

**CUMBERLAND PERRY
AREA VOCATIONAL TECHNICAL
SCHOOL**

**CPAVTS
GENERAL FUND BUDGET**

2017-2018

**JOC Approved
December 5, 2016**

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

GENERAL FUND BUDGET
2017-2018

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CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

JOINT OPERATING COMMITTEE

2016

BIG SPRING

William L. Piper
Wilbur Wolf, Jr., Personnel/Finance Chair

NORTHERN YORK COUNTY

Michael J. Barndt
Ann Hoverter (Voting Alternate)

CAMP HILL

Greg Lamay

SOUTH MIDDLETON

Robert Winters
Randy Varner, (Voting Alternate)

CUMBERLAND VALLEY

Tom Griffie
Michael Gossert

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Bryon Eppley

EAST PENNSBORO

Matthew Peiffer
Dillon Haigh, (Voting Alternate)

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William Seibert, Chairperson

GREENWOOD

Gil Davis
Ryan Hoff (Voting Alternate)

WEST PERRY

William Kling
Jean Rice

MECHANICSBURG

Nathan McWilliams

WEST SHORE

Ronald Candioto, Jr.
Sheri Moyer,
Kelli Willaimson

NEWPORT

Patrick Shull, Vice Chairperson, B&G Chair
Thomas Hartley III (Voting Alternate)

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL ADMINISTRATION

Cindy Mortzfeldt, Chief School Administrator

Justin Bruhn, Administrative Director

Joni Rudy, JOC Treasurer

Nicole Hodes, JOC Secretary

Lesli Shuman, Principal



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Dear Participating School District Board of Education Member:

The 2017-2018 General Fund Budget Proposal is presented for your review and approval. It was approved by the Joint Operating Committee on December 5, 2016. It is recommended for adoption by your Board of Education at your earliest convenience. This letter provides details to highlight the revenue and expenditures. A new Collective Bargaining Agreement with teachers was approved May 23, 2016 and will expire June 2019. The Compensation Plans for the classified staff and the administrative staff were also approved May 23, 2016 and will expire June 2019 and June 2018, respectively.

The districts' cost share of the 2017-2018 budget is proposed to increase over the 2016-2017 budget by \$150,838. The districts' cost share last year increased by \$123,620. Revenues are presented on page 9. The 9000 Function represents the Member Districts contributions of \$6,050,228 in 2016-2017, and they are asked to provide \$6,201,066 in 2017-2018. However, your individual school district's share of the budget may have decreased due to a decrease in the five-year average of our overall student population that your district enrolls. Page 13 illustrates each district's five year average and the percentage of our student enrollment. Page 14 shows each school district's cost share of the budget and the relative dollar increase or decrease.

There is an overall increase of \$201,748 in our General Fund Budget which is primarily comprised of the \$110,000 increase in retirement expense and \$108,000 cost to add a new program. To lessen the burden on the member districts and balance the budget, we are utilizing \$220,000 of the PSERS Reserve Committed Fund Balance. This will reduce the budget impact of the PSERS employer contribution which increases to 32.04% in 2017-18.

The Vocational subsidy is again budgeted at \$630,000. This subsidy is money that we receive from the Commonwealth for career and technical students. Vocational subsidy funds are called *Pass-Through Funds* (Function 2900). They are identified as revenue on Page 10 under State Sources and as an expenditure on Page 9 (Function 2900). These funds are paid as revenue to CPAVTS by the Pennsylvania Department of Education and because these funds are paid directly to each participating school district to reimburse for the excess costs of career and technical education, we show them as an expenditure. CPAVTS does not retain any vocational subsidy dollars.

Perkins funds are both revenue and expenditures. The 2017-2018 grant assumes \$422,990 for state-of-the-art equipment in our career and technical programs, professional education activities for our staff, industry accreditation for our programs, and financial support for student leadership and competition. The Perkins grant also financially supports one of our two school counselors. Unused Perkins funds must be returned to the Department of Education.

State equipment grants were available the past 3 years. We have no assurance that these funds will be available in 2017-2018. If grants are not available, equipment purchases will be funded solely through the Perkins grant and the Capital Reserve budget.

We are projecting an increase in health care costs of 10%. This is simply a projection based upon the 2016-17 actual premiums which decreased from the 2015-16 rates by 0.42%. The final budget data from the South Central Consortium is not typically available to us until March.

Cumberland Perry AVTS continues to provide unique, tangible benefits for the students enrolled in each of the 21 programs available. From industry recognized certifications to articulated college credits, our students have many opportunities for success in the phase of life following high school graduation. We encourage each of our Member School Districts to fully utilize the instructional programs provided at CPAVTS by enrolling students to each district's quota. Increases or decreases in the student enrollment have only a minor effect on the overall budget because instructional supplies account for less than 5 percent of the overall budget. Low student enrollment only serves to increase the cost per student that each district pays.

If you have questions about the 2017-2018 General Fund Budget or other issues, please contact me, a member of the Joint Operating Committee, or your Superintendent, who will pass on your concerns to me. On behalf of the students enrolled from each of the 13 Member School Districts and the staff at the CPAVTS, I respectfully request your support for and adoption of the 2017-2018 budget.

Sincerely,



Justin R. Bruhn
Administrative Director

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

BUDGET CALENDAR

2017-2018

May 2016	Met with teachers assigned to the 2017-2018 program revision budget schedule.
June 2016	Met with teachers on the 2017-2018 program revision schedule again, and with the technology and business administrator at the end of June 2016. Final budget recommendations were requested to be submitted to Director by July 15, 2016.
July - August 2016	Reviewed instructional program recommendations, facility improvement plan and administrative recommendations with Business Administrator. Reviewed 2015-2016 actual expenditures and the approved 2016-2017 budget to determine where funds should be moved, decreased, or increased to accomplish 2017-2018 strategic plan goals.
August - September 2016	Reviewed budget assumptions with Business Administrator and prepared budget drafts. The 2017-2018 budget is based upon the actual 2015-2016 expenditures.
September 26, 2016	Met with members of the JOC <u>Finance Committee</u> and discussed the budget proposal in detail. <u>Finance Committee</u> provided direction and recommendations to the Business Administrator and Administrative Director prior to presentation to the JOC presentation.
October 11, 2016	Presented draft budgets to Superintendents, as recommended by the Finance Committee.
October 24, 2016	Present draft budget to Joint Operating Committee, as recommended by the Finance Committee.
November 2016	Incorporate Joint Operating Committee recommendations into the budget prior to presentation to the Joint Operating Committee for a vote in December.
December 5, 2016	Present final budget proposal to the Joint Operating Committee for approval. <i>The Articles of Agreement require the Joint Operating Committee to "adopt, a budget of such expenses deemed necessary for the proper and orderly operation of the School, prior to December 15th."</i>
December 2016 through May 2017	Submit proposed budget to Member School District Boards of School Directors. Articles of Agreement require the following action for budget adoption: <i>"Budget approval shall be by mail ballot or convention. Approval of each budget shall require an affirmative vote of two-thirds of the member school districts, provided that the vote of any board shall be determined by a majority of all its members."</i> Budget adoption requires the affirmative vote (determined by majority) of at least 9 of the member School Districts. A General Fund Budget that does not achieve Member School District approval shall be returned to the JOC for additional revisions.
June 2017	Approved budget submitted to Pennsylvania Department of Education

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**2017-2018 DEFAULT RATES, ASSUMPTIONS
CHANGES IN BUDGETARY FUNCTIONS**

Budget Content area	Rate 2013-2014	Rate 2014-2015	Rate 2015-2016	Rate 2016-2017	Rate 2017-2018
CPTEA Salary ¹ Increases	3%	3%	3%	3%	3%
Administrative Salary Increases ¹	2.5% 2.5% for Dir. & Bus. Admin	2.5% 2.5% for Dir. & Bus. Admin	2.5% 2.5% for Dir. & Bus. Admin	2.5% 2.5% for Dir. & Bus. Admin	2% 2% for Dir. & Bus. Admin
Classified Salary Increases ¹	\$.40 hour	\$.30 hour	\$.30 hour	\$.30 hour	\$.60 hour
Vision-monthly	\$3.14 Single \$10.02 Family	\$3.14 Single \$10.02 Family	\$3.25 Single \$10.50 Family	\$3.25 Single \$10.50 Family	\$3.33 Single \$10.50 Family
Dental-monthly	\$42.41 Single \$100.97 Family	\$42.41 Single \$100.97 Family	\$45.00 Single \$107.08 Family	\$45.00 Single \$107.08 Family	\$45.00 Single \$107.08 Family
Health Care-dollar increase ³	\$9,634 Increase over 12-13 Budget	\$132,281 Increase over 13-14 Budget	\$220,650 Increase over 14-15 Budget	\$6,787 Increase over 15-16 Budget	\$43,744 Decrease from 16-17 Budget
Health Care-% increase ³	5% over 12-13 actual	10% over 13-14 actual	20% over 14-15 actual	15% over 15-16 actual	10% over 16-17 actual
FICA	7.65%	7.65%	7.65%	7.65%	7.65%
PSERS Retirement ²	16.75%	21.31%	25.84%	29.69%	32.04%
Unemployment Comp	.09%	Same as 13-14	Same as 14-15	Same as 15-16	Same as 16-17
Tuition Reimbursement	\$50,000	\$50,000	Increased by \$10,000	\$60,000	\$60,000
Workers' Compensation	.75%	Same as 13-14	Same as 14-15	Same as 15-16	Same as 16-17

1. The Collective Bargaining Agreements for Professional Staff and Compensation Plan/Conditions of Employment for Classified Staff all have been approved effective July 1, 2016 and will expire June 30, 2019. The Compensation Plan/Conditions of Employment for Administrative Staff will expire June 30, 2018.
2. PSERS rate is not yet certified by PSERS Board, but this is the most recent estimate available. The 2017-18 budgeted rate of 32.04% is only 2.01 points more than the 2016-17 actual PSERS rate of 30.03%. The 2017-18 increase is a \$54,524 net increase (after state subsidy) over the 2016-17 budget. This budget includes transferring \$220,000 from the PSERS Reserve to reduce member district contributions and balance the budget.
3. Healthcare premiums decreased 0.42% from 2015-16 to 2016-17 even though a 15% increase was budgeted. An increase of 10% over 2016-17 actual premiums is budgeted for 2017-18 which represents a decrease of \$43,744 from the 2016-17 budget. This is due to the 2016-17 rate decrease and coverage or plan changes. Eleven employees changed plans from PPO to QHDHP which equates to a reduction in premiums of \$30,192.
4. There is \$5,000 increase for instructional supplies for price increases. The overall 2017-18 supply total increased \$11,871 because of program revisions classified as supplies.
5. A new program has been added to the budget to include salary, benefits, and supplies at a total cost of \$108,338.
6. Perkins is level funded at the 2016-17 allocation which represents an increase of \$17,241 or 4.25% increase. Unexpended Perkins funds are required to be returned to PDE. Perkins funds may not supplant local funds or be used for furniture and fixtures. Perkins increases our revenues and expenditures by \$17,241. There is no instructional equipment included in the general fund budget. All instructional equipment is purchased using Perkins funds.

***Cumberland Perry AVTS
Program Revision Schedule***

Programs are systematically reviewed and updated for curriculum, textbooks, equipment, tools and supplies. Each program is on a three year cycle. The first year is analysis and planning; Year 2 is purchase and implementation, including curriculum writing; Year 3 is evaluation. In Year 1, performance indicators are reviewed. Recommendations must include Occupational Advisory Committee recommendation with at least 60 percent of the OAC present. The "X" below indicates Year 2—Purchase and Implementation.

Program	Budget Code	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Social Studies	1100				X		
Horticulture	1310		X				
Logistics & Warehouse	1320			X			
Dental Assistant	1330		X				
Health Career Technicians	1330		X				
Nurse/Nurse Assistant	1330		X				
Child Care	1340				X		
Culinary Arts	1340					X	
Computer Info Systems	1370	X				X	
Electrical Construction Mtn.	1370	X					X
Electronic Technology	1370					X	
Advertising Art/Design	1380-01		X				
Auto Collision	1380-02	X					X
Auto Technology	1380-03	X					X
Carpentry	1380-04			X			
Cosmetology	1380-05					X	
Criminal Justice	1380-06				X		
Diesel Technology	1380-07			X			
Graphic Communication	1380-08				X		
Heating/Vent & A/C/R	1380-09			X			
Masonry	1380-10					X	
Precision Machining	1380-11				X		
Welding	1380-12	X					X
Pupil Personnel Services	2100		X				
Principal's Office	2300	X					
Admin/Bus Office	2500			X			

Approved by the Joint Operating Committee June 27, 2011.

Summary Program Revisions

2016-2017	Perkins	General	Capital Reserve
Automotive Collision	\$19,500	\$0	\$0
Automotive Technology	\$55,995	\$0	\$0
Computer Networking	\$70,250	\$0	\$0
ECM	\$900	\$0	\$0
New Program	\$0	\$0	\$0
Welding	\$15,800	\$0	\$0
Totals	\$162,445	\$0	\$0

2017-2018	Perkins	General	Capital Reserve
Automotive Collision	\$0	\$1,000	\$0
Automotive Technology	\$0	\$16,700	\$0
Computer Networking	\$0	\$5,000	\$0
ECM	\$0	\$1,000	\$0
New Program	\$0	\$13,000	\$0
Welding	\$0	\$3,756	\$0
Totals	\$0	\$40,456	\$0

Program Name:

Automotive Collision

Equipment

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
Wheel Lift	\$2,000	2	\$4,000	Perkins	2016-2017
Tool Box	\$2,300	1	\$2,300	Perkins	2016-2017
TOTAL			\$6,300		

Supplies, Furniture, Tools

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
Computer Replacement-instructor	\$1,000	1	\$1,000	General	2017-2018
Hand Tools			\$4,000	Perkins	2016-2017
Air Tools			\$4,500	Perkins	2016-2017
Welders/Carts	\$1,300	2	\$2,600	Perkins	2016-2017
TOTAL			\$12,100		

Software, Books, Videos, CD's (Approval of textbooks must include evaluation form)

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
I-CAR CUR	\$1,850	1	\$1,850	Perkins	2016-2017
S P2	\$250	1	\$250	Perkins	2016-2017
TOTAL			\$2,100		

PERKINS	\$19,500
GENERAL	\$1,000
CAPITAL RESERVE	\$0
GRAND TOTAL	\$20,500

Program Name:

Automotive Technology

Equipment

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
Post Lift	\$8,000	2			
Scissor Lift	\$12,000	1	\$12,000	Perkins	2016-2017
Snap-On Scanner Trainer	\$9,000	1			
Air Drops	\$330	8	\$2,640	Perkins	2016-2017
Snap-On VOM Trainer	\$22,000	1			
Scanner with code link-versus pro	\$9,750	1	\$9,750	Perkins	2016-2017
TOTAL			\$24,390		

Supplies, Furniture, Tools

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
Computer Replacement (Instructor)	\$1,000	2	\$2,000	General	2017-2018
Complete Mechanics Set	\$16,785	1	\$16,785	Perkins	2016-217
Shelving for Tool Room	\$150	10	\$1,500	General	2017-2018
TOTAL			\$20,285		

Software, Books, Videos, CD's (Approval of textbooks must include evaluation form)

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
Modern Automotive Technology 9th Ed.	\$120	110	\$13,200	General	2017-2018
Today's Class	\$5,500	1	\$4,950	Perkins	2016-2017
TOTAL			\$18,150		

Other

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>		
Chromebooks and cart	\$329	30	\$9,870	Perkins	2016-2017
TOTAL			\$9,870		

PERKINS	\$55,995
GENERAL	\$16,700
CAPITAL RESERVE	\$0
GRAND TOTAL	\$72,695

Program Name:

Computer Networking

Equipment

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Anticipated textbooks or other Level 2 necessities			\$5,000 General 2017-18
Various Servers and New Equipment			\$65,000 Perkins 2016-17
		TOTAL	\$70,000

Supplies, Furniture, Tools

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
			TOTAL \$0

Professional Education for Accrediation/Articulation/Certification

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Curriculum Writing - 200 hrs.	\$30	175	\$5,250 Perkins 2016-2017
		TOTAL	\$5,250

Software, Books, Videos, CD's (Approval of textbooks must include evaluation form)

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
			TOTAL \$0

Other

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
			TOTAL \$0

PERKINS \$70,250
GENERAL \$5,000
CAPITAL RESERVE \$0
GRAND TOTAL \$75,250

Program Name:

ECM

Equipment

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Electromechanical Training System	\$23,452	1	Anticipating 2017-18 Perkins
		TOTAL	\$0

Supplies, Furniture, Tools

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Computer Replacement (Instructor; done 4/16)	\$1,000	1	\$1,000 General 2017-2018
		TOTAL	\$1,000

Professional Education for Accrediation/Articulation/Certification

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Prof. Development	\$30.00	30	\$900 Perkins 2016-2017
		TOTAL	\$900

Software, Books, Videos, CD's (Approval of textbooks must include evaluation form)

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
			TOTAL \$0

PERKINS \$900
GENERAL \$1,000
CAPITAL RESERVE \$0
GRAND TOTAL \$1,900

Program Name:

New Program

Start-Up costs

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Tables, chairs and textbooks			\$13,000 General
			\$0
		TOTAL	\$13,000

PERKINS	\$0
GENERAL	\$13,000
CAPITAL RESERVE	\$0
GRAND TOTAL	\$13,000

Program Name:

Welding

Equipment

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Rod oven 240 volt replacing old one that just broke	\$1,800	1	Anticipating 2017-18 Perkins
Lincoln Ranger one PAK K-2353-2	\$7,800	1	Perkins 2016-2017
		TOTAL	\$7,800

Supplies, Furniture, Tools

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Computer replacement (instructor)	\$1,000	1	\$1,000 General 2017-2018
Grinders 4.5"	\$100	20	Anticipating 2017-18 Perkins
Grinders 9"	\$175	4	Anticipating 2017-18 Perkins
Tool boxes per student including all tools for 3 years option 1	\$150	40	\$6,000 Perkins 2016-2017
		TOTAL	\$7,000

Professional Education for Accrediation/Articulation/Certification

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Training for operation of plasma cutter	\$2,000.00	1	\$2,000 Perkins 2016-2017
		TOTAL	\$2,000

Software, Books, Videos, CD's (Approval of textbooks must include evaluation form)

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
Textbook for blueprint reading	\$110.25	25	\$2,756 General 2017-2018
		TOTAL	\$2,756

Other

<u>Brief Description</u>	<u>Price/each</u>	<u>Quantity</u>	<u>Total</u>
		TOTAL	\$0
		PERKINS	\$15,800
		GENERAL	\$3,756
		CAPITAL RESERVE	\$0
		GRAND TOTAL	\$19,556

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CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

2017-18 GENERAL FUND BUDGET SUMMARY

<u>Function</u>	2017-18 Budget	2016-17 Budget	Percent of Budget	Percent of Increase
<i>Revenues:</i>				
6000 Local Sources	\$ 57,734	\$ 81,659	0.72%	-29.30%
7000 State Sources	\$ 1,317,756	\$ 1,260,162	16.47%	4.57%
8000 Federal Sources	\$ 422,990	\$ 405,749	5.29%	4.25%
9000 Member Districts	\$ 6,201,066	\$ 6,050,228	77.52%	2.49%
Total Revenues	\$ 7,999,546	\$ 7,797,798	100.00%	2.59%
<i>Expenditures and Other Financing Uses:</i>				
1100 Regular Programs- Social Studies	\$ 394,871	\$ 379,188	4.80%	4.14%
1200 Special Education	\$ 225,439	\$ 217,098	2.74%	3.84%
1300 Vocational Programs	\$ 3,681,224	\$ 3,533,430	44.79%	4.18%
1600 Adult Education Programs	\$ 12,865	\$ 12,595	0.16%	2.14%
2100 Support Services- Pupil Personnel	\$ 450,874	\$ 470,332	5.49%	-4.14%
2200 Support Services- Instruction	\$ 310,934	\$ 312,301	3.78%	-0.44%
2300 Support Services- Administration	\$ 622,798	\$ 608,106	7.58%	2.42%
2400 Support Services- Pupil Health	\$ 68,890	\$ 56,661	0.84%	21.58%
2500 Support Services- Business	\$ 384,588	\$ 382,044	4.68%	0.67%
2600 Support Services- Maintenance	\$ 945,280	\$ 941,730	11.50%	0.38%
2900 Pass Through Funds	\$ 630,000	\$ 630,000	7.66%	0.00%
3200 Noninstructional Services- Student Activities	\$ 28,793	\$ 28,564	0.35%	0.80%
5900 Budgetary Reserve	\$ 40,000	\$ 40,000	0.49%	0.00%
Perkins Grant	\$ 422,990	\$ 405,749	5.15%	4.25%
Total Expenditures and Other Financing Uses	\$ 8,219,546	\$ 8,017,798	100.00%	2.52%
Total Budget Increase/(Decrease)	\$ 201,748			

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

GENERAL FUND BUDGETED REVENUES-- TWO YEAR COMPARISON

	2017-18		2016-17		Dollar		Percent
	Budget		Budget		Change		Increase
Local Sources							
Investment Income	\$ 10,000	\$	6,000	\$	4,000		66.67%
Rentals	\$ -	\$	-	\$	-		
High School Student Tuition ¹	\$ 15,644	\$	15,244	\$	400		2.62%
Adult Tuition	\$ 12,865	\$	12,595	\$	270		2.14%
Health Care Contribution	\$ 19,225	\$	47,820	\$	(28,595)		-59.80%
Total Local Sources	\$ 57,734	\$	81,659	\$	(23,925)		-29.30%
State Sources							
Social Security	\$ 132,558	\$	129,104	\$	3,454		2.68%
Retirement ²	\$ 555,198	\$	501,058	\$	54,140		10.81%
Vocational--Pass-Through Funds	\$ 630,000	\$	630,000	\$	-		0.00%
Total State Sources	\$ 1,317,756	\$	1,260,162	\$	57,594		4.57%
Federal Sources							
Perkins ³	\$ 422,990	\$	405,749	\$	17,241		4.25%
Total Federal Sources	\$ 422,990	\$	405,749	\$	17,241		4.25%
Total Funds from Other Sources	\$ 1,798,480	\$	1,747,570	\$	50,910		2.91%
Transfer From Committed Fund Balance-PSERS	\$ 220,000	\$	220,000	\$	-		0.00%
Member Districts	\$ 6,201,066	\$	6,050,228	\$	150,838		2.49%
TOTAL BUDGETED REVENUES	\$ 8,219,546	\$	8,017,798	\$	201,748		2.52%

NOTE:

¹ The 2017-18 student enrollment includes tuition expected to return from the 2016-17 school year plus 1 additional student from Carlisle

² The current rate estimated by PSERS for 2017-18 is 32.04%, up from 29.69% budgeted for 16-17.

³ State and Federal grant revenues were estimated based on 2016-17 amounts, unless data indicated that these amounts would not be available.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

GENERAL FUND BUDGETED EXPENDITURES BY FUNCTION

SUMMARY

Function	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
1100	Regular Prog - Social Studies	\$ 369,704	\$ 382,150	\$ 379,188	\$ 394,871	\$ 15,683
1200	Special Education	\$ 200,727	\$ 206,038	\$ 217,098	\$ 225,439	\$ 8,341
1300	Vocational Programs	\$ 3,064,374	\$ 3,370,437	\$ 3,533,430	\$ 3,681,224	\$ 147,794
1600	Adult Education Programs	\$ 4,815	\$ 12,138	\$ 12,595	\$ 12,865	\$ 270
	Total Instruction	\$ 3,639,620	\$ 3,970,763	\$ 4,142,311	\$ 4,314,399	\$ 172,088
2100	Pupil Personnel	\$ 444,805	\$ 447,921	\$ 470,332	\$ 450,874	\$ (19,458)
2200	Instructional Support	\$ 288,419	\$ 298,681	\$ 312,301	\$ 310,934	\$ (1,367)
2300	Administration	\$ 554,691	\$ 610,518	\$ 608,106	\$ 622,798	\$ 14,692
2400	Pupil Health	\$ 47,317	\$ 72,745	\$ 56,661	\$ 68,890	\$ 12,229
2500	Business	\$ 354,834	\$ 371,421	\$ 382,044	\$ 384,588	\$ 2,544
2600	Maintenance	\$ 694,677	\$ 929,280	\$ 941,730	\$ 945,281	\$ 3,551
2900	Pass-Thru-Funds	\$ 639,491	\$ 625,000	\$ 630,000	\$ 630,000	\$ -
	Total Support Services	\$ 3,024,234	\$ 3,355,566	\$ 3,401,174	\$ 3,413,365	\$ 12,191
3200	Student Activities	\$ 16,546	\$ 26,517	\$ 28,564	\$ 28,793	\$ 229
5200	Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
5900	Budgetary Reserve	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	Total Other Uses	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	Perkins & Other Grants	\$ 457,557	\$ 419,778	\$ 405,749	\$ 422,990	\$ 17,241
	TOTAL EXPENDITURES	\$ 7,137,957	\$ 7,812,624	\$ 8,017,798	\$ 8,219,547	\$ 201,749
	PERCENTAGE INCREASE (DECREASE)					2.52%

2015-16 Actual is prior to audit completion

The increases and decreases for each function are explained on pages 15-28.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

GENERAL FUND BUDGETED EXPENDITURES BY OBJECT

SUMMARY

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services--Salaries	\$ 3,152,087	\$ 3,250,008	\$ 3,304,287	\$ 3,391,732	\$ 87,445
200	Personnel Services--Employee Benefits	\$ 1,931,100	\$ 2,208,719	\$ 2,365,709	\$ 2,448,401	\$ 82,692
300	Purchased Prof. & Tech. Services	\$ 139,018	\$ 149,725	\$ 149,025	\$ 155,025	\$ 6,000
400	Purchased Property Services	\$ 355,714	\$ 567,110	\$ 568,010	\$ 557,510	\$ (10,500)
500	Other Purchased Services	\$ 116,798	\$ 132,890	\$ 136,390	\$ 140,390	\$ 4,000
600	Supplies	\$ 307,663	\$ 349,064	\$ 364,038	\$ 374,593	\$ 10,555
640	Books	\$ 19,981	\$ 42,080	\$ 23,840	\$ 25,156	\$ 1,316
700	Property	\$ 5,779	\$ 10,500	\$ 13,500	\$ 17,000	\$ 3,500
800	Other Objects	\$ 652,260	\$ 682,750	\$ 687,250	\$ 686,750	\$ (500)
900	Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
	Perkins & Other Grants	\$ 457,557	\$ 419,778	\$ 405,749	\$ 422,990	\$ 17,241
	TOTAL EXPENDITURES	<u>\$ 7,137,957</u>	<u>\$ 7,812,624</u>	<u>\$ 8,017,798</u>	<u>\$ 8,219,547</u>	<u>\$ 201,749</u>

PERCENTAGE INCREASE (DECREASE)

2.52%

The increase in salaries (100) and benefits (200) is due to new program and retirement increase.

The increase in purchased professional services (300) is due to program revisions paid through Perkins.

The decrease in purchased property services (400) is due to building repairs and utilities adjusted to actuals.

The increase in other purchased services (500) is due to increasing advertising and reduced Erate discounts.

The increase in supplies (600) is due to program revisions paid through Perkins.

The increase in property (700) is due to new custodial equipment.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**Five Year Average Enrollment Percentage
For the 2016-2017 School Year Billing**

School District	Year 1	Year 2	Year 3	Year 4	Year 5	5-Year Total Enrollment	5-Year Average	Percentage of Total
	2011-12 ADM Enrollment	2012-13 ADM Enrollment	2013-14 ADM Enrollment	2014-15 ADM Enrollment	2015-16 ADM Enrollment			
Big Spring	102.956	83.070	88.010	100.922	138.438	513.396	102.679	10.994%
Camp Hill	11.202	11.488	7.722	7.932	6.010	44.354	8.871	0.950%
Cumberland Valley	95.848	103.300	125.622	112.286	104.142	541.198	108.240	11.589%
East Pennsboro	58.872	56.746	71.322	59.216	66.960	313.116	62.623	6.705%
Greenwood	21.942	24.626	29.764	26.740	20.360	123.432	24.686	2.643%
Mechanicsburg	53.424	61.016	64.242	64.824	58.250	301.756	60.351	6.462%
Newport	44.384	45.230	46.010	44.926	41.030	221.580	44.316	4.745%
Northern York	64.812	68.370	80.220	79.196	71.530	364.128	72.826	7.797%
South Middleton	46.344	49.494	60.522	58.386	51.980	266.726	53.345	5.712%
Susquenita	64.044	71.366	62.684	75.022	76.630	349.746	69.949	7.489%
Upper Adams	26.730	23.610	20.550	17.238	25.878	114.006	22.801	2.441%
West Perry	125.912	122.470	122.132	124.900	119.370	614.784	122.957	13.165%
West Shore	169.778	169.932	165.428	205.064	191.450	901.652	180.330	19.308%
ADM Enrollment	886.248	890.718	944.228	976.652	972.028	4,570.464	933.974	100.000%

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

District Costs-- Two Year Cost Comparison

District	2017-18		2016-17		Dollar	Percentage
	Percentage of Budget	District Cost	Percentage of Budget	District Cost	Increase (Decrease) District Cost	Increase District Cost
Big Spring	10.994%	\$ 681,745	10.350%	\$ 626,199	\$ 55,546	8.87%
Camp Hill	0.950%	\$ 58,910	1.166%	\$ 70,546	\$ (11,636)	-16.49%
Cumberland Valley	11.589%	\$ 718,642	11.483%	\$ 694,748	\$ 23,894	3.44%
East Pennsboro	6.705%	\$ 415,781	6.559%	\$ 396,834	\$ 18,947	4.77%
Greenwood	2.643%	\$ 163,894	2.696%	\$ 163,114	\$ 780	0.48%
Mechanicsburg	6.462%	\$ 400,713	6.370%	\$ 385,400	\$ 15,313	3.97%
Newport	4.745%	\$ 294,241	4.946%	\$ 299,244	\$ (5,003)	-1.67%
Northern York	7.797%	\$ 483,497	7.802%	\$ 472,039	\$ 11,458	2.43%
South Middleton	5.712%	\$ 354,205	5.629%	\$ 340,567	\$ 13,638	4.00%
Susquenita	7.489%	\$ 464,398	7.635%	\$ 461,935	\$ 2,463	0.53%
Upper Adams	2.441%	\$ 151,368	2.563%	\$ 155,067	\$ (3,699)	-2.39%
West Perry	13.165%	\$ 816,370	13.859%	\$ 838,501	\$ (22,131)	-2.64%
West Shore	19.308%	\$ 1,197,302	18.942%	\$ 1,146,034	\$ 51,268	4.47%
Totals	100.000%	\$ 6,201,066	100.000%	\$ 6,050,228	\$ 150,838	2.49%

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 1100-- REGULAR PROGRAMS-- SOCIAL STUDIES**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 210,978	\$ 206,527	\$ 213,375	\$ 223,616	\$ 10,241
200	Personnel Services--Employee Benefits	\$ 138,562	\$ 148,503	\$ 161,973	\$ 167,415	\$ 5,442
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ -	\$ 150	\$ 150	\$ 150	\$ -
600	Supplies	\$ 2,878	\$ 3,090	\$ 3,090	\$ 3,090	\$ -
640	Books	\$ 17,286	\$ 23,780	\$ 500	\$ 500	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ 100	\$ 100	\$ 100	\$ -
Total Regular Programs		\$ 369,704	\$ 382,150	\$ 379,188	\$ 394,871	\$ 15,683

PERCENTAGE INCREASE (DECREASE)

4.14%

NOTES:

This budget includes four full time social studies teachers.

The increase in salaries (100) is due to one column movement to Instruct/Voc II

The increase in benefits (200) is due to retirement increases.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 1200 - SPECIAL EDUCATION**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 128,160	\$ 127,483	\$ 131,109	\$ 135,798	\$ 4,689
200	Personnel Services--Employee Benefits	\$ 71,611	\$ 74,405	\$ 81,839	\$ 85,491	\$ 3,652
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 675	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
600	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
640	Books	\$ -	\$ 2,150	\$ 2,150	\$ 2,150	\$ -
700	Property	\$ 255	\$ 500	\$ 500	\$ 500	\$ -
800	Other Objects	\$ 26	\$ 500	\$ 500	\$ 500	\$ -
Total Regular Programs		\$ 200,727	\$ 206,038	\$ 217,098	\$ 225,439	\$ 8,341

PERCENTAGE INCREASE (DECREASE)

3.84%

NOTES:

This budget includes two full time special education teachers.

The increase in benefits (200) is due to retirement increases.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 1300-- VOCATIONAL PROGRAMS**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 1,750,039	\$ 1,824,116	\$ 1,862,983	\$ 1,928,941	\$ 65,958
200	Personnel Services--Employee Benefits	\$ 1,041,219	\$ 1,229,502	\$ 1,328,714	\$ 1,390,179	\$ 61,465
300	Purchased Prof. & Tech. Services	\$ 1,265	\$ 11,500	\$ 13,500	\$ 14,500	\$ 1,000
400	Purchased Property Services	\$ 48,812	\$ 52,660	\$ 53,060	\$ 60,560	\$ 7,500
500	Other Purchased Services	\$ 8,101	\$ 10,000	\$ 9,500	\$ 11,500	\$ 2,000
600	Supplies	\$ 206,337	\$ 223,309	\$ 238,283	\$ 250,338	\$ 12,055
640	Books	\$ 2,695	\$ 16,150	\$ 21,190	\$ 22,506	\$ 1,316
700	Property	\$ 1,879	\$ -	\$ 3,000	\$ -	\$ (3,000)
800	Other Objects	\$ 4,027	\$ 3,200	\$ 3,200	\$ 2,700	\$ (500)
Total Vocational Programs		\$ 3,064,374	\$ 3,370,437	\$ 3,533,430	\$ 3,681,224	\$ 147,794

PERCENTAGE INCREASE (DECREASE)

4.18%

NOTES:

This function includes all career and technical programs, including the expenditures for program revisions identified on Pages 3-8.

The increase in salaries (100) is due to adding the new program.

The increase in benefits (200) is due to retirement increases and new program.

The increase in professional & technical services (300) is due to program revisions.

The increase in other purchased property (400) is due to student awards rental and increase in PMT repairs.

The increase in supplies (600) is due to program revisions and increase in supply prices

The decrease in property (700) is due to program revisions

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

GENERAL FUND BUDGETED EXPENDITURES

FUNCTION: CARL D. PERKINS

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 91,790	\$ 92,750	\$ 94,251	\$ 93,705	\$ (546)
200	Personnel Services--Employee Benefits	\$ 38,044	\$ 32,500	\$ 35,500	\$ 38,936	\$ 3,436
300	Purchased Prof. & Tech. Services	\$ 40,428	\$ 21,650	\$ 40,029	\$ 54,495	\$ 14,466
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 2,470	\$ 1,400	\$ 2,000	\$ 400	\$ (1,600)
600	Supplies	\$ 105,351	\$ 146,326	\$ 102,287	\$ 126,966	\$ 24,679
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ 129,029	\$ 125,152	\$ 131,682	\$ 108,488	\$ (23,194)
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
900	Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Transfers		\$ 407,112	\$ 419,778	\$ 405,749	\$ 422,990	\$ 17,241

PERCENTAGE INCREASE (DECREASE)

4.25%

NOTES:

This page is subject to change based upon the recommendations of the 2016-2017 Perkins Participatory Planning Committee and the amount of the 2017-2018 allocation. It currently includes \$162,445 identified for program revisions on Pages 4 through 8. Perkins also supports one full time career counselor. The remaining funds will be used to purchase tools and non-consummable supplies for high priority and high demand occupations, industry certification, professional education and other career and technical program improvements, as permitted and eligible under Perkins IV.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 1600-- ADULT EDUCATION PROGRAMS**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 2,577	\$ 5,503	\$ 5,500	\$ 5,600	\$ 100
200	Personnel Services--Employee Benefits	\$ 765	\$ 1,635	\$ 2,095	\$ 2,265	\$ 170
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
600	Supplies	\$ 1,473	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adult Education Programs		\$ 4,815	\$ 12,138	\$ 12,595	\$ 12,865	\$ 270
PERCENTAGE INCREASE (DECREASE)						2.14%

NOTES:

This budget code is offset 100% by Adult Tuition (Page 10, Revenue, Local Sources).

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2100-- SUPPORT SERVICES-- PUPIL PERSONNEL**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 259,040	\$ 252,632	\$ 257,529	\$ 243,982	\$ (13,547)
200	Personnel Services--Employee Benefits	\$ 164,614	\$ 166,399	\$ 180,913	\$ 175,502	\$ (5,411)
300	Purchased Prof. & Tech. Services	\$ 1,819	\$ 2,500	\$ 4,500	\$ 4,500	\$ -
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 11,475	\$ 14,740	\$ 15,740	\$ 15,740	\$ -
600	Supplies	\$ 7,335	\$ 10,150	\$ 10,150	\$ 9,650	\$ (500)
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ 522	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total Support Services-- Pupil Personnel		\$ 444,805	\$ 447,921	\$ 470,332	\$ 450,874	\$ (19,458)

PERCENTAGE INCREASE (DECREASE)

-4.14%

NOTES:

This function includes the Pupil Personnel Supervisor, School-to-Work Teacher, one Guidance Secretary, and one School Counselor.

The decrease in salaries (100) and benefits (200) is due to change in personnel.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2200-- SUPPORT SERVICES-- INSTRUCTION**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 104,742	\$ 106,650	\$ 108,595	\$ 111,737	\$ 3,142
200	Personnel Services--Employee Benefits	\$ 82,370	\$ 84,881	\$ 96,556	\$ 96,047	\$ (509)
300	Purchased Prof. & Tech. Services	\$ 76,359	\$ 71,000	\$ 71,000	\$ 67,000	\$ (4,000)
400	Purchased Property Services	\$ 14,811	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
500	Other Purchased Services	\$ 1,542	\$ 3,750	\$ 3,750	\$ 3,750	\$ -
600	Supplies	\$ 6,600	\$ 10,900	\$ 10,900	\$ 10,900	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ 1,995	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
800	Other Objects	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Total Support Services-- Instruction		\$ 288,419	\$ 298,681	\$ 312,301	\$ 310,934	\$ (1,367)

PERCENTAGE INCREASE (DECREASE)

-0.44%

NOTES:

This function includes the new network administrator, the current computer network technician, replacement technology supplies, computer technical services, staff development, and professional memberships.

The decrease in benefits (200) is due to change of health care coverage.

The decrease in purchased services (300) is due to transfer of CSIU software to Business Office 2500.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2300-- SUPPORT SERVICES-- ADMINISTRATION**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 326,969	\$ 345,268	\$ 335,443	\$ 342,584	\$ 7,141
200	Personnel Services--Employee Benefits	\$ 177,374	\$ 193,785	\$ 204,898	\$ 212,449	\$ 7,551
300	Purchased Prof. & Tech. Services	\$ 21,128	\$ 32,200	\$ 27,500	\$ 27,500	\$ -
400	Purchased Property Services	\$ 3,114	\$ 3,000	\$ 3,500	\$ 3,500	\$ -
500	Other Purchased Services	\$ 9,168	\$ 10,600	\$ 10,600	\$ 10,600	\$ -
600	Supplies	\$ 10,526	\$ 15,865	\$ 15,865	\$ 15,865	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
800	Other Objects	\$ 6,412	\$ 8,300	\$ 8,800	\$ 8,800	\$ -
					\$	\$ -
	Total Support Services-- Administration	\$ 554,691	\$ 610,518	\$ 608,106	\$ 622,798	\$ 14,692

PERCENTAGE INCREASE (DECREASE)

2.40%

NOTES:

This function includes the administrative director, principal, assistant principal, administrative assistant/JOC secretary, clerical aide and the principal's secretary.

The increase in benefits (200) is due to retirement increases.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2400-- SUPPORT SERVICES-- PUPIL HEALTH**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 33,381	\$ 32,562	\$ 32,562	\$ 30,301	\$ (2,261)
200	Personnel Services--Employee Benefits	\$ 10,987	\$ 34,133	\$ 18,049	\$ 32,539	\$ 14,490
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Property Services	\$ 165	\$ 200	\$ 200	\$ 200	\$ -
500	Other Purchased Services	\$ 129	\$ 50	\$ 50	\$ 50	\$ -
600	Supplies	\$ 2,275	\$ 5,650	\$ 5,650	\$ 5,650	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ 380	\$ 150	\$ 150	\$ 150	\$ -
Total Support Services-- Pupil Health		\$ 47,317	\$ 72,745	\$ 56,661	\$ 68,890	\$ 12,229
PERCENTAGE INCREASE (DECREASE)						16.81%

NOTES:

This function shows funding for the health room assistant and first aid supplies.

The decrease in salaries (100) is due to change in personnel.

The increase in benefits (200) is due to change in health care coverage.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2500-- SUPPORT SERVICES-- BUSINESS OFFICE**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 172,503	\$ 174,683	\$ 177,627	\$ 183,519	\$ 5,892
200	Personnel Services--Employee Benefits	\$ 124,297	\$ 136,413	\$ 143,092	\$ 135,744	\$ (7,348)
300	Purchased Prof. & Tech. Services	\$ 26,977	\$ 27,525	\$ 27,525	\$ 31,525	\$ 4,000
400	Purchased Property Services	\$ 6,530	\$ 8,500	\$ 8,500	\$ 8,500	\$ -
500	Other Purchased Services	\$ 21,843	\$ 17,300	\$ 19,300	\$ 20,300	\$ 1,000
600	Supplies	\$ 1,892	\$ 5,000	\$ 5,000	\$ 4,000	\$ (1,000)
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ 792	\$ 2,000	\$ 1,000	\$ 1,000	\$ -
	Total Support Services-- Business	\$ 354,834	\$ 371,421	\$ 382,044	\$ 384,588	\$ 2,544
	PERCENTAGE INCREASE (DECREASE)					0.67%

NOTES:

Salary and benefits include business administrator, payroll, accounts payable, and receptionist.

The decrease in benefits (200) is due to change in health care coverage.

The increase in purchased services (300) is due to increase in CSIU costs (transferred from Support Services 2200).

The increase in other purchased services (500) is due to elimination of Erate discounts for telephone services.

The decrease in supplies (600) is adjusting to actual.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2600-- SUPPORT SERVICES-- MAINTENANCE**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 154,998	\$ 165,334	\$ 169,814	\$ 175,904	\$ 6,090
200	Personnel Services--Employee Benefits	\$ 116,327	\$ 135,896	\$ 143,866	\$ 146,827	\$ 2,961
300	Purchased Prof. & Tech. Services	\$ 11,470	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000
400	Purchased Property Services	\$ 282,282	\$ 486,750	\$ 486,750	\$ 468,750	\$ (18,000)
500	Other Purchased Services	\$ 60,106	\$ 61,800	\$ 61,800	\$ 62,800	\$ 1,000
600	Supplies	\$ 67,482	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ 1,650	\$ 3,500	\$ 3,500	\$ 10,000	\$ 6,500
800	Other Objects	\$ 362	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
	Total Support Services-- Maintenance	\$ 694,677	\$ 929,280	\$ 941,730	\$ 945,281	\$ 3,551
	PERCENTAGE INCREASE (DECREASE)					0.38%

NOTES:

This function includes the building and grounds supervisor and three full-time custodians.

The increase in purchased services (300) is due to increase in building fees for HVAC projects.

The decrease in purchased property services (400) is due to adjusting building repairs, natural gas, water, and electricity closer to actuals.

The increase in other purchased services (500) is due to increase in liability insurance.

The increase in property is due to anticipated replacement of a bathroom cleaning machine.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 2900-- PASS-THROUGH FUNDS**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries					\$ -
200	Personnel Services--Employee Benefits					\$ -
300	Purchased Prof. & Tech. Services					\$ -
400	Purchased Property Services					\$ -
500	Other Purchased Services					\$ -
600	Supplies					\$ -
640	Books					\$ -
700	Property					\$ -
800	Other Objects	\$ 639,491	\$ 625,000	\$ 630,000	\$ 630,000	\$ -
	Total Pass-Through Funds	\$ 639,491	\$ 625,000	\$ 630,000	\$ 630,000	\$ -
	PERCENTAGE INCREASE (DECREASE)					0.00%

NOTES:

Pass-through funds may increase or decrease based upon the state budget and anticipated education line items in that budget. This is the pass-through vocational subsidy to the Member School Districts with the offset showing as revenue. It is identified on Page 10 Revenues under State Sources and on Page 11 Expenditures, Function 2900.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 3200-- NONINSTRUCTIONAL SERVICES-- STUDENT ACTIVITIES**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ 8,700	\$ 9,250	\$ 9,750	\$ 9,750	\$ -
200	Personnel Services--Employee Benefits	\$ 2,974	\$ 3,167	\$ 3,714	\$ 3,943	\$ 229
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 3,759	\$ 13,500	\$ 14,500	\$ 14,500	\$ -
600	Supplies	\$ 865	\$ 100	\$ 100	\$ 100	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ 248	\$ 500	\$ 500	\$ 500	\$ -
	Total Student Activities	\$ 16,546	\$ 26,517	\$ 28,564	\$ 28,793	\$ 229

0.80%

NOTES:

There is one advisor per club for FFA, FCCLA, and NTHS; two advisors for NAHB and SkillsUSA; and three advisors for HOSA. The budgeted compensation for Club Advisors has remained at \$725.00. There is also a stipend of \$75 per night for overnight conferences, events, or competition and \$50 per evening/extra hours events.

CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

**GENERAL FUND BUDGETED EXPENDITURES
FUNCTION 5900-- BUDGETARY RESERVE**

Object	Description	2015-16 Actuals	2015-16 Budget	2016-17 Budget	2017-18 Budget	Budget Dollar Change
100	Personnel Services-- Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Personnel Services--Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
600	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
640	Books	\$ -	\$ -	\$ -	\$ -	\$ -
700	Property	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	Total Budgetary Reserve	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -

PERCENTAGE INCREASE (DECREASE)

0.00%

NOTES:

These funds are unspent unless an unbudgeted, extraordinary expenditure becomes necessary and is approved for purchase by the JOC.