

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

**PROPOSED GENERAL FUND BUDGET
2022-2023**



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

www.lancasterctc.edu



December 13, 2021

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to present Lancaster County Career and Technology Center's 2022-2023 proposed budget. Our goal is to be a valuable partner to sending districts and the community to provide high quality career and technical education opportunities for all high school and post-secondary students. The proposed budget for the 2022-2023 school year was created after performing a comprehensive, zero-based budgeting needs assessment of our programs, student supports, and financial obligations. While there are some modest increases proposed, there were several areas that were decreased based on reduced need, netting in an overall 2.74% increase to district contributions (\$406,107 increase).

LCCTC prepared the proposed 2022-2023 General Fund Budget based on 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 to those students
- Develop and grow postsecondary programming to benefit our students as well provide a positive revenue stream to the LCCTC
- Continue fully-funding textbooks, tools, and primary program certifications for all students
- Increase capacity for preventative maintenance of facilities
- Increase technology financing so that the CTC can maintain the 1:1 initiative
- Provide additional funding to programs that require additional consumable materials
- Utilize Perkins funding and other 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 the both the CTC and all districts more than \$500,000), contributions will continue to be made for debt service. We personally 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 2022-2023 school year:

- As reviewed by the Superintendents and JOC Finance Committee, this year's budget includes an increase in total district contributions of 2.74%. This follows the 2.1%, 1.9%, 2.4%, 2.5%, 2.2%, 2.3%, 1.94, and 2.29% increases in Total District Contribution in the 2015/16, 2016/17, 2017/18, 2018/19, 2019/20, 2020/21, and 2021/22 budgets, respectively.
- This budget reflects a PSERS rate of 36.32%, based on PSERS projected rates.
- LCCTC will continue to monitor workforce training needs and ensure that they coincide with our program inventory.
- Additional highlights and background information have been provided to you in this budget packet.



As in our member districts, the development of a budget that provides quality programs at a cost that reflects the districts' ability to pay remains a major issue that will continue to challenge us. We feel the proposed operating budget reflects the requests that have been brought to us by Superintendents, JOC members, and 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 feel free to contact either Dr. DelPriore or myself. In addition, if you would like us to attend any of your planning sessions or Board meetings to address any of your concerns, 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 not votes, and return these documents to Dr. DelPriore in the CTC Business Office by the deadline of February 17, 2022. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 24, 2022.

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,

A handwritten signature in black ink, appearing to read "Stuart J. Savin".

Dr. Stuart Savin
Administrative Director

A handwritten signature in black ink, appearing to read "Michael P. DelPriore".

Dr. Michael DelPriore
Business Manager

20-Year Comparison Data for LCCTC District Contributions

Year	District Contribution					Expended to Budget
	Budget	Increase		Received	Expended	
1999/00	7,161,867			7,161,867	6,619,005	92.4%
		3.2%				
2000/01	7,389,170			7,389,170	7,350,663	99.5%
		2.9%				
2001/02	7,601,680			7,601,680	7,569,570	99.6%
		4.7%				
2002/03	7,960,035			7,960,035	7,855,479	98.7%
		7.6%				
2003/04	8,562,076			8,562,076	8,508,001	99.4%
		7.7%				
2004/05	9,219,922			9,219,922	9,146,980	99.2%
		6.5%				
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					
		2.7%				
2022/23	15,236,387					
Proposed						

* 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 - Final

2022-23

District	2018-19 ADMs Info. Only	2019-20 ADMs Actual	2020-21 ADMs Actual	2021-22 ADMs Estimate*	%	2021-22 Fund Form %	As Comp or +/- 15.00%	+/- 15% (1)	District Share of 0.000%	2022-23 Share Estimate
Cocalico	164.950	135.449	139.888	141.800	6.524%	7.127%	6.524%		0.000%	6.524%
Columbia	72.136	80.945	48.611	60.280	2.959%	3.248%	2.959%		0.000%	2.959%
CV	137.371	134.387	175.850	165.640	7.454%	7.212%	7.454%		0.000%	7.454%
Donegal	91.306	112.224	81.944	123.520	4.935%	4.602%	4.935%		0.000%	4.935%
Elanco	146.349	145.620	121.194	106.320	5.849%	6.673%	5.849%		0.000%	5.849%
E-town	156.032	200.565	166.138	200.960	8.851%	8.432%	8.851%		0.000%	8.851%
Ephrata	126.092	115.844	128.244	130.480	5.858%	5.993%	5.858%		0.000%	5.858%
Hempfield	136.661	164.720	165.483	215.160	8.491%	7.544%	8.491%		0.000%	8.491%
L-S	80.759	68.100	82.050	108.120	4.019%	3.742%	4.019%		0.000%	4.019%
SD of Lanc	90.169	101.472	71.111	81.440	3.965%	4.236%	3.965%		0.000%	3.965%
Man Cen	120.688	150.434	116.177	143.000	6.385%	6.245%	6.385%		0.000%	6.385%
Man Twp	86.251	118.364	121.488	135.760	5.865%	5.267%	5.865%		0.000%	5.865%
Penn Manor	249.579	229.472	227.555	249.200	11.031%	11.430%	11.031%		0.000%	11.031%
Pequea Valley	47.371	71.403	51.011	60.400	2.852%	2.733%	2.852%		0.000%	2.852%
Solanco	205.540	169.372	152.055	173.440	7.724%	8.523%	7.724%		0.000%	7.724%
Warwick	124.639	136.077	171.255	154.360	7.238%	6.995%	7.238%		0.000%	7.238%
	2,035.893	2,134.448	2,020.054	2,249.880	100.00%	100.00%	100.00%		0.000%	100.00%

* - ADMs based on ADM data from ClassMate SIS- October 1, 2021

2018/19, 2019/20, 2020/21, and 2021/22 ADM figures use PDE standards of full-day student = 2 and half-day student = 1
pro-rated share of ADMs is still used for each District's percentage

10/01/21

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

Est-Nov 2021
Lancaster County Career & Technology Center
Direct Payment Schedule - Estimate
2022-23

District	Market Value (1)	Capital Expenses	ADM% (2) (Est.)	District Share of Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.) (3)	2022/23 Estimated Payment	2021/22 Actual Share Only (Info. Only)
		\$353,500.00		\$16,682,887.00	\$17,036,387.00		\$15,236,387.00	
Cocalico	4.506%	\$15,927.30	6.524%	\$1,088,391.55	\$1,104,318.85	\$115,680.66	\$988,638.19	1,045,549.12
Columbia	0.933%	\$3,298.86	2.959%	\$493,646.63	\$496,945.49	\$76,533.22	\$420,412.27	460,249.84
CV	8.133%	\$28,749.80	7.454%	\$1,243,542.40	\$1,272,292.20	\$113,226.59	\$1,159,065.61	1,068,896.27
Donegal	3.716%	\$13,134.65	4.935%	\$823,300.47	\$836,435.12	\$114,245.88	\$722,189.24	676,711.75
Elanco	6.830%	\$24,143.70	5.849%	\$975,782.06	\$999,925.76	\$71,495.21	\$928,430.55	1,019,837.58
Etown	5.028%	\$17,772.92	8.851%	\$1,476,602.33	\$1,494,375.25	\$180,810.70	\$1,313,564.55	1,219,536.39
Ephrata	5.771%	\$20,401.19	5.858%	\$977,283.52	\$997,684.71	\$114,239.11	\$883,445.60	869,905.92
Hempfield	11.337%	\$40,077.00	8.491%	\$1,416,543.94	\$1,456,620.94	\$161,466.89	\$1,295,154.05	1,132,356.61
L-S	4.935%	\$17,443.81	4.019%	\$670,485.23	\$687,929.04	\$78,811.41	\$609,117.63	560,309.95
Lancaster	8.693%	\$30,731.17	3.965%	\$661,476.47	\$692,207.64	\$99,798.75	\$592,408.89	625,990.52
Manheim Central	5.706%	\$20,170.36	6.385%	\$1,065,202.33	\$1,085,372.69	\$96,288.74	\$989,083.95	948,778.65
Manheim Township	10.194%	\$36,035.79	5.865%	\$978,451.32	\$1,014,487.11	\$87,320.97	\$927,166.14	809,430.04
Penn Manor	7.269%	\$25,697.33	11.031%	\$1,840,289.26	\$1,865,986.59	\$215,733.40	\$1,650,253.19	1,660,191.35
Pequea Valley	4.205%	\$14,865.38	2.852%	\$475,795.94	\$490,661.32	\$40,678.52	\$449,982.80	422,720.12
Solanco	5.982%	\$21,144.60	7.724%	\$1,288,586.19	\$1,309,730.79	\$124,033.67	\$1,185,697.12	1,284,641.13
Warwick	6.763%	\$23,906.14	7.238%	\$1,207,507.36	\$1,231,413.50	\$109,636.27	\$1,121,777.23	1,025,175.74
	100.00%	\$353,500.00	100.000%	\$16,682,887.00	\$17,036,387.00	\$1,800,000.00	\$15,236,387.00	\$14,830,281.00
							2.74%	

(1) 2020 STEB Certification

(2) See Funding Formula - Estimate

(3) based on Estimated Subsidy and PDE's 2021/22 Estimated SCTES data

10/01/21

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Bond Repayment - Estimate

2022-23

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Diff.	Interest	Principal	Total	Interest	Principal	Total
			231,320.00	0.00	231,320.00	231,320.00	905,000.00	1,367,640.00	462,640.00	905,000.00	1,367,640.00
Cocalico	1,861,079,395	4.506%	10,422.35	0.00	10,422.35	10,422.35	40,775.68	61,620.38	20,844.70	40,775.68	61,620.38
Columbia	385,462,240	0.933%	2,158.68	0.00	2,158.68	2,158.68	8,445.46	12,762.82	4,317.36	8,445.46	12,762.82
CV	3,359,373,093	8.133%	18,813.02	0.00	18,813.02	18,813.02	73,602.75	111,228.79	37,626.04	73,602.75	111,228.79
Donegal	1,534,771,801	3.716%	8,594.93	0.00	8,594.93	8,594.93	33,626.18	50,816.04	17,189.86	33,626.18	50,816.04
Elanco	2,821,139,510	6.830%	15,798.92	0.00	15,798.92	15,798.92	61,810.60	93,408.44	31,597.84	61,810.60	93,408.44
E-Town	2,076,722,103	5.028%	11,630.08	0.00	11,630.08	11,630.08	45,500.69	68,760.85	23,260.16	45,500.69	68,760.85
Ephrata	2,383,830,507	5.771%	13,349.94	0.00	13,349.94	13,349.94	52,229.36	78,929.24	26,699.88	52,229.36	78,929.24
Hempfield	4,682,928,641	11.337%	26,225.21	0.00	26,225.21	26,225.21	102,601.66	155,052.08	52,450.42	102,601.66	155,052.08
L-S	2,038,280,859	4.935%	11,414.72	0.00	11,414.72	11,414.72	44,658.13	67,487.57	22,829.44	44,658.13	67,487.57
Lancaster	3,590,894,894	8.693%	20,109.57	0.00	20,109.57	20,109.57	78,675.27	118,894.41	40,219.14	78,675.27	118,894.41
MC	2,356,845,763	5.706%	13,198.89	0.00	13,198.89	13,198.89	51,638.40	78,036.18	26,397.78	51,638.40	78,036.18
MT	4,210,689,208	10.194%	23,580.76	0.00	23,580.76	23,580.76	92,255.70	139,417.22	47,161.52	92,255.70	139,417.22
PM	3,002,654,515	7.269%	16,815.57	0.00	16,815.57	16,815.57	65,788.04	99,419.18	33,631.14	65,788.04	99,419.18
PV	1,736,991,437	4.205%	9,727.47	0.00	9,727.47	9,727.47	38,057.06	57,512.00	19,454.94	38,057.06	57,512.00
Solanco	2,470,695,243	5.982%	13,836.41	0.00	13,836.41	13,836.41	54,132.58	81,805.40	27,672.82	54,132.58	81,805.40
Warwick	2,793,398,457	6.763%	15,643.48	0.00	15,643.48	15,643.48	61,202.44	92,489.40	31,286.96	61,202.44	92,489.40
	41,305,757,666	100.00%	231,320.00	0.00	231,320.00	231,320.00	905,000.00	1,367,640.00	462,640.00	905,000.00	1,367,640.00
									462,640.00	905,000.00	1,367,640.00

(1) - 2020 STEB Certification

10/01/21

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER												
Plan Con and Bond Savings - Estimate												
2022-23												
								Notice of Intent to Split 75/25				
LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1)			Total 20/21 Gross Debt Share \$ 1,367,640	Estimated State Reimb. (2) A	Net SD Share of LCCTC Debt (3) C = A - B		District Share to Keep 1.33M \$ 37,640	25% District Share of Savings \$ 605,231	75% LCCTC Share SD Pay to LCCTC (4) F	Net Total District Pay't to LCCTC G = C + F
		Dollars	Share									
0.5000	Cocalico	1,861,079,395	4.506%		61,620	27,883	33,737		1,696	6,817	20,452	54,189
0.7061	Columbia	385,462,240	0.933%		12,763	8,156	4,607		351	1,412	4,236	8,843
0.5000	CV	3,359,373,093	8.133%		111,229	50,331	60,898		3,061	12,306	36,917	97,815
0.5388	Donegal	1,534,771,801	3.716%		50,816	24,779	26,037		1,399	5,622	16,866	42,903
0.5000	Elanco	2,821,139,510	6.830%		93,408	42,267	51,141		2,571	10,334	31,003	82,144
0.5000	E-Town	2,076,722,103	5.028%		68,761	31,114	37,647		1,892	7,607	22,822	60,468
0.5000	Ephrata	2,383,830,507	5.771%		78,929	35,715	43,214		2,172	8,732	26,197	69,411
0.5000	Hempfield	4,682,928,641	11.337%		155,052	70,161	84,891		4,267	17,154	51,462	136,353
0.5000	L-S	2,038,280,859	4.935%		67,488	30,538	36,949		1,857	7,466	22,399	59,349
0.6432	Lancaster	3,590,894,894	8.693%		118,894	69,208	49,686		3,272	13,154	39,461	89,148
0.5000	MC	2,356,845,763	5.706%		78,036	35,311	42,725		2,148	8,633	25,900	68,625
0.5000	MT	4,210,689,208	10.194%		139,417	63,086	76,331		3,837	15,424	46,273	122,604
0.5157	PM	3,002,654,515	7.269%		99,419	46,400	53,019		2,736	10,999	32,997	86,016
0.5000	PV	1,736,991,437	4.205%		57,512	26,024	31,488		1,583	6,363	19,088	50,576
0.5409	Solanco	2,470,695,243	5.982%		81,805	40,045	41,760		2,251	9,050	27,151	68,912
0.5000	Warwick	2,793,398,457	6.763%		92,489	41,851	50,638		2,545	10,232	30,697	81,335
		41,305,757,666	100.00%		1,367,640	642,871	724,769		37,640	151,308	453,923	1,178,692
					Districts Pay LCCTC by 8/1/22 & 2/1/23	Districts Receive from PDE ~ 12/22 and 4/23				Districts Pay LCCTC Inv 3/2023 Due 5/2023		
(1) - 2020 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 2021-22 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 (1995 LCCTC Bonds) and the estimated net debt service for the 2017/2020 Bonds.												

REVENUE AND OTHER FINANCING SOURCES						
CODE		CATEGORY		2021-2022 Budget	2022-2023 Proposed	
6000		REVENUE FROM LOCAL SOURCES				
	6510	Earnings on Investments		\$85,000.00	\$70,000.00	
	6800	Revenue from Intermediary Sources (Indirect Costs)		\$5,000.00	\$5,000.00	
	6900	Other Revenue From Local Sources				
		6910 Rentals		\$65,000.00	\$65,000.00	
		6940 Tuition from Patrons		\$200,000.00	\$167,000.00	
		State and Local Grants		\$360,000.00	\$360,000.00	
		6946 Receipts from Member Districts - Bond Payments		\$1,372,995.00	\$1,367,640.00	
		6946 Receipts from Member Districts - General Fund Payments		\$14,830,281.00	\$15,236,387.00	
		6946 Receipts from Member Districts - Plan Con Subsidy Payments		\$453,000.00	\$453,000.00	
		Tuition (Bill for Service- MHL)		\$90,000.00	\$95,791.00	
		6990 Miscellaneous Revenue		\$165,294.00	\$70,000.00	
		Fund Transfer- ISC Healthcare to Unrestricted Fund		\$850,000.00	\$0.00	
		TOTAL REVENUE FROM LOCAL SOURCES		\$18,476,570.00	\$17,889,818.00	
7000		REVENUE FROM STATE SOURCES				
	7200	Revenue for Specific Educational Programs				
		7220 Vocational Educational (Adult)		\$0.00	\$0.00	
		7220 Vocational Educational (Secondary)		\$1,800,000.00	\$1,800,000.00	
	7810	State Share of Social Security and Medicare Taxes		\$307,028.00	\$312,320.00	
	7820	State Share of Retirement Contributions		\$1,402,696.00	\$1,482,803.00	
		TOTAL REVENUE FROM STATE SOURCES		\$3,509,724.00	\$3,595,123.00	
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)		\$790,697.00	\$1,190,697.00	
		TOTAL REVENUE FROM FEDERAL SOURCES		\$790,697.00	\$1,190,697.00	
9000		OTHER FINANCING SOURCES				
	9400	Sale of or Compensation for Loss of Fixed Assets		\$15,000.00	\$20,000.00	
		TOTAL OTHER FINANCING SOURCES		\$15,000.00	\$20,000.00	
TOTAL BUDGETED REVENUE AND OTHER FINANCING SOURCES				\$22,791,991.00	\$22,695,638.00	

EXPENDITURES AND OTHER OUTLAYS - DETAILED				
	Description		2021/22	2022/23
Function	Object		Budget	Proposed Budget
11/1300	Vocational Ed		\$9,527,639	\$ 9,957,590
	100 Salaries		\$4,598,729	\$ 4,700,141
	200 Employee Benefits		\$3,284,319	\$ 3,305,032
	300 Purchased Professional Services		\$214,115	\$ 190,347
	400 Purchased Property Services		\$122,500	\$ 135,000
	500 Other Purchased Services		\$98,000	\$ 98,000
	600 Supplies		\$516,500	\$ 549,500
	700 Equipment		\$688,476	\$ 969,570
	800 Other		\$5,000	\$ 10,000
2100	Guidance Services		\$1,341,972	\$ 1,422,120
	100 Salaries		\$742,523	\$ 785,615
	200 Employee Benefits		\$541,444	\$ 567,442
	300 Purchased Professional Services		\$5,000	\$ 10,000
	400 Purchased Property Services		\$2,000	\$ 2,000
	500 Other Purchased Services		\$8,100	\$ 7,950
	600 Supplies		\$39,755	\$ 46,863
	700 Equipment		\$1,400	\$ 500
	800 Other		\$1,750	\$ 1,750
2200	Support Services- Instructional		\$862,072	\$ 886,038
	100 Salaries		\$405,948	\$ 418,716
	200 Employee Benefits		\$374,824	\$ 376,572
	300 Purchased Professional Services		\$32,500	\$ 37,500
	400 Purchased Property Services		\$0	\$ -
	500 Other Purchased Services		\$4,500	\$ 3,750
	600 Supplies		\$28,800	\$ 39,000
	700 Equipment		\$500	\$ 500
	800 Other		\$15,000	\$ 10,000
2300	Administration		\$2,271,801	\$ 2,299,259
	100 Salaries		\$1,096,544	\$ 1,118,579
	200 Employee Benefits		\$759,328	\$ 758,676
	300 Purchased Professional Services		\$188,979	\$ 188,554
	400 Purchased Property Services		\$20,100	\$ 20,100
	500 Other Purchased Services		\$115,850	\$ 120,850
	600 Supplies		\$72,000	\$ 76,000
	700 Equipment		\$8,000	\$ 5,500

	Description			2021/22	2022/23
Function	Object			Budget	Proposed Budget
	800 Other			\$11,000	\$ 11,000
2400	Pupil Health			\$223,344	\$ 222,606
	100 Salaries			\$102,000	\$ 105,009
	200 Employee Benefits			\$104,594	\$ 101,347
	300 Purchased Professional Services			\$10,000	\$ 10,000
	400 Purchased Property Services			\$500	\$ 500
	500 Other Purchased Services			\$750	\$ 750
	600 Supplies			\$4,500	\$ 4,000
	700 Equipment			\$500	\$ 500
	800 Other			\$500	\$ 500
2500	Business Affairs			\$749,203	\$ 600,764
	100 Salaries			\$370,501	\$ 295,662
	200 Employee Benefits			\$290,902	\$ 232,052
	300 Purchased Professional Services			\$2,500	\$ 6,250
	400 Purchased Property Services			\$17,000	\$ 7,000
	500 Other Purchased Services			\$19,800	\$ 19,800
	600 Supplies			\$33,500	\$ 25,500
	700 Equipment			\$1,000	\$ 1,000
	800 Other			\$14,000	\$ 13,500
2600	Operations/Maintenance			\$2,833,599	\$ 2,923,166
	100 Salaries			\$693,625	\$ 721,994
	200 Employee Benefits			\$619,174	\$ 627,872
	300 Purchased Professional Services			\$74,500	\$ 74,500
	400 Purchased Property Services			\$478,500	\$ 521,000
	500 Other Purchased Services			\$185,000	\$ 205,000
	600 Supplies			\$728,800	\$ 718,800
	700 Equipment			\$50,000	\$ 50,000
	800 Other			\$4,000	\$ 4,000
2700	Transportation			\$1,258,356	\$ 1,292,961
	100 Salaries			\$0	\$ -
	200 Employee Benefits			\$0	\$ -
	300 Purchased Professional Services			\$0	\$ -
	400 Purchased Property Services			\$0	\$ -
	500 Other Purchased Services			\$1,258,356	\$ 1,292,961
	600 Supplies			\$0	\$ -
	700 Equipment			\$0	\$ -
	800 Other			\$0	\$ -

	Description			2021/22		2022/23
Function	Object			Budget		Proposed Budget
2800	Support Services- Central			\$985,584		\$ 1,152,962
	100 Salaries			\$384,086		\$ 404,174
	200 Employee Benefits			\$205,248		\$ 304,038
	300 Purchased Professional Services			\$30,250		\$ 38,250
	400 Purchased Property Services			\$25,000		\$ 25,000
	500 Other Purchased Services			\$30,000		\$ 31,500
	600 Supplies			\$82,250		\$ 106,250
	700 Equipment			\$225,500		\$ 240,500
	800 Other			\$3,250		\$ 3,250
3200	Student Activities			\$62,425		\$ 67,532
	100 Salaries			\$17,000		\$ 19,500
	200 Employee Benefits			\$7,425		\$ 8,782
	300 Purchased Professional Services			\$10,000		\$ 10,750
	400 Purchased Property Services			\$0		\$ -
	500 Other Purchased Services			\$25,000		\$ 25,000
	600 Supplies			\$3,000		\$ 3,500
	700 Equipment			\$0		\$ -
	800 Other			\$0		\$ -
5100	Bond Payments			\$1,372,995		\$ 1,367,640
	800 Interest			\$482,995		\$ 462,640
	900 Principal			\$890,000		\$ 905,000
5200	Plan Con Subsidy transfer to Capital Reserve			\$453,000		\$ 453,000
	900 Fund Transfers			\$453,000		\$ 453,000
5800	Unrestricted Secondary Fund/Budgetary Reserve			\$850,000		\$ 50,000
	800 Other			\$850,000		\$ 50,000
Grand Total				\$22,791,991		\$22,695,638