

**Upper Bucks County Technical School**  
**2014 – 15 Budget**

General Fund (Operating)	\$8,496,611
Adult Evening	\$162,797
Food Service	\$324,314
Production Fund	\$74,150

<b>Total</b>	<b>\$9,057,872</b>
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*JOC Meeting 1/16/14*

Final Adopted JOC \_\_\_\_/\_\_\_\_/\_\_\_\_

**UBCTS General Fund Expenditure Budget Summary 2014 - 15**

Draft #15.3

	<b>Budget '15</b>	<b>Diff</b>	<b>Diff</b>	<b>Budget '14</b>
Salaries/Wages				
Instructional (Contractual)	2,530,575	151,093	6.35%	2,379,482
Support (Contractual)	390,208	(144,040)	-26.96%	534,248
Admin/Support (Non-Contractual)	1,129,399	29,451	2.68%	1,099,948
Benefit Opt-out Pay	<u>31,009</u>	<u>4,096</u>	<u>15.22%</u>	<u>26,913</u>
Total Salaries	4,081,191	40,600	1.00%	4,040,591
Benefits				
Medical	861,921	27,975	3.35%	833,946
Other	<u>1,245,428</u>	<u>180,559</u>	<u>16.96%</u>	<u>1,064,869</u>
Total Benefits	2,107,349	208,534	10.98%	1,898,815
Programs				
Operational	448,655	(47,055)	-9.49%	495,710
Equipment	<u>91,950</u>	<u>(222,036)</u>	<u>-70.72%</u>	<u>313,986</u>
Total Programs	540,605	(269,091)	-33.23%	809,696
Support Services				
Operational	1,373,991	145,751	11.87%	1,228,240
Equipment	<u>85,000</u>	<u>0</u>	<u>100.00%</u>	<u>85,000</u>
Total Support Services	1,458,991	145,751	11.10%	1,313,240
Debt	308,475	(1,225)	-0.40%	309,700
<b>Total General Fund Expenditure Budget</b>	<b>8,496,611</b>	<b>124,569</b>	<b>1.49%</b>	<b>8,372,042</b>

**UPPER BUCKS COUNTY TECHNICAL SCHOOL  
EXPENDITURE BUDGET 2014 - 15 SUMMARY**

1/8/14  
Draft #15.3

Object Description			Budget '15	Diff \$ '15 to '14	Diff % '15 to '14	Budget '14
Total	110/ 130	Administrative Salaries	603,678	8,074	1.4%	595,604
Total	116	Benefits Opt-Out Pay	31,009	4,096	100.0%	26,913
Total	120	Professional Salaries	2,475,575	151,093	6.5%	2,324,482
Total	122	Professional Salaries - Substitutes	55,000	0	0.0%	55,000
Total	130	Supervisor of CTE	107,625	13,534	14.4%	94,091
Total	140 -145	Technicians/Safety	97,446	1,055	1.1%	96,391
Total	150	Clerical Wages	356,398	9,466	2.7%	346,932
Total	180	Labor Wages	186,811	(151,476)	-44.8%	338,287
Total	141/190	Facilitator Wages	164,149	4,758	3.0%	159,391
Total	195	Salary Reserve	3,500	0	0.0%	3,500
Total	211	Medical Insurance	861,921	27,975	3.4%	833,946
Total	213	Life Insurance	10,646	(70)	-0.7%	10,716
Total	214	Disability Insurance	4,106	(182)	-4.2%	4,288
Total	220	Social Security	312,212	3,106	1.0%	309,106
Total	230	Retirement	866,739	189,940	28.1%	676,799
Total	240	Tuition /Professional Development	43,200	(12,500)	-22.4%	55,700
Total	250	Unemployment	8,525	265	3.2%	8,260
Total	260	Worker's Compensation	30,500	500	1.7%	30,000
Total	300	Professional / Technical Svcs.	118,930	2,130	1.8%	116,800
Total	422	Electric	135,000	(15,000)	-10.0%	150,000
Total	424	Water/Sewer	23,000	0	0.0%	23,000
Total	430	Contracted Maintenance	213,036	133,036	166.3%	80,000
Total	431	Repairs & Maintenance - Building	165,000	0	0.0%	165,000
Total	432	Repairs & Maintenance - Equipment	18,100	(86,675)	-82.7%	104,775
Total	433	Repairs & Maintenance - Vehicles	9,000	0	0.0%	9,000
Total	442	Rentals	26,670	11,520	76.0%	15,150
Total	522	Auto Insurance	8,000	600	8.1%	7,400
Total	523	General Property/Liability Insurance	67,300	5,900	9.6%	61,400
Total	530	Telephone/Postage/Communication	29,300	(3,000)	-9.3%	32,300
Total	538	Internet/Digital Communication	22,000	0	0.0%	22,000
Total	540	Advertising	8,000	(3,000)	-27.3%	11,000
Total	550	Printing	10,000	500	5.3%	9,500
Total	580	Travel - Conferences	47,900	65	0.1%	47,835
Total	581	Travel - Field Trips	6,000	(8,250)	-57.9%	14,250
Total	582	Travel - SKILLS/HOSA	45,210	0	0.0%	45,210
Total	599	Bank Fees	300	0	0.0%	300
Total	610	General Supplies	488,115	132,015	37.1%	356,100

**UPPER BUCKS COUNTY TECHNICAL SCHOOL  
EXPENDITURE BUDGET 2014 - 15 SUMMARY**

1/8/14  
Draft #15.3

Object Description			Budget '15	Diff \$ '15 to '14	Diff % '15 to '14	Budget '14
Total	613 / 648	Software	59,900	(55,720)	-48.2%	115,620
Total	615	Classroom Kits	12,000	0	0.0%	12,000
Total	623/624	Propane / Fuel Oil	164,000	5,000	3.1%	159,000
Total	626/627	Gas / Diesel	7,000	500	7.7%	6,500
Total	640	Books	31,190	(9,600)	-23.5%	40,790
Total	670	Handtools	11,300	(51,100)	-81.9%	62,400
Total	750	New / Replacement Equipment	91,950	(222,006)	-70.7%	313,956
Total	751	Computer Equipment	85,000	0	0.0%	85,000
Total	810	Dues	20,800	(5,850)	-22.0%	26,650
Total	831 / 911	Debt Service	308,475	(1,225)	-0.4%	309,700
Total	000	Budgetary Reserve	45,095	45,095	100.0%	0
<b>TOTAL GENERAL FUND BUDGET</b>			<b>8,496,611</b>	<b>124,569</b>	<b>1.49%</b>	<b>8,372,042</b>

<b>Upper Bucks County Technical School</b>				1/8/14	
<b>GENERAL FUND REVENUE BUDGET 2014- 15</b>				Draft 15.3	
			<b>Budg. to Budg.</b>	<b>Budg. to Budg.</b>	
			<b>Increase /</b>	<b>Increase /</b>	
		<b>Budget '15</b>	<b>Decrease \$</b>	<b>Decrease %</b>	<b>Budget '14</b>
10-000-6510-000-000-00-00-00	Interest	5,000	0	0.00%	5,000
10-000-6730-000-000-00-00-00	Student Organization Fees	250	0	0.00%	250
10-000-6740-000-000-00-00-00	Student Fees - School Services	5,500	0	0.00%	5,500
10-000-6821-000-000-00-00-00	State Rev. - Other PA School	0	0	-	0
10-000-6910-000-073-00-00-00	Facilities Rental	1,000	(500)	-33.33%	1,500
10-000-6920-000-000-00-00-00	Contributions & Donations	0	0	-	0
10-000-6943-000-000-00-00-00	Tuition	1,000	0	0.00%	1,000
10-000-6944-000-000-00-00-00	Receipts - Other LEAs in PA	0	0	-	0
10-000-6946-100-001-00-00-00	Palisades Support	993,875	(32,426)	-3.16%	1,026,301
10-000-6946-100-002-00-00-00	Pennridge Support	2,931,664	(64,035)	-2.14%	2,995,699
10-000-6946-100-003-00-00-00	Quakertown Support	2,864,996	58,857	2.10%	2,806,139
10-000-6990-100-017-01-00-00	Miscellaneous Revenue	1,200	0	0.00%	1,200
10-000-6991-000-000-00-00-00	Refund Current/Prior Year Expense	0	0	-	0
10-000-7220-000-000-00-00-00	Vocational Ed Subsidy	400,000	55,000	15.94%	345,000
10-000-7810-000-000-00-00-00	Social Security Reimbursement	156,106	1,553	1.00%	154,553
10-000-7820-000-000-00-00-00	Retirement Reimbursement	433,370	94,970	28.06%	338,400
10-111-8521-100-001-00-00-00	Perkins Grant Revenue	129,000	14,000	12.17%	115,000
10-000-9531-000-000-00-00-00	Sale of Fixed Assets	0	0	-	0
10-000-9000-000-000-00-00-00	Fund Balance Usage	573,650	(2,850)	-0.49%	576,500
<b>Total General Fund Revenue</b>		<b>8,496,611</b>	<b>124,569</b>	<b>1.49%</b>	<b>8,372,042</b>
		8,496,610	124,569	1.49%	8,372,041
		1			
Expenditure Budget		8,496,611			8,372,042
Other Revenue		(1,706,076)			(1,543,903)
<b>Contribution from School Districts</b>		<b>6,790,535</b>	<b>(37,605)</b>	<b>-0.55%</b>	<b>6,828,140</b>

**Upper Bucks County Technical School  
GENERAL FUND REVENUE BUDGET 2014- 15**

1/8/14

Draft 15.3

**Member Districts Contribution Calculation**

School District	% of Current Year Projected ADM	% of 5-yr. Average ADM for Budget	Amount Due For Secondary Operating Exp. Net of Bldg Improvements	% 2012 STEB Market Value	Amount Due For Bldg. Improvements Per STEB Market Value	Gross Amount Due From Districts	Voc Ed Subsidy From PDE Based On Average ADM	Net Amount Due From Districts '15	Net Amount Paid From SD's in '14	Diff \$	Diff%
Palisades	13.46%	14.30%	984,095	21.71%	66,978	1,051,072	(57,198)	993,875	1,026,301	(32,426)	-3.16%
Pennridge	41.36%	42.99%	2,958,889	46.92%	144,751	3,103,641	(171,977)	2,931,664	2,995,699	(64,035)	-2.14%
Quakertown	45.18%	42.71%	2,939,075	31.36%	96,746	3,035,821	(170,825)	2,864,996	2,806,139	58,857	2.10%
Totals	100.00%	100.00%	6,882,060	100.00%	308,475	7,190,535	(400,000)	6,790,535	6,828,139	(37,605)	-0.55%

ADM and Market Value	ADM 5-yr Average	ADM % 5-yr. Average	Market Value \$ 2012 STEB	Mkt Value % 2012 STEB
Palisades	89	14.30%	2,346,132,473	21.71%
Pennridge	269	42.99%	5,070,433,502	46.92%
Quakertown	267	42.71%	3,388,883,754	31.36%
Totals	625	100.00%	10,805,449,729	100.00%

**Budget 2014 - 15**  
 8,496,611 Total revenue needed  
 (1,706,076) Other revenue sources  
 6,790,535 Net Amount Due from SD's

	Average Daily Membership School Year	Palisades		Pennridge		Quakertown		TOTAL ADM
		Total ADM	ADM %	Total ADM	ADM %	Total ADM	ADM %	
1	2009-10 Actual	95	14.62%	292	44.92%	263	40.46%	650
2	2010-11 Actual	98	15.17%	282	43.65%	266	41.18%	646
3	2011-12 Actual	92	14.70%	272	43.45%	262	41.85%	626
4	2012-13 Actual	81	13.46%	249	41.36%	272	45.18%	602
5	2013-14 Projected	81	13.46%	249	41.36%	272	45.18%	602
	<b>Five-Year Ave.</b>	<b>89</b>	<b>14.30%</b>	<b>269</b>	<b>42.99%</b>	<b>267</b>	<b>42.71%</b>	<b>625</b>

**UBCTS Use of Fund Balance**  
**Budget 2014 - 15**

1/8/14  
 Draft #15.3

<b>Budget '15 Proposal</b>	<b>8,496,611</b>
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Increase over '14 budget 1.49%

**Fund Balance Projection**

<b>General Fund Balance as of 7/1/13</b>	3,325,164		
Budgeted for '14 revenue use	<i>(576,500)</i>		
Equipment Grant '14 expected use	<i>(50,000)</i>		
Assigned for PSERS increases	<i>(600,000)</i>		'14 Budget
<b>Projected 6/30/14 balance</b>	2,098,664	8,372,042	25.07%
Budgeted for '15 revenue use	<i>(573,650)</i>		
Equipment Grant '15 expected use	<i>(50,000)</i>		
Assigned for PSERS increases	<i>(800,000)</i>		'15 Budget
<b>Projected 6/30/15 balance</b>	<b>675,014</b>	<b>8,496,611</b>	<b>7.94%</b>

<b>Budget '15 - Revenue From Fund Balance</b>	<b>573,650</b>
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**Act 1 Index = 2.1% for 2014 - 15**

If Sending School contribution increases from Budget '14 to Budget '15 limited to Act 1 Index or lower

Palisades \$ Decrease	<i>(32,426)</i>
Palisades % Decrease	<i>-3.16%</i>
Pennridge \$ Decrease	<i>(64,035)</i>
Pennridge % Decrease	<i>-2.14%</i>
Quakertown \$ Increase	58,857
Quakertown % Increase	2.10%
Overall Sending School \$ Decrease	<i>(37,604)</i>
Overall Sending School % Decrease	<i>-0.55%</i>

<b>UPPER BUCKS COUNTY TECHNICAL SCHOOL</b>														
<b>Adult Education Budget 2014 - 15</b>											12/18/13			
											<b>Budg. to Budg.</b>	<b>sudg. to Budg.</b>		
											<b>Budget</b>	<b>Increase /</b>	<b>Increase /</b>	<b>Budget</b>
											<b>2014 - 15</b>	<b>Decrease \$</b>	<b>Decrease %</b>	<b>2013 - 14</b>
<b>REVENUE</b>														
10	129	6510	000	000	000	000	Interest	50	0	0.00%	50			
10	129	6720	000	000	000	000	Book Sales	4,500	0	0.00%	4,500			
10	129	6900	000	000	000	000	Reimbursement - Penridge	0	(45,284)	-100.00%	45,284			
10	129	6943	000	000	000	000	Tuition - Evening School	133,706	48,706	57.30%	85,000			
10	129	6944	000	000	000	000	GED Testing Fees	6,000	0	0.00%	6,000			
10	129	6990	000	000	000	000	Miscellaneous Revenue	200	0	0.00%	200			
10	129	7220	000	000	000	000	State Subsidy	7,000	0	0.00%	7,000			
10	129	7810	000	000	000	000	Social Security Reimbursement	2,987	24	0.81%	2,963			
10	129	7820	000	000	000	000	Retirement Reimbursement	8,354	1,868	28.80%	6,486			
10	129	9810	000	000	000	000	Fund Balance Usage	0	0	0.00%	0			
<b>Total Revenue</b>								<b>162,797</b>	<b>5,314</b>	<b>3.37%</b>	<b>157,483</b>			
<b>EXPENDITURES</b>														
10	129	1610	110	0	0	0	Coordinator Salary	45,632	568	1.26%	45,064			
10	129	1610	120	0	0	0	Professional Salaries	30,000	0	0.00%	30,000			
10	129	1610	150	0	0	0	Clerical Salary	2,441	59	2.48%	2,382			
10	129	1610	211	0	0	0	Medical Insurance	24,745	879	3.68%	23,866			
10	129	1610	213	0	0	0	Life Insurance	219	17	8.42%	202			
10	129	1610	214	0	0	0	Disability Insurance	89	7	8.54%	82			
10	129	1610	220	0	0	0	Social Security	5,973	48	0.81%	5,925			
10	129	1610	230	0	0	0	Retirement	16,708	3,736	28.80%	12,972			
10	129	1610	250	0	0	0	Unemployment	1,000	0	0.00%	1,000			
10	129	1610	330	0	0	0	Professional Services	500	0	0.00%	500			
10	129	1610	430	0	0	0	Contracted Services	500	0	100.00%	500			
10	129	1610	442	0	0	0	Equipment Rental	2,640	0	0.00%	2,640			
10	129	1610	530	0	0	0	Telephone / Postage	3,500	0	0.00%	3,500			
10	129	1610	540	0	0	0	Advertising	12,000	0	0.00%	12,000			
10	129	1610	580	0	0	0	Travel / Conferences	500	0	0.00%	500			
10	129	1610	610	0	0	0	Supplies	11,000	0	0.00%	11,000			
10	129	1610	613	0	0	0	Software	2,000	0	0.00%	2,000			
10	129	1610	640	0	0	0	Books	2,500	0	0.00%	2,500			
10	129	1610	670	0	0	0	Handtools	500	0	0.00%	500			
10	129	1610	750	0	0	0	Equipment	0	0	0.00%	0			
10	129	1610	810	0	0	0	Dues	350	0	0.00%	350			
10	129	1610	893	0	0	0	Miscellaneous	0	0	0.00%	0			
<b>Total Expenditures</b>								<b>162,797</b>	<b>5,314</b>	<b>3.37%</b>	<b>157,483</b>			
<b>Rev</b>								<b>162,797</b>			<b>157,483</b>			
<b>Exp</b>								<b>(162,797)</b>			<b>(157,483)</b>			
<b>Diff</b>								<b>(1)</b>			<b>(1)</b>			





