

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

PROPOSED GENERAL FUND BUDGET *2021-2022*



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

www.lancasterctc.edu



December 15, 2020

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to present Lancaster County Career and Technology Center's 2021-2022 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 2021-2022 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 2.29% increase to district contributions (\$332,622 increase).

LCCTC prepared the proposed 2021-2022 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 for all students and strive toward providing tools and certifications at little to no student cost
- Prepare for summer programming to benefit students in transition into the workforce, especially those who are undecided on a career path
- Increase capacity for preventative maintenance of facilities
- Increase technology financing so that the CTC moves toward a 1:1 student to device ratio
- Right-size staffing to capitalize on attrition and retirements and realign positions to eliminate those which are no longer needed
- Provide additional funding to programs that require additional consumable materials

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 2021-2022 school year:

- As reviewed by the Superintendents and JOC Finance Committee, this year's budget includes an increase in total district contributions of 2.29%. This follows the 2.1%, 1.9%, 2.4%, 2.5%, 2.2%, 2.3%, and 1.94% increases in Total District Contribution in the 2015/16, 2016/17, 2017/18, 2018/19, 2019/20, and 2020/21 budgets, respectively.
- This budget reflects a PSERS rate of 34.95%, 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 18, 2021. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 25, 2021.

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 cursive script, reading "Stuart J. Savin".

Dr. Stuart Savin
Administrative Director

A handwritten signature in cursive script, reading "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%
		2.30%			
2020/21	14,497,659				
		1.94%			
2021/22	14,830,281				
Proposed		2.29%			

* 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

2021-2022

District	2017-18 ADMs Actual	2018-19 ADMs Actual	2019-20 ADMs Actual*	2020-21 ADMs Estimate*	%	2020-21 Fund Form %	As Comp or +/- 15.00%	+/- 15% (1)	District Share of -0.001%	2021-2022 Share Estimated
Cocalico	130.158	164.950	135.449	144.952	7.103%	6.829%	7.103%		0.000%	7.100%
Columbia	81.426	72.136	80.945	51.428	3.256%	3.702%	3.256%		0.000%	3.260%
CV	124.480	137.371	134.387	181.285	7.208%	6.272%	7.208%		0.000%	7.210%
Donegal	105.131	91.306	112.224	93.476	4.722%	4.870%	4.722%		0.000%	4.720%
Elanco	141.655	146.349	145.620	130.047	6.722%	6.858%	6.722%		0.000%	6.720%
E-town	140.786	156.032	200.565	168.428	8.344%	7.541%	8.344%		0.000%	8.340%
Ephrata	140.289	126.092	115.844	136.238	6.023%	6.035%	6.023%		0.000%	6.020%
Hempfield	159.628	136.661	164.720	173.166	7.542%	7.272%	7.542%		0.000%	7.540%
L-S	95.781	80.759	68.100	81.619	3.673%	3.860%	3.673%		0.000%	3.670%
Lancaster (2)	104.060	90.169	101.472	74.523	4.237%	4.666%	4.237%		0.000%	4.240%
Man Cen	136.650	120.688	150.434	121.547	6.243%	6.202%	6.243%		0.000%	6.240%
Man Twp	121.147	86.251	118.364	125.023	5.233%	5.127%	5.233%		0.000%	5.230%
Penn Manor	250.453	249.579	229.472	238.380	11.431%	11.534%	11.431%		0.000%	11.450%
Peq Valley	63.256	47.371	71.403	60.190	2.840%	2.866%	2.840%		0.000%	2.840%
Solanco	230.256	205.540	169.372	159.714	8.530%	9.557%	8.530%		0.000%	8.530%
Warwick	171.786	124.639	136.077	172.952	6.894%	6.810%	6.894%		0.000%	6.890%
Total	2,196.942	2,035.893	2,134.448	2,112.968	100.00%	100.00%	100.001%		-0.001%	100.000%

* - 19/20 ADMs based on 3/2020 data per PDE; * - 20/21 ADMs based on 10/26/2020

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

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

(2) 5 La Academia Charter School students (10 ADMs) not included in SDOL's 2017/18 ADM count

10/26/20

Est-Dec 2020
Lancaster County Career & Technology Center
Direct Payment Schedule - Estimate
2021-2022

District	Market Value (1)	Capital Expenses	ADM% (2) (Est.)	District Share of Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.) (3)	2021/2022 Estimated Payment	2020/21 Actual Share Only (Info. Only)
		\$441,900.00		\$16,188,381.00	\$16,630,281.00		\$14,830,281.00	
Cocalico	4.476%	\$19,779.44	7.100%	\$1,149,375.05	\$1,169,154.49	\$115,057.51	\$1,054,096.98	989,577.66
Columbia	0.902%	\$3,985.94	3.260%	\$527,741.22	\$531,727.16	\$112,289.48	\$419,437.68	488,240.29
CV	8.139%	\$35,966.24	7.210%	\$1,167,182.27	\$1,203,148.51	\$94,200.34	\$1,108,948.17	932,683.52
Donegal	3.756%	\$16,597.76	4.720%	\$764,091.58	\$780,689.34	\$108,331.64	\$672,357.70	682,541.97
Elanco	7.021%	\$31,025.80	6.720%	\$1,087,859.20	\$1,118,885.00	\$101,130.56	\$1,017,754.44	1,016,110.83
Etown	5.036%	\$22,254.08	8.340%	\$1,350,110.98	\$1,372,365.06	\$188,633.26	\$1,183,731.80	1,035,296.55
Ephrata	5.818%	\$25,707.53	6.020%	\$974,540.54	\$1,000,248.07	\$103,114.58	\$897,133.49	880,032.15
Hempfield	11.398%	\$50,367.76	7.540%	\$1,220,603.93	\$1,270,971.69	\$126,554.37	\$1,144,417.32	1,072,491.29
L-S	4.906%	\$21,680.06	3.670%	\$594,113.58	\$615,793.64	\$51,585.11	\$564,208.53	578,829.94
Lancaster	8.601%	\$38,007.82	4.240%	\$686,387.35	\$724,395.17	\$128,865.90	\$595,529.27	641,666.45
Manheim Central	5.797%	\$25,615.62	6.240%	\$1,010,154.97	\$1,035,770.59	\$104,614.74	\$931,155.85	905,068.58
Manheim Townshi	10.026%	\$44,304.89	5.230%	\$846,652.33	\$890,957.22	\$79,062.45	\$811,894.77	767,132.57
Penn Manor	7.208%	\$31,849.08	11.450%	\$1,853,569.63	\$1,885,418.71	\$207,776.16	\$1,677,642.55	1,662,650.29
Pequea Valley	4.256%	\$18,809.02	2.840%	\$459,750.02	\$478,559.04	\$49,660.19	\$428,898.85	421,143.07
Solanco	6.032%	\$26,655.41	8.530%	\$1,380,868.90	\$1,407,524.31	\$127,934.56	\$1,279,589.75	1,418,527.25
Warwick	6.629%	\$29,293.55	6.890%	\$1,115,379.45	\$1,144,673.00	\$101,189.17	\$1,043,483.83	1,005,666.61
	100.00%	\$441,900.00	100.000%	\$16,188,381.00	\$16,630,281.00	\$1,800,000.00	\$14,830,281.00	\$14,497,659.00
							2.29%	

(1) 2019 STEB Certification

(2) See Funding Formula - Estimate

(3) based on Estimated Subsidy and PDE's 2020/21 Estimated SCTES data

10/26/20

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Bond Repayment - Estimate

2021-2022

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Diff.	Interest	Principal	Total	Interest	Principal	Total
			241,497.50	0.00	241,497.50	241,497.50	890,000.00	1,372,995.00	482,995.00	890,000.00	1,372,995.00
Cocalico	1,768,383,842	4.476%	10,809.43	0.00	10,809.43	10,809.43	39,836.40	61,455.26	21,618.86	39,836.40	61,455.26
Columbia	356,301,169	0.902%	2,178.31	0.00	2,178.31	2,178.31	8,027.80	12,384.42	4,356.62	8,027.80	12,384.42
CV	3,214,897,729	8.139%	19,654.27	0.00	19,654.27	19,654.27	72,432.65	111,741.19	39,308.54	72,432.65	111,741.19
Donegal	1,483,892,011	3.756%	9,070.65	0.00	9,070.65	9,070.65	33,428.40	51,569.70	18,141.30	33,428.40	51,569.70
Elanco	2,773,443,568	7.021%	16,955.54	0.00	16,955.54	16,955.54	62,486.90	96,397.98	33,911.08	62,486.90	96,397.98
E-Town	1,989,181,094	5.036%	12,160.85	0.00	12,160.85	12,160.85	44,816.84	69,138.54	24,321.70	44,816.84	69,138.54
Ephrata	2,298,039,960	5.818%	14,049.12	0.00	14,049.12	14,049.12	51,775.75	79,873.99	28,098.24	51,775.75	79,873.99
Hempfield	4,502,341,043	11.398%	27,525.16	0.00	27,525.16	27,525.16	101,439.53	156,489.85	55,050.32	101,439.53	156,489.85
L-S	1,938,020,967	4.906%	11,848.11	0.00	11,848.11	11,848.11	43,664.29	67,360.51	23,696.22	43,664.29	67,360.51
Lancaster	3,397,445,399	8.601%	20,770.23	0.00	20,770.23	20,770.23	76,545.34	118,085.80	41,540.46	76,545.34	118,085.80
MC	2,289,807,234	5.797%	13,998.89	0.00	13,998.89	13,998.89	51,590.63	79,588.41	27,997.78	51,590.63	79,588.41
MT	3,960,406,990	10.026%	24,212.06	0.00	24,212.06	24,212.06	89,229.62	137,653.74	48,424.12	89,229.62	137,653.74
PM	2,847,405,288	7.208%	17,410.50	0.00	17,410.50	17,410.50	64,163.66	98,984.66	34,821.00	64,163.66	98,984.66
PV	1,681,133,593	4.256%	10,277.65	0.00	10,277.65	10,277.65	37,876.62	58,431.92	20,555.30	37,876.62	58,431.92
Solanco	2,382,943,997	6.032%	14,568.10	0.00	14,568.10	14,568.10	53,688.36	82,824.56	29,136.20	53,688.36	82,824.56
Warwick	2,618,573,227	6.629%	16,008.63	0.00	16,008.63	16,008.63	58,997.21	91,014.47	32,017.26	58,997.21	91,014.47
	39,502,217,112	100.00%	241,497.50	0.00	241,497.50	241,497.50	890,000.00	1,372,995.00	482,995.00	890,000.00	1,372,995.00
									482,995.00	890,000.00	1,372,995.00

(1) - 2019 STEB Certification

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Plan Con and Bond Savings - Estimate

2021-2022

LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1)		Total 20/21 Gross Debt Share \$ 1,372,995 A	Estimated State Reimb. (2) B	Net SD Share of LCCTC Debt (3) C = A - B	Notice of Intent to Split 75/25			
		Dollars	Share				District Share to Keep 1.33M \$ 42,995 D	25% District Share of Savings \$ 604,119 E	75% LCCTC Share SD Pay to LCCTC (4) F	Net Total District Pay't to LCCTC G = C + F
0.5000	Cocalico	1,768,383,842	4.476%	61,455	27,809	33,647	1,924	6,760	20,280	53,927
0.7507	Columbia	356,301,169	0.902%	12,384	8,414	3,971	388	1,362	4,087	8,058
0.5000	CV	3,214,897,729	8.139%	111,741	50,563	61,178	3,499	12,292	36,875	98,053
0.5427	Donegal	1,483,892,011	3.756%	51,570	25,328	26,242	1,615	5,673	17,018	43,260
0.5000	Elanco	2,773,443,568	7.021%	96,398	43,620	52,778	3,019	10,604	31,811	84,589
0.5058	E-Town	1,989,181,094	5.036%	69,139	31,648	37,490	2,165	7,605	22,816	60,306
0.5000	Ephrata	2,298,039,960	5.818%	79,874	36,143	43,731	2,501	8,786	26,358	70,089
0.5000	Hempfield	4,502,341,043	11.398%	156,490	70,812	85,678	4,900	17,214	51,642	137,320
0.5000	L-S	1,938,020,967	4.906%	67,361	30,481	36,880	2,109	7,410	22,229	59,109
0.6815	Lancaster	3,397,445,399	8.601%	118,086	72,830	45,256	3,698	12,989	38,968	84,224
0.5000	MC	2,289,807,234	5.797%	79,588	36,014	43,575	2,492	8,755	26,264	69,839
0.5000	MT	3,960,406,990	10.026%	137,654	62,288	75,365	4,311	15,142	45,426	120,791
0.5141	PM	2,847,405,288	7.208%	98,969	46,046	52,923	3,099	10,887	32,660	85,582
0.5000	PV	1,681,133,593	4.256%	58,432	26,440	31,991	1,830	6,428	19,283	51,274
0.5000	Solanco	2,382,943,997	6.032%	82,825	37,478	45,346	2,594	9,111	27,332	72,679
0.5000	Warwick	2,618,573,227	6.629%	91,014	41,184	49,830	2,850	10,012	30,035	79,865
		39,502,217,112	100.00%	1,372,980	647,098	725,881	42,994	151,028	453,084	1,178,965
				Districts Pay LCCTC by 8/1/21 & 2/1/22	Districts Receive from PDE ~ 12/21 and 4/22				Districts Pay LCCTC Inv 3/2022 Due 5/2022	

(1) - 2019 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 2020-2021 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		2020/2021 Budget	2020/2021 PROPOSED
6000	REVENUE FROM LOCAL SOURCES			
	6510 Earnings on Investments		\$85,000.00	\$85,000.00
	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		\$246,258.00	\$200,000.00
	State and Local Grants		\$360,000.00	\$360,000.00
	6946 Receipts from Member Districts - Bond Payments		\$1,411,041.00	\$1,372,995.00
	6946 Receipts from Member Districts - General Fund Payments		\$14,497,659.00	\$14,830,281.00
	6946 Receipts from Member Districts - Plan Con Subsidy Payments		\$440,000.00	\$453,000.00
	Tuition (Bill for Service- MHL)		\$105,439.00	\$90,000.00
	6990 Miscellaneous Revenue		\$160,000.00	\$165,294.00
	Fund Transfer- ISC Healthcare to Unrestricted Fund		\$0.00	\$850,000.00
	TOTAL REVENUE FROM LOCAL SOURCES		\$17,375,397.00	\$18,476,570.00
7000	REVENUE FROM STATE SOURCES			
	7200 Revenue for Specific Educational Programs			
	7220 Vocational Educational (Adult)		\$0.00	\$0.00
	7220 Vocational Educational (Secondary)		\$1,700,000.00	\$1,800,000.00
	7810 State Share of Social Security and Medicare Taxes		\$304,238.00	\$307,028.00
	7820 State Share of Retirement Contributions		\$1,382,790.00	\$1,402,696.00
	TOTAL REVENUE FROM STATE SOURCES		\$3,387,028.00	\$3,509,724.00
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)		\$1,057,123.00	\$790,697.00
	TOTAL REVENUE FROM FEDERAL SOURCES		\$1,057,123.00	\$790,697.00
9000	OTHER FINANCING SOURCES			
	9400 Sale of or Compensation for Loss of Fixed Assets		\$10,000.00	\$15,000.00
	TOTAL OTHER FINANCING SOURCES		\$10,000.00	\$15,000.00
	TOTAL BUDGETED REVENUE AND OTHER FINANCING SOURCES		\$21,829,548.00	\$22,791,991.00

EXPENDITURES AND OTHER OUTLAYS - DETAILED			
	Description	2020/21	2021/22
Function	Object	Budget	Projected
11/1300	Vocational Ed	\$9,611,436	\$9,527,639
	100 Salaries	\$4,577,572	\$4,598,729
	200 Employee Benefits	\$3,460,735	\$3,284,319
	300 Purchased Professional Services	\$205,456	\$214,115
	400 Purchases Property Services	\$106,500	\$122,500
	500 Other Purchased Services	\$126,000	\$98,000
	600 Supplies	\$510,000	\$516,500
	700 Equipment	\$620,173	\$688,476
	800 Other	\$5,000	\$5,000
2100	Guidance Services	\$1,285,725	\$1,341,972
	100 Salaries	\$709,563	\$742,523
	200 Employee Benefits	\$549,862	\$541,444
	300 Purchased Professional Services	\$5,000	\$5,000
	400 Purchases Property Services	\$2,000	\$2,000
	500 Other Purchased Services	\$8,100	\$8,100
	600 Supplies	\$9,500	\$39,755
	700 Equipment	\$1,400	\$1,400
	800 Other	\$300	\$1,750
2200	Support Services- Instructional	\$800,050	\$862,072
	100 Salaries	\$383,208	\$405,948
	200 Employee Benefits	\$374,942	\$374,824
	300 Purchased Professional Services	\$18,200	\$32,500
	400 Purchases Property Services	\$500	\$0
	500 Other Purchased Services	\$12,000	\$4,500
	600 Supplies	\$10,000	\$28,800
	700 Equipment	\$1,000	\$500
	800 Other	\$200	\$15,000
2300	Administration	\$2,430,198	\$2,271,801
	100 Salaries	\$1,147,859	\$1,096,544
	200 Employee Benefits	\$827,960	\$759,328
	300 Purchased Professional Services	\$211,679	\$188,979
	400 Purchases Property Services	\$20,350	\$20,100
	500 Other Purchased Services	\$115,850	\$115,850
	600 Supplies	\$87,000	\$72,000
	700 Equipment	\$4,000	\$8,000

	Description	2020/21	2021/22
Function	Object	Budget	Projected
	800 Other	\$15,500	\$11,000
2400	Pupil Health	\$208,371	\$223,344
	100 Salaries	\$91,557	\$102,000
	200 Employee Benefits	\$106,564	\$104,594
	300 Purchased Professional Services	\$5,000	\$10,000
	400 Purchases Property Services	\$500	\$500
	500 Other Purchased Services	\$750	\$750
	600 Supplies	\$3,000	\$4,500
	700 Equipment	\$500	\$500
	800 Other	\$500	\$500
2500	Business Affairs	\$737,385	\$749,203
	100 Salaries	\$351,800	\$370,501
	200 Employee Benefits	\$292,085	\$290,902
	300 Purchased Professional Services	\$2,500	\$2,500
	400 Purchases Property Services	\$18,700	\$17,000
	500 Other Purchased Services	\$19,800	\$19,800
	600 Supplies	\$38,000	\$33,500
	700 Equipment	\$1,000	\$1,000
	800 Other	\$13,500	\$14,000
2600	Operations/Maintenance	\$2,711,907	\$2,833,599
	100 Salaries	\$675,366	\$693,625
	200 Employee Benefits	\$645,241	\$619,174
	300 Purchased Professional Services	\$32,800	\$74,500
	400 Purchases Property Services	\$390,000	\$478,500
	500 Other Purchased Services	\$165,000	\$185,000
	600 Supplies	\$750,500	\$728,800
	700 Equipment	\$50,000	\$50,000
	800 Other	\$3,000	\$4,000
2700	Transportation	\$1,224,677	\$1,258,356
	100 Salaries	\$0	\$0
	200 Employee Benefits	\$0	\$0
	300 Purchased Professional Services	\$0	\$0
	400 Purchases Property Services	\$0	\$0
	500 Other Purchased Services	\$1,224,677	\$1,258,356
	600 Supplies	\$0	\$0
	700 Equipment	\$0	\$0
	800 Other	\$0	\$0

	Description	2020/21	2021/22
Function	Object	Budget	Projected
2800	Support Services- Central	\$833,864	\$985,584
	100 Salaries	\$361,648	\$384,086
	200 Employee Benefits	\$189,516	\$205,248
	300 Purchased Professional Services	\$27,000	\$30,250
	400 Purchases Property Services	\$30,750	\$25,000
	500 Other Purchased Services	\$26,200	\$30,000
	600 Supplies	\$42,000	\$82,250
	700 Equipment	\$155,500	\$225,500
	800 Other	\$1,250	\$3,250
3200	Student Activities	\$59,894	\$62,425
	100 Salaries	\$17,000	\$17,000
	200 Employee Benefits	\$7,394	\$7,425
	300 Purchased Professional Services	\$7,500	\$10,000
	400 Purchases Property Services	\$0	\$0
	500 Other Purchased Services	\$25,000	\$25,000
	600 Supplies	\$3,000	\$3,000
	700 Equipment	\$0	\$0
	800 Other	\$0	\$0
5100	Bond Payments	\$1,411,041	\$1,372,995
	800 Interest	\$516,041	\$482,995
	900 Principal	\$895,000	\$890,000
5200	Plan Con Subsidy transfer to Capital Reserve	\$440,000	\$453,000
	900 Fund Transfers	\$440,000	\$453,000
5800	Unrestricted Secondary Fund/Budgetary Reserve	\$75,000	\$850,000
	800 Other	\$75,000	\$850,000
Grand Total		\$21,829,548	\$22,791,991