LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

PROPOSED GENERAL FUND BUDGET

2023-2024

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

www.lancasterctc.edu

LANCASTER COUNTY
CAREER & TECHNOLOGY CENTER

December 12, 2022

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to present Lancaster County Career and Technology Center's 2023-2024 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 2023-2024 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 increases proposed, there were several areas that were decreased based on reduced need, netting in an overall 4.9% increase to district contributions ($749,490 increase).

LCCTC prepared the proposed 2023-2024 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
- Provide additional funding to instructional programs for the increased prices for 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 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 2023-2024 school year:

- As reviewed by the Superintendents and JOC Finance Committee, this year's budget includes an increase in total district contributions of 4.9%. This follows the 2.1%, 1.9%, 2.4%, 2.5%, 2.2%, 2.3%, 1.94, 2.3, and 2.7% increases in Total District Contribution from 2015-16 through the 2022-23 school years, respectively.
- This budget reflects a PSERS rate of 36.12%, 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.

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, the Board Secretary complete an aggregated document totaling the yes and no votes, and return these documents to Dr. DelPriore in the CTC Business Office by the deadline of February 16, 2023. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 23, 2023.

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
Chief Financial Officer & Business Manager

20-Year Comparison Data for LCCTC District Contributions

		District Contribution							Expended
Year		Budget	Increase		Received		Expended		to Budget
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			14,830,281		14,830,281	*	100.0%
			2.3%						
2022/23		15,236,387			Current				
			2.7%						
2023/24		15,985,877			Proposed				
			4.9%						

* 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 2022)

2023-24

District	2019-20 ADMs Info. Only	2020-21 ADMs Actual	2021-22 ADMs Actual	2022-23 ADMs **Estimate***	%	2022-23 Fund Form %	As Comp or +/- 15.00%	+/- 15% (1)	District Share of -0.159%	2023-24 Share Estimate
Cocalico	135.449	139.888	140.748	107.769	6.076%	6.609%	6.076%		-0.010%	6.066%
Columbia	80.945	48.611	57.886	44.923	2.361%	2.965%	2.520%	-15%	0.000%	2.520%
CV	134.387	175.850	155.446	138.769	7.353%	7.414%	7.353%		-0.012%	7.341%
Donegal	112.224	81.944	111.062	119.461	4.830%	4.829%	4.830%		-0.008%	4.822%
Elanco	145.620	121.194	95.408	114.076	5.156%	5.756%	5.156%		-0.008%	5.148%
E-town	200.565	166.138	190.723	217.692	8.899%	8.835%	8.899%		-0.015%	8.885%
Ephrata	115.844	128.244	121.163	140.538	6.061%	5.807%	6.061%		-0.010%	6.051%
Hempfield	164.720	165.483	216.031	234.653	9.530%	8.658%	9.530%		-0.016%	9.515%
L-S	68.100	82.050	101.056	82.653	4.137%	3.987%	4.137%		-0.007%	4.130%
SD of Lanc	101.472	71.111	73.465	105.461	3.862%	3.899%	3.862%		-0.006%	3.856%
Man Cen	150.434	116.177	130.886	148.076	6.123%	6.299%	6.123%		-0.010%	6.113%
Man Twp	118.364	121.488	132.289	173.653	6.608%	5.908%	6.608%		-0.011%	6.597%
Penn Manor	229.472	227.555	249.679	266.807	11.549%	11.216%	11.549%		-0.019%	11.530%
Pequea Valley	71.403	51.011	55.050	55.307	2.508%	2.812%	2.508%		-0.004%	2.504%
Solanco	169.372	152.055	168.716	163.000	7.522%	7.774%	7.522%		-0.012%	7.510%
Warwick	136.077	171.255	146.886	157.923	7.425%	7.232%	7.425%		-0.012%	7.413%
	2,134.448	2,020.054	2,146.494	2,270.761	100.00%	100.00%	100.159%		-0.159%	100.000%

* ADMs based on ADM data from ClassMate SIS- October 3, 2022

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

10/11/22

Est-Nov 2022

Lancaster County Career & Technology Center
Direct Payment Schedule - Estimate
2023-24

District	Market Value (1)	Capital Expenses	ADM% (2) (Est.)	District Share of Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.) (3)	2023-24 Estimated Payment	2022-23 Actual Share Only (Info. Only)
		$447,000.00		**$17,438,877.00**	**$17,885,877.00**		**$15,985,877.00**	
Cocalico	4.521%	$20,208.87	6.066%	$1,057,859.72	$1,078,068.59	$94,398.86	**$983,669.73**	998,082.33
Columbia	0.928%	$4,148.16	2.520%	$439,503.30	$443,651.46	$58,279.31	**$385,372.15**	420,871.87
CV	8.045%	$35,961.15	7.341%	$1,280,187.96	$1,316,149.11	$99,164.17	**$1,216,984.94**	1,154,183.50
Donegal	3.712%	$16,592.64	4.822%	$840,920.09	$857,512.73	$120,975.89	**$736,536.84**	711,022.99
Elanco	6.849%	$30,615.03	5.148%	$897,683.63	$928,298.66	$81,438.21	**$846,860.45**	917,127.32
Etown	5.053%	$22,586.91	8.885%	$1,549,357.03	$1,571,943.94	$205,347.11	**$1,366,596.83**	1,311,744.95
Ephrata	5.794%	$25,899.18	6.051%	$1,055,243.89	$1,081,143.07	$125,489.36	**$955,653.71**	877,925.98
Hempfield	11.398%	$50,949.06	9.515%	$1,659,221.95	$1,710,171.01	$191,728.61	**$1,518,442.40**	1,314,461.77
L-S	4.932%	$22,046.04	4.130%	$720,277.94	$742,323.98	$59,180.20	**$683,143.78**	605,339.16
Lancaster	8.631%	$38,580.57	3.856%	$672,390.78	$710,971.35	$138,709.60	**$572,261.75**	586,784.59
Manheim Central	5.701%	$25,483.47	6.113%	$1,066,038.55	$1,091,522.02	$105,835.81	**$985,686.21**	978,599.53
Manheim Township	10.172%	$45,468.84	6.597%	$1,150,477.59	$1,195,946.43	$115,809.63	**$1,080,136.80**	932,426.54
Penn Manor	7.242%	$32,362.80	11.530%	$2,010,728.67	$2,043,091.47	$234,974.20	**$1,808,117.27**	1,670,170.41
Pequea Valley	4.221%	$18,867.87	2.504%	$436,652.04	$455,519.91	$39,537.91	**$415,982.00**	445,106.35
Solanco	5.981%	$26,735.07	7.510%	$1,309,607.35	$1,336,342.42	$116,112.64	**$1,220,229.78**	1,191,538.15
Warwick	6.822%	$30,494.34	7.413%	$1,292,726.51	$1,323,220.85	$113,018.49	**$1,210,202.36**	1,121,001.57
	100.00%	$447,000.00	100.000%	$17,438,877.00	$17,885,877.00	$1,900,000.00	**$15,985,877.00**	$15,236,387.00
							4.92%	

(1) 2021 STEB Certification

(2) See Funding Formula - Estimate

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

10/14/22

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Bond Repayment - Estimate

2023-24

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Diff.	Interest	**Principal**	Total	Interest	Principal	Total
			220,957.50	0.00	220,957.50	220,957.50	**920,000.00**	1,140,957.50	441,915.00	920,000.00	1,361,915.00
Cocalico	1,885,993,840	4.521%	9,988.83	0.00	9,988.83	9,988.83	**41,590.44**	51,579.27	19,977.66	41,590.44	61,568.10
Columbia	387,239,815	0.928%	2,050.93	0.00	2,050.93	2,050.93	**8,539.44**	10,590.37	4,101.86	8,539.44	12,641.30
CV	3,356,241,036	8.045%	17,775.81	0.00	17,775.81	17,775.81	**74,013.08**	91,788.89	35,551.62	74,013.08	109,564.70
Donegal	1,548,480,868	3.712%	8,201.28	0.00	8,201.28	8,201.28	**34,147.64**	42,348.92	16,402.56	34,147.64	50,550.20
Elanco	2,857,165,786	6.849%	15,132.50	0.00	15,132.50	15,132.50	**63,007.12**	78,139.62	30,265.00	63,007.12	93,272.12
E-Town	2,108,132,255	5.053%	11,165.42	0.00	11,165.42	11,165.42	**46,489.44**	57,654.86	22,330.84	46,489.44	68,820.28
Ephrata	2,417,021,179	5.794%	12,801.39	0.00	12,801.39	12,801.39	**53,301.12**	66,102.51	25,602.78	53,301.12	78,903.90
Hempfield	4,755,250,309	11.398%	25,185.40	0.00	25,185.40	25,185.40	**104,864.36**	130,049.76	50,370.80	104,864.36	155,235.16
L-S	2,057,439,106	4.932%	10,896.96	0.00	10,896.96	10,896.96	**45,371.64**	56,268.60	21,793.92	45,371.64	67,165.56
Lancaster	3,600,610,877	8.631%	19,069.96	0.00	19,069.96	19,069.96	**79,401.52**	98,471.48	38,139.92	79,401.52	117,541.44
MC	2,378,387,991	5.701%	12,596.79	0.00	12,596.79	12,596.79	**52,449.20**	65,045.99	25,193.58	52,449.20	77,642.78
MT	4,243,735,001	10.172%	22,476.24	0.00	22,476.24	22,476.24	**93,584.24**	116,060.48	44,952.48	93,584.24	138,536.72
PM	3,021,120,474	7.242%	16,000.84	0.00	16,000.84	16,000.84	**66,622.72**	82,623.56	32,001.68	66,622.72	98,624.40
PV	1,760,897,284	4.221%	9,326.40	0.00	9,326.40	9,326.40	**38,832.28**	48,158.68	18,652.80	38,832.28	57,485.08
Solanco	2,495,120,770	5.981%	13,215.03	0.00	13,215.03	13,215.03	**55,023.36**	68,238.39	26,430.06	55,023.36	81,453.42
Warwick	2,846,048,602	6.822%	15,073.72	0.00	15,073.72	15,073.72	**62,762.40**	77,836.12	30,147.44	62,762.40	92,909.84
	41,718,885,193	**100.00%**	**220,957.50**	**0.00**	**220,957.50**	**220,957.50**	**920,000.00**	**1,140,957.50**	**441,915.00**	**920,000.00**	**1,361,915.00**
									441,915.00	920,000.00	1,361,915.00

(1) - 2021 STEB Certification

12/09/22

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Plan Con and Bond Savings - Estimate

2023-24

								Notice of Intent to Split 75/25				
LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1) Dollars	Market Value (1) Share		Total 20/21 Gross Debt Share $ 1,348,693 A	Estimated State Reimb. (2) B	Net SD Share of LCCTC Debt (3) C = A - B		District Share to Keep 1.33M $ 18,693 D	25% District Share of Savings $ 617,853 E	75% LCCTC Share SD Pay to LCCTC (4) F	Net Total District Pay't to LCCTC G = C + F
0.5000	Cocalico	1,885,993,840	4.521%		60,970	27,589	33,381		845	6,983	20,948	54,330
0.7430	Columbia	387,239,815	0.928%		12,519	8,418	4,101		174	1,434	4,301	8,402
0.5000	CV	3,356,241,036	8.045%		108,501	49,097	59,404		1,504	12,426	37,279	96,684
0.5418	Donegal	1,548,480,868	3.712%		50,059	24,546	25,514		694	5,733	17,200	42,713
0.5000	Elanco	2,857,165,786	6.849%		92,367	41,796	50,571		1,280	10,579	31,736	82,306
0.5084	E-Town	2,108,132,255	5.053%		68,152	31,357	36,795		945	7,805	23,416	60,211
0.5000	Ephrata	2,417,021,179	5.794%		78,138	35,357	42,780		1,083	8,949	26,847	69,627
0.5000	Hempfield	4,755,250,309	11.398%		153,728	69,562	84,166		2,131	17,606	52,819	136,985
0.5000	L-S	2,057,439,106	4.932%		66,513	30,097	36,416		922	7,618	22,853	59,269
0.6934	Lancaster	3,600,610,877	8.631%		116,400	73,044	43,356		1,613	13,331	39,993	83,349
0.5000	MC	2,378,387,991	5.701%		76,889	34,792	42,097		1,066	8,806	26,418	68,515
0.5000	MT	4,243,735,001	10.172%		137,192	62,079	75,112		1,901	15,712	47,137	122,249
0.5082	PM	3,021,120,474	7.242%		97,668	44,920	52,748		1,354	11,186	33,557	86,305
0.5000	PV	1,760,897,284	4.221%		56,927	25,759	31,168		789	6,520	19,559	50,727
0.5000	Solanco	2,495,120,770	5.981%		80,663	36,500	44,163		1,118	9,238	27,714	71,877
0.5000	Warwick	2,846,048,602	6.822%		92,008	41,634	50,374		1,275	10,537	31,612	81,987
		41,718,885,193	**100.00%**		**1,348,694**	**636,547**	**712,147**		**18,693**	**154,463**	**463,390**	**1,175,537**
					Districts Pay LCCTC by 8/1/23 & 2/1/24	Districts Receive from PDE ~ 12/23 and 4/24					Districts Pay LCCTC Inv 3/2024 Due 5/2024	

(1) - 2021 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 2022-23 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**	**2022-2023**		**2023-2024 Proposed**
6000		**REVENUE FROM LOCAL SOURCES**			
	6510	**Earnings on Investments**	$ 70,000.00		$ 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		$ 85,000.00
		6940 Tuition from Patrons	$ 167,000.00		$ 245,000.00
		State and Local Grants	$ 360,000.00		$ 300,000.00
		6946 Receipts from Member Districts - Bond Payments	$ 1,367,640.00		$ 1,361,915.00
		6946 Receipts from Member Districts - General Fund Payments	$ 15,236,387.00		$ 15,985,877.00
		6946 Receipts from Member Districts - Plan Con Subsidy Payments	$ 453,000.00		$ 453,000.00
		Tuition (Bill for Service- MHL)	$ 95,791.00		$ 126,137.00
		6990 Miscellaneous Revenue	$ 70,000.00		$ 50,000.00
		Fund Transfer- Unrestricted Fund	$ -		$ 50,000.00
		TOTAL REVENUE FROM LOCAL SOURCES	$ 17,889,818.00		$ 18,731,929.00
7000		**REVENUE FROM STATE SOURCES**			
	7200	**Revenue for Specific Educational Programs**			
		7220 Vocational Educational (Adult)	$ -		$ -
		7220 Vocational Educational (Secondary)	$ 1,800,000.00		$ 1,900,000.00
	7810	**State Share of Social Security and Medicare Taxes**	$ 312,320.00		$ 337,822.00
	7820	**State Share of Retirement Contributions**	$ 1,482,803.00		$ 1,585,053.00
		TOTAL REVENUE FROM STATE SOURCES	$ 3,595,123.00		$ 3,822,875.00
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)	$ 1,190,697.00		$ 949,986.00
		TOTAL REVENUE FROM FEDERAL SOURCES	$ 1,190,697.00		$ 949,986.00
9000		**OTHER FINANCING SOURCES**			
	9400	**Sale of or Compensation for Loss of Fixed Assets**	$ 20,000.00		$ 25,000.00
		TOTAL OTHER FINANCING SOURCES	$ 20,000.00		$ 25,000.00
TOTAL BUDGETED REVENUE AND OTHER FINANCING SOURCES			$ 22,695,638.00		$ 23,529,790.00

EXPENDITURES AND OTHER OUTLAYS - DETAILED					
	Description		2022-23	2023-24	
Function	Object		Budget	Proposed Budget	
11/1300	**Vocational Ed**		**$ 9,957,590**	**$ 9,875,708**	
	100 Salaries		$ 4,700,141	$ 4,705,701	
	200 Employee Benefits		$ 3,305,032	$ 3,404,969	
	300 Purchased Professional Services		$ 190,347	$ 200,347	
	400 Purchased Property Services		$ 135,000	$ 183,000	
	500 Other Purchased Services		$ 98,000	$ 111,500	
	600 Supplies		$ 549,500	$ 707,256	
	700 Equipment		$ 969,570	$ 552,935	
	800 Other		$ 10,000	$ 10,000	
2100	**Guidance Services**		**$ 1,422,120**	**$ 1,429,134**	
	100 Salaries		$ 785,615	$ 731,549	
	200 Employee Benefits		$ 567,442	$ 562,985	
	300 Purchased Professional Services		$ 10,000	$ 58,000	
	400 Purchased Property Services		$ 2,000	$ 2,000	
	500 Other Purchased Services		$ 7,950	$ 8,350	
	600 Supplies		$ 46,863	$ 64,000	
	700 Equipment		$ 500	$ 500	
	800 Other		$ 1,750	$ 1,750	
2200	**Support Services- Instructional**		**$ 886,038**	**$ 984,507**	
	100 Salaries		$ 418,716	$ 437,897	
	200 Employee Benefits		$ 376,572	$ 429,610	
	300 Purchased Professional Services		$ 37,500	$ 62,500	
	400 Purchased Property Services		$ -	$ -	
	500 Other Purchased Services		$ 3,750	$ 3,750	
	600 Supplies		$ 39,000	$ 40,250	
	700 Equipment		$ 500	$ 500	
	800 Other		$ 10,000	$ 10,000	
2300	**Administration**		**$ 2,299,259**	**$ 2,592,871**	
	100 Salaries		$ 1,118,579	$ 1,224,663	
	200 Employee Benefits		$ 758,676	$ 901,633	
	300 Purchased Professional Services		$ 188,554	$ 233,475	
	400 Purchased Property Services		$ 20,100	$ 22,700	
	500 Other Purchased Services		$ 120,850	$ 113,400	
	600 Supplies		$ 76,000	$ 79,000	
	700 Equipment		$ 5,500	$ 5,500	

	Description		2022-23	2023-24	
Function	Object		Budget	Proposed Budget	
	800 Other		$ 11,000	$ 12,500	
2400	**Pupil Health**		**$ 222,606**	**$ 247,240**	
	100 Salaries		$ 105,009	$ 130,768	
	200 Employee Benefits		$ 101,347	$ 100,722	
	300 Purchased Professional Services		$ 10,000	$ 10,000	
	400 Purchased Property Services		$ 500	$ 500	
	500 Other Purchased Services		$ 750	$ 750	
	600 Supplies		$ 4,000	$ 4,000	
	700 Equipment		$ 500	$ -	
	800 Other		$ 500	$ 500	
2500	**Business Affairs**		**$ 600,764**	**$ 681,799**	
	100 Salaries		$ 295,662	$ 343,792	
	200 Employee Benefits		$ 232,052	$ 264,207	
	300 Purchased Professional Services		$ 6,250	$ 2,500	
	400 Purchased Property Services		$ 7,000	$ 7,000	
	500 Other Purchased Services		$ 19,800	$ 22,800	
	600 Supplies		$ 25,500	$ 26,500	
	700 Equipment		$ 1,000	$ -	
	800 Other		$ 13,500	$ 15,000	
2600	**Operations/Maintenance**		**$ 2,923,166**	**$ 3,161,279**	
	100 Salaries		$ 721,994	$ 785,908	
	200 Employee Benefits		$ 627,872	$ 633,621	
	300 Purchased Professional Services		$ 74,500	$ 74,500	
	400 Purchased Property Services		$ 521,000	$ 457,500	
	500 Other Purchased Services		$ 205,000	$ 225,000	
	600 Supplies		$ 718,800	$ 929,750	
	700 Equipment		$ 50,000	$ 50,000	
	800 Other		$ 4,000	$ 5,000	
2700	**Transportation**		**$ 1,292,961**	**$ 1,338,215**	
	100 Salaries		$ -	$ -	
	200 Employee Benefits		$ -	$ -	
	300 Purchased Professional Services		$ -	$ -	
	400 Purchased Property Services		$ -	$ -	
	500 Other Purchased Services		$ 1,292,961	$ 1,338,215	
	600 Supplies		$ -	$ -	
	700 Equipment		$ -	$ -	
	800 Other		$ -	$ -	

	Description		2022-23	2023-24	
Function	Object		Budget	Proposed Budget	
2800	**Support Services- Central**		**$ 1,152,962**	**$ 1,279,317**	
	100 Salaries		$ 404,174	$ 420,481	
	200 Employee Benefits		$ 304,038	$ 349,086	
	300 Purchased Professional Services		$ 38,250	$ 46,750	
	400 Purchased Property Services		$ 25,000	$ 75,000	
	500 Other Purchased Services		$ 31,500	$ 50,000	
	600 Supplies		$ 106,250	$ 119,250	
	700 Equipment		$ 240,500	$ 215,500	
	800 Other		$ 3,250	$ 3,250	
3200	**Student Activities**		**$ 67,532**	**$ 74,805**	
	100 Salaries		$ 19,500	$ 20,300	
	200 Employee Benefits		$ 8,782	$ 9,005	
	300 Purchased Professional Services		$ 10,750	$ 12,250	
	400 Purchased Property Services		$ -	$ -	
	500 Other Purchased Services		$ 25,000	$ 25,000	
	600 Supplies		$ 3,500	$ 3,500	
	700 Equipment		$ -	$ -	
	800 Other		$ -	$ 4,750	
5100	**Bond Payments**		**$ 1,367,640**	**$ 1,361,915**	
	800 Interest		$ 462,640	$ 441,915	
	900 Principal		$ 905,000	$ 920,000	
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**		**$ 50,000**	**$ 50,000**	
	800 Other		$ 50,000	$ 50,000	
Grand Total			**$22,695,638**	**$ 23,529,790**	