

**LAMPETER-STRASBURG SCHOOL DISTRICT**

Lampeter, Pennsylvania 17537

**BOARD WORKSHOP MEETING AGENDA**

January 21, 2020

**FOR BOARD WORKSHOP ACTION**

**ACADEMIC COMMITTEE**

**1. PRESENTATION ON MARTIN MEYLIN MIDDLE SCHOOL INITIATIVES**

Mr. Raum will present information on Martin Meylin Middle School initiatives and progress toward comprehensive planning goals.

**BUSINESS AND FINANCE COMMITTEE**

**2. DISCUSSION OF LANCASTER COUNTY CAREER AND TECHNOLOGY CENTER 2020-2021 PROPOSED BUDGET**

Mr. Stoltzfus will lead a discussion of the Lancaster County Career and Technology Center 2020-2021 proposed budget, as posted.

**MISCELLANEOUS**

**3. DISCUSSION OF PSBA PRINCIPLES FOR GOVERNANCE AND LEADERSHIP**

Dr. Peart will lead a discussion concerning the PSBA Principles for Governance and Leadership.

**\*\*RESOLUTION APPROVING**  
**Lancaster County Career & Technology Center**  
**Proposed Budget 2020-2021**

BACKGROUND. The Lancaster County Career & Technology Center's Proposed General Fund Budget 2020-2021 has been submitted to all members of the Lancaster County Career and Technology Center Board (the "**Board**"). The proposed budget must be approved by the favorable vote of a majority of all members of the Board, and also by two-thirds of the school boards of all participating school districts, voting as separate school boards.

**RESOLVED**, that this board of school directors hereby approves the Lancaster County Career & Technology Center's Proposed General Fund Budget 2020-2021, including without limitation the capital expenses (paid by school districts based on market value allocation) and the operating expenses (paid by school districts based on average daily membership allocation) as such expenses are included and set forth in the proposed budget.

\* \*\*\*\*\* \*

**CERTIFICATION**

I, the undersigned SECRETARY of the BOARD of School Directors of the \_\_\_\_\_  
School District, certify that the foregoing is a true copy of a resolution adopted by said board at a meeting thereof  
duly held \_\_\_\_\_, and that said resolution was duly adopted by the favorable vote of at least  
a majority of all school board members of the School District and remain in full force and effect.

Numbers            ☐ FOR  
                              ☐ AGAINST

Board Secretary Signature

\_\_\_\_\_

Date: \_\_\_\_\_

# **LANCASTER COUNTY CAREER & TECHNOLOGY CENTER**

## **PROPOSED GENERAL FUND BUDGET 2020-2021**



**LANCASTER COUNTY**  
CAREER & TECHNOLOGY CENTER

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

*[www.lancasterctc.edu](http://www.lancasterctc.edu)*



LANCASTER COUNTY  
CAREER & TECHNOLOGY CENTER

December 13, 2019

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to present Lancaster County Career and Technology Center's 2020-2021 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 2020-2021 school year was created after performing a comprehensive 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 1.94% increase to district contributions.

LCCTC prepared the proposed 2020-2021 General Fund Budget based on a student-focused approach. Highlights of the proposed budget are to:

- Continuously foster, promote, and evaluate high quality programs that maximize opportunities for students while minimizing the financial impact to those students
- Continue to develop and grow postsecondary programming to benefit our students as well provide a positive revenue stream to the LCCTC. These programs include short-term trainings, diploma, degreed, and certifications that are focused to meet the needs of the Lancaster County workforce
- Continue to update and improve the LCCTC facilities, equipment and technology
- Increase transparency and specificity in the budget, specifically related to Perkins funding and grant opportunities
- Reduce barriers for students to attend the CTC by budgeting to pay for the cost of student textbooks
- Increase support for co-curricular programs such as Skills USA

We completed the renovations to our campuses in 2015. Due to these previous bond issues, 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 2020-2021 school year:

- As reviewed by the Superintendents and JOC Finance Committee, this year's budget includes an increase in total district contributions of 1.94%. This follows the 2.1%, 1.9%, 2.4%, 2.5%, 2.2%, and 2.3% increases in Total District Contribution in the 2015/16, 2016/17, 2017/18, 2018/19, and 2019/20 budgets, respectively.
- This budget reflects a PSERS rate of 34.77%, based on PSERS projected rate from December 2018.
- LCCTC will continue to monitor workforce training needs and ensure that they coincide with our program inventory to ensure future career opportunities for our students.
- Additional highlights and background information have been provided to you in this budget packet.



LANCASTER COUNTY  
CAREER & TECHNOLOGY CENTER

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 and return it to the Business Office on or prior to February 20, 2020. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 27, 2020.

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

Dr. Michael DelPriore  
Acting 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	14,021,688	98.6%
		2.30%			
2020/21	14,497,659				
		1.94%			

**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										
2020-2021										
District	2016/17 ADMs Actual	2017/18 ADMs Actual	2018/19 ADMs Actual	2019/2020 ADMs Estimate	%	2019/20 Fund Form %	As Comp or +/- 15.00%	+/- 15% (1)	District Share of 0.532%	2020-2021 Share Estimated
Cocalico	133.923	130.158	164.950	135.382	6.734%	6.654%	6.734%		0.042%	6.780%
Columbia	64.131	81.426	72.136	83.765	3.690%	3.364%	3.690%		0.023%	3.710%
CV	171.234	124.480	137.371	136.829	6.218%	6.667%	6.218%		0.039%	6.260%
Donegal	109.622	105.131	91.306	114.553	4.832%	4.709%	4.832%		0.030%	4.860%
Elanco	170.142	141.655	146.349	150.127	6.828%	7.059%	6.828%		0.042%	6.870%
E-town	126.338	140.786	156.032	208.872	7.866%	6.557%	7.541%	+15%	0.000%	7.540%
Ephrata	135.737	140.289	126.092	119.617	6.012%	6.198%	6.012%		0.037%	6.050%
Hempfield	175.754	159.628	136.661	166.829	7.196%	7.256%	7.196%		0.045%	7.240%
L-S	77.639	95.781	80.759	68.680	3.820%	3.877%	3.820%		0.024%	3.840%
Lancaster (2)	153.606	104.060	90.169	108.000	4.697%	5.324%	4.697%		0.029%	4.730%
Man Cen	90.918	136.650	120.688	155.404	6.412%	5.393%	6.202%	+15%	0.000%	6.200%
Man Twp	93.852	121.147	86.251	119.893	5.073%	4.637%	5.073%		0.032%	5.100%
Penn Manor	306.240	250.453	249.579	235.000	11.459%	12.410%	11.459%		0.071%	11.530%
Peq Valley	78.781	63.256	47.371	73.255	2.849%	2.899%	2.849%		0.018%	2.870%
Solanco	196.573	230.256	205.540	173.851	9.502%	9.763%	9.502%		0.059%	9.560%
Warwick	175.191	171.786	124.639	142.574	6.815%	7.235%	6.815%		0.042%	6.860%
<b>Total</b>	<b>2,259.681</b>	<b>2,196.942</b>	<b>2,035.893</b>	<b>2,192.631</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.468%</b>		<b>0.532%</b>	<b>100.000%</b>
* - ADMs based on estimate data from ClassMate SIS (10/21/19)										
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										

11/13/19

11/13/19

Est-Dec 2019  
Lancaster County Career & Technology Center  
Direct Payment Schedule - Estimate  
2020/2021

District	Market Value (1)	Capital Expenses	ADM % (2) (Est.)	District Share of Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.) (3)	2020/2021 Estimated Payment	2019/20 Act. Share (Info. Only)
		\$263,400.00		\$15,934,259.00	\$16,197,659.00			
Cocalico	4.478%	\$11,795.05	6.780%	\$1,080,342.76	\$1,092,137.81	\$108,462.06	\$983,675.75	\$900,507.94
Columbia	0.920%	\$2,423.28	3.710%	\$591,161.01	\$593,584.29	\$104,886.51	\$488,697.78	\$427,358.17
CV	8.287%	\$21,827.96	6.260%	\$997,484.61	\$1,019,312.57	\$86,354.27	\$932,958.30	\$952,383.79
Donegal	3.778%	\$9,951.25	4.860%	\$774,404.99	\$784,356.24	\$98,982.06	\$685,374.18	\$662,609.51
Elanco	7.022%	\$18,495.95	6.870%	\$1,094,683.59	\$1,113,179.54	\$96,529.45	\$1,016,650.09	\$1,021,321.73
Etown	4.999%	\$13,167.37	7.540%	\$1,201,443.13	\$1,214,610.50	\$183,830.43	\$1,030,780.07	\$890,244.12
Ephrata	5.822%	\$15,335.15	6.050%	\$964,022.67	\$979,357.82	\$97,887.35	\$881,470.47	\$874,662.96
Hempfield	11.433%	\$30,114.52	7.240%	\$1,153,640.35	\$1,183,754.87	\$115,911.52	\$1,067,843.35	\$1,064,754.68
L-S	4.901%	\$12,909.23	3.840%	\$611,875.55	\$624,784.78	\$48,782.47	\$576,002.31	\$557,893.98
Lancaster	8.737%	\$23,013.26	4.730%	\$753,690.45	\$776,703.71	\$130,027.63	\$646,676.08	\$764,157.24
Manheim Central	5.762%	\$15,177.11	6.200%	\$987,924.06	\$1,003,101.17	\$98,634.82	\$904,466.35	\$768,060.88
Manheim Township	9.878%	\$26,018.65	5.100%	\$812,647.21	\$838,665.86	\$75,748.32	\$762,917.54	\$693,414.43
Penn Manor	7.235%	\$19,056.98	11.530%	\$1,837,220.06	\$1,856,277.03	\$183,449.02	\$1,672,828.01	\$1,768,381.96
Pequea Valley	4.227%	\$11,136.56	2.870%	\$457,313.23	\$468,449.79	\$47,172.70	\$421,277.09	\$428,372.25
Solanco	6.046%	\$15,925.16	9.560%	\$1,523,315.16	\$1,539,240.32	\$121,307.40	\$1,417,932.92	\$1,396,990.21
Warwick	6.474%	\$17,052.52	6.860%	\$1,093,090.17	\$1,110,142.69	\$102,033.98	\$1,008,108.71	\$1,050,572.81
	100.00%	\$263,400.00	100.00%	\$15,934,259.00	\$16,197,658.99	\$1,700,000.00	\$14,497,658.99	\$14,221,686.66
							1.94%	

(1) 2018 STEB Certification - will be updated with 2019 certification when available

(2) See Funding Formula - Estimate

(3) based on Estimated Subsidy and PDE's 2019/20 Estimated SCTES data

11/13/19

**LANCASTER COUNTY CAREER & TECHNOLOGY CENTER**  
Bond Repayment - Estimate  
2020/2021

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Diff.	Interest	Principal	Total	Interest	Principal	Total
			258,020.63	0.00	258,020.63	258,020.63	895,000.00	1,411,041.26	516,041.26	895,000.00	1,411,041.26
Cocalico	1,741,521,763	4.478%	11,554.94	0.00	11,554.94	11,554.94	40,080.79	63,190.67	23,109.88	40,080.79	63,190.67
Columbia	357,874,779	0.920%	2,374.56	0.00	2,374.56	2,374.56	8,236.69	12,985.81	4,749.12	8,236.69	12,985.81
CV	3,222,605,595	8.287%	21,381.91	0.00	21,381.91	21,381.91	74,167.76	116,931.58	42,763.82	74,167.76	116,931.58
Donegal	1,469,051,964	3.778%	9,747.25	0.00	9,747.25	9,747.25	33,810.42	53,304.92	19,494.50	33,810.42	53,304.92
Elanco	2,730,855,375	7.022%	18,119.24	0.00	18,119.24	18,119.24	62,850.48	99,088.96	36,238.48	62,850.48	99,088.96
E-Town	1,943,890,711	4.999%	12,897.68	0.00	12,897.68	12,897.68	44,738.37	70,533.73	25,795.36	44,738.37	70,533.73
Ephrata	2,264,229,106	5.823%	15,023.25	0.00	15,023.25	15,023.25	52,111.38	82,157.88	30,046.50	52,111.38	82,157.88
Hempfield	4,445,844,126	11.433%	29,498.21	0.00	29,498.21	29,498.21	102,320.88	161,317.30	58,996.42	102,320.88	161,317.30
L-S	1,906,067,453	4.902%	12,646.88	0.00	12,646.88	12,646.88	43,868.43	69,162.19	25,293.76	43,868.43	69,162.19
Lancaster	3,397,523,625	8.737%	22,542.49	0.00	22,542.49	22,542.49	78,193.47	123,278.45	45,084.98	78,193.47	123,278.45
MC	2,240,592,200	5.762%	14,866.37	0.00	14,866.37	14,866.37	51,567.22	81,299.96	29,732.74	51,567.22	81,299.96
MT	3,841,456,978	9.878%	25,488.05	0.00	25,488.05	25,488.05	88,410.79	139,386.89	50,976.10	88,410.79	139,386.89
PM	2,813,661,777	7.235%	18,668.82	0.00	18,668.82	18,668.82	64,757.66	102,094.41	37,337.64	64,757.66	102,094.41
PV	1,643,780,244	4.227%	10,906.53	0.00	10,906.53	10,906.53	37,831.65	59,644.71	21,813.06	37,831.65	59,644.71
Solanco	2,351,209,126	6.046%	15,600.19	0.00	15,600.19	15,600.19	54,112.60	85,312.98	31,200.38	54,112.60	85,312.98
Warwick	2,517,576,658	6.474%	16,704.26	0.00	16,704.26	16,704.26	57,942.30	91,350.82	33,408.52	57,942.30	91,350.82
<b>Total</b>	<b>38,887,741,480</b>	<b>100.0%</b>	<b>258,020.63</b>	<b>0.00</b>	<b>258,020.63</b>	<b>258,020.63</b>	<b>895,000.89</b>	<b>1,411,041.26</b>	<b>516,041.26</b>	<b>895,000.89</b>	<b>1,411,041.26</b>
									0.00		
									516,041.26	895,000.89	1,411,041.26

(1) - 2018 STEB Certification

**LANCASTER COUNTY CAREER & TECHNOLOGY CENTER**

Plan Con and Bond Savings - Estimate

2020-2021

							Notice of Intent to Split 75/25												
LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1)			Total 19/20 Gross Debt Share	Estimated State Reimb. (2)	Net SD Share of LCCTC Debt (3)		District Share to Keep 1.33M	25% District Share of Savings	75% LCCTC Share SD Pay to LCCTC (4)	Net Total District Pay't to LCCTC							
		Dollars	Share		\$ 1,411,041				\$ 81,041	\$ 589,163	LCCTC (4)								
													A	B	C	D	E	F	G
															= A - B				= C + F
0.5000	Cocalico	1,741,521,763	4.478%		63,191	28,594	34,597		3,629	6,596	19,788	54,385							
0.7665	Columbia	357,874,779	0.920%		12,986	9,008	3,978		746	1,356	4,067	8,044							
0.5000	CV	3,222,605,595	8.287%		116,932	52,912	64,020		6,716	12,206	36,618	100,638							
0.5511	Donegal	1,469,051,964	3.778%		53,305	26,586	26,719		3,061	5,564	16,693	43,412							
0.5000	Elanco	2,730,855,375	7.022%		99,089	44,838	54,251		5,691	10,343	31,030	85,281							
0.5289	E-Town	1,943,890,711	4.999%		70,534	33,761	36,772		4,051	7,363	22,088	58,860							
0.5000	Ephrata	2,264,229,106	5.823%		82,158	37,176	44,981		4,719	8,576	25,728	70,709							
0.5000	Hempfield	4,445,844,126	11.433%		161,317	72,996	88,321		9,265	16,839	50,517	138,838							
0.5000	L-S	1,906,067,453	4.902%		69,162	31,296	37,866		3,972	7,219	21,658	59,525							
0.7175	Lancaster	3,397,523,625	8.737%		123,278	80,049	43,229		7,080	12,868	38,605	81,834							
0.5000	MC	2,240,592,200	5.762%		81,300	36,788	44,512		4,669	8,486	25,459	69,971							
0.5000	MT	3,841,456,978	9.878%		139,387	63,073	76,314		8,005	14,550	43,649	119,964							
0.5000	PM	2,813,661,777	7.235%		102,093	46,197	55,896		5,864	10,657	31,971	87,867							
0.5000	PV	1,643,780,244	4.227%		59,645	26,989	32,655		3,426	6,226	18,678	51,333							
0.5000	Solanco	2,351,209,126	6.046%		85,313	38,604	46,709		4,900	8,905	26,716	73,425							
0.5000	Warwick	2,517,576,658	6.474%		91,351	41,336	50,015		5,247	9,536	28,607	78,621							
	<b>Total</b>	<b>38,887,741,480</b>	<b>100.000%</b>		<b>1,411,040</b>	<b>670,203</b>	<b>740,837</b>		<b>81,041</b>	<b>147,291</b>	<b>441,872</b>	<b>1,182,709</b>							
					Districts Pay LCCTC by 8/1/20 & 2/1/21	Districts Receive from PDE ~ 12/20 and 4/21					Districts Pay LCCTC Inv 3/2021 Due 5/2021								

(1) - 2018 STEB Certification - certified 8/21/2019

(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 2019-2020 Aid Ratios

(3) - Net local effort debt service for LCCTC 2012/2017/2014 Bonds.

(4) - Represents approximately 75% of the difference between the \$1,330,000 original net debt service (1995 LCCTC Bonds) and the estimated \$723,838 net debt service for the 2012/2017/2014 Bonds. Calculation: \$1,330,000 - \$724,339 = \$605,661 x 75% = \$454,246

REVENUE AND OTHER FINANCING SOURCES					
CODE	CATEGORY		2019/2020 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		\$72,000.00	\$65,000.00	
	6940 Tuition from Patrons		\$275,000.00	\$246,258.00	
	State and Local Grants			\$360,000.00	
	6946 Receipts from Member Districts - Bond Payments		\$1,379,295.00	\$1,411,041.00	
	6946 Receipts from Member Districts - General Fund Payments		\$14,221,688.00	\$14,497,659.00	
	6946 Receipts from Member Districts - Plan Con Subsidy Payments		\$440,000.00	\$440,000.00	
	Tuition (Bill for Service- MHL)			\$105,439.00	
	6990 Miscellaneous Revenue		\$70,000.00	\$160,000.00	
	TOTAL REVENUE FROM LOCAL SOURCES		\$16,547,983.00	\$17,375,397.00	
7000	REVENUE FROM STATE SOURCES				
7200	Revenue for Specific Educational Programs				
	7220 Vocational Educational (Adult)		\$175,000.00	\$0.00	
	7220 Vocational Educational (Secondary)		\$1,600,000.00	\$1,700,000.00	
7810	State Share of Social Security and Medicare Taxes		\$289,757.00	\$304,238.00	
7820	State Share of Retirement Contributions		\$1,317,732.00	\$1,382,790.00	
	TOTAL REVENUE FROM STATE SOURCES		\$3,382,489.00	\$3,387,028.00	
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	\$1,057,123.00	
	TOTAL REVENUE FROM FEDERAL SOURCES		\$1,057,123.00	\$1,057,123.00	
9000	OTHER FINANCING SOURCES				
9400	Sale of or Compensation for Loss of Fixed Assets		\$2,000.00	\$10,000.00	
	TOTAL OTHER FINANCING SOURCES		\$2,000.00	\$10,000.00	
	TOTAL BUDGETED REVENUE AND OTHER FINANCING SOURCES		\$20,989,595.00	\$21,829,548.00	



EXPENDITURES AND OTHER OUTLAYS - DETAILED					
	Description	2019/20	2020/21	2021/22	2022/23
Function	Object	Budget	Proposed	Projected	Projected
<b>11/1300</b>	<b>Vocational Ed</b>	<b>\$8,672,178</b>	<b>\$9,611,436</b>	<b>\$10,026,212</b>	<b>\$10,429,140</b>
	100 Salaries	\$4,447,257	\$4,577,572	\$4,748,310	\$4,891,865
	200 Employee Benefits	\$3,271,921	\$3,460,735	\$3,700,614	\$3,955,755
	300 Purchased Professional Services	\$201,000	\$205,456	\$209,115	\$212,847
	400 Purchases Property Services	\$116,000	\$106,500	\$107,000	\$107,500
	500 Other Purchased Services	\$126,000	\$126,000	\$126,000	\$126,000
	600 Supplies	\$435,000	\$510,000	\$510,000	\$510,000
	700 Equipment	\$70,000	\$620,173	\$620,173	\$620,173
	800 Other	\$5,000	\$5,000	\$5,000	\$5,000
<b>2100</b>	<b>Guidance Services</b>	<b>\$958,908</b>	<b>\$1,285,725</b>	<b>\$1,356,272</b>	<b>\$1,435,094</b>
	100 Salaries	\$520,720	\$709,563	\$739,581	\$772,227
	200 Employee Benefits	\$411,888	\$549,862	\$590,391	\$636,567
	300 Purchased Professional Services	\$5,000	\$5,000	\$5,000	\$5,000
	400 Purchases Property Services	\$2,000	\$2,000	\$2,000	\$2,000
	500 Other Purchased Services	\$8,100	\$8,100	\$8,100	\$8,100
	600 Supplies	\$9,500	\$9,500	\$9,500	\$9,500
	700 Equipment	\$1,400	\$1,400	\$1,400	\$1,400
	800 Other	\$300	\$300	\$300	\$300
<b>2200</b>	<b>Support Services- Instructional</b>	<b>\$1,088,379</b>	<b>\$800,050</b>	<b>\$876,711</b>	<b>\$916,643</b>
	100 Salaries	\$376,508	\$383,208	\$394,704	\$434,852
	200 Employee Benefits	\$413,521	\$374,942	\$445,107	\$444,891
	300 Purchased Professional Services	\$42,200	\$18,200	\$18,200	\$18,200
	400 Purchases Property Services	\$31,250	\$500	\$500	\$500
	500 Other Purchased Services	\$22,700	\$12,000	\$7,000	\$7,000
	600 Supplies	\$45,000	\$10,000	\$10,000	\$10,000
	700 Equipment	\$156,000	\$1,000	\$1,000	\$1,000
	800 Other	\$1,200	\$200	\$200	\$200
<b>2300</b>	<b>Administration</b>	<b>\$2,485,773</b>	<b>\$2,430,198</b>	<b>\$2,501,068</b>	<b>\$2,595,519</b>
	100 Salaries	\$1,208,782	\$1,147,859	\$1,183,301	\$1,220,343
	200 Employee Benefits	\$838,016	\$827,960	\$879,588	\$938,172
	300 Purchased Professional Services	\$203,125	\$211,679	\$195,479	\$194,304
	400 Purchases Property Services	\$20,350	\$20,350	\$20,350	\$20,350
	500 Other Purchased Services	\$106,600	\$115,850	\$115,850	\$115,850

	Description	2019/20	2020/21	2021/22	2022/23
Function	Object	Budget	Proposed	Projected	Projected
	600 Supplies	\$89,400	\$87,000	\$87,000	\$87,000
	700 Equipment	\$4,000	\$4,000	\$4,000	\$4,000
	800 Other	\$15,500	\$15,500	\$15,500	\$15,500
<b>2400</b>	<b>Pupil Health</b>	<b>\$198,228</b>	<b>\$208,371</b>	<b>\$219,212</b>	<b>\$231,148</b>
	100 Salaries	\$89,077	\$91,557	\$94,154	\$96,874
	200 Employee Benefits	\$98,901	\$106,564	\$114,808	\$124,024
	300 Purchased Professional Services	\$5,000	\$5,000	\$5,000	\$5,000
	400 Purchases Property Services	\$500	\$500	\$500	\$500
	500 Other Purchased Services	\$750	\$750	\$750	\$750
	600 Supplies	\$3,000	\$3,000	\$3,000	\$3,000
	700 Equipment	\$500	\$500	\$500	\$500
	800 Other	\$500	\$500	\$500	\$500
<b>2500</b>	<b>Business Affairs</b>	<b>\$611,396</b>	<b>\$737,385</b>	<b>\$765,784</b>	<b>\$801,558</b>
	100 Salaries	\$291,600	\$351,800	\$361,734	\$372,650
	200 Employee Benefits	\$241,546	\$292,085	\$310,550	\$331,658
	300 Purchased Professional Services	\$6,250	\$2,500	\$2,500	\$6,250
	400 Purchases Property Services	\$5,700	\$18,700	\$18,700	\$18,700
	500 Other Purchased Services	\$26,800	\$19,800	\$19,800	\$19,800
	600 Supplies	\$25,000	\$38,000	\$38,000	\$38,000
	700 Equipment	\$1,000	\$1,000	\$1,000	\$1,000
	800 Other	\$13,500	\$13,500	\$13,500	\$13,500
<b>2600</b>	<b>Operations/Maintenance</b>	<b>\$2,622,106</b>	<b>\$2,711,907</b>	<b>\$4,193,462</b>	<b>\$2,858,928</b>
	100 Salaries	\$626,504	\$675,366	\$694,785	\$713,615
	200 Employee Benefits	\$533,102	\$645,241	\$692,077	\$744,013
	300 Purchased Professional Services	\$33,000	\$32,800	\$32,800	\$32,800
	400 Purchases Property Services	\$390,000	\$390,000	\$390,000	\$390,000
	500 Other Purchased Services	\$165,500	\$165,000	\$165,000	\$165,000
	600 Supplies	\$821,000	\$750,500	\$760,500	\$760,500
	700 Equipment	\$50,000	\$50,000	\$50,000	\$50,000
	800 Other	\$3,000	\$3,000	\$1,408,300	\$3,000
<b>2700</b>	<b>Transportation</b>	<b>\$1,191,900</b>	<b>\$1,224,677</b>	<b>\$1,258,356</b>	<b>\$1,292,961</b>
	100 Salaries	\$0	\$0	\$0	\$0
	200 Employee Benefits	\$0	\$0	\$0	\$0
	300 Purchased Professional Services	\$0	\$0	\$0	\$0
	400 Purchases Property Services	\$0	\$0	\$0	\$0

	Description	2019/20	2020/21	2021/22	2022/23
Function	Object	Budget	Proposed	Projected	Projected
	500 Other Purchased Services	\$1,191,900	\$1,224,677	\$1,258,356	\$1,292,961
	600 Supplies	\$0	\$0	\$0	\$0
	700 Equipment	\$0	\$0	\$0	\$0
	800 Other	\$0	\$0	\$0	\$0
<b>2800</b>	<b>Support Services- Central</b>	<b>\$156,433</b>	<b>\$833,864</b>	<b>\$853,306</b>	<b>\$874,691</b>
	100 Salaries	\$67,000	\$361,648	\$372,437	\$383,732
	200 Employee Benefits	\$59,183	\$189,516	\$198,169	\$208,259
	300 Purchased Professional Services	\$3,000	\$27,000	\$27,000	\$27,000
	400 Purchases Property Services	\$0	\$30,750	\$30,750	\$30,750
	500 Other Purchased Services	\$20,500	\$26,200	\$26,200	\$26,200
	600 Supplies	\$6,000	\$42,000	\$42,000	\$42,000
	700 Equipment	\$500	\$155,500	\$155,500	\$155,500
	800 Other	\$250	\$1,250	\$1,250	\$1,250
<b>3200</b>	<b>Student Activities</b>	<b>\$52,876</b>	<b>\$59,894</b>	<b>\$59,973</b>	<b>\$60,092</b>
	100 Salaries	\$14,900	\$17,000	\$17,000	\$17,000
	200 Employee Benefits	\$6,476	\$7,394	\$7,473	\$7,592
	300 Purchased Professional Services	\$1,500	\$7,500	\$7,500	\$7,500
	400 Purchases Property Services	\$0	\$0	\$0	\$0
	500 Other Purchased Services	\$30,000	\$25,000	\$25,000	\$25,000
	600 Supplies	\$0	\$3,000	\$3,000	\$3,000
	700 Equipment	\$0	\$0	\$0	\$0
	800 Other	\$0	\$0	\$0	\$0
<b>5100</b>	<b>Bond Payments</b>	<b>\$1,379,295</b>	<b>\$1,411,041</b>	<b>\$1,407,484</b>	<b>\$1,407,685</b>
	800 Interest	\$504,295	\$516,041	\$492,484	\$467,685
	900 Principal	\$875,000	\$895,000	\$915,000	\$940,000
<b>5200</b>	<b>Plan Con Subsidy transfer to Capital Reserve</b>	<b>\$440,000</b>	<b>\$440,000</b>	<b>\$440,000</b>	<b>\$440,000</b>
	900 Fund Transfers	\$440,000	\$440,000	\$440,000	\$440,000
<b>5900</b>	<b>Budgetary Reserve</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
	800 Other	\$75,000	\$75,000	\$75,000	\$75,000
<b>Grand Total</b>		<b>\$19,932,472</b>	<b>\$21,829,548</b>	<b>\$24,032,840</b>	<b>\$23,418,458</b>