

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

**PROPOSED GENERAL FUND BUDGET
*2024-2025***



BROWNSTOWN CAMPUS • MOUNT JOY CAMPUS • WILLOW STREET CAMPUS • HEALTH SCIENCES CAMPUS

www.lancasterctc.edu

November 21, 2023

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to share with you the proposed budget for the 2024-2025 school year for Lancaster County Career and Technology Center. Our primary objective is to serve as a valuable partner to our sending districts and the community by offering high-quality career and technical education opportunities for high school and post-secondary students. The development of this proposed budget involved a meticulous process, including a comprehensive zero-based budgeting needs assessment of our programs, student supports, and financial obligations. We aimed to align our budget with the evolving needs of our students and the educational landscape.

While there are some increases proposed to meet emerging demands such as diesel expansion for 2024-25, we have also made adjustments in several areas based on reduced needs. The result is an overall **5.95%** increase in expenditures. The member district contributions have increased by **5.3%**, amounting to **\$853,928**. This increase reflects our commitment to sustaining and enhancing the quality of education we provide.

LCCTC prepared the proposed 2024-2025 General Fund Budget using a student-focused approach. Highlights of the proposed budget are below.

- Continuously foster, promote, and evaluate high-quality programs that maximize opportunities for students while minimizing the financial impact on those students
- Develop and grow postsecondary programming to benefit our students as well as provide a positive revenue stream to the LCCTC
- Continue investing in IT infrastructure and facility improvement, as well as fully funding textbooks, tools, and primary program certifications for all students
- Provide additional funding to instructional programs for the increased prices of consumable materials
- Utilize federal, state, and local grants to allow for the purchase of needed instructional equipment and personnel needs

The LCCTC completed campus renovations in 2015. Due to these previous bond issues and the recent bond refinancing (saving both the CTC and all districts more than \$500,000), contributions will continue to be made for debt service. We thank all of the Board Members for your support in keeping our facilities updated. As you prepare to discuss and consider passing the proposed budget, let me provide several facts regarding the budget we are asking you to approve for the 2024-2025 school year:

ADMINISTRATIVE OFFICES

1730 Hans Herr Drive, Willow Street, PA 17584 • office: 717.464.7050 • fax: 717.464.9518

- As reviewed by the Superintendents and JOC Finance Committee, this year's budget includes an increase in total district contributions of 5.3%. This follows the 2.5%, 2.2%, 2.3%, 2.3%, 1.9%, 2.3%, 2.7%, and 4.9% increases in Total District Contribution from 2016-17 through the 2023-24 school years, respectively.
- The budget reflects the expansion of the diesel program and related costs (approximately \$150,000). The total budget increase would be 5.2% without the diesel program expansion costs.
- This budget reflects a PSERS rate of 34.73%, based on PSERS projected rates.
- LCCTC will continue monitoring workforce training needs and ensure they coincide with our program inventory.
- Additional highlights and background information have been provided in this budget packet.

As in our member districts, developing a budget that provides quality programs at a cost that reflects the district's ability to pay remains a major issue that will continue to challenge us. We feel the proposed operating budget reflects the requests brought to us by Superintendents, JOC members, General Advisory Committee (GAC), and the LCCTC Administration. We hope you and your Board find the proposal acceptable and vote for its approval in the coming months.

If you have any questions or concerns about any part of the proposal, please contact Mr. Ayata or myself. In addition, if you would like us to attend any of your planning sessions or Board meetings to address any questions, please let us know. We ask that each Director complete an individual Board Member Resolution Ballot, the Board Secretary complete an aggregated document totaling the yes and no votes, and return these documents to Mr. Ayata in the CTC Business Office by the deadline of February 16, 2024. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 16, 2024.

We thank you in advance for your consideration of our proposal and wish you continued success as we serve the youth of Lancaster County.

Sincerely,



Dr. Stuart Savin
Administrative Director



Mr. F. Frank Ayata
Business Manager

ADMINISTRATIVE OFFICES

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20-Year Comparison Data for LCCTC District Contributions

Year	District Contribution					Expended to Budget
	Budget	Increase		Received	Expended	
2005/06	9,818,431			9,818,431	9,750,350	99.3%
		6.2%				
2006/07	10,432,069			10,432,069	10,395,225	99.6%
		4.0%				
2007/08	10,853,621			10,853,621	10,752,593	99.1%
		5.0%				
2008/09	11,393,045			11,393,045	11,102,714	97.5%
		4.7%				
2009/10	11,925,698			11,925,698	11,493,498	96.4%
		3.5%				
2010/11	12,339,116			12,339,116	11,853,933	96.1%
		0.5%				
2011/12	12,404,498			12,265,133	11,091,906	89.4%
		-0.5%				
2012/13	12,343,347			12,343,347	11,224,308	90.9%
		0.8%				
2013/14	12,445,338			12,445,338	11,350,463	91.2%
		2.1%				
2014/15	12,706,456			12,706,456	11,831,483	93.1%
		1.9%				
2015/16	12,953,977			12,953,977	12,517,308	96.6%
		2.4%				
2016/17	13,271,034			13,271,034	12,665,678	95.4%
		2.5%				
2017/18	13,609,138			13,609,138	13,159,138	96.7%
		2.2%				
2018/19	13,905,688			13,905,688	13,391,178	96.3%
		2.3%				
2019/20	14,221,688			14,221,688	13,776,714	96.9%
		2.3%				
2020/21	14,497,659			14,497,659	13,595,750	93.8%
		1.9%				
2021/22	14,830,281			14,830,281	14,830,281	100.0%
		2.3%				
2022/23	15,236,387			15,236,387	15,236,387	* 100.0%
		2.7%				
2023/24	15,985,877			Current		
		4.9%				
2024/25	16,839,805			Proposed		
		5.3%				

* Preliminary year-end results

EXPLANATION OF THE MAJOR EXPENDITURE FUNCTIONS/OBJECTS
Lancaster County Career & Technology Center Budget

The format of the proposed budget is from the Manual of Accounting and Related Financial Procedures of Pennsylvania School Systems as prepared by Pennsylvania Department of Education.

The following statements will serve as a brief summary of the various functions performed to accomplish the objectives of the Lancaster County Career & Technology center.

1000 INSTRUCTION – Those activities dealing directly with the interaction between teachers and students.

1100 REGULAR PROGRAMS – Activities for those students in programs not identified in the 1300 function (Intro. To Health).

1300 VOCATIONAL EDUCATION – Approved programs which provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields.

1600 ADULT VOCATIONAL EDUCATION – Activities designed to meet immediate and long range educational objectives of adults and youth who have left or completed high school in preparation for entrance into the labor market or who desire to acquire new or updated skills.

2000 SUPPORT SERVICES – Those services which provide administrative, technical and logistical support to facilitate and enhance instruction.

2100 SUPPORT SERVICES - STUDENTS – Activities designed to assess and improve the well-being of students and to supplement the teaching process.

2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF – Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students, including technology support services.

2300 SUPPORT SERVICES - ADMINISTRATION – Activities concerned with establishing and administering policy in connection with operating the system.

2400 SUPPORT SERVICES - PUPIL HEALTH – Activities that provide students with appropriate nurse services

2500 SUPPORT SERVICES - BUSINESS – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the system.

2600 OPERATION AND MAINTENANCE – 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.

2700 STUDENT TRANSPORTATION SERVICES – Activities concerned with the conveyance of students to and from school.

2800 SUPPORT SERVICES – CENTRAL – Activities, other than general administration, which support each of the other instructional and supporting services program.

3000 OPERATION OF NON-INSTRUCTIONAL SERVICES – Extra-curricular.

3200 STUDENT ACTIVITIES – School sponsored activities under the guidance and supervision of the LEA staff. For LCCTC this is Skills USA, FFA, HOSA and National Technical Honor Society.

5000 OTHER EXPENDITURES AND FINANCING USES – Debt Service, Fund Transfers and Budgetary Reserve funds are included within this function.

The following statements will serve as a brief summary of the object code (service or goods) to be obtained as a result of the budgeted expenditures within each function.

100 Salaries – Gross salaries budgeted for employees of the system who are considered to be in positions of a permanent nature or hired temporarily, including substitutes.

200 Employee Benefits – Amounts paid by the system on behalf of employees. Included are vision, retirement, FICA, group insurance, workers' compensation, tuition reimbursement and unemployment compensation.

300 Purchased Professional and Technical Services – Services, which by their nature, require persons or firms with specialized skills and knowledge. Included are legal, auditing, and architectural services.

400 Purchased Property Services – Services purchased to operate, repair, and maintain property owned by the system. Included are disposal services, electricity (other than heating), water/sewage, and construction services for renovating and remodeling paid to contractors (not employees of the system).

500 Other Purchased Services – Services rendered by organizations or personnel and not applicable to 300 or 400 services. Included are transportation, fire and liability insurance, communications, advertising, and travel.

600 Supplies – Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use. Included are general supplies, electricity and natural gas used for heating purposes, gasoline, books and periodicals.

700 Property – Expenditures for fixed assets including initial equipment, additional equipment, and replacement of equipment.

800 Other Objects – Amounts paid for expenditures not otherwise classified in the 100 to 700 objects. Included are dues and fees.

900 Other Uses of Funds – Classifies transactions which are not properly recorded as expenditures but require budgetary and accounting control. Included are fund transfers and debt service payment.

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Funding Formula - Estimate (November 2023)

2024-25

District	2020-21 ADMs Info. Only	2021-22 ADMs Actual	2022-23 ADMs 5-Jun-23	2023-24 ADMs May-24	Average %	2023-24 Fund Form %	As Comp or +/- 15.00%	+/- 15% (1)	District Share of -0.381%	2024-25 Share Estimate
Cocalico	139.888	140.748	100.327	106.115	5.209%	6.609%	5.618%	-15%	0.000%	5.618%
Columbia	48.611	57.886	44.966	73.615	2.620%	2.965%	2.620%		-0.011%	2.609%
CV	175.850	155.446	128.350	151.769	6.507%	7.414%	6.507%		-0.028%	6.479%
Donegal	81.944	111.062	117.266	153.923	5.679%	4.829%	5.553%	+15%	-0.024%	5.530%
Elanco	121.194	95.408	110.116	98.230	4.544%	5.756%	4.893%	-15%	0.000%	4.893%
E-town	166.138	190.723	207.822	209.923	9.086%	8.835%	9.086%		-0.039%	9.048%
Ephrata	128.244	121.163	132.955	133.115	5.783%	5.807%	5.783%		-0.025%	5.759%
Hempfield	165.483	216.031	233.688	233.653	10.208%	8.658%	9.957%	+15%	-0.042%	9.915%
L-S	82.050	101.056	76.300	100.846	4.152%	3.987%	4.152%		-0.018%	4.134%
SD of Lanc	71.111	73.465	99.766	122.153	4.381%	3.899%	4.381%		-0.019%	4.362%
Man Cen	116.177	130.886	142.800	120.461	5.907%	6.299%	5.907%		-0.025%	5.882%
Man Twp	121.488	132.289	168.866	153.538	6.791%	5.908%	6.791%		-0.029%	6.762%
Penn Manor	227.555	249.679	254.461	313.730	12.172%	11.216%	12.172%		-0.052%	12.120%
Pequea Valley	51.011	55.050	51.133	71.115	2.635%	2.812%	2.635%		-0.011%	2.624%
Solanco	152.055	168.716	157.355	167.076	7.371%	7.774%	7.371%		-0.031%	7.340%
Warwick	171.255	146.886	155.388	163.769	6.956%	7.232%	6.956%		-0.030%	6.927%
	2,020.054	2,146.494	2,181.559	2,373.031	100.00%	100.00%	100.381%		-0.381%	100.000%

* ADMs based on ADM data from ClassMate SIS

**ADM figures use PDE standards of full-day student = 2 and half-day student = 1

(1) Funding Formula change capped at +/- 15% for each district

10/24/23

Estimated November 2023
Lancaster County Career & Technology Center
Direct Payment Schedule - Estimate
2024-25

District	Market Value (1)	Capital Expenses	ADM% (2) (Est.)	District Share of Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.) (3)	2024-25 Estimated Payment	2023-24 Actual Share Only (Info. Only)
		\$453,000		\$18,270,997	\$18,723,997		\$16,839,805	
Cocalico	4.496%	\$20,367	5.618%	\$1,026,400	\$1,046,768	\$88,239	\$958,529	\$983,670
Columbia	0.954%	\$4,322	2.609%	\$476,671	\$480,993	\$91,166	\$389,827	\$385,372
CV	8.057%	\$36,498	6.479%	\$1,183,850	\$1,220,349	\$129,877	\$1,090,472	\$1,216,985
Donegal	3.734%	\$16,915	5.530%	\$1,010,339	\$1,027,255	\$134,853	\$892,402	\$736,537
Elanco	6.754%	\$30,596	4.893%	\$893,926	\$924,522	\$77,309	\$847,213	\$846,860
Etown	5.090%	\$23,058	9.048%	\$1,653,067	\$1,676,126	\$163,192	\$1,512,934	\$1,366,597
Ephrata	5.807%	\$26,306	5.759%	\$1,052,134	\$1,078,441	\$98,544	\$979,897	\$955,654
Hempfield	11.409%	\$51,683	9.915%	\$1,811,477	\$1,863,161	\$203,583	\$1,659,578	\$1,518,442
L-S	4.932%	\$22,342	4.134%	\$755,395	\$777,738	\$87,605	\$690,133	\$683,144
Lancaster	8.741%	\$39,597	4.362%	\$797,053	\$836,651	\$107,379	\$729,272	\$572,262
Manheim Central	5.626%	\$25,486	5.882%	\$1,074,682	\$1,100,169	\$106,902	\$993,267	\$985,686
Manheim Township	10.199%	\$46,201	6.762%	\$1,235,521	\$1,281,723	\$104,007	\$1,177,716	\$1,080,137
Penn Manor	7.254%	\$32,861	12.120%	\$2,214,509	\$2,247,360	\$175,799	\$2,071,561	\$1,808,117
Pequea Valley	4.177%	\$18,922	2.624%	\$479,394	\$498,316	\$45,869	\$452,447	\$415,982
Solanco	5.936%	\$26,890	7.340%	\$1,341,036	\$1,367,926	\$144,945	\$1,222,981	\$1,220,230
Warwick	6.834%	\$30,958	6.927%	\$1,265,541	\$1,296,499	\$124,923	\$1,171,576	\$1,210,202
	100.00%	\$453,000	100.00%	\$18,270,997	\$18,723,997	\$1,884,192	\$16,839,805	\$15,985,877

5.3%

(1) 2022 STEB Certification

(2) See Funding Formula - Estimate

(3) based on Estimated Subsidy and PDE's 2022/23 Estimated SCTES data

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER
Bond Repayment Schedule- Estimate
2024-25

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Diff.	Interest	Principal	Total	Interest	Principal	Total
			207,735	0	207,735	207,735	950,000	1,157,735	415,470	950,000	1,365,470
Cocalico	2,013,066,701	4.496%	9,339.97	0.00	9,339.97	9,339.97	42,712.95	52,052.92	18,679.94	42,712.95	61,392.89
Columbia	426,960,196	0.954%	1,980.96	0.00	1,980.96	1,980.96	9,059.20	11,040.16	3,961.92	9,059.20	13,021.12
CV	3,607,315,713	8.057%	16,736.79	0.00	16,736.79	16,736.79	76,539.60	93,276.39	33,473.58	76,539.60	110,013.18
Donegal	1,671,970,434	3.734%	7,757.45	0.00	7,757.45	7,757.45	35,475.85	43,233.30	15,514.90	35,475.85	50,990.75
Elanco	3,024,042,872	6.754%	14,030.63	0.00	14,030.63	14,030.63	64,163.95	78,194.58	28,061.26	64,163.95	92,225.21
E-Town	2,278,889,287	5.090%	10,573.30	0.00	10,573.30	10,573.30	48,353.10	58,926.40	21,146.60	48,353.10	69,499.70
Ephrata	2,600,026,231	5.807%	12,063.38	0.00	12,063.38	12,063.38	55,167.45	67,230.83	24,126.76	55,167.45	79,294.21
Hempfield	5,108,137,532	11.409%	23,700.28	0.00	23,700.28	23,700.28	108,384.55	132,084.83	47,400.56	108,384.55	155,785.11
L-S	2,208,187,017	4.932%	10,245.28	0.00	10,245.28	10,245.28	46,853.05	57,098.33	20,490.56	46,853.05	67,343.61
Lancaster	3,913,488,889	8.741%	18,157.49	0.00	18,157.49	18,157.49	83,036.65	101,194.14	36,314.98	83,036.65	119,351.63
MC	2,519,021,909	5.626%	11,687.59	0.00	11,687.59	11,687.59	53,448.90	65,136.49	23,375.18	53,448.90	76,824.08
MT	4,566,407,329	10.199%	21,186.68	0.00	21,186.68	21,186.68	96,889.55	118,076.23	42,373.36	96,889.55	139,262.91
PM	3,247,969,132	7.254%	15,069.51	0.00	15,069.51	15,069.51	68,916.80	83,986.31	30,140.02	68,916.80	99,056.82
PV	1,870,154,982	4.177%	8,676.88	0.00	8,676.88	8,676.88	39,680.55	48,357.43	17,353.76	39,680.55	57,034.31
Solanco	2,657,758,071	5.936%	12,331.15	0.00	12,331.15	12,331.15	56,392.00	68,723.15	24,662.30	56,392.00	81,054.30
Warwick	3,059,961,015	6.834%	14,197.23	0.00	14,197.23	14,197.23	64,925.85	79,123.08	28,394.46	64,925.85	93,320.31
	\$ 44,773,357,310	100.00%	\$ 207,735	\$ -	\$ 207,735	\$ 207,735	\$ 950,000	\$ 1,157,735	\$ 415,470	\$ 950,000	\$ 1,365,470

(1) - 2022 STEB Certification

11/15/23

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER												
Plan Con and Bond Savings - Estimate												
2024-25												
Notice of Intent to Split 75/25												
LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1)			Total 20/21 Gross Debt Share \$ 1,365,470 A	Estimated State Reimb. (2) B	Net SD Share of LCCTC Debt (3) C = A - B		District Share to Keep 1.33M \$ 35,470 D	25% District Share of Savings \$ 608,886 E	75% LCCTC Share SD Pay to LCCTC (4) F	Net Total District Pay't to LCCTC G = C + F
		Dollars	Share									
0.500000	Cocalico	2,013,066,701	4.496%		61,393	27,780	33,613		1,595	6,844	20,532	54,145
0.719000	Columbia	426,960,196	0.954%		13,021	8,473	4,548		338	1,452	4,355	8,903
0.500000	CV	3,607,315,713	8.057%		110,013	49,781	60,232		2,858	12,264	36,793	97,025
0.549800	Donegal	1,671,970,434	3.734%		50,991	25,371	25,619		1,325	5,684	17,053	42,673
0.500000	Elanco	3,024,042,872	6.754%		92,225	41,732	50,493		2,396	10,281	30,844	81,337
0.500000	E-Town	2,278,889,287	5.090%		69,500	31,449	38,051		1,805	7,748	23,243	61,294
0.500000	Ephrata	2,600,026,231	5.807%		79,294	35,881	43,414		2,060	8,840	26,519	69,933
0.500000	Hempfield	5,108,137,532	11.409%		155,785	70,493	85,292		4,047	17,367	52,100	137,393
0.500000	L-S	2,208,187,017	4.932%		67,344	30,473	36,871		1,749	7,507	22,522	59,393
0.687300	Lancaster	3,913,488,889	8.741%		119,352	74,238	45,114		3,100	13,305	39,916	85,030
0.500000	MC	2,519,021,909	5.626%		76,824	34,763	42,061		1,996	8,564	25,693	67,754
0.500000	MT	4,566,407,329	10.199%		139,263	63,016	76,246		3,618	15,525	46,575	122,821
0.515300	PM	3,247,969,132	7.254%		99,057	46,195	52,862		2,573	11,042	33,127	85,989
0.500000	PV	1,870,154,982	4.177%		57,034	25,808	31,226		1,482	6,358	19,074	50,301
0.500000	Solanco	2,657,758,071	5.936%		81,054	36,677	44,377		2,106	9,036	27,108	71,485
0.500000	Warwick	3,059,961,015	6.834%		93,320	42,227	51,093		2,424	10,403	31,210	82,303
		44,773,357,310	100.00%		1,365,470	644,357	721,114		35,470	152,221	456,664	1,177,778
					Districts Pay LCCTC by 8/1/24 & 2/1/25	Districts Receive from PDE ~ 12/24 and 4/24				Districts Pay LCCTC Inv 3/2025 Due 5/2025		

(1) - 2022 STEB Certification

(2) - Estimated weighted average Project Reimbursement of 90.5% on the 2012/2017/2014 LCCTC Bonds (2012 - 95.72%, 2017 - 99.39%, 2014 - 57.71%). 50% minimum aid ratio used for Districts with lower aid ratios; actual aid ratios used for districts with ratios greater than 50%. Pulled from 2023-24 Aid Ratios.

(3) - Net local effort debt service for LCCTC Bonds (2017/2020 issues)

(4) - Represents approximately 75% of the difference between the \$1,330,000 original net debt service and the estimated net debt service for the 2017/2020 Bonds.

REVENUE AND OTHER FINANCING SOURCES				
CODE	CATEGORY	2023-2024	2024-2025 Proposed	
6000	REVENUE FROM LOCAL SOURCES			
6510	Earnings on Investments	\$ 70,000.00	\$	89,000.00
6800	Revenue from Intermediary Sources (Indirect Costs)	\$ 5,000.00	\$	5,000.00
6900	Other Revenue From Local Sources			
	6910 Rentals	\$ 85,000.00	\$	105,265.00
	6940 Adult Education Contributions	\$ 245,000.00	\$	245,000.00
	State and Local Grants	\$ 300,000.00	\$	350,000.00
	6946 Receipts from Member Districts - Bond Payments	\$ 1,361,915.00	\$	1,365,470.00
	6946 Receipts from Member Districts - General Fund Payments	\$ 15,985,877.00	\$	16,839,805.00
	6946 Receipts from Member Districts - Plan Con Subsidy Payments	\$ 453,000.00	\$	453,000.00
	Tuition (Bill for Service- MHL)	\$ 126,137.00	\$	141,137.00
	6990 Miscellaneous Revenue	\$ 50,000.00	\$	55,000.00
	Fund Transfer- Unrestricted Fund	\$ 50,000.00	\$	50,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	\$ 18,731,929.00	\$	19,698,677.00
7000	REVENUE FROM STATE SOURCES			
7200	Revenue for Specific Educational Programs			
	7220 Vocational Educational (Secondary)	\$ 1,900,000.00	\$	1,884,192.00
7810	State Share of Social Security and Medicare Taxes	\$ 337,822.00	\$	468,000.00
7820	State Share of Retirement Contributions	\$ 1,585,053.00	\$	1,884,338.00
	TOTAL REVENUE FROM STATE SOURCES	\$ 3,822,875.00	\$	4,236,530.00
8000	REVENUE FROM FEDERAL SOURCES			
8500	Restricted Grants-In-Aid from the Fed Gov't through the Commonwealth of PA			
	8521 Vocational Education (Perkins Grant)	\$ 949,986.00	\$	949,986.00
	TOTAL REVENUE FROM FEDERAL SOURCES	\$ 949,986.00	\$	949,986.00
9000	OTHER FINANCING SOURCES			
9400	Sale of or Compensation for Loss of Fixed Assets	\$ 25,000.00	\$	45,000.00
	TOTAL OTHER FINANCING SOURCES	\$ 25,000.00	\$	45,000.00
TOTAL BUDGETED REVENUE AND OTHER FINANCING SOURCES		\$ 23,529,790	\$	24,930,193

EXPENDITURES AND OTHER OUTLAYS-DETAILED

Function	Object	2023-24 Budget	2024-25 Proposed Budget
11/1300	Vocational Ed	\$ 9,875,708	\$ 10,383,676
	100 Salaries	\$ 4,705,701	\$ 4,898,635
	200 Employee Benefits	\$ 3,404,969	\$ 3,580,107
	300 Purchased Professional Services	\$ 200,347	\$ 255,846
	400 Purchased Property Services	\$ 183,000	\$ 192,413
	500 Other Purchased Services	\$ 111,500	\$ 117,235
	600 Supplies	\$ 707,256	\$ 771,208
	700 Equipment	\$ 552,935	\$ 568,846
	800 Other	\$ 10,000	\$ 20,468
2100	Guidance Services	\$ 1,429,134	\$ 1,437,317
	100 Salaries	\$ 731,549	\$ 714,036
	200 Employee Benefits	\$ 562,985	\$ 584,287
	300 Purchased Professional Services	\$ 58,000	\$ 59,500
	400 Purchased Property Services	\$ 2,000	\$ 2,076
	500 Other Purchased Services	\$ 8,350	\$ 8,666
	600 Supplies	\$ 64,000	\$ 67,002
	700 Equipment	\$ 500	\$ -
	800 Other	\$ 1,750	\$ 1,750
2200	Support Services- Instructional	\$ 984,507	\$ 1,025,559
	100 Salaries	\$ 437,897	\$ 463,220
	200 Employee Benefits	\$ 429,610	\$ 449,372
	300 Purchased Professional Services	\$ 62,500	\$ 49,419
	400 Purchased Property Services		\$ -
	500 Other Purchased Services	\$ 3,750	\$ 3,923
	600 Supplies	\$ 40,250	\$ 42,102
	700 Equipment	\$ 500	\$ 523
	800 Other	\$ 10,000	\$ 17,000

EXPENDITURES AND OTHER OUTLAYS-DETAILED

Function	Object	2023-24 Budget	2024-25 Proposed Budget
2300	Administration	\$ 2,592,871	\$ 2,675,272
	100 Salaries	\$ 1,224,663	\$ 1,273,006
	200 Employee Benefits	\$ 901,633	\$ 917,215
	300 Purchased Professional Services	\$ 233,475	\$ 242,721
	400 Purchased Property Services	\$ 22,700	\$ 23,599
	500 Other Purchased Services	\$ 113,400	\$ 117,891
	600 Supplies	\$ 79,000	\$ 82,128
	700 Equipment	\$ 5,500	\$ 5,718
	800 Other	\$ 12,500	\$ 12,995
2400	Pupil Health	\$ 247,240	\$ 261,481
	100 Salaries	\$ 130,768	\$ 115,615
	200 Employee Benefits	\$ 100,722	\$ 106,550
	300 Purchased Professional Services	\$ 10,000	\$ 35,250
	400 Purchased Property Services	\$ 500	\$ -
	500 Other Purchased Services	\$ 750	\$ -
	600 Supplies	\$ 4,000	\$ 4,066
	700 Equipment	\$ -	\$ -
	800 Other	\$ 500	\$ -
2500	Business Affairs	\$ 681,799	\$ 698,195
	100 Salaries	\$ 343,792	\$ 376,140
	200 Employee Benefits	\$ 264,207	\$ 244,105
	300 Purchased Professional Services	\$ 2,500	\$ 5,200
	400 Purchased Property Services	\$ 7,000	\$ 3,000
	500 Other Purchased Services	\$ 22,800	\$ 23,750
	600 Supplies	\$ 26,500	\$ 27,500
	700 Equipment		\$ -
	800 Other	\$ 15,000	\$ 18,500

EXPENDITURES AND OTHER OUTLAYS-DETAILED

Function	Object	2023-24 Budget	2024-25 Proposed Budget
2600	Operations/Maintenance	\$ 3,161,279	\$ 3,279,645
	100 Salaries	\$ 785,908	\$ 771,118
	200 Employee Benefits	\$ 633,621	\$ 633,890
	300 Purchased Professional Services	\$ 74,500	\$ 97,448
	400 Purchased Property Services	\$ 457,500	\$ 592,828
	500 Other Purchased Services	\$ 225,000	\$ 233,000
	600 Supplies	\$ 929,750	\$ 869,599
	700 Equipment	\$ 50,000	\$ 75,000
	800 Other	\$ 5,000	\$ 6,762
2700	Transportation	\$ 1,338,215	\$ 1,385,052
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Professional Services		
	400 Purchased Property Services		
	500 Other Purchased Services	\$ 1,338,215	\$ 1,385,052
	600 Supplies		
	700 Equipment		
	800 Other		
2800	Support Services- Central	\$ 1,279,317	\$ 1,793,034
	100 Salaries	\$ 420,481	\$ 414,240
	200 Employee Benefits	\$ 349,086	\$ 366,541
	300 Purchased Professional Services	\$ 46,750	\$ 55,887
	400 Purchased Property Services	\$ 75,000	\$ 157,819
	500 Other Purchased Services	\$ 50,000	\$ 39,587
	600 Supplies	\$ 119,250	\$ 169,839
	700 Equipment	\$ 215,500	\$ 583,500
	800 Other	\$ 3,250	\$ 5,621

EXPENDITURES AND OTHER OUTLAYS-DETAILED

Function	Object	2023-24 Budget	2024-25 Proposed Budget
3200	Student Activities	\$ 74,805	\$ 122,492
	100 Salaries	\$ 20,300	\$ 20,909
	200 Employee Benefits	\$ 9,005	\$ 9,062
	300 Purchased Professional Services	\$ 12,250	\$ 19,862
	400 Purchased Property Services		
	500 Other Purchased Services	\$ 25,000	\$ 60,119
	600 Supplies	\$ 3,500	\$ 7,790
	700 Equipment		\$ -
	800 Other	\$ 4,750	\$ 4,750
5100	Bond Payments	\$ 1,361,915	\$ 1,365,470
	800 Interest	\$ 441,915	\$ 415,470
	900 Principal	\$ 920,000	\$ 950,000
5200	Plan Con Subsidy	\$ 453,000	\$ 453,000
	900 Fund Transfers	\$ 453,000	\$ 453,000
5900	Secondary Unrestricted Fund/Budgetary Reserve	\$ 50,000	\$ 50,000
	800 Other	\$ 50,000	\$ 50,000
	Grand Total	\$ 23,529,790	\$ 24,930,193