	<u>Gross Costs</u>	<u>Projected Secondary Vocational Subsidy</u>	<u>Estimated Net Costs</u>
Allentown	47.41%	\$9,021,130.42	\$1,175,023.65	\$7,846,106.78
Catasauqua	3.78%	\$718,974.02	\$87,213.30	\$631,760.73
East Penn	9.83%	\$1,871,290.79	\$176,047.96	\$1,695,242.83
Northern Lehigh	5.04%	\$959,405.18	\$150,626.41	\$808,778.78
Northwestern Lehigh	4.88%	\$928,914.55	\$87,924.95	\$840,989.60
Parkland	13.06%	\$2,484,641.28	\$162,900.29	\$2,321,740.99
Salisbury	3.32%	\$631,627.25	\$51,870.30	\$579,756.95
Southern Lehigh	4.05%	\$770,031.51	\$37,750.78	\$732,280.74
Whitehall-Coplay	<u>8.63%</u>	<u>\$1,641,972.49</u>	<u>\$205,642.37</u>	<u>\$1,436,330.12</u>
	100.00%	\$ 19,027,987.50	\$2,135,000.00	\$16,892,987.50

Actual Year End Costs will differ as a result of the following:

- End of Year audited Expenses and Revenues
- Level of participation in Flex Scheduling
- Total and Final Proration of Secondary Vocational Subsidies

LEHIGH CAREER & TECHNICAL INSTITUTE

2017 - 2018 PROPOSED BUDGET

MEMBER DISTRICT - CAPITAL COST CALCULATION

<u>District</u>	<u>\$ 2015 Market Values</u>	<u>% 2015 Market Value</u>	<u>2017 - 2018 District Share</u>
Allentown	\$4,257,813,000	17.084%	\$17,084.04
Catasauqua	\$847,727,100	3.401%	\$3,401.42
East Penn	\$4,733,941,529	18.994%	\$18,994.45
Northern Lehigh	\$682,059,204	2.737%	\$2,736.69
Northwestern Lehigh	\$1,391,109,706	5.582%	\$5,581.68
Parkland	\$7,321,549,382	29.377%	\$29,376.96
Salisbury	\$1,178,658,485	4.729%	\$4,729.25
Southern Lehigh	\$2,450,391,092	9.832%	\$9,831.94
Whitehall-Coplay	\$2,059,507,715	8.264%	\$8,263.56
	<u>\$24,922,757,213</u>	<u>100.000%</u>	<u>\$100,000.00</u>

Capital Costs shall be apportioned among the participating districts on the basis of market value of taxable real property as certified by the Equalization Board according to Section 4.2 of the Articles of Agreement of the LCTI

LEHIGH CAREER & TECHNICAL INSTITUTE

2017 - 2018 PROPOSED BUDGET

MEMBER DISTRICT - DEBT SERVICE COST CALCULATION

<u>District</u>	<u>\$ 2015 Market Values</u>	<u>% 2015 Market Value</u>	<u>Debt Service Payment 10/1/2016</u>	<u>Debt Service Payment 4/1/2017</u>	<u>Total Debt Service 2016 - 2017</u>	<u>Projected State Reimbursement Percentage</u>
Allentown Refunding Series of 2007	\$4,257,813,000	17.084%	\$449,342.20	\$133,550.19	\$582,892.39	29.211%
Catasauqua Refunding Series of 2007	\$847,727,100	3.401%	\$89,463.67	\$26,589.73	\$116,053.40	19.897%
East Penn Refunding Series of 2007	\$4,733,941,529	18.994%	\$499,589.74	\$148,484.39	\$648,074.13	18.870%
Northern Lehigh Refunding Series of 2007	\$682,059,204	2.737%	\$71,980.14	\$21,393.41	\$93,373.55	22.493%
Northwestern Lehigh Refunding Series of 2007	\$1,391,109,706	5.582%	\$146,808.77	\$43,633.42	\$190,442.20	18.870%
Parkland Refunding Series of 2007	\$7,321,549,382	29.377%	\$772,669.23	\$229,647.07	\$1,002,316.30	18.870%
Salisbury Refunding Series of 2007	\$1,178,658,485	4.729%	\$124,388.04	\$36,969.70	\$161,357.73	18.870%
Southern Lehigh Refunding Series of 2007	\$2,450,391,092	9.832%	\$258,598.52	\$76,858.75	\$335,457.27	18.870%
Whitehall-Coplay Refunding Series of 2007	\$2,059,507,715	8.264%	\$217,347.20	\$64,598.34	\$281,945.54	21.082%
TOTAL Refunding Series of 2007	<u>\$24,922,757,213</u>	<u>100.000%</u>	<u>\$2,630,187.50</u>	<u>\$781,725.00</u>	<u>\$3,411,912.50</u>	

Notes:

1/ Debt Service payments reflect the gross debt service payments prior to the schools receiving their state construction reimbursement. The proration of Debt Service is based on the most recent market values available at the time of budget preparation.

2/ The permanent state reimbursement percentage is based upon the approved Plan Con Part J Permanent reimbursement percentage.
 Refunding Series of 2007 37.74%

3/ The projected state reimbursement percentage is based on the most recent Aid Ratios available at the time of budget preparation.

4/ District Bond Issue payments according to Bond Issue documents:
 October 1 Debt Service Payment is due to LCTI August 1
 April 1 Debt Service Payment is due to LCTI February 1

LEHIGH CAREER & TECHNICAL INSTITUTE

2017 - 2018 PROPOSED BUDGET

MEMBER DISTRICT - TOTAL SHARE

<u>District</u>	<u>2017 - 2018 Estimated Net Costs</u>	<u>2017 - 2018 Capital Cost District Share</u>	<u>2017 - 2018 Total Debt Service</u>	<u>Estimated Total 2017-2018 Member District Share With Debt Service</u>
Allentown	\$7,846,106.78	\$17,084.04	\$582,892.39	\$8,446,083.20
Catasauqua	\$631,760.73	\$3,401.42	\$116,053.40	\$751,215.54
East Penn	\$1,695,242.83	\$18,994.45	\$648,074.13	\$2,362,311.41
Northern Lehigh	\$808,778.78	\$2,736.69	\$93,373.55	\$904,889.02
Northwestern Lehigh	\$840,989.60	\$5,581.68	\$190,442.20	\$1,037,013.48
Parkland	\$2,321,740.99	\$29,376.96	\$1,002,316.30	\$3,353,434.26
Salisbury	\$579,756.95	\$4,729.25	\$161,357.73	\$745,843.93
Southern Lehigh	\$732,280.74	\$9,831.94	\$335,457.27	\$1,077,569.94
Whitehall-Coplay	<u>\$1,436,330.12</u>	<u>\$8,263.56</u>	<u>\$281,945.54</u>	<u>\$1,726,539.22</u>
	\$16,892,987.50	\$100,000.00	\$3,411,912.50	\$20,404,900.00

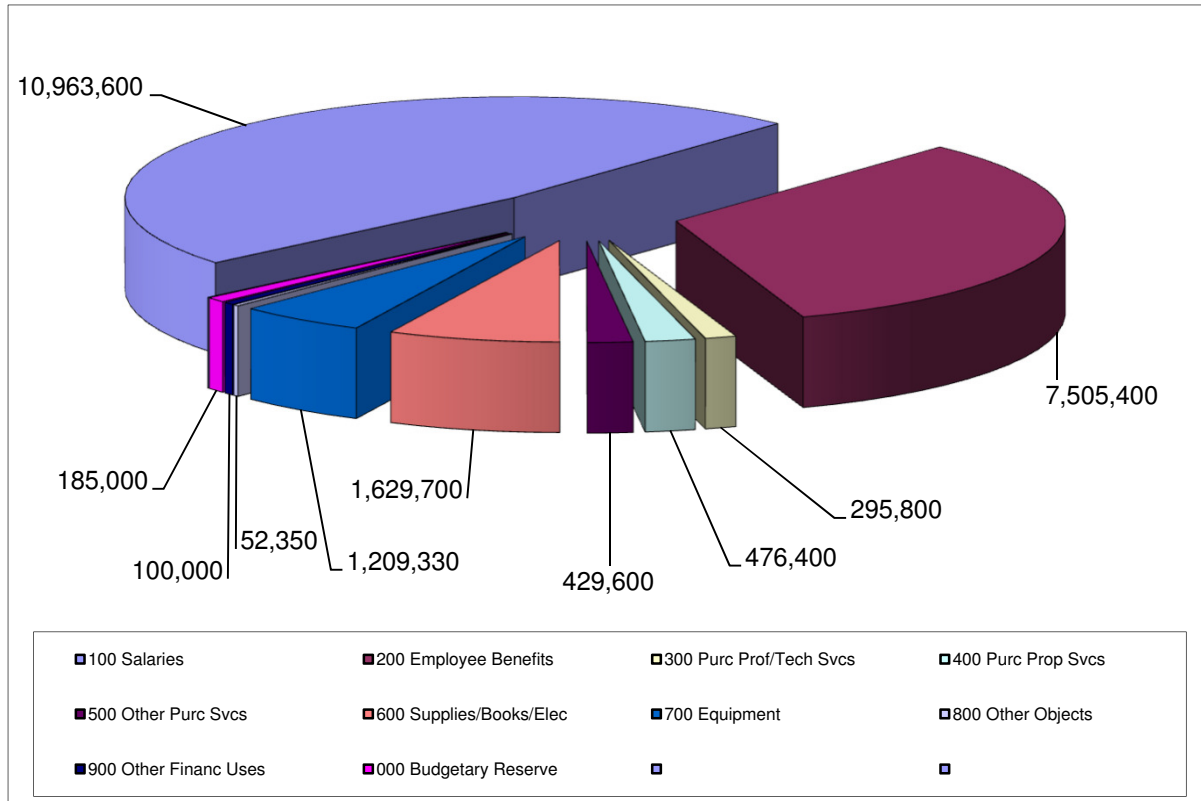
Please note that if the Flex Student option is used additional cost will occur for that usage.
Please note that the above figures do not include projected cost for the Academic Center Budget.

INDEX OF OBJECT DESCRIPTIONS

EXPENDITURE ITEMS

100	Salaries:	Funds appropriated for all paid personnel of the school district.
200	Employee Benefits:	Funds appropriated for all paid personnel which includes - retirement contribution, social security, medical insurance, life insurance, disability insurance, vision care, unemployment and workers compensation, and tuition reimbursement.
300	Purchased Professional and Technical Services:	Services provided by independent persons or firms with specialized skills and expertise.
400	Purchased Property Services:	Services purchased to operate, repair, maintain, and rent property owned and/or used by the LCTI.
500	Other Purchased Services:	Funds appropriated for transportation services, insurances, staff travel, district printing, and bonding of district officials.
600	Supplies/Books:	All materials of a consumable nature which are purchased for use at the school including electricity.
700	Equipment:	Funds appropriated for the purchase of new or replacement equipment used in the operation of the school.
800	Other Objects:	Funds appropriated for dues, fees, and institutional memberships.
900	Other Financing Uses:	Funds appropriated for payment of interest and principal on debt and fund transfers to Capital Projects, Student Organizations, and Debt Service Fund.
000	Budgetary Reserve:	Operating contingency for certain unpredictable variables and changes over which control is impossible.

2017 - 2018 Proposed General Fund Budget



Object	Description	2017-2016 Budget	% of Budget	2016-2017 Budget	% of Budget	Increase (Decrease)
100	Salaries	10,963,600	47.99	10,685,400	48.12	278,200
200	Employee Benefits	7,505,400	32.85	7,199,400	32.42	306,000
300	Purc Prof/Tech Svcs	295,800	1.29	292,700	1.32	3,100
400	Purc Prop Svcs	476,400	2.09	483,100	2.18	(6,700)
500	Other Purc Svcs	429,600	1.88	445,550	2.01	(15,950)
600	Supplies/Books/Elec	1,629,700	7.13	1,604,250	7.22	25,450
700	Equipment	1,209,330	5.29	1,162,630	5.24	46,700
800	Other Objects	52,350	0.23	47,200	0.21	5,150
900	Other Financ Uses	100,000	0.44	100,000	0.45	-
000	Budgetary Reserve	185,000	0.81	185,000	0.83	-
	TOTAL	22,847,180		22,205,230		641,950
900	Debt Service	<u>3,411,920</u>		<u>3,402,070</u>		<u>9,850</u>
	TOTAL	26,259,100		25,607,300		651,800

**LEHIGH CAREER & TECHNICAL INSTITUTE
2017 – 2018 PROPOSED BUDGET**

**GENERAL FUND
FUND BALANCE COMMITMENT**

2017 – 2018	Projected Revenues	\$26,182,100
2017 – 2018	Projected Expenses	<u>\$26,259,100</u>
Committed Fund Balance to 2017 – 2018 Budget		(\$ 77,000)

**GENERAL FUND
FUND BALANCE STATUS**

Committed Fund Balance

Committed Fund Balance 7/01/2016 (Retirement)	\$1,250,000	
Committed Fund Balance to 2016-2017 Budget	(\$ 100,000)	
Committed Fund Balance to 2017-2018	<u>(\$ 77,000)</u>	
Projected Committed Fund Balance 6/30/18		\$1,073,000

Unassigned Fund Balance

Beginning Unassigned Fund Balance 7/01/2016	\$485,976	
Estimated Increase to Fund Balance 6/30/2017	\$ 30,000	
Unassigned Fund Balance to 2016 – 2017 Budget	<u>0</u>	
Projected Unassigned Fund Balance 6/30/18		<u>\$ 515,976</u>
Projected General Fund Balance 6/30/18		\$1,588,976

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
6510	INTEREST INCOME	7,500	10,300	17,800	137.33
6910	RENTAL INCOME	28,000	7,100	35,100	25.36
6944	NON-MEMBER DISTRICT REVENUE	35,000	0	35,000	0.00
6946	RECEIPTS FROM MEMBER DISTRICTS	19,926,600	478,300	20,404,900	2.40
6990	MISCELLANEOUS REVENUE	4,300	0	4,300	0.00
7220	STATE VOCATIONAL EDUCATION	2,695,000	-10,000	2,685,000	-0.37
7800	STATE FICA/RETIREMENT SHARE	1,981,000	193,000	2,174,000	9.74
8521	FEDERAL CAREER & TECH EDUCATION	750,000	-10,000	740,000	-1.33
9400	SALE OF FIXED ASSETS	25,000	0	25,000	0.00
9800	INTRA & INTER FUND TRANSFERS - I.D.C.	<u>54,900</u>	<u>6,100</u>	<u>61,000</u>	<u>11.11</u>
	TOTAL BUDGET	25,507,300	674,800	26,182,100	2.65

6510 Interest Income - Utilize Present Prime Lending Rate to estimate earnings.

6910 Rental Income - Income produced from LCCC Adult Learning Center and Child Care Center.

6944 Non-Member District Revenue - Projecting continued decrease in non-resident students.

6946 Receipts from Member Districts also includes:
 Capital Costs - Fund transfer into Capital Projects Account. Reinstated \$50,000 (cut in 2013-2014).
 Debt Service - Debt Service payments on Refunding Series of 2007.

7220 State Voc Ed - Estimated reduction in Secondary Career & Technical Education subsidy based on projected attendance of the 2015-2016 school year. Budget includes a \$550,000 Competitive Equipment Grant.

7800 State FICA/Retirement - State share of employee Soc.Sec. & Retirement contributions. Increase due to Retirement rate increase over 2016-17 budgeted rate to 32.57% from 30.03%.

8521 Federal Career & Tech Ed - Projected increase in funding of Career & Tech Ed Funds under the C. Perkins Act.

9400 Sale of Fixed Assets - Annual Public Auction

9800 Intra & Inter Fund Transfers - I.D.C. - Administrative service performed for LCTI grants and Academic Center

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

EXPENDITURE SUMMARY

<u>FUNCT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
1100	REGULAR EDUCATION	932,798	65,611	998,409	7.03
1200	SPECIAL EDUCATION PROGRAMS	1,266,454	12,487	1,278,941	0.99
1300	CAREER & TECH ED PROGRAMS	9,834,348	289,091	10,123,439	2.94
1400	CAREER & TECH ED-ALTERN ED	1,326,933	16,476	1,343,409	1.24
2100	SUPPORT SVCS-PUPIL PERSONNEL	824,748	-13,750	810,998	-1.67
2200	SUPPORT SVCS-INSTRUCT STAFF	404,941	24,302	429,243	6.00
2300	SUPPORT SVCS-ADMINISTRATION	1,597,033	79,189	1,676,222	4.96
2400	SUPPORT SVCS-PUPIL HEALTH	150,049	8,145	158,194	5.43
2500	SUPPORT SVCS-BUSINESS	767,352	27,823	795,175	3.63
2600	OPER & MAINT OF PLANT SVC	2,658,548	27,900	2,686,448	1.05
2700	STUDENT TRANSPORTATION SVCS	10,950	-3,000	7,950	-27.40
2800	SUPPORT SVCS-CENTRAL	2,044,795	106,429	2,151,224	5.20
3200	SPONSORED STUDENT ACTIVITIES	87,130	1,227	88,357	1.41
3300	COMMUNITY SERVICES	14,151	20	14,171	0.14
5200	FUND TRANSFER	100,000	0	100,000	0.00
5900	BUDGET RESERVE	<u>185,000</u>	<u>0</u>	<u>185,000</u>	<u>0.00</u>
	TOTAL BEFORE DEBT SERVICE	22,205,230	641,950	22,847,180	2.89
5200	DEBT SERVICE **	<u>3,402,070</u>	<u>9,850</u>	<u>3,411,920</u>	<u>0.29</u>
	TOTAL BUDGET	25,607,300	651,800	26,259,100	2.55

** Payments on Refunding Series of 2007

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 1100 Academic Education

Academic Education designed to provide our students with Physical/Education and Social Studies courses required to meet graduation requirements.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	535,918	38,892	574,810	7.26
200	PERSONNEL SERVICES - BENEFITS	364,530	41,719	406,249	11.44
300	PURCHASED PROF/TECH SERVICES	250	0	250	0.00
400	PURCHASED PROPERTY SERVICES	3,500	0	3,500	0.00
500	OTHER PURCHASED SERVICES	1,000	0	1,000	0.00
600	SUPPLIES	7,300	0	7,300	0.00
700	PROPERTY - EQUIPMENT	20,300	-15,000	5,300	-73.89
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	0.00
	TOTAL	932,798	65,611	998,409	7.03

100 Personnel Services-Salary - Academic Instructors.

200 Personnel Services-Benefits - Employee Benefits. PSERS increased contribution from 30.03% to 32.57%. Includes a 1% Healthcare Benefits decrease and 3% Dental Benefit decrease. All others are level funded.

500 Other Purchased Services

600 Supplies - Academic supplies, textbooks and software.

700 Property Equipment - Academic equipment increase due to Wellness/Fitness Center equipment replacement.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 1200 Special Education Programs

Incurred expenditures for classes operated to serve exceptional students whose primary identified need is academic and career and technical education.

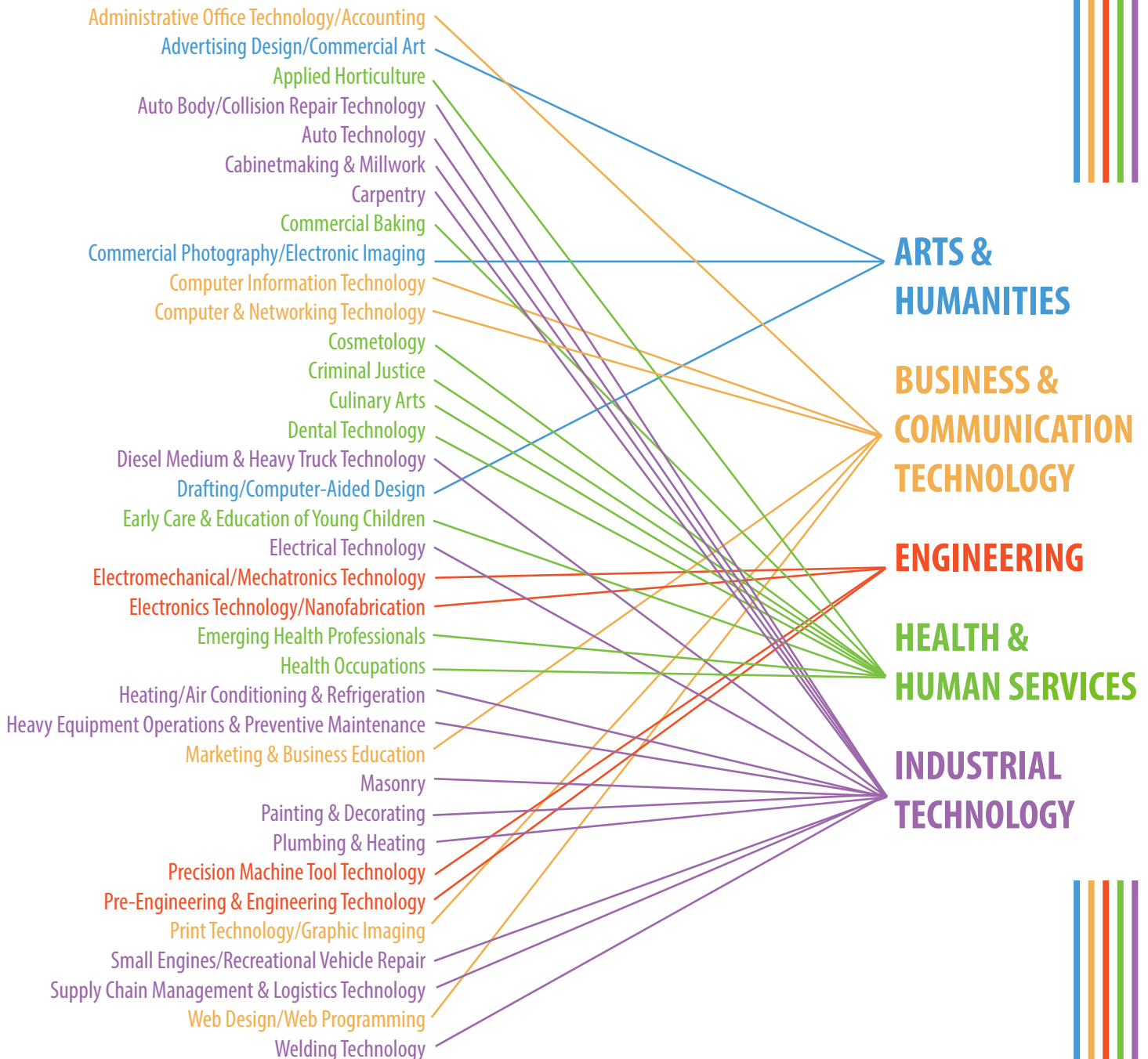
<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	713,403	-9,621	703,782	-1.35
200	PERSONNEL SERVICES - BENEFITS	549,815	22,108	571,923	4.02
300	PURCHASED PROF/TECH SERVICES	1,500	0	1,500	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	666	0	666	0.00
600	SUPPLIES	1,070	0	1,070	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	1,266,454	12,487	1,278,941	0.99

NOTE: In 2016-2017 there are 713 students who have IEP's served at LCTI.

- 100 Personnel Services-Salary - Special Education and Bilingual Staff. Includes new Special Ed Learning Facilitator position and professional development leave.
- 200 Personnel Services-Benefits - Employee Benefits. PSERS increased contribution from 30.03% to 32.57%. Includes a 1% Healthcare Benefits decrease and 3% Dental Benefit decrease.
- 500 Other Purchased Services - Flat funded.
- 600 Supplies - Supplies, books and software.
- 700 Property Equipment - None requested.

CAREER & TECHNICAL EDUCATION PROGRAMS

LCTI OFFERS DOZENS OF PROGRAMS THAT PREPARE STUDENTS FOR SUCCESS, WHETHER THEY PLAN TO ATTEND COLLEGE OR LAUNCH A CAREER IMMEDIATELY AFTER HIGH SCHOOL.



**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 1300 Career and Technical Education Programs

Approved career & technical programs which provide organized learning experiences designed to develop technical skills, knowledge, attitudes, and work habits necessary for State and National Skills Certification and for entrance into and progress in postsecondary education.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	4,815,562	84,016	4,899,578	1.74
200	PERSONNEL SERVICES - BENEFITS	3,212,354	104,913	3,317,267	3.27
300	PURCHASED PROF/TECH SERVICES	16,037	-4,037	12,000	-25.17
400	PURCHASED PROPERTY SERVICES	125,000	0	125,000	0.00
500	OTHER PURCHASED SERVICES	69,330	-7,560	61,770	-10.90
600	SUPPLIES	552,245	5,044	557,289	0.91
700	PROP-EQUIP-GRANT FUNDED - IF AVAILABLE	550,000	0	550,000	0.00
700.1	PROP-EQUIP-INSTRUCTIONS	250,000	0	250,000	0.00
700.2	PROP-EQUIP-PERKINS	0	61,700	61,700	100.00
700.3	PROP-EQUIP-INSTRUCTIONAL TECHNOLOGY	230,440	40,000	270,440	17.36
800	OTHER OBJECTS	<u>13,380</u>	<u>5,015</u>	<u>18,395</u>	<u>37.48</u>
	TOTAL	9,834,348	289,091	10,123,439	2.94

NOTE: In 2016-2017 there are 2,295-students enrolled in regular Career & Technical educational programs.

- 100 Personnel Services-Salary - Career & Technical positions.
- 300 Purchased Prof/Tech Services - Budget includes in-service program.
- 400 Purchased Property Services - Repairs and maintenance of vocational equipment. Increase due to aging CTE program equipment needing repairs.
- 500 Other Purchased Services - Staff travel, printing, postage and CLIU Web and Video Conference access and connect fees. Decrease due to anticipated cost decrease for telecommunication fees.
- 600 Supplies -Instructional Supplies, Books & Periodicals & Comp. Software Budget. Also includes gasoline and diesel fuel. Increase due to new C.I.T. Lab.
- 700 Property Equipment - Budget includes new and replacement equipment. Includes \$550,000 in Competitive Equipment Grants.
- 700.1 Instructional equipment has been held flat.
- 700.2 Perkins equipment has been added by reallocating personnel to free up funding.
- 700.3 Increase in funding to meet replacement instructional technology needs.
- 800 Other Objects - Instructional dues and fees. Includes required licenses and accreditation fees. Increase due to additional \$5,000 for DCO/Co-Op employer clearances.



CAREER ACADEMY PROGRAM

LCTI'S CAREER ACADEMY IS A FULL-DAY PROGRAM THAT COMBINES ACADEMIC CREDIT RECOVERY WITH CAREER AND TECHNICAL EDUCATION FOR STUDENTS AT RISK OF NOT MEETING GRADUATION REQUIREMENTS.

ACADEMIC COURSES

ENGLISH
HEALTH/WELLNESS
MATH
SCIENCE
SOCIAL STUDIES

CAREER & TECHNICAL EDUCATION

APPLIED HORTICULTURE
AUTO SPECIALIZATION TECHNOLOGY
BUILDING TRADES MAINTENANCE
EARLY CARE & EDUCATION OF YOUNG CHILDREN
ELECTRICAL TECHNOLOGY
HEALTH OCCUPATIONS
OFFICE SYSTEMS TECHNOLOGY

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 1400 Career and Technical Education Alternative Education (CAP)

Approved Alternative Education designed to provide sound educational curriculum and counseling to disruptive behaved students. CAP - Career Academy Program.
CAP students attend LCTI all day/full day enrollment.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	783,025	114	783,139	0.01
200	PERSONNEL SERVICES - BENEFITS	503,858	16,362	520,220	3.25
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	1,000	0	1,000	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	35,800	0	35,800	0.00
700	PROPERTY - EQUIPMENT	3,250	0	3,250	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	1,326,933	16,476	1,343,409	1.24

NOTE: In 2016-2017 there are 114 students enrolled in the Alternative Education (CAP) Program.

- 100 Personnel Services-Salary - Alternative Education (CAP) Program.
- 400 Purchased Property Services - Repairs for CAP instructional equipment.
- 600 Supplies - CAP instructional supplies, textbooks and software.
- 700 Property Equipment - CAP equipment.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2100 Support Service Pupil Personnel

Counseling Activities designed to advise, assess, and improve the well-being of students and to supplement the teaching process.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	445,181	-14,968	430,213	-3.36
200	PERSONNEL SERVICES - BENEFITS	309,060	3,535	312,595	1.14
300	PURCHASED PROF/TECH SERVICES	29,217	-2,317	26,900	-7.93
400	PURCHASED PROPERTY SERVICES	12,950	0	12,950	0.00
500	OTHER PURCHASED SERVICES	17,100	0	17,100	0.00
600	SUPPLIES	10,870	0	10,870	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>370</u>	<u>0</u>	<u>370</u>	<u>0.00</u>
	TOTAL	824,748	-13,750	810,998	-1.67

- 100 Personnel Services-Salary - Student Services Office Personnel. Decrease due to elimination of a vacant learning facilitator position.
- 300 Purchased Prof/Tech Services - Decrease due to change in accounting method/reclassification.
- 400 Purchased Property Services - Copier Lease, Maintenance on Student Services office equipment and Server Maintenance Fee for Student Administration Software.
- 500 Other Purchased Services - Student Services travel and printing.
- 600 Supplies - Attendance and Student Services supplies and reference materials. Includes Student Academic Performance Software.
- 800 Other Objects - Professional Organization dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2200 Support Services Instructional Staff

Activities associated with assisting the instructional staff with the content and process of developing curriculum and providing learning experiences for students. Includes Professional Development for all Professional and Support Staff.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-201</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	197,158	27,194	224,352	13.79
200	PERSONNEL SERVICES - BENEFITS	158,683	-2,892	155,791	-1.82
300	PURCHASED PROF/TECH SERVICES	7,260	0	7,260	0.00
400	PURCHASED PROPERTY SERVICES	500	0	500	0.00
500	OTHER PURCHASED SERVICES	5,000	0	5,000	0.00
600	SUPPLIES	16,450	0	16,450	0.00
700	PROPERTY - EQUIPMENT	19,440	0	19,440	0.00
800	OTHER OBJECTS	<u>450</u>	<u>0</u>	<u>450</u>	<u>0.00</u>
	TOTAL	404,941	24,302	429,243	6.00

- 100 Personnel Services-Salary - Director of Curriculum and Instruction, AV Support and Mentor stipends.
- 300 Purchased Prof/Tech Services - Professional Development Fee & CPE Tracker.
- 400 Purchased Property Services - AV Equipment Repair Budget.
- 500 Other Purchased Services - Travel for Act 48 Professional Staff Development.
- 600 Supplies - AV supplies and Curriculum Development books.
- 700 Property Equipment - AV instructional support equipment. 2 Way Radio Replacement increase.
- 800 Other Objects - Curriculum Development dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2300 Support Services, Central Administration

Activities concerned with establishing and administering policy in connection with operating the educational delivery system.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	927,888	40,741	968,629	4.39
200	PERSONNEL SERVICES - BENEFITS	547,415	15,448	562,863	2.82
300	PURCHASED PROF/TECH SERVICES	38,730	23,000	61,730	59.39
400	PURCHASED PROPERTY SERVICES	2,740	0	2,740	0.00
500	OTHER PURCHASED SERVICES	16,300	0	16,300	0.00
600	SUPPLIES	51,570	0	51,570	0.00
700	PROPERTY - EQUIPMENT	2,900	0	2,900	0.00
800	OTHER OBJECTS	<u>9,490</u>	<u>0</u>	<u>9,490</u>	<u>0.00</u>
	TOTAL	1,597,033	79,189	1,676,222	4.96

- 100 Personnel Services-Salary - Executive Director's Office and Operational Administration salaries.
- 300 Purchased Prof/Tech Services - Contracted Legal Services. Increase due to projected increase in solicitor and special ed legal fees.
- 400 Purchased Property Services - Office Equipment Maintenance and copier rental.
- 500 Other Purchased Services - Executive Director and Operational Administrators travel and printing.
- 600 Supplies - Supplies, reference books and Skills Testing supplies.
- 700 Equipment - Computer Replacements.
- 800 Other Objects - Professional Organization dues and fees. Includes fees to PA School Board Assoc. and Lehigh Valley Business/Education Partnership.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2400 Support Services Pupil Health

Activities that provide students and staff with appropriate first aid services.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	87,997	4,561	92,558	5.18
200	PERSONNEL SERVICES - BENEFITS	56,882	3,584	60,466	6.30
300	PURCHASED PROF/TECH SERVICES	200	0	200	0.00
400	PURCHASED PROPERTY SERVICES	1,200	0	1,200	0.00
500	OTHER PURCHASED SERVICES	870	0	870	0.00
600	SUPPLIES	2,650	0	2,650	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>250</u>	<u>0</u>	<u>250</u>	<u>0.00</u>
	TOTAL	150,049	8,145	158,194	5.43

100 Personnel Services-Salary - Health and Safety Officer salary and a Certified Nurse Assistant position.

400 Purchased Property Services - AED Maintenance Agreements.

500 Other Purchased Services - Travel and Printing.

600 Supplies - First Aid supplies.

800 Other Objects - Membership/Dues.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2500 Support Services Business Office

Activities concerned with accounting, paying, transporting, exchanging, and maintaining goods and services for the system.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	360,723	11,784	372,507	3.27
200	PERSONNEL SERVICES - BENEFITS	234,264	12,455	246,719	5.32
300	PURCHASED PROF/TECH SERVICES	83,786	3,454	87,240	4.12
400	PURCHASED PROPERTY SERVICES	4,587	88	4,675	1.92
500	OTHER PURCHASED SERVICES	48,152	-8	48,144	-0.02
600	SUPPLIES	33,500	0	33,500	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>2,340</u>	<u>50</u>	<u>2,390</u>	<u>2.14</u>
	TOTAL	767,352	27,823	795,175	3.63

100 Personnel Services-Salary - Business Office Staff salaries.

300 Purchased Prof/Tech Services - Auditing Fees, 403b Administrator, Right-To-Know Law Compliance, Section 125 Administrative Fees, Risk Consultant Consortium, Employee Assistance Program, Bond Trustee Fees and Electronic Procurement Hosting Fees. GASB 43/45 Actuarial Study.

400 Purchased Property Services - Repair and maintenance of office equipment and copier.

500 Other Purchased Services - Budget includes travel, promotional advertising, printing and legal advertisements.

600 Supplies - Office supplies, Data Processing supplies and Software.

800 Other Objects - Professional Organization dues and fees, Notary Membership and fee, and PSBA Legal Membership.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2600 Operation & Maintenance of Plant Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	875,487	30,320	905,807	3.46
200	PERSONNEL SERVICES - BENEFITS	581,559	31,902	613,461	5.49
300	PURCHASED PROF/TECH SERVICES	50,620	0	50,620	0.00
400	PURCHASED PROPERTY SERVICES	215,455	150	215,605	0.07
500	OTHER PURCHASED SERVICES	180,342	-8,382	171,960	-4.65
600	SUPPLIES	110,275	13,825	124,100	12.54
600	ELECTRICITY	600,000	0	600,000	0.00
700	PROPERTY - EQUIPMENT	41,300	-40,000	1,300	0.00
800	OTHER OBJECTS	<u>3,510</u>	<u>85</u>	<u>3,595</u>	<u>2.42</u>
	TOTAL	2,658,548	27,900	2,686,448	1.05

- 100 Personnel Services-Salary - Custodial & Maintenance and School Police Officer salaries.
- 300 Purchased Prof/Tech Services - Licensed Water Operator and budgeting for Asbestos 6 month survey and increase in Air & Water Testing. Includes budget for contracted security. Increase due to projected increase in Hourly Contracted Security Services and Maintenance Scheduling Software.
- 400 Purchased Property Services - Budget includes bottled gas, garbage removal, facility repairs and sewage disposal.
- 500 Other Purchased Services - Budget includes telephone expenses and various insurance policies. Budget for Fire, Liability, Vehicle, Umbrella and Errors & Omissions ins. policies. Includes a decrease in insurance premiums.
- 600 Supplies - Increase in Maintenance & Landscaping supplies and supplies for minor renovation projects.
- 600 Electricity - Remains flat due to energy conservation measures and lower rate.
- 700 Property Equipment - Replacement custodial equipment and fleet vehicle.
- 800 Other Objects - Budget includes: Underground Storage Tank Registration & Inspection, Dues & Fees and Boiler Certifications.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2700 Student Transportation Services

Activities concerned with the conveyance of students to instructional sites and field trips.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	3,000	-3,000	0	-100.00
500	OTHER PURCHASED SERVICES	7,700	0	7,700	0.00
600	SUPPLIES	250	0	250	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	10,950	-3,000	7,950	-27.40

400 Purchased Property Services - Elimination of school bus.

500 Other Purchased Services - Transportation for clinical experiences.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2800 Support Services Central, Main Office and Technology Services

Activities, other than general administration, which support each of the other instructional and supporting service programs.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	918,921	64,590	983,511	7.03
200	PERSONNEL SERVICES - BENEFITS	673,536	56,196	729,732	8.34
300	PURCHASED PROF/TECH SERVICES	60,100	-17,000	43,100	-28.29
400	PURCHASED PROPERTY SERVICES	113,168	-3,938	109,230	-3.48
500	OTHER PURCHASED SERVICES	69,590	0	69,590	0.00
600	SUPPLIES	163,770	6,581	170,351	4.02
700	PROPERTY - EQUIPMENT	45,000	0	45,000	0.00
800	OTHER OBJECTS	<u>710</u>	<u>0</u>	<u>710</u>	<u>0.00</u>
	TOTAL	2,044,795	106,429	2,151,224	5.20

100 Personnel Services-Salary - Computer Technologies salary, Special Projects Coordinator, Human Resource, Public Relations and Central Office salaries. Includes 1/4 of present COOP Administrator. Increase due to new benefits clerk position.

300 Purchased Prof/Tech Services - Decrease due to removing IT consulting fee, however includes an increase in IT training.

400 Purchased Property Services - Postage machine maintenance and central copier maintenance and rental.

500 Other Purchased Services - Budget includes printing, travel and postage.

600 Supplies - Central Office supplies. Central copying paper and Technology Software. Additional software licenses needed for instructional program, etc.

700 Property Equipment - IT Infrastructure equipment.

800 Other Objects - Dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 3200 School Sponsored Student Activities

Co-curricular activities to supplement the regular instructional programs to provide students such experiences as mottivation,enjoyment and improvement of skills.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	17,600	550	18,150	3.13
200	PERSONNEL SERVICES - BENEFITS	6,830	677	7,507	9.91
300	PURCHASED PROF/TECH SERVICES	5,000	0	5,000	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	29,500	0	29,500	0.00
600	SUPPLIES	11,500	0	11,500	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>16,700</u>	<u>0</u>	<u>16,700</u>	<u>0.00</u>
	TOTAL	87,130	1,227	88,357	1.41

100 Personnel Services-Salary - Career & Technical Student Organization Stipends.
500 Other Purchased Services - Competition Busing Costs and CTSO Travel Expenses.
600 Supplies - CTSO PDP Skills Books. Increase due to increase in student membership.
800 Other Objects - Institutional and Student Membership to Skills USA.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 3300 Community Services and Recognition

Those activities concerned with providing recognition and awards to students, staff or other community participants.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	6,537	27	6,564	0.41
200	PERSONNEL SERVICES - BENEFITS	614	-7	607	-1.14
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	7,000	0	7,000	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	14,151	20	14,171	0.14

100 Personnel Services-Salary - Iron Person Awards. Financial rewards for perfect attendance.
600 Supplies - Recognition supplies.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 5200 Fund Transfers

Included are transactions which withdraw money from one fund and place it in another without recourse.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	0	0	0	0.00
900	OTHER FINANCING USES	100,000	0	100,000	0.00
900	DEBT SERVICE TRANSFERS	<u>3,402,070</u>	<u>9,850</u>	<u>3,411,920</u>	<u>0.29</u>
	TOTAL	3,502,070	9,850	3,511,920	0.28

900 Other Financing Uses - \$100,000 transfer to Capital Projects Fund to finance Building Maintenance Management Plan. The historical Capital Projects transfer of \$100,000 was reduced in 2013-2014 and continued for three years at \$50,000 through 2015-2016. This amount was restored in 2016-2017.

\$3,411,920 - Gross Debt Service schedule payment due 10/1/17 and 4/1/18 for Refunding Series of 2007.

The current debt structure has been budgeted since the new financing plan will not be determined until spring 2017.

**LEHIGH CAREER & TECHNICAL INSTITUTE
GENERAL FUND
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 5900 Budgetary Reserve

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
800	BUDGET RESERVE	<u>185,000</u>	<u>0</u>	<u>185,000</u>	<u>0.00</u>
	TOTAL	185,000	0	185,000	0.00

Budgetary Reserve is a Budgetary Account and is recommended by the Department of Education Comptroller's Office in the Manual of Accounting. It is a sound fiscal management practice to provide for operating contingencies for certain unpredictable variables and changes over which control is impossible regardless of the care with which the budget is prepared. The long term goal has been to maintain an approximate 1% share of total budget or \$256,100. No increase has been made in order to meet the needs of the 2016-2017 budget.



ACADEMIC CENTER COURSES

LCTI'S ACADEMIC CENTER OFFERS 20 COURSES THAT MEET GRADUATION REQUIREMENTS SET BY OUR SENDING SCHOOLS, PREPARING STUDENTS FOR SUCCESS IN COLLEGE AND BEYOND.

ENGLISH

ENGLISH LANGUAGE ARTS II
ENGLISH LANGUAGE ARTS III
ACCELERATED ENGLISH LANGUAGE ARTS III
ENGLISH LANGUAGE ARTS IV
ACCELERATED ENGLISH LANGUAGE ARTS IV

MATHEMATICS

ALGEBRA II
GEOMETRY
PRE-CALCULUS
CALCULUS

SCIENCE

BIOLOGY
CHEMISTRY
ENVIRONMENTAL SCIENCE
PHYSICS I
PHYSICS II

SOCIAL STUDIES

AMERICAN STUDIES II
WORLD CULTURES
AMERICAN GOVERNMENT/CIVIC/ECONOMICS
ACCELERATED AMERICAN GOVERNMENT/CIVICS/ECONOMICS

WELLNESS/FITNESS

WELLNESS/FITNESS 11
WELLNESS/FITNESS 12

LEHIGH CAREER & TECHNICAL INSTITUTE

2017 - 2018 PROPOSED BUDGET

ACADEMIC CENTER COST CALCULATION

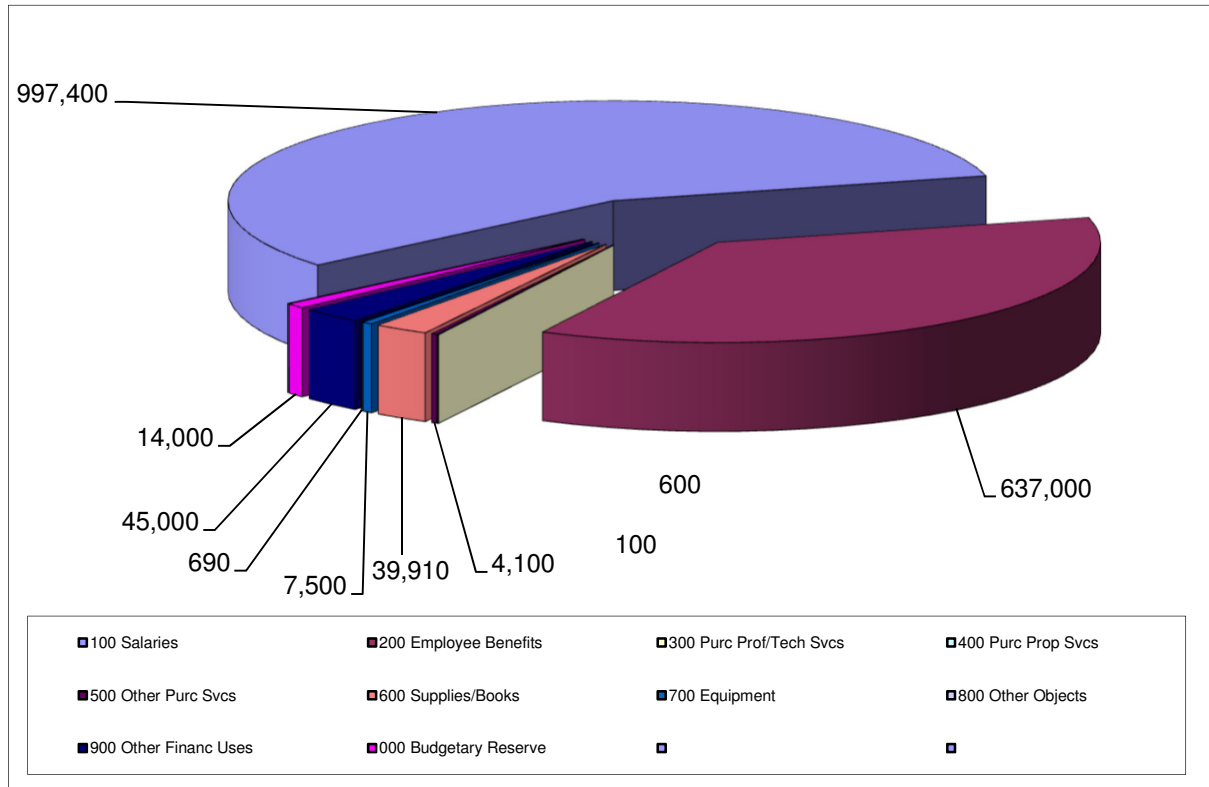
Member District Costs \$1,548,700
 Projected Enrollment 400
 Projected Per Pupil Costs \$3,871.75

<u>District</u>	<u>2011-2012</u> <u>ADMs</u>	<u>2012-2013</u> <u>ADMs</u>	<u>2013-2014</u> <u>ADMs</u>	<u>2014-2015</u> <u>ADMs</u>	<u>2015-2016</u> <u>ADMs</u>	<u>10/3/2016</u> <u>ADM</u>	<u>5 YEAR</u> <u>AVERAGE</u>	<u>PROP.</u> <u>SHARE</u>	<u>NET</u> <u>COSTS</u>
Allentown	280.25	222.96	236.30	243.11	232.92	206.01	228.26	62.72%	\$ 971,401
Catasauqua	11.78	6.24	7.77	12.27	16.35	18.00	12.13	3.33%	\$ 51,605
East Penn	27.86	23.75	18.88	25.61	38.55	48.87	31.13	8.55%	\$ 132,488
Northern Lehigh	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	\$ -
Northwestern Lehigh	9.42	10.55	7.31	2.64	2.00	2.00	4.90	1.35%	\$ 20,853
Parkland	44.76	47.48	59.52	62.65	39.92	32.64	48.44	13.31%	\$ 206,153
Salisbury	8.82	8.55	7.66	8.65	11.73	8.91	9.10	2.50%	\$ 38,727
Southern Lehigh	10.21	8.58	8.13	6.00	6.63	3.61	6.59	1.81%	\$ 28,045
Whitehall-Coplay	<u>22.80</u>	<u>18.18</u>	<u>25.99</u>	<u>28.90</u>	<u>22.80</u>	<u>20.95</u>	<u>23.36</u>	<u>6.42%</u>	<u>\$ 99,430</u>
	420.28	346.29	371.56	389.83	370.90	340.99	363.91	100.00%	\$ 1,548,700

NOTES:

The above calculation reflects the adopted resolution whereas the operating expenditures shall be borne by all participating districts in proportionate shares according to the percentages of each school's average daily membership of pupils for the previous five years (boxed area) to the total of the average daily membership for the same period.

2017 - 2018 Proposed Academic Center Budget



Object	Description	2017-2018 Budget	% of Budget	2016-2017 Budget	% of Budget	Increase (Decrease)
100	Salaries	997,400	57.12	941,500	53.91	55,900
200	Employee Benefits	637,000	36.48	604,100	34.59	32,900
300	Purc Prof/Tech Svcs	600	0.03	600	0.03	-
400	Purc Prop Svcs	100	0.01	100	0.01	-
500	Other Purc Svcs	4,100	0.23	4,100	0.23	-
600	Supplies/Books	39,910	2.29	28,980	1.66	10,930
700	Equipment	7,500	0.43	25,030	1.43	(17,530)
800	Other Objects	690	0.04	690	0.04	-
900	Other Financ Uses	45,000	2.58	39,400	2.26	5,600
000	Budgetary Reserve	14,000	0.80	13,000	0.74	1,000
TOTAL		1,746,300		1,657,500		88,800

**LEHIGH CAREER & TECHNICAL INSTITUTE
2017 – 2018 PROPOSED BUDGET**

**ACADEMIC CENTER
FUND BALANCE COMMITMENT**

2017 – 2018	Projected Revenues	\$1,746,300
2017 – 2018	Projected Expenses	<u>\$1,746,300</u>
Appropriated Fund Balance to 2017 – 2018 Budget		\$ - 0 -

**ACADEMIC CENTER
FUND BALANCE STATUS**

Beginning Assigned Fund Balance 6/30/2016		
	Allentown School District	\$209,590.14
	Catasauqua Area School District	\$ 2,601.88
	East Penn School District	\$ 3,240.69
	Northern Lehigh School District	\$ 1,248.75
	Northwestern Lehigh School District	\$ 30,005.66
	Parkland School District	\$ 49,715.22
	Salisbury Twp. School District	\$ 3,483.38
	Southern Lehigh School District	\$ 2,103.75
	Whitehall/Coplay School District	<u>\$ 63,401.51</u>
	Total	\$365,390.98
Estimated Increase to Fund Balance 6/30/2017		\$ 5,000.00
Appropriated Fund Balance to 2017 – 2018 Budget		<u>- 0 -</u>
Projected Assigned Fund Balance		\$370,390.98

As per previous agreement and JOC action, the Excess Revenues from previous fiscal years have been placed into individualized Assigned Fund Balance accounts for each school for their use for future Academic Center budget increases.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
6510	INTEREST INCOME	0	0	0	0.00
6910	RENTAL INCOME	0	0	0	0.00
6944	NON-MEMBER DISTRICT REVENUE	0	0	0	0.00
6946	RECEIPTS FROM MEMBER DIST	1,482,200	66,500	1,548,700	4.49
6946.1	FROM MEMB DIST-CAPITAL COSTS	0	0	0	0.00
6990	MISCELLANEOUS REVENUE	0	0	0	0.00
7220	STATE VOCATIONAL EDUCATION	0	0	0	0.00
7230	STATE GRANTS - DISRUPT YOUTH	0	0	0	0.00
7800	STATE FICA/RETIREMENT SHARE	175,300	22,300	197,600	12.72
8521	FEDERAL CAREER & TECH EDUCATION	0	0	0	0.00
9400	SALE OF FIXED ASSETS	0	0	0	0.00
9800	INTRA & INTER FUND TRANSFERS - I.D.C.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL BUDGET	1,657,500	88,800	1,746,300	5.36
6946	<u>Receipts from Member Dists</u> - Participating Member Districts.				
7800	<u>State FICA/Retirement</u> - State share of employee Soc.Sec. & Retirement contributions.				

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

EXPENDITURE SUMMARY

<u>FUNCT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
1100	REGULAR EDUCATION	1,369,295	62,558	1,431,853	4.57
1200	SPECIAL EDUCATION PROGRAMS	0	0	0	0.00
1300	CAREER & TECH ED PROGRAMS	0	0	0	0.00
1400	CAREER & TECH ED-ALTERN ED	0	0	0	0.00
2100	SUPPORT SVCS-PUPIL PERSONNEL	99,161	3,535	102,696	3.56
2200	SUPPORT SVCS-INSTRUCT STAFF	3,000	53	3,053	0.00
2300	SUPPORT SVCS-ADMINISTRATION	133,524	16,054	149,578	12.02
2400	SUPPORT SVCS-PUPIL HEALTH	0	0	0	0.00
2500	SUPPORT SVCS-BUSINESS	0	0	0	0.00
2600	OPER & MAINT OF PLANT SVC	0	0	0	0.00
2700	STUDENT TRANSPORTATION SVCS	120	0	120	0.00
3300	COMMUNITY SERVICES	0	0	0	0.00
4600	EXISTING BLDG IMPROVMT SVCS	0	0	0	0.00
5200	FUND TRANSFER	0	0	0	0.00
5400	INTRAFUND TRANSFERS OUT	39,400	5,600	45,000	14.21
5900	BUDGET RESERVE	13,000	<u>1,000</u>	<u>14,000</u>	<u>7.69</u>
	TOTAL BUDGET	1,657,500	88,800	1,746,300	5.36

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 1100 Academic Education

Academic Education designed to provide our students with Mathematics and Science skills necessary for success in their chosen career and postsecondary education.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	801,855	44,085	845,940	5.50
200	PERSONNEL SERVICES - BENEFITS	520,150	25,073	545,223	4.82
300	PURCHASED PROF/TECH SERVICES	300	0	300	0.00
400	PURCHASED PROPERTY SERVICES	100	0	100	0.00
500	OTHER PURCHASED SERVICES	1,680	0	1,680	0.00
600	SUPPLIES	20,180	10,930	31,110	54.16
700	PROPERTY - EQUIPMENT	25,030	-17,530	7,500	-70.04
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	1,369,295	62,558	1,431,853	4.57

- 100 Personnel Services-Salary - Academic teaching positions and Intervention Aide. Vacant math instructor position. Funds continued for anticipated long term sick leave.
- 200 Personnel Services-Benefits
- 400 Purchased Property Services - Repairs and Maintenance for Fitness Equipment.
- 500 Other Purchased Services
- 600 Supplies - Instructional supplies, textbooks, and software.
- 700 Property Equipment - Academic equipment.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2100 Support Service Pupil Personnel

Counseling Activities designed to advise, assess, and improve the well-being of students and to supplement the teaching process.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	64,983	1,381	66,364	2.13
200	PERSONNEL SERVICES - BENEFITS	33,378	2,154	35,532	6.45
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	500	0	500	0.00
600	SUPPLIES	300	0	300	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	99,161	3,535	102,696	3.56

- 100 Personnel Services-Salary - Guidance Counselor position.
- 200 Personnel Services-Benefits - Employee Benefits.
- 500 Other Purchased Services - Student Services travel.
- 600 Supplies - Student Services supplies and reference materials.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2200 Support Services Instructional Staff

Activities associated with assisting the instructional staff with the content and process of developing curriculum and providing learning experiences for students. Includes Professional Development for all Professional and Support Staff.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	2,100	0	2,100	0.00
200	PERSONNEL SERVICES - BENEFITS	900	53	953	5.89
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	3,000	53	3,053	1.77

100 Personnel Services-Salary - Mentor stipends added for new professionals.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2300 Support Services, Central Administration

Activities concerned with establishing and administering policy in connection with operating the educational delivery system.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	72,562	10,434	82,996	14.38
200	PERSONNEL SERVICES - BENEFITS	49,672	5,620	55,292	11.31
300	PURCHASED PROF/TECH SERVICES	300	0	300	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	1,800	0	1,800	0.00
600	SUPPLIES	8,500	0	8,500	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>690</u>	<u>0</u>	<u>690</u>	<u>0.00</u>
	TOTAL	133,524	16,054	149,578	12.02

- 100 Personnel Services-Salary - Includes 10 month Principal at 50%.
- 200 Personnel Services-Benefits - Employee Benefits.
- 500 Other Purchased Services - Principal's travel.
- 600 Supplies - Principal's supplies.
- 800 Other Objects - Professional Organization dues and fees.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 2700 Student Transportation Services

Activities concerned with the conveyance of students to instructional sites and field trips.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	120	0	120	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	TOTAL	120	0	120	0.00

500 Other Purchased Services - Field trips.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 5400 Intrafund Transfers Out

Transfers made from one program to another program within the same fund.
Used to record indirect costs or administrative charge transfers between programs within the same fund.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
100	PERSONNEL SERVICES - SALARY	0	0	0	0.00
200	PERSONNEL SERVICES - BENEFITS	0	0	0	0.00
300	PURCHASED PROF/TECH SERVICES	0	0	0	0.00
400	PURCHASED PROPERTY SERVICES	0	0	0	0.00
500	OTHER PURCHASED SERVICES	0	0	0	0.00
600	SUPPLIES	0	0	0	0.00
700	PROPERTY - EQUIPMENT	0	0	0	0.00
800	OTHER OBJECTS	0	0	0	0.00
900	OTHER FINANCING USES	<u>39,400</u>	<u>5,600</u>	<u>45,000</u>	<u>14.21</u>
	TOTAL	39,400	5,600	45,000	14.21

900 Other Financing Uses - Transfer to General Fund to finance General Administrative Overhead Allocation; increased due to increase in Indirect Cost Rate.

**LEHIGH CAREER & TECHNICAL INSTITUTE
ACADEMIC CENTER
2017 - 2018 PROPOSED BUDGET**

FUNCTION: 5900 Budgetary Reserve

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account.

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>2016-2017</u>	<u>INCREASE</u>	<u>2017-2018</u>	<u>% INCR</u>
800	BUDGET RESERVE	<u>13,000</u>	<u>1,000</u>	<u>14,000</u>	<u>7.69</u>
	TOTAL	13,000	1,000	14,000	7.69

Budgetary Reserve is a Budgetary Account and is recommended by the Department of Education Comptroller's Office in the Manual of Accounting. It is a sound fiscal management practice to provide for operating contingencies for certain unpredictable variables and changes over which control is impossible regardless of the care with which the budget is prepared. Long term goal has been to maintain an approximate 1% share of total budget.

LEHIGH CAREER & TECHNICAL INSTITUTE

Student Organizations



SkillsUSA is an applied method of instruction for preparing America's high performance workers enrolled in public career and technical programs. It provides quality education experiences for students in leadership, teamwork, citizenship and character development. It builds and reinforces self-confidence, work attitudes and communications skills. It emphasizes total quality at work—high ethical standards, superior work skills, life-long education and pride in the dignity of work. SkillsUSA also promotes understanding of the free-enterprise system and involvement in community service.



In FCCLA, the emphasis is on family, community service and recognition of student achievement. STAR Events (Students Taking Action with Recognition) highlight members' chapter achievements and individual projects. Membership and involvement help teach leadership skills and prepare students for their careers. FCCLA is open to students enrolled in the Commercial Baking, Culinary Arts, Early Care & Education of Young Children and Service Occupations programs.



The local FFA Chapter plans and conducts activities to help students

develop skills, leadership qualities and cooperation between members. This includes participation in local and state fairs, shows, social events and competitions held by FFA. Applied Horticulture students are eligible to participate.



FBLA is the premier career and technical student organization for students enrolled in business or business-related courses. FBLA prepares students for "real world" professional experiences. Members learn how to engage in business enterprise, how to direct the affairs of a group and how to compete honorably in competitive events. The LCTI chapter participates in regional, state, and national competitions and leadership workshops.



DECA is the only co-curricular international organization directly affiliated with marketing, management, advertising, material handling and entrepreneurship. DECA helps students develop skills and competence for marketing careers, build self-esteem, experience leadership and practice community service. Students may go beyond the material taught in the classroom in competency-based marketing events and activities that provide an opportunity for them to apply their

knowledge in a competitive setting at the local, district, state and international levels.



National Technical Honor Society

NTHS promotes the ideals of honesty, service, leadership, career development and skilled workmanship among career and technical students of America. It rewards meritorious achievement in career and technical education, encourages and assists students in their pursuit of educational and career goals and develops awareness of the talents and abilities of career and technical students, while teaching a better understanding of the workforce.



Criminal Justice, Dental Technology, Emerging Health Professionals and Health Occupations students who wish to develop their leadership skills and improve physical, mental and social well-being may choose to become part of Health Occupations Students of America. Students interact with other professional, business and student organizations in conjunction with HOSA students' personal development and professional maturation. Students also participate in competitions and community service projects.

LCTI's Student Organizations Promote Leadership, Citizenship, and Personal Professional Development



4500 EDUCATION PARK DRIVE, SCHNECKSVILLE, PA 18078 • 610-799-2300 • LCTI.ORG

PENNSYLVANIA DEPARTMENT OF EDUCATION POSTSECONDARY PROGRAM APPROVED

EQUAL OPPORTUNITY STATEMENT

Lehigh Career & Technical Institute has a policy not to discriminate on the basis of race, color, national origin, sex, disability or age in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries may be directed to LCTI's Title IX and Section 504 coordinator for students at 4500 Education Park Drive, Schnecksville, PA, 18078 or 610-799-1357 or LCTI's compliance officer for personnel at 610-799-1385.