



2014-2015 Budget Proposal

Presented to the Joint Operating Committee
January 23, 2014

Presented to the Professional Advisory Council
January 3, 2014

Our Passion: Sharing Our Expertise to Spark Career Potential

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Mission Statement

The Erie County Technical School delivers career success to Northwest Pennsylvania through:

- Employ-Ability
- Career Planning
- Technical Education
- Supporting Academics

Quality Policy

The Erie County Technical School is committed to providing career and technical education that exceeds the expectations of our customers while continually measuring our progress and improving our programs and services.

Principles

- Ensure the safety and welfare of our students.
 - Provide opportunities for learning.
 - Protect the public trust.
- Provide for the transition from school to work or additional schooling.
 - Embrace the diversity in our classrooms.

Participants

Joint Operating Committee

Andrew Foyle Fairview School District
John Ogden Fort LeBoeuf School District
James Bucksbee General McLane School District
John Hughes Girard School District
Bill Lutz Harbor Creek School District
Alfred Rial Iroquois School District
John DiPlacido Millcreek Township School District
David Rogers North East School District
Glen Black Northwestern School District
Jennifer Gourley Union City Area School District
Eric Duda Wattsburg Area School District

Superintendents

Erik Kincade Fairview School District
Debra Spaulding Fort LeBoeuf School District
Richard Scaletta General McLane School District
Dr. James Tracy Girard School District
Patricia Hawley-Horner Harbor Creek School District
Shane Murray Iroquois School District
William Hall Millcreek Township School District
James Brotz North East School District
Dr. Karen Downie Northwestern School District
Dr. Sandra Myers Union City Area School District
Ken Berlin Wattsburg Area School District

Administrative Staff

Dr. Aldo Jackson Director
Joe Tarasovitch Principal
Marcia Stokes Business Manager & Board Secretary
Del Von Volkenberg Facilities Manager
Natalie Fatica Coordinator of Human & Quality Resources
Patrick Holland Supervisor of Instructional Support Services
Jan Kennerknecht Supervisor of Instructional Support Services
Jeff Smith Information Systems and Technology Manager
Justin Tech Food Services Manager, Executive Chef

Instructional Staff

Balsiger, Ken	Auto Body Repair
Bright, Tammy.....	Mathematics Coach
Burnham, Marty	Electronics
Carr, Sandra	Professional Skills
Craft, Robert	Tourism & Hospitality Management
Cyphert, Mark	Metal Fabrication
Erdman, Donna	Early Childhood Education
Grimes, Robin.....	Literacy Coach
Hewitt, Roach	Computer Programming
Holmes, Stephanie	Mathematics Resources
Lucarotti, Andrea	Cosmetology
Lyle, Bob	Electrical Engineering
Massello, Tracy	Facility Maintenance Technologies
Michalak, David	Automotive Technology
Moyak, Remle	Career Planning Coordinator
Oakes, Curt	Culinary Arts
Salorino, Joe	Graphic Communications
Sanders, Kelly	Culinary Arts
Sargent, Mariea	Drafting & Design
Scalise, Lesa.....	Transition Center
Shaffer, Elaine	Business Partnerships Coordinator
Sorensen, Lisa	Admissions Coordinator
States, Sherry	Health Assistant
Steever, Sam	Automotive Technologies
Suprynowicz, Rob	Precision Machining
Theuerkauf, Phylis	Computer Networking
Wilber, Danielle	Art & Design for Business
Yanosko, Dave	Construction Trades

Support Staff

Anderson, Eleanore	Instructional Assistant
Beck, Heather	RCTC Secretary
Boyd, Jane	Instructional Assistant
Braddock, Shirley	Instructional Assistant
Clickett, Mark	Instructional Assistant
Cochran, Denise	Custodian
Coleman, Sharon.....	Custodian
Crane, Heidi.....	Food Service Assistant
Cree, Annalee.....	Instructional Assistant

Support Staff (continued)

Cross, Cheryl Custodian
Douglas, Jennifer High School Secretary
Drake, Roy Maintenance
Fenner, Jessica Instructional Assistant
Frawley, Tabitha..... Information Technology Technician
Gangemi, Rosanne Instructional Assistant
Gorton, Lisa Custodian
Hanson, Peggy High School Secretary
Haupt, Kim Food Service Assistant
Hodas, Patricia Alternative Education Program Secretary
Lasher, Pamela Registrar
Litz, Jessica Instructional Assistant
Makowski, Nancy Food Service Assistant
Mysnyk, Christine..... Custodian
Nichilo, Amy Instructional Assistant
Scarpino, Gina Instructional Assistant
Sipes, James Custodian
Smith, Michelle Student Services Secretary
Winslow, Robert Custodian

The Erie County Technical School is an Equal Opportunity Educational Institution

Erie County Technical School 2014-2015 Budget Proposal

Executive Summary

After three years of ‘zero-increase’ or ‘decreased’ district contributions and a slightly improving economy, this budget proposal was prepared to incorporate small improvements into the technical school’s operation. It is our pleasure to present to the Joint Operating Committee, the superintendents and the participating school districts this 2014-2015 budget proposal.

This budget proposal reflects a 2.1% increase in district contributions. Increases in vocational subsidy and the retirement subsidy, and reduced expenditures from personnel changes from 2013-2014 allows for this small increase. The 2.1% increase amounts to \$77,033 in additional contributions by the districts.

Revenue & Expenditures

In this preliminary budget, revenues equal expenditures at \$6.06 million. While most revenue categories are projected to be level, the budget does show increases in the state vocational subsidy of \$77,905 and the retirement subsidy of \$61,152. The increase in the retirement subsidy is due to a higher district contribution rate of 21.4%.

Other notable expenditures include:

- 1) \$66,382 for professional unit and administrative salary increases and benefits
- 2) \$62,275 in projected 403(b) retirement costs for seven staff members
- 3) \$32,735 in Affordable Care Act costs for three staff members
- 4) \$25,430 for an additional part-time Information Technology technician
- 5) \$15,000 in the annual license cost for our new student information management system
- 6) \$12,000 in legal fees for negotiations
- 7) \$10,000 to continue a professional services contract for school safety and security
- 8) \$10,000 for a rebuild of the ECTS web page

District Contributions

District contributions will increase for 2014-2015 by 2.1%, totaling \$3.72 million. The 2014-2015 Budget is the second year the budget is based on 100% Participation (VADM). It is important to note that individual district contributions do change from year to year due to enrollment fluctuations at the technical school. The percentage change in district contributions ranges from a decline of 1.8% for Iroquois to an increase of 9.8% for Union City.

Other Budget Insights

The budget has a projected end-of-year Fund Balance of \$1,012,975. Of that amount, there are assigned balances of \$282,975 for projected PSERS contribution increases and \$250,000 for a new program. The unassigned fund balance equals \$480,000.

The budget includes \$116,382 in the Budgetary Reserve, which allows for increases in salary and benefits for the professional unit and Act 93 administrators, as well as a customary reserve of \$50,000 for any unanticipated or opportunity expenditures.

The Regional Career & Technical Center budget primarily reflects a zero-change budget. There is a slight cost increase due to higher retirement contribution rate and a slight revenue increase due to the truck driver training.

The Capital Projects Fund shows an increase for 2014-2015. The planned transfer from the General Fund equals \$33,900.

Per Pupil Cost Analysis

Our budget presentation contains several analyses based on the cost each district pays to send students to the technical school. These analyses have become a little less relevant with the adoption of a budget formula based strictly on participation, or vocational average daily membership. The analysis takes two forms—gross per pupil cost and net per pupil cost. Any difference in per pupil cost is attributable to the components the State uses to calculate vocational subsidy (see Budget Notes for the components and calculation). Analysis points include:

- 1) *Gross average per pupil cost* is \$5,832
- 2) *Net average per pupil cost* is \$4,981
- 3) *Net per pupil cost, by district*, ranges from \$5,172 for Millcreek to \$4,613 for Iroquois.

See the *Per Pupil Contribution* section for information on each district's per pupil contribution.

Budget Summary

Overall, this budget proposal represents a 'balanced budget'—revenue equals expenses. District contributions, on average, amount to a 2.1% increase.

The projected revenues of \$6.06 million will:

- a) Cover projected expenses of \$5.94 million,
- b) Maintain an Unassigned Fund Balance of \$480,000,
- c) Maintain the Assigned Fund Balance for PSERS at \$282,975
- d) Maintain the Assigned Fund Balance for a new program at \$250,000

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- e) Establish a budgetary reserve of \$116,382
 - f) Effect no change in the End-of-Year Fund Balance

Please review the accompanying tables and charts for more detailed information on our budget proposal for 2014-2015. We welcome any comments or suggestions you may have about our budget and the approval of this budget request by our participating school districts.

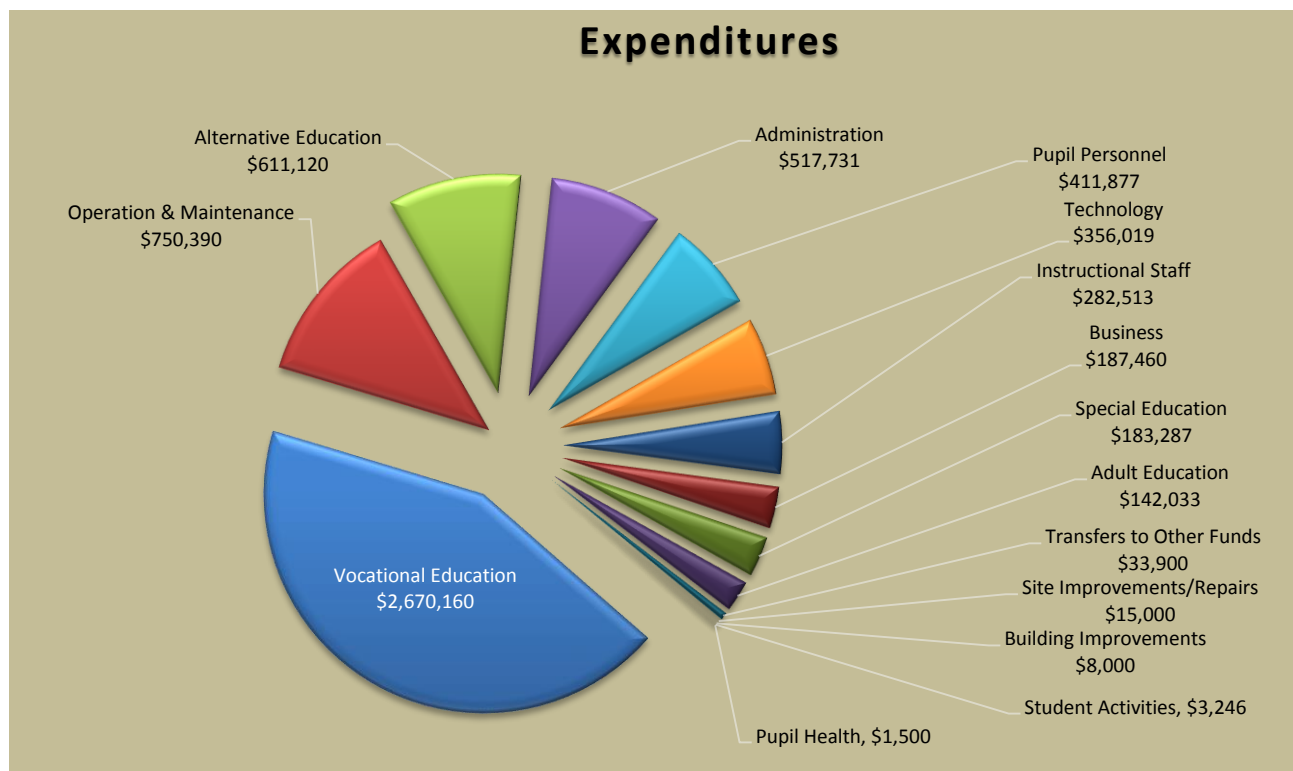
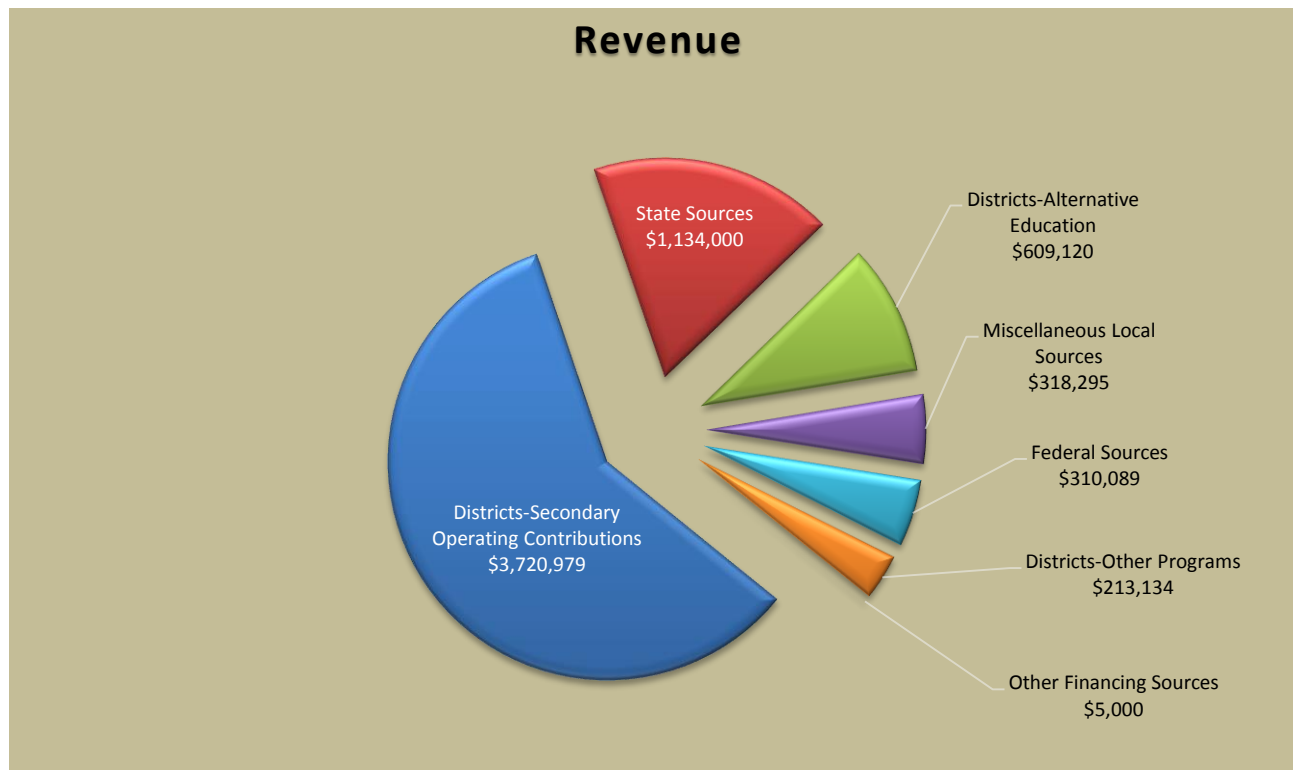
General Fund—Budget Summary

Code	Account	General	Secondary	RCTC
	Estimated Unassigned Fund Balance July 1, 2014	626,076	480,000	146,076
	Estimated Assigned to New Program July 1, 2014	250,000	250,000	
	Estimated Assigned PSERS Fund Balance July 1, 2014	282,975	282,975	
Total Estimated Fund Balances - Actual July 1, 2013		1,159,051	1,012,975	146,076
Revenue				
6000	Miscellaneous Local Sources	318,295	111,295	207,000
6946	Districts-Alternative Education	609,120	609,120	
6946	Districts-Other Programs	213,134	213,134	
6946	Districts-Secondary Operating Contributions	3,720,979	3,720,979	
7000	State Sources	1,134,000	1,092,318	41,681
8000	Federal Sources	310,089	310,089	
9000	Other Financing Sources	5,000	5,000	
Total Revenue		6,310,617	6,061,936	248,681
Total Revenue & Beginning Fund Balance		7,469,668	7,074,911	394,757
Expenditures				
1300	Vocational Education	2,670,160	2,670,160	
2600	Operation and Maintenance	750,390	750,390	
1400	Alternative Education	611,120	611,120	
2300	Administration	517,731	431,081	86,649
2100	Pupil Personnel	411,877	411,877	
2800	Technology	356,019	356,019	
2200	Instructional Staff	282,513	282,513	
2500	Business	187,460	187,460	
1200	Special Education	183,287	183,287	
1600	Adult Education	142,033		142,033
5200	Transfers to Other Funds	33,900	33,900	
4200	Site Improvements/Repairs	15,000	15,000	
4600	Building Improvement Services	8,000	8,000	
3200	Student Activities	3,246	3,246	
2400	Pupil Health	1,500	1,500	
Subtotal Expenditures		6,174,236	5,945,554	228,682
5900	Budgetary Reserve	136,382	116,382	20,000
Total Expenditures & Budgetary Reserve		6,310,618	6,061,936	248,682
Fund Balance				
	2014-15 Change in Fund Balance-Unassigned	0	0	0
	2014-15 Change in Fund Balance-Assigned PSERS	0	0	0
	2014-15 Change in Fund Balance-New Program	0	0	0
Total Change in Fund Balance		0	0	0

General Fund—Budget Summary (continued)

Code	Account	General	Secondary	RCTC
	Unassigned Fund Balance	626,076	480,000	146,076
	Transfer to Assigned Fund Balance-New Program	0	0	
	Unassigned Fund Balance- June 30, 2015	626,076	480,000	146,076
	Assigned Fund Balance-PSERS Rate Increases	282,975	282,975	0
	Transfer from Unassigned Fund Balance	0	0	
	Assigned Fund Balance-PSERS Rate Increases-June 30, 2015	282,975	282,975	0
	Assigned Fund Balance-New Program	250,000	250,000	0
	Transfer from Unassigned Fund Balance	0	0	
	Assigned Fund Balance-PSERS Rate Increases-June 30, 2015	250,000	250,000	0
Total End of Year Fund Balance - June 30, 2014		1,159,051	1,012,975	146,076

General Fund—Budget Charts



Secondary Program—Budget Summary

SECONDARY PROGRAM		
	Estimated Unassigned Fund Balance--July 1, 2014	480,000
	Estimated Assigned New Program Fund Balance--July 1, 2014	250,000
	Estimated Assigned PSERS Increases Fund Balance--July 1, 2014	282,975
Total Estimated Fund Balance--July 1, 2014		1,012,975
Revenue		
6000	Local Sources--Miscellaneous	111,295
6946	Districts--Alternative Education	609,120
6946	Districts--Transition Center	213,134
6946	Districts--Secondary Operating Contributions	3,720,979
7000	State Sources	1,092,318
8000	Federal Sources	310,089
9000	Other Financing Sources	5,000
Total Revenue		6,061,936
Total Revenue & Beginning Fund Balance		7,074,911
Expenditures		
1200	Special Education-Transition Center	183,287
1300	Vocational Education	2,670,160
1400	Alternative Education	611,120
2100	Support Services--Pupil Personnel	411,877
2200	Support Services--Instructional Staff	282,513
2300	Support Services--Administration	431,081
2400	Support Services--Pupil Health	1,500
2500	Support Services--Business	187,460
2600	Operation and Maintenance of Plant Services	750,390
2800	Support Services--Central	356,019
3200	Student Activities	3,246
4200	Site Improvements	15,000
4600	Building Improvement Services	8,000
5200	Transfers to Other Funds	33,900
Subtotal Expenditures		5,945,554
5900	Budgetary Reserve	116,382
Total Expenditures & Budgetary Reserve		6,061,936

Secondary Program—Budget Summary (continued)

Fund Balance		
Change in Fund Balance-Unassigned		0
Change in Fund Balance-Assigned to PSERS Increases/New Program		0
Total Change in Fund Balance		0
Unassigned Fund Balance		480,000
Transfer to Assigned Fund Balance - PSERS Increases		0
Unassigned Fund Balance--June 30, 2015	(7.92% of Expenditures)	480,000
Assigned Fund Balance - New Program		250,000
Transfer from Unassigned Fund Balance		0
Total Assigned Fund Balance - New Program--June 30, 2015		250,000
Assigned Fund Balance - PSERS Rate Increases		282,975
Transfer from Unassigned Fund Balance		0
Total Assigned Fund Balance - PSERS Increases--June 30, 2015		282,975
Total End of Year Fund Balance - June 30, 2015	(16.11% of Expenditures)	1,012,975

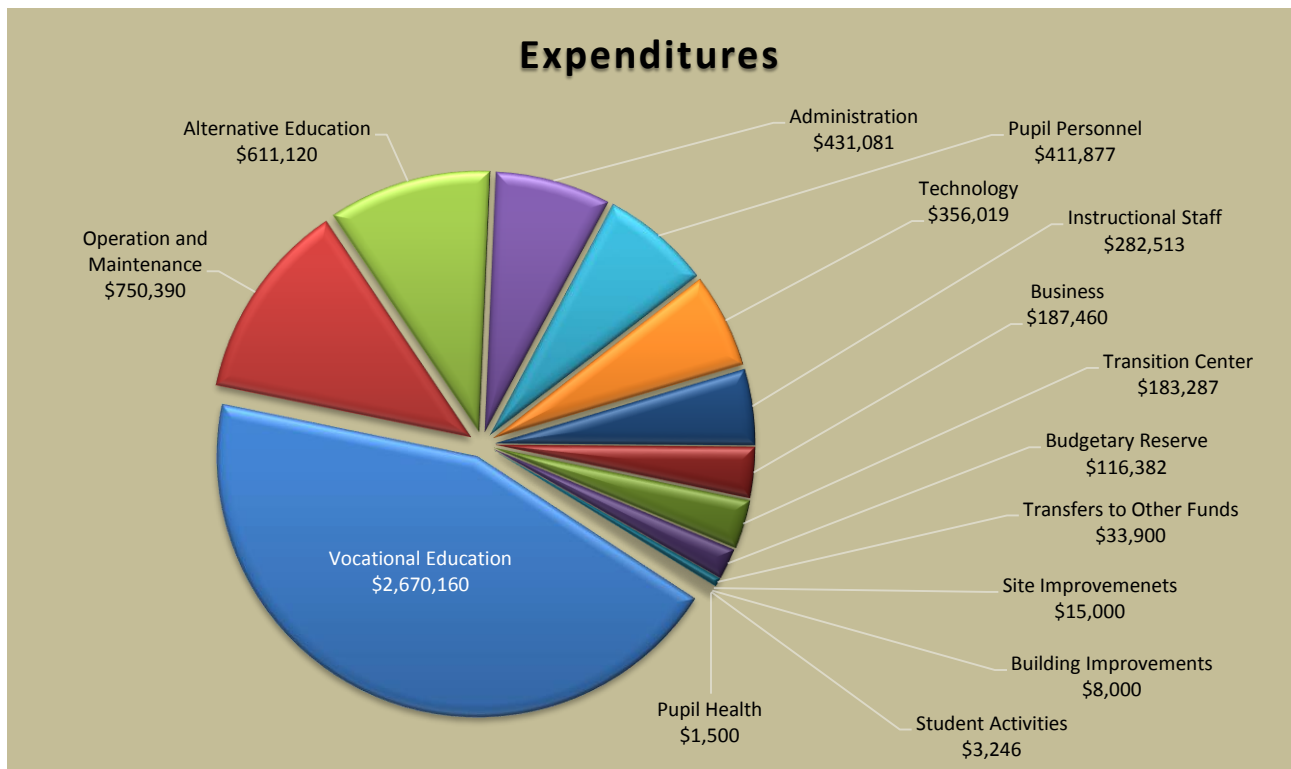
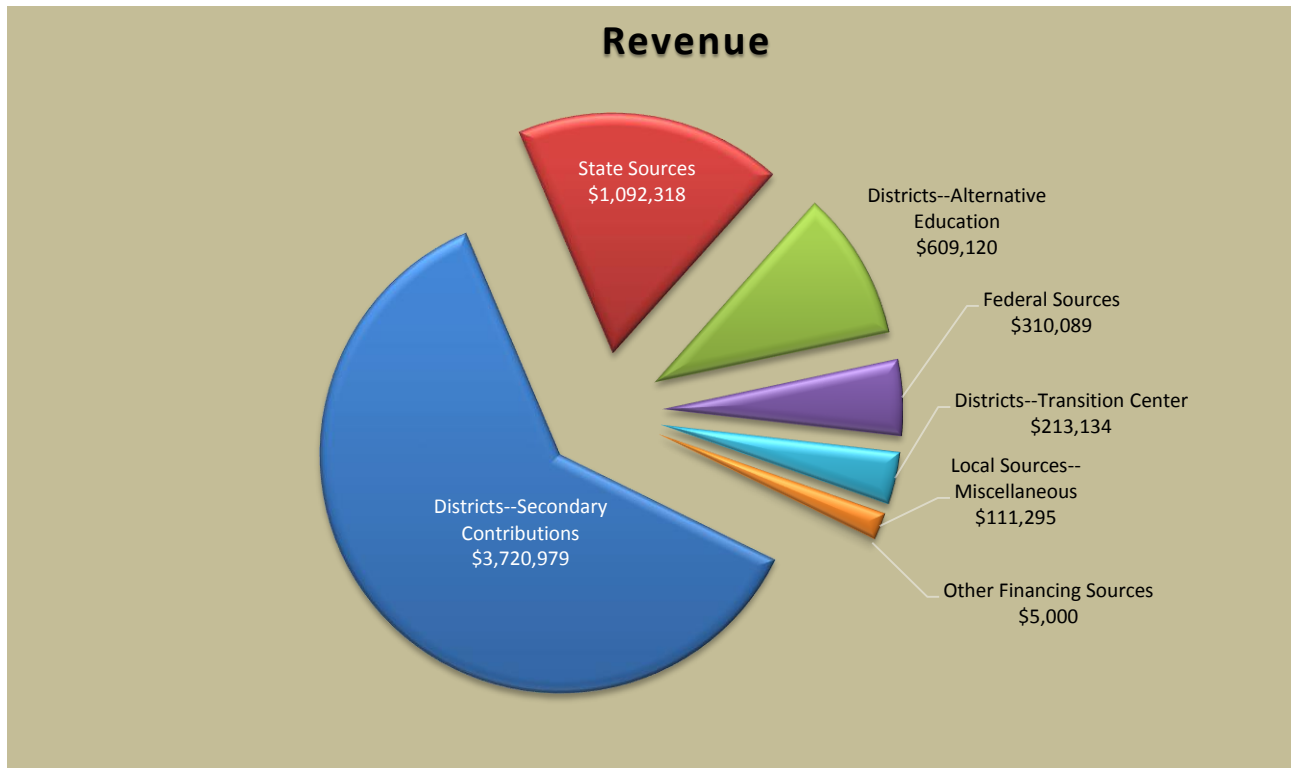
Assigned Fund Balance - PSERS Rate Increase Summary

Assigned Fund Balance-future PSERS rate increase 09-10	\$43,750
Assigned Fund Balance-future PSERS rate increase 10-11	\$42,500
Assigned Fund Balance-future PSERS rate increase 11-12	\$42,000
Assigned Fund Balance-future PSERS rate increase 12-13	\$42,000
Assigned Fund Balance-future PSERS rate increase 13-14	\$55,000
Assigned Fund Balance-future PSERS rate increase 13-14 additional	\$57,725
Total - Assigned Fund Balance - PSERS	\$282,975

Assigned Fund Balance-New Program Summary

Assigned Fund Balance-New Program 13-14	\$250,000
Total - Assigned Fund Balance - New Program	\$250,000

Secondary Program—Budget Charts



Secondary Program—Budget Detail

Account		14-15	13-14	13-14	Budget Change	
Description		Budget	Budget	Estimate	\$	%
Secondary Program Funding						
6000	Local Sources					
	6510-Interest Income	1,800	1,800	1,800	0	
	6790-Student Purchases--Supplies	8,000	6,300	8,000	1,700	
	6910-Facility Rental--Storage	6,000	6,000	6,000	0	
	6910-Facility Rental--RCI	40,000	40,000	40,000	0	
	6992-Insurance--Retirees/self-pay	55,495	30,000	62,000	25,495	
	6946-Districts--Alternative Education	609,120	609,120	600,000	0	
	6946-Districts--Wattsburg DO Program	9,000	9,000	9,000	0	
	6946-Districts--Transition Center--Facility & Staff	204,134	197,604	197,604	6,530	
	Subtotal	933,549	899,824	924,404	33,725	3.7%
	6946-Districts--Operating Contributions	3,720,979	3,643,946	3,643,946	77,033	2.1%
	Subtotal	4,654,528	4,543,770	4,568,350	110,758	2.4%
7000	State Sources					
	7220-Vocational Subsidy	635,686	557,781	557,031	77,905	
	7810-Social Security Reimbursement	121,012	122,252	122,252	-1,240	
	7820-Retirement Reimbursement	335,620	266,468	266,468	69,152	
	Subtotal	1,092,318	946,501	945,751	145,817	15.4%
8000	Federal Sources					
	8521-Perkins Local Plan	310,089	308,100	308,100	1,989	
	Subtotal	310,089	308,100	308,100	1,989	0.6%
9000	Other Financing Sources					
	9400-Sale of Surplus Assets	5,000	5,000	5,750	0	
	Subtotal	5,000	5,000	5,750	0	0.0%
Total Secondary Program Funding		6,061,936	5,803,371	5,827,951	258,565	4.46%
Secondary Program Expenditures						
1290	Transition Center					
	100-Salaries (4 Positions--2 FT + 2 PT)	110,372	109,525	109,526	847	
	200-Benefits	66,690	61,307	61,461	5,383	
	500-Other Purchased Services	625	325	325	300	
	600-Supplies	5,600	5,600	5,600	0	
	Subtotal	183,287	176,757	176,912	6,530	
TOTAL 1200		183,287	176,757	176,912	6,530	3.69%

Account Description	14-15 Budget	13-14 Budget	13-14 Estimate	Budget Change	
				\$	%
1320 Tourism and Hospitality Management					
100-Salaries (1 Position)	65,746	65,746	65,746	0	
200-Benefits	36,612	33,556	33,556	3,057	
500-Other Purchased Services	0	0	0	0	
600-Supplies	7,587	5,980	5,980	1,607	
Subtotal	109,945	105,282	105,282	4,664	4.4%
1330 Health Assistant					
100-Salaries (1 Position)	66,615	66,615	66,615	0	
200-Benefits	36,872	33,776	33,776	3,096	
500-Other Purchased Services	0	0	0	0	
600-Supplies	12,060	7,270	7,270	4,790	
700-Equipment	0	0	0	0	
Subtotal	115,547	107,661	107,661	7,886	7.3%
1341 Early Childhood					
100-Salaries (1 Position)	51,049	50,050	51,049	999	
200-Benefits	32,225	29,571	29,826	2,654	
500-Other Purchased Services	0	0	0	0	
600-Supplies	7,140	9,774	9,774	-2,634	
700-Equipment	0	0	0	0	
Subtotal	90,414	89,395	90,649	1,019	1.1%
1342 Culinary Arts					
100-Salaries (2 Positions)	106,454	115,746	115,746	-9,292	
200-Benefits	75,251	76,015	76,016	-764	
500-Other Purchased Services	0	0	0	0	
600-Supplies	40,000	43,590	43,590	-3,590	
700-Equipment	0	0	0	0	
Subtotal	221,705	235,351	235,352	-13,646	-5.8%
1370 Technical Education					
100-Salaries (4 Positions)	207,339	215,287	215,887	-7,948	
200-Benefits	141,839	122,118	122,271	19,722	
500-Other Purchased Services	0	0	0	0	
600-Supplies	22,000	27,145	26,545	-5,145	
700-Equipment	3,374	0	0	3,374	
Subtotal	374,552	364,550	364,703	10,003	2.7%
1380 Trade and Industrial Education					
100-Salaries (18 Positions--14 FT + 4 PT)	728,930	789,447	791,442	-60,517	
200-Benefits	534,096	512,603	513,110	21,492	
300-Purchased Professional Services	20,000	0	20,000	20,000	
400-Purchased Property Services	2,500	2,500	2,500	0	
500-Other Purchased Services	8,000	8,000	8,000	0	
600-Supplies	195,105	140,107	140,107	54,998	
700-Equipment	0	6,000	6,000	-6,000	
Subtotal	1,488,631	1,458,657	1,481,159	29,973	2.1%

Account Description	14-15 Budget	13-14 Budget	13-14 Estimate	Budget Change	
				\$	%
1390 Other Vocational Programs-Professional Skills					
100-Salaries (4 Positions--2 FT + 2 PT)	177,251	177,251	177,251	0	
200-Benefits	86,884	78,725	78,726	8,159	
500-Other Purchased Services	0	0	0	0	
600-Supplies	5,230	5,230	5,230	0	
700-Equipment	0	0	0	0	
Subtotal	269,365	261,206	261,207	8,159	3.1%
Total 1300	2,670,160	2,622,103	2,646,012	48,057	1.83%
1442 Alternative Education Program					
100-Salaries (1 Position)	24,009	23,533	23,533	476	
200-Benefits	24,060	22,746	22,746	1,314	
300-Purchased Professional Services	521,550	521,550	521,550	0	
500-Other Purchased Services	500	500	500	0	
600-Supplies	41,000	41,000	41,000	0	
Subtotal	611,120	609,329	609,329	1,791	0.3%
Total 1400	611,120	609,329	609,329	1,791	0.29%
2122 Pupil Personnel Support Services					
100-Salaries (7 Positions--3 FT + 4 PT allocated)	230,585	229,709	229,719	876	
200-Benefits	125,493	114,572	114,750	10,921	
300-Purchased Professional Services	17,700	17,700	17,700	0	
500-Other Purchased Services	18,150	18,150	18,150	0	
600-Supplies	19,950	20,350	20,350	-400	
Subtotal	411,877	400,481	400,668	11,397	2.8%
Total 2100	411,877	400,481	400,668	11,397	2.85%
2260 Instruction and Curriculum Development Services					
100-Salaries (2 Positions)	158,056	153,452	158,056	4,604	
200-Benefits	82,034	73,521	74,734	8,513	
300-Purchased Professional Services	9,143	2,093	2,093	7,050	
500-Other Purchased Services	400	400	400	0	
600-Supplies	3,280	3,280	3,280	0	
Subtotal	252,913	232,746	238,563	20,167	8.7%
2271 Instructional Development Services-Certified					
200-Benefits	20,000	20,000	20,000	0	
300-Purchased Professional Services	1,500	1,500	1,500	0	
500-Other Purchased Services	1,800	1,800	1,800	0	
800-Other Objects	6,300	2,300	2,300	4,000	
Subtotal	29,600	25,600	25,600	4,000	15.6%
Total 2200	282,513	258,346	264,163	24,167	9.35%

Account Description	14-15 Budget	13-14 Budget	13-14 Estimate	Budget Change	
				\$	%
2310 Board Services					
100-Salaries (1 Position--PT allocated)	2,334	2,200	2,266	134	
200-Benefits	712	572	590	140	
300-Purchased Professional Services	12,850	12,850	12,850	0	
500-Other Purchased Services	20,350	19,150	19,150	1,200	
600-Supplies	1,300	1,300	1,500	0	
800-Other Objects	5,375	5,375	5,375	0	
Subtotal	42,921	41,447	41,731	1,474	3.6%
2350 Legal Services					
300-Purchased Professional Services	24,145	12,145	12,145	12,000	
Subtotal	24,145	12,145	12,145	12,000	98.8%
2360 Director Services					
100-Salaries (1 Position)	117,984	114,548	117,984	3,436	
200-Benefits	52,962	46,687	47,570	6,275	
300-Purchased Professional Services	3,900	3,500	3,500	400	
500-Other Purchased Services	2,000	2,000	2,000	0	
600-Supplies	3,700	3,700	3,700	0	
Subtotal	180,546	170,435	174,754	10,111	5.9%
2380 Principal Services					
100-Salaries (3 Positions--1 FT + 2 PT allocated)	120,289	117,062	119,825	3,227	
200-Benefits	58,881	52,568	53,338	6,313	
500-Other Purchased Services	250	250	250	0	
600-Supplies	4,050	4,050	4,050	0	
Subtotal	183,470	173,930	177,464	9,540	5.5%
Total 2300	431,081	397,957	406,094	33,124	8.32%
2440 Nursing and Health Services					
600-Supplies	1,500	1,500	1,500	0	
Subtotal	1,500	1,500	1,500	0	0.0%
Total 2400	1,500	1,500	1,500	0	0.00%
2500 Fiscal Services					
100-Salaries (3 Positions, 1 FT + 2 PT)	122,557	114,588	117,162	7,969	
200-Benefits	54,177	62,859	63,901	-8,682	
300-Purchased Professional Services	6,076	6,076	6,076	0	
500-Other Purchased Services	150	150	150	0	
600-Supplies	4,500	4,500	4,500	0	
Subtotal	187,460	188,173	191,790	-713	-0.4%
Total 2500	187,460	188,173	191,790	-713	-0.38%

Account Description	14-15 Budget	13-14 Budget	13-14 Estimate	Budget Change	
				\$	%
2600 Operation and Maintenance of Plant Services					
100-Salaries (11 Positions--3 FT + 8 PT)	251,586	248,030	244,680	3,556	
200-Benefits	157,875	112,921	112,071	44,954	
300-Purchased Professional Services	22,200	12,200	12,200	10,000	
400-Purchased Property Services	147,704	147,704	147,704	0	
500-Other Purchased Services	34,300	34,300	34,300	0	
600-Supplies	136,725	136,725	136,725	0	
Subtotal	750,390	691,880	687,680	58,510	8.5%
Total 2600	750,390	691,880	687,680	58,510	8.46%
2830 Human and Quality Resources Services					
100-Salaries (1 Position)	72,041	69,943	72,041	2,098	
200-Benefits	38,863	34,973	35,526	3,890	
300-Purchased Professional Services	2,500	5,000	5,000	-2,500	
500-Other Purchased Services	2,100	2,100	2,100	0	
600-Supplies	500	500	500	0	
Subtotal	116,004	112,516	115,167	3,488	3.1%
2834 Development Services-Non-instructional Staff					
200-Benefits	0	0	0	0	
500-Other Purchased Services	10,200	7,250	7,250	2,950	
800-Other Objects	3,246	1,623	1,623	1,623	
Subtotal	13,446	8,873	8,873	4,573	51.5%
2840 System-Wide Technology Services					
100-Salaries (3 Positions-- 1 FT + 2 PT)	106,946	85,301	87,096	21,645	
200-Benefits	48,128	37,844	38,317	10,284	
300-Purchased Professional Services	34,990	67,200	67,200	-32,210	
400-Purchased Property Services	18,000	18,000	18,000	0	
500-Other Purchased Services	12,505	10,525	10,525	1,980	
600-Supplies	6,000	6,000	6,000	0	
700-Equipment	0	0	0	0	
Subtotal	226,568	224,870	227,138	1,698	0.8%
Total 2800	356,019	346,259	351,178	9,760	2.82%
3210 Student Activities					
100-Salaries (3 supplemental contracts)	2,500	2,500	2,500	0	
200-Benefits	746	635	635	111	
Subtotal	3,246	3,135	3,135	111	3.5%
Total 3200	3,246	3,135	3,135	111	3.55%

Account Description	14-15 Budget	13-14 Budget	13-14 Estimate	Budget Change	
				\$	%
4200 Site Improvements					
400-Purchased Property Services	15,000	11,500	11,500	3,500	
Subtotal	15,000	11,500	11,500	3,500	30.4%
Total 4200	15,000	11,500	11,500	3,500	30.43%
4600 Building Improvements					
400-Purchased Property Services	8,000	8,000	8,000	0	
700-Equipment	0	0	0	0	
Subtotal	8,000	8,000	8,000	0	0.0%
Total 4600	8,000	8,000	8,000	0	0.00%
5200 Transfers to Other Funds					
931-Transfer to Capital Reserve Fund	33,900	33,900	33,900	0	
Subtotal	33,900	33,900	33,900	0	0.0%
Total 5200	33,900	33,900	33,900	0	0.00%
5900 Budgetary Reserve					
900-Budgetary Reserve	116,382	74,310	30,000	42,072	
Subtotal	116,382	74,310	30,000	42,072	56.6%
Total 5900	116,382	74,310	30,000	42,072	56.62%
Total Secondary Program Expenditures	6,061,936	5,823,630	5,821,861	238,306	4.09%

Regional Career & Technical Center—Budget Summary

Beginning of Year Fund Balance - July 1, 2012		146,076
Revenue		
6000	Local Sources	207,000
7000	State Sources	41,681
Total Revenue		248,681
Total Revenue & Beginning Fund Balance		394,757
Expenditures		
1600	Adult Education	142,033
2300	Administration	86,649
Total Expenditures		228,682
5900	Budgetary Reserve	20,000
Total Expenditures & Budgetary Reserve		248,682
Change in Fund Balance		0
End of Year Fund Balance - June 30, 2013		146,076

Regional Career & Technical Center—Budget Detail

Account Description	14-15	13-14	13-14	Budget Change	
	Budget	Budget	Estimate	\$	%
RCTC Funding Sources					
6000 Local Sources					
6943-Tuition-Part-time Programs	175,000	156,000	171,000	19,000	
6943-Bookstore Sales	24,000	24,000	24,000	0	
6990-Other Revenue- Cogent Systems	8,000	8,000	8,000	0	
Total Local Sources	207,000	188,000	203,000	19,000	10.11%
7000 State Sources					
7220-Adult Education Subsidy	28,000	30,000	25,000	-2,000	
7810-Social Security Subsidy	5,567	4,542	5,191	1,025	
7820-Retirement Reimbursement	8,114	2,814	5,000	5,300	
Total State Sources	41,681	37,356	35,191	4,325	11.58%
Total RCTC Funding Sources	248,681	225,356	238,191	23,325	10.35%
RCTC Expenditures					
1610 Adult Education Instruction					
100-Salaries	85,000	78,000	78,000	7,000	
200-Benefits	12,533	8,465	10,091	4,068	
300-Purchased Professional Services	4,500	4,500	4,500	0	
600-Supplies	40,000	40,000	40,000	0	
Total Adult Education Instruction	142,033	130,965	132,591	11,068	8.5%
2380 Administrative Services					
100-Salaries	40,260	24,189	39,000	16,071	
200-Benefits	17,647	5,068	15,012	12,579	
500-Other Purchased Services	27,200	27,200	27,000	0	
600-Supplies	1,543	500	1,000	1,043	
Total Administrative Services	86,649	56,957	82,012	29,692	52.1%
5900 Budgetary Reserve					
990-Budgetary Reserve	20,000	20,000	0	0	
Total Budgetary Reserve	20,000	20,000	0	0	0.0%
Total RCTC Expenditures	248,682	207,922	214,603	40,760	19.60%

Capital Projects Budget

Estimated Fund Balance-July 1, 2014

Assigned Fund Balance-Capital Projects	\$	301,771
Assigned Fund Balance- Transition Center	\$	4,065
Subtotal	\$	305,836

Sources of Funds 2014-2015

General Fund Transfer	\$	33,900
Interest Earnings	\$	250
Subtotal	\$	34,150

Total--Funds Available	\$	339,986
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Use of Funds 2014-2015

Capital Purchases

School car (Jan 2009)-2013-14	\$	28,000
HS copier (Aug 2009) 2014-15	\$	16,000
Network systems/server hardware-various	\$	8,400
Network systems/server software-various	\$	8,700
Faculty Laptop Replacements	\$	35,000

Total--Use of Funds	\$	96,100
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Assigned Fund Balances

Assigned Fund Balance--Transition Center	\$	4,065
Assigned Fund Balance--Technology	\$	20,449
Assigned--Future Planned Purchases (see list below)	\$	207,500
Assigned--Equipment Replacement/Capital Repairs (as needed)	\$	11,872

Estimated Fund Balance--June 30, 2015	\$	243,886
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Future Planned Purchases

Planned Expense

GRA copier (Apr 2011) 2015-16	\$	25,000
Admin copier (Sept 2011) 2016-17	\$	10,000
Network System/Server Hardware-various \$8,400 per year x 5 years	\$	42,000
Network Systems/Server software-various \$8,700 per year x 5 years	\$	43,500
SC Copier (2018-2019)	\$	8,000
HS Copier (2019-2020)	\$	16,000
School Car (2019-2020)	\$	28,000
Faculty Laptop Replacements (2020-2021)	\$	35,000
Total Future Planned Purchases	\$	207,500

Notes

As of 7/1/13-Technology hardware/software balance	\$	20,449
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District Contribution—Summary

District	District Contribution Percentage	Gross District Amount 2014-2015	Less: Voc Ed Subsidy Received 2012-2013	Net District Amount 2014-2015	Net District Amount 2013-2014	Change Amount	Change Percent	One Percent 2014-2015	3-Year Average Per Pupil Cost
Fairview	3.9%	170,335	20,549	149,786	146,882	2,904	2.0%	1,498	5,128
Fort LeBoeuf	11.8%	516,028	66,652	449,376	441,024	8,352	1.9%	4,494	5,079
General McLane	8.8%	384,689	55,324	329,365	330,043	(678)	-0.2%	3,294	4,993
Girard	9.1%	397,986	59,629	338,357	329,952	8,405	2.5%	3,384	4,958
Harbor Creek	7.6%	329,598	42,870	286,728	270,122	16,606	6.1%	2,867	5,073
Iroquois	4.1%	178,892	37,381	141,512	144,113	(2,601)	-1.8%	1,415	4,613
Millcreek	20.3%	885,335	100,191	785,144	766,726	18,419	2.4%	7,851	5,172
North East	9.6%	419,412	72,304	347,108	341,485	5,624	1.6%	3,471	4,826
Northwestern	10.6%	459,937	82,882	377,055	383,542	(6,487)	-1.7%	3,771	4,781
Union City	5.4%	235,325	41,192	194,133	176,881	17,252	9.8%	1,941	4,811
Wattsburg	8.7%	379,127	56,712	322,415	313,177	9,238	2.9%	3,224	4,959
ECTS	100.0%	4,356,665	635,686	3,720,979	3,643,946	77,033	2.1%	37,210	4,981

Change from Prior Years—Dollars

District	2014-2015 \$ Change	2013-14 \$ Change	2012-13 \$ Change	2011-12 \$ Change	2010-11 \$ Change	2009-10 \$ Change	2008-09 \$ Change	2007-08 \$ Change	2006-07 \$ Change	2005-06 \$ Change	2004-05 \$ Change
Fairview	2,904	(31,034)	(27,143)	(19,924)	9,454	21,518	18,561	11,724	5,180	2,448	4,986
Fort Le Boeuf	8,352	47,551	35,714	26,016	25,741	32,190	20,882	9,019	12,507	(7,457)	31,381
General McLane	(678)	9,533	(16,959)	(7,366)	6,248	15,080	11,363	(2,326)	28,722	(13,070)	21,333
Girard	8,405	9,012	(2,061)	10,292	24,540	32,576	37,019	22,226	10,230	(132)	18,731
Harbor Creek	16,606	(23,861)	7,839	(9,158)	14,681	12,025	26,248	7,079	22,795	(20,233)	13,701
Iroquois	(2,601)	(6,180)	(4,743)	(22,707)	1,048	17,164	14,138	3,835	11,724	(5,521)	9,576
Millcreek	18,419	(75,238)	(63,426)	3,211	43,477	50,335	77,247	8,151	76,537	19,024	88,621
North East	5,624	34,904	(513)	11,036	8,373	21,316	14,162	9,877	26,320	908	22,432
Northwestern	(6,487)	49,500	14,481	12,303	8,628	28,502	3,142	34,705	16,396	19,019	6,252
Union City	17,252	(10,250)	30,671	(6,379)	18,783	1,593	3,840	(2,344)	6,635	4,902	19,927
Wattsburg	9,238	(3,938)	26,140	2,676	57,780	(118)	17,734	66	16,575	111	14,689
Totals	77,033	0	0	0	218,754	232,181	244,336	102,012	233,620	0	251,629
Percent Change	2.11%	0.0%	-4.50%	0.0%	6.08%	6.90%	7.83%	3.38%	8.39%	0.0%	9.93%

Change from Prior Years—Percentage

District	2014-2015 % Change	2013-2014 % Change	2012-2013 % Change	2011-12 % Change	2010-11 % Change	2009-10 % Change	2008-09 % Change	2007-08 % Change	2006-07 % Change	2005-06 % Change	2004-05 % Change
Fairview	2.0%	-17.5%	-16.5%	-8.6%	4.2%	10.7%	10.1%	6.8%	3.1%	1.5%	3.1%
Fort LeBoeuf	1.9%	11.7%	4.4%	7.2%	7.7%	10.6%	7.4%	3.3%	4.8%	-2.8%	13.2%
General McLane	-0.2%	3.3%	-9.6%	-2.3%	2.0%	4.9%	3.9%	-0.8%	10.7%	-4.7%	8.2%
Girard	2.5%	2.9%	-5.3%	3.3%	8.5%	12.7%	16.9%	11.3%	5.5%	-7.0%	11.2%
Harbor Creek	6.1%	-7.9%	-2.0%	-2.9%	4.9%	4.1%	9.9%	2.8%	9.7%	-8.0%	5.7%
Iroquois	-1.8%	-4.9%	-7.9%	-14.2%	0.7%	12.1%	11.1%	3.1%	10.4%	-4.7%	8.8%
Millcreek	2.4%	-8.4%	-10.4%	0.3%	4.6%	5.6%	9.3%	1.0%	10.3%	2.6%	14.0%
North East	1.6%	10.7%	-4.8%	3.3%	2.6%	7.0%	4.9%	3.5%	10.4%	0.4%	9.8%
Northwestern	-1.7%	16.2%	0.0%	4.2%	3.0%	11.1%	1.2%	15.9%	8.1%	10.4%	3.5%
Union City	9.8%	-5.5%	13.1%	-3.7%	12.3%	1.1%	2.6%	-1.6%	4.6%	3.6%	16.9%
Wattsburg	2.9%	-1.2%	3.4%	0.9%	22.9%	0.0%	7.6%	0.0%	7.6%	5.0%	7.2%
Totals	2.11%	0.00%	-4.50%	0.00%	6.08%	6.90%	7.83%	3.38%	8.39%	0.00%	9.93%

Contribution—Participation

District	PIMS 10-11	PIMS 11-12	PIMS 12-13	3-Year Average	Participation % Share	3-Year Change %
Fairview	27	30	30	29	3.9%	10%
Fort Le Boeuf	89	94	82	88	11.8%	-9%
General McLane	54	69	75	66	8.8%	27%
Girard	62	61	81	68	9.1%	23%
Harbor Creek	60	53	56	57	7.6%	-7%
Iroquois	24	32	36	31	4.1%	33%
Millcreek	143	151	161	152	20.3%	11%
North East	73	79	64	72	9.6%	-14%
Northwestern	70	86	81	79	10.6%	13%
Union City	46	37	38	40	5.4%	-23%
Wattsburg	64	63	69	65	8.7%	7%
Totals	713	756	772	747	100.0%	8%

Notes:

- 1) Reported figures are multiplied by 2.
- 2) ADM is reported to PDE with three decimal places

Contribution—District History

Year	Secondary Expenses	Contributions	Debt	Adult	Total	Count
14-15	6,061,936	3,720,979			3,720,979	1
% Change		2.11%			2.11%	
13-14	5,969,503	3,643,946			3,643,946	2
% Change		0.00%			0.00%	
12-13	5,865,893	3,643,946			3,643,946	3
% Change		-4.50%			-4.50%	
11-12	5,969,503	3,815,770			3,815,770	4
% Change		0.00%			0.00%	
10-11	5,802,242	3,815,770			3,815,770	5
% Change		6.08%			6.08%	
09-10	5,702,345	3,597,016			3,597,016	6
% Change		6.90%			6.90%	
08-09	5,489,950	3,364,834			3,364,834	7
% Change		7.83%			7.83%	
07-08	5,446,492	3,120,498			3,120,498	8
% Change		3.38%			3.38%	
06-07	5,162,145	3,018,487			3,018,487	9
% Change		8.39%			8.39%	
05-06		2,784,867			2,784,867	10
% Change		0.00%			0.00%	
04-05		2,784,868			2,784,868	11
% Change		9.93%			9.93%	
03-04		2,533,239			2,533,239	12
% Change		3.50%			3.50%	
02-03		2,447,573			2,447,573	13
% Change		4.00%			-23.12%	
01-02		2,353,436	820,190	10,000	3,183,626	14
% Change		0.00%	0	0	0.00%	
00-01		2,353,436	820,190	10,000	3,183,626	15
% Change		0.00%	0	0	0.00%	
99-00		2,353,436	820,190	10,000	3,183,626	16
% Change		1.26%	0.27%	0	1.00%	
98-99		2,324,115	817,990	10,000	3,152,105	17
% Change		1.62%	0	0	1.00%	
97-98		2,287,122	823,773	10,000	3,120,895	18
% Change		2.66%	-0.11%	0	1.90%	
96-97		2,227,880	824,713	10,000	3,062,593	19
% Change		5.04%	0	0	3.68%	
95-96		2,120,928	822,963	10,000	2,953,891	20
% Change		1.43%	-0.08%	0	1.00%	
94-95		2,091,032	823,613	10,000	2,924,645	21
% Change		10.33%	0	0	7.28%	

Per Pupil Contribution

Net District Contribution	2014-2015					2013-2014			2012-2013		
	Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost	Ave. Difference	Max. Difference	Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost
Fairview	\$149,786	29	\$5,128	\$183	(\$44)	\$146,525	28	\$5,147	\$177,559	28	\$6,259
Fort LeBoeuf	\$449,376	88	\$5,079	\$134	(\$93)	\$452,379	88	\$5,117	\$404,828	83	\$4,894
General McLane	\$329,365	66	\$4,993	\$48	(\$179)	\$298,309	59	\$5,063	\$288,776	55	\$5,212
Girard	\$338,357	68	\$4,958	\$13	(\$214)	\$315,008	64	\$4,917	\$305,996	66	\$4,645
Harbor Creek	\$286,728	57	\$5,073	\$128	(\$99)	\$277,495	56	\$4,913	\$301,355	59	\$5,106
Iroquois	\$141,512	31	\$4,613	(\$332)	(\$559)	\$120,430	26	\$4,659	\$126,610	23	\$5,395
Millcreek	\$785,144	152	\$5,172	\$227	\$0	\$822,004	158	\$5,206	\$897,242	163	\$5,493
North East	\$347,108	72	\$4,826	(\$118)	(\$345)	\$361,946	74	\$4,904	\$327,042	71	\$4,632
Northwestern	\$377,055	79	\$4,781	(\$164)	(\$391)	\$354,581	72	\$4,924	\$305,081	64	\$4,756
Union City	\$194,133	40	\$4,811	(\$134)	(\$361)	\$176,203	39	\$4,484	\$186,454	40	\$4,720
Wattsburg	\$322,415	65	\$4,959	\$15	(\$212)	\$319,066	65	\$4,945	\$323,004	70	\$4,641
ECTS	\$3,720,979	747	\$4,981	\$4,945	\$5,172	\$3,643,946	730	\$4,994	\$3,720,979	722	\$5,153
100% Participation						100% Participation			20% Quota 80% Participation		

Gross District Contribution	2014-2015					2013-2014		
	Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost			Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost
Fairview	\$170,335	29	\$5,832			\$170,335	28	\$5,984
Fort LeBoeuf	\$516,028	88	\$5,832			\$516,028	88	\$5,837
General McLane	\$384,689	66	\$5,832			\$384,689	59	\$6,529
Girard	\$397,986	68	\$5,832			\$397,986	64	\$6,213
Harbor Creek	\$329,598	57	\$5,832			\$329,598	56	\$5,835
Iroquois	\$178,892	31	\$5,832			\$178,892	26	\$6,921
Millcreek	\$885,335	152	\$5,832			\$885,335	158	\$5,608
North East	\$419,412	72	\$5,832			\$419,412	74	\$5,683
Northwestern	\$459,937	79	\$5,832			\$459,937	72	\$6,388
Union City	\$235,325	40	\$5,832			\$235,325	39	\$5,989
Wattsburg	\$379,127	65	\$5,832			\$379,127	65	\$5,876
ECTS	\$4,356,665	747	\$5,832			\$4,356,665	730	\$5,971

Net = Post-vocational subsidy

Gross = Pre-vocational subsidy

Budget Preparation Calendar

Step	Timeline
Review of 2013-2014 Planned & Estimated Budgets	October 2013
Administrative Staff Requests	November 2013
Preliminary Draft Business Office	November 2013
Preliminary Draft to Professional Advisory Council	January 3, 2014
Preliminary Draft to Joint Operating Committee	January 23, 2014
Motion to Approve—Joint Operating Committee	February 27, 2014
Approval by Participating Districts	March 2014
Budget Presentation to Faculty & Staff	April 2014

Budget Notes

1. Vocational Subsidy Calculation

Step 1. Determine the vocational average daily membership (VADM) by: multiplying the average daily membership of students in vocational programs in a career and technology center by 0.21; multiplying the average daily membership of students in vocational programs in a school district (SD) or charter school by 0.17.

Step 2. Determine the based earned for reimbursement (BER) using the state median actual instruction expense per weighted average daily membership (AIE/WADM) and the equalized mills (EqM):

$$\text{BER} = \text{State Median AIE/WADM} - \frac{\text{Highest EqM} - \text{SD EqM}}{\text{Highest EqM} - \text{Lowest EqM}} \times \$200$$

Step 3. The fully funded amount equals the lesser of the AIE/WADM or the BER multiplied by the greater of the market value/personal income aid ratio or 0.3750 multiplied by the VADM.

Step 4. For the 2000-2001 school year and each school year thereafter, any additional funding provided by the Commonwealth over the amount provided for the 1998-1999 school year will be distributed to area vocational-technical schools, to school districts and charter schools with eight or more vocational programs, and to school districts and charter schools offering a vocational agriculture education program.

Step 5. Based on Section 2502.6 of the School Code, the actual allocation is proportionately reduced so that the total does not exceed the amount appropriated.

The Erie County Technical School is an Equal Opportunity Educational Institution

We are pleased to be ISO 9001:2008 Registered

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