

**CAREER
TECHNOLOGY
CENTER** *of
Lackawanna
County*

**PROPOSED BUDGET
2025-2026
GENERAL OPERATING FUND**

Budget Summary Notes 2025-2026

- The increase (decrease) in district payments is primarily driven by the rebalancing of district responsibility reflected in the four-year average ADM.
- Health Insurance Rates are budgeted with an increase of 10.00% which is in accordance with NEIU Health Care Consortium projected increase.
- Consumables budget for programs were increased significantly to reflect growing impact of inflation and supply chain issues.
- All utilities have increased due to market conditions. The budget will reflect increases in these expense categories.
- State Subsidies have continued to increase for CTE over the past few fiscal years.
- ADM figures are as of 12/31/2024. Enrollment figures are the highest in over 10 years. This year's budget increase reflects the enrollment increase.

CAREER TECHNOLOGY CENTER OF LACKAWANNA COUNTY
PROPOSED BUDGET
2025-2026

ACCT #	DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET
REVENUE ACCOUNTS			
6000	Revenue from Local Sources and Opening Fund Balances		
6510	Earnings on Investments	23,000	46,919
6910	Facility Rental	1,000	1,000
6943	Tuition - Continuing Education	2,000	2,000
6943	Tuition from Students - LPN Program	80,000	95,000
6990	Misc. Revenue	130,000	250,000
6990	Misc. Revenue, LPN	30,000	25,000
	TOTAL 6000	\$ 266,000	\$ 419,919
7000	Revenue from State Sources		
7220	Career Tech. Educ. Subsidy, Non-Memb.	\$ 34,456	\$ 62,956
7220	Career Tech. Educ. Subsidy, Member	1,164,343	1,656,561
7220	Voc. Ed. Subsidy, Cont. Education	4,000	4,000
7400	Voc. Training of Unemployed - LPN	135,000	135,000
7810	Social Security Payments	218,456	191,676
7820	Retirement, State Share	837,278	835,000
	TOTAL 7000	\$ 2,393,533	\$ 2,885,193
8000	Revenue from Federal Sources		
8520	Secondary Education, Carl D. Perkins	\$ 610,000	\$ 600,000
8390	PELL and Plus Loans, LPN	330,000	480,000
8660	Workforce Investment Programs, LPN	767,000	530,000
8660	Workforce Investment Programs, Cont. Ed.	-	-
8691	Trade Training Act and OVR Programs	-	-
	TOTAL 8000	\$ 1,707,000	\$ 1,610,000
6946	Other Local Revenue		
6946	Receipts from Member Districts	\$ 4,598,008	\$ 4,802,098
6946	Receipts from Non-Member Districts	407,811	415,000
	TOTAL 6946	\$ 5,005,819	\$ 5,217,098
	TOTAL REVENUE	\$ 9,372,352	\$ 10,132,210

Budget Percentag 7.50%
District Payment 4.44%

**CAREER TECHNOLOGY CENTER OF LACKAWANNA COUNTY
PROPOSED BUDGET
2025-2026**

SUMMARY OF REVENUE AND EXPENDITURES

ACCT #	DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET
REVENUE			
6000	Revenue From Local Sources	\$266,000	\$419,919
7000	Revenue From State Sources	2,393,533	2,885,193
8000	Revenue From Federal Sources	1,707,000	1,610,000
9000	Other Financing Sources	5,005,819	5,217,098
	TOTAL REVENUE	\$9,372,352	\$10,132,210
EXPENDITURES			
1210	Career Ed. Programs - Service Occ.	176,333	186,685
1330	Career Ed. Programs - Health Occ.	248,061	271,615
1340	Career Ed. Programs - Home Econ.	416,198	444,199
1370	Career Ed. Programs - Technical	682,671	685,894
1380	Career Ed. Programs - Trade & Ind.	2,709,979	3,063,110
1390	Career Ed. Programs - Co-Op Ed.	113,570	120,376
1610	Continuing Education Programs	354,600	309,794
1612	Continuing Education - LPN	999,274	1,115,742
2120	Support Services - Pupil Pers.	407,258	437,399
2220	Support Services - Instructional Support	377,316	406,770
2310	Support Services - Board Related	27,000	27,000
2350	Support Services - Legal	38,000	42,000
2360	Support Services - Of. of Director	320,606	333,829
2370	Support Services - Advertising	7,000	7,000
2380	Support Services - Of. of Principal	488,884	502,977
2440	Support Services - Pupil Health	96,051	100,399
2500	Support Services - Business Office	376,771	423,731
2600	Support Services - Maintenance	1,404,303	1,527,243
2900	Expenses Not Classified Elsewhere	128,477	126,448
	TOTAL EXPENDITURES	\$ 9,372,352	\$ 10,132,210

Budget Percentage Increase	7.50%
District Payment % Increase	4.44%

**CAREER TECHNOLOGY CENTER OF LACKAWANNA COUNTY
PROPOSED BUDGET
2025-2026**

CALCULATION OF AVERAGE ADM

District	25.00% 2024-2025		25.00% 2023-2024		25.00% 2022-2023		25.00% 2021-2022		TOTAL WGT. ADM
	ADM (12/31/24)	WGT. ADM	ADM	WGT. ADM	ADM	WGT. ADM	ADM	WGT. ADM	
Carbondale Area	52.630	13.158	49.960	12.490	34.730	8.683	32.510	8.128	42.458
Dunmore	69.410	17.353	51.150	12.788	43.640	10.910	44.140	11.035	52.085
Forest City Regional	42.430	10.608	37.140	9.285	41.380	10.345	35.870	8.968	39.205
Lakeland	65.440	16.360	63.030	15.758	66.340	16.585	60.510	15.128	63.830
Mid Valley	82.540	20.635	82.540	20.635	73.710	18.428	58.390	14.598	74.295
North Pocono	101.510	25.378	107.700	26.925	67.290	16.823	74.250	18.563	87.688
Scranton City	283.750	70.938	289.140	72.285	298.740	74.685	193.930	48.483	266.390
Valley View	89.350	22.338	74.410	18.603	65.400	16.350	65.400	16.350	73.640
	787.060	196.765	755.070	188.768	691.230	172.808	565.000	141.250	699.590

Payment Method: Current operating expenditures shall be allocated to and paid by each of the participating School Districts based upon the district average of the last 4 years of ADM as compared to the total 4 year average of ADM's of all participating school districts. The 4 years will begin with the year immediately prior to the ensuing budget year, and backwards 3 years beyond that year. The ADM's of the year immediately prior will be based upon estimated ADM's as of 12/31/24 of that year, and the other 3 years will be based upon audited ADM's. No adjustments will be made to the payments of the districts once the budget is approved, and the amount calculated will be the maximum payment each district will make for that budget year. The net per pupil cost for Non Member districts will be based on the average ADM's as calculated by this formula utilizing the actual ADM's of the Non Participating district.

**CAREER TECHNOLOGY CENTER OF LACKAWANNA COUNTY
PROPOSED BUDGET
2025-2026
DISTRICT BUDGETARY GUIDE**

DISTRICT	2024-2025 BUDGETED AMOUNTS				2025-2026 PROPOSED				INCREASE (DECREASE)
	GROSS PAYMENT	LESS SUBSIDY	NET PAYMENT	AVG. ADM	GROSS PAYMENT	LESS: SUBSIDY	NET PAYMENT	AVG. ADM	
Carbondale	\$ 366,967	\$ 80,457	\$ 286,510	43	\$ 390,287	\$ 133,636	\$ 256,652	42	\$ (29,858)
Dunmore	400,899	75,160	325,739	44	\$ 478,787	\$ 97,475	381,312	52	55,573
Forest City	359,517	62,588	296,929	42	\$ 388,112	\$ 87,607	300,505	39	3,576
Lakeland	548,814	104,442	444,372	62	\$ 586,754	\$ 142,412	444,341	64	(31)
Mid Valley	559,032	103,856	455,176	63	\$ 682,952	\$ 178,053	504,899	74	49,723
N. Pocono	683,714	117,600	566,114	79	\$ 806,061	\$ 184,606	621,455	88	55,341
Scranton	2,207,325	473,291	1,734,034	251	\$ 2,448,774	\$ 665,326	1,783,448	266	49,414
V. View	595,004	105,871	489,133	68	\$ 676,931	\$ 167,446	509,485	74	20,352
TOTALS	\$ 5,721,273	\$ 1,123,265	\$ 4,598,008	653	\$ 6,458,659	\$ 1,656,561	\$ 4,802,098	700	\$ 204,090
