Erie County Technical School

Presented to the Joint Operating Committee
October 22, 2015

Our Passion: Sharing Our Expertise to Spark Career Potential

Erie County Technical School
Secondary Program Budget Summary
2015-2016

	SECONDARY PROGRAM	
	Estimated Unassigned Fund Balance--July 1, 2015	480,000
	Estimated Assigned New Program Fund Balance--July 1, 2015	250,000
	Estimated Assigned PSERS Increases Fund Balance--July 1, 2015	282,975
Total Estimated Fund Balance--July 1, 2015		**1,012,975**
	Revenue	
6000	Local Sources--Miscellaneous	146,858
6946	Districts--Alternative Education	599,400
6946	Districts--Other Programs--Transition Center	222,674
6946	Districts--Secondary Operating Contributions	4,151,860
7000	State Sources	1,178,040
8000	Federal Sources	310,089
9000	Other Financing Sources	124,000
Total Revenue		**6,732,920**
Total Revenue & Beginning Fund Balance		**7,745,895**
	Expenditures	
1200	Special Education-Transition Center	201,827
1300	Vocational Education	2,840,199
1400	Alternative Education	586,206
2100	Support Services--Pupil Personnel	423,360
2200	Support Services--Instructional Staff	306,427
2300	Support Services--Administration	478,356
2400	Support Services--Pupil Health	36,500
2500	Support Services--Business	164,147
2600	Operation and Maintenance of Plant Services	776,075
2800	Support Services--Technology	372,177
3200	Student Activities	3,361
4200	Site Improvemenets	15,000
4400	Architect Services	10,000
4600	Building Improvement Services	10,000
5200	Transfers to Other Funds	434,285
Subtotal Expenditures		**6,657,920**
5900	Budgetary Reserve	110,000
Total Expenditures & Budgetary Reserve		**6,767,920**
	Fund Balance	
	Change in Fund Balance-Unassigned	-332,485
	Change in Fund Balance-Assigned to New Program	0
	Change in Fund Balance-Assigned to PSERS Increases	-24,000
Total Change in Fund Balance		**-356,485**
	Unassigned Fund Balance	147,515
	Planned Transfers to Other Fund Balances	0
	Unassigned Fund Balance--June 30, 2016 (7.67% of Expenditures)	147,515
	Assigned Fund Balance - New Program	250,000
	Planned Transfers or Receipts	0
	Total Assigned Fund Balance - New Program--June 30, 2016	250,000
	Assigned Fund Balance - PSERS Increases	282,975
	Planned Transfer to General Fund	-24,000
	Total Assigned Fund Balance - PSERS Increases--June 30, 2016	258,975
Total End of Year Fund Balance - June 30, 2016	(15.99% of Expenditures)	**656,490**

Fund Balance Summary

Assigned Fund Balance (AFB) - PSERS Rate Increase Summary

Assigned to AFB 2009-2010	$43,750
Assigned to AFB 2010-2011	$42,500
Assigned to AFB 2011-2012	$42,000
Assigned to AFB 2012-2013	$42,000
Assigned to AFB 2013-2014	$55,000
Assigned to AFB 2013-2014--Additional	$57,725
Use of AFB	($24,000)
Assigned to AFB 2014-2015 (TBD)	$0
Assigned to AFB 2015-2016 (TBD)	$0
Total - Assigned Fund Balance - PSERS	**$258,975**

Assigned Fund Balance-New Program Summary

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

Erie County Technical School
Secondary Budget Summary
2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
Secondary Program Funding						
6000 **Local Sources**						
6510-Interest Income	1,800	1,800	1,800	0		
6790-Student Purchases--Supplies	8,000	8,000	8,000	0		
6910-Facility Rental--RCI	40,000	40,000	40,000	0		
6910-Facility Rental--Storage	6,000	6,000	6,000	0		
6960-Contracted Services--ECVTSF: Career Steet	10,000	0	0	10,000		Contract between ECTS & ECVTSF
6990-Insurance Reimbursements--Retirees/self pay	81,058	55,495	62,000	25,563		
Miscellaneous Local Sources	146,858	111,295	117,800	35,563	32.0%	
6946-Districts--Alternative Education	599,400	609,120	600,000	-9,720	-1.6%	Change based on historical enrollments--↓
6946-Districts--Wattsburg DO Program	0	9,000	9,000	-9,000		No longer participating in contract
6946-Districts--Facility Rental -Transition Center	20,847	20,847	20,847	0		
6946-Districts--Transition Center--Facility & Staff	201,827	183,287	197,604	18,540	10.1%	Salary & Benefits + Transportation
Districts--Other Programs	222,674	213,134	227,451	9,540	4.5%	
Subtotal	**968,932**	**933,549**	**945,251**	**35,382**	**3.8%**	
6946-Districts--Operating Contributions	4,151,860	3,720,979	3,643,946	430,881	**11.6%**	
Subtotal	**5,120,792**	**4,654,528**	**4,589,197**	**466,263**	**10.0%**	
7000 **State Sources**						
7220-Vocational Subsidy	609,548	635,686	557,031	-26,138		
7509-Supplemental Equipment Grant	38,000	0	0	38,000		2nd year of grant, 1st year in budget
7810-Social Security Reimbursement	121,851	121,012	122,252	839		
7820-Retirement Reimbursement	408,640	335,620	266,468	73,020		
Subtotal	**1,178,040**	**1,092,318**	**945,751**	**85,722**	**7.8%**	
8000 **Federal Sources**						
8521-Perkins Local Plan	310,089	310,089	308,100	0		
Subtotal	**310,089**	**310,089**	**308,100**	**0**	**0.0%**	
9000 **Other Financing Sources**						
9400-Sale of Surplus Assets	5,000	5,000	5,750	0		
9810-Intrafund Transfer	119,000	0	0	119,000		PSERS Fund Balance & Unassigned Fund Balance
Subtotal	**124,000**	**5,000**	**5,750**	**119,000**	**2380.0%**	
Total Secondary Program Funding	**6,732,920**	**6,061,935**	**5,848,798**	**670,985**	**11.07%**	

Erie County Technical School
Secondary Budget Summary
2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
Secondary Program Expenditures						
1290 **Transition Center**						
100-Salaries (4 Positions--2 FT + 2 PT)	112,865	110,372	109,526	2,493		
200-Benefits	81,862	66,690	61,461	15,172		Projected 403(b) Payout--Instructional Aide
500-Other Purchased Services	1,500	625	325	875		
600-Supplies	5,600	5,600	5,600	0		
700-Equipment	0	0	0	0		
Subtotal	**201,827**	**183,287**	**176,912**	**18,540**	**10.1%**	
TOTAL 1200	**201,827**	**183,287**	**176,912**	**18,540**	**10.11%**	
1320 **Tourism and Hospitality Management**						
100-Salaries (1 Position)	67,127	65,746	65,746	1,381		
200-Benefits	40,729	36,612	33,556	4,117		
500-Other Purchased Services	0	0	0	0		
600-Supplies	4,500	7,587	5,980	-3,087		
700-Equipment	0	0	0	0		
Subtotal	**112,356**	**109,945**	**105,282**	**2,410**	**2.2%**	
1330 **Health Assistant**						
100-Salaries (1 Position)	68,014	66,615	66,615	1,399		
200-Benefits	41,035	36,872	33,776	4,163		
500-Other Purchased Services	0	0	0	0		
600-Supplies	10,100	12,060	7,270	-1,960		
700-Equipment	0	0	0	0		
Subtotal	**119,149**	**115,547**	**107,661**	**3,602**	**3.1%**	
1341 **Early Childhood**						
100-Salaries (1 Position)	52,121	51,049	51,049	1,072		
200-Benefits	35,561	32,225	29,826	3,336		
500-Other Purchased Services	0	0	0	0		
600-Supplies	8,900	7,140	9,774	1,760		
700-Equipment	0	0	0	0		
Subtotal	**96,582**	**90,414**	**90,649**	**6,168**	**6.8%**	
1342 **Culinary Arts**						
100-Salaries (2 Positions)	108,690	106,454	115,746	2,236		
200-Benefits	80,654	75,251	76,016	5,403		Projected 403(b) Payout--Instructor
500-Other Purchased Services	0	0	0	0		
600-Supplies	42,400	40,000	43,590	2,400		
700-Equipment	0	0	0	0		
Subtotal	**231,744**	**221,705**	**235,352**	**10,039**	**4.5%**	

Erie County Technical School
Secondary Budget Summary
2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
1370 **Technical Education**						
100-Salaries (4 Positions)	207,326	207,339	215,887	-13		
200-Benefits	149,846	141,839	122,271	8,007		Projected 403(b) Payout--Instructor
500-Other Purchased Services	0	0	0	0		
600-Supplies	55,000	22,000	26,545	33,000		
700-Equipment	0	3,374	0	-3,374		
Subtotal	**412,172**	**374,552**	**364,703**	**37,620**	**10.0%**	
1380 **Trade and Industrial Education**						
100-Salaries (18 Positions--14 FT + 4 PT)	746,993	728,930	791,442	18,063		
200-Benefits	608,284	534,096	513,110	74,188		Projected 403(b) Payout--Instructor
300-Purchased Professional Services	22,500	20,000	20,000	2,500		Contracted substitute services--Kelly Services
400-Purchased Property Services	2,500	2,500	2,500	0		
500-Other Purchased Services	8,000	0	8,000	8,000		
600-Supplies	144,080	151,766	140,107	-7,686		
700-Equipment	49,663	0	6,000	49,663		Supplemental Equipment & Perkins Grants
Subtotal	**1,582,019**	**1,437,292**	**1,481,159**	**144,728**	**10.1%**	
1390 **Other Vocational Programs-Professional Skills**						
100-Salaries (4 Positions--2 FT + 2 PT)	182,427	177,251	177,251	5,176		
200-Benefits	98,049	86,884	78,726	11,165		
500-Other Purchased Services	0	0	0	0		
600-Supplies	5,700	5,230	5,230	470		
700-Equipment	0	0	0	0		
Subtotal	**286,177**	**269,365**	**261,207**	**16,811**	**6.2%**	
Total 1300	**2,840,199**	**2,618,821**	**2,646,012**	**221,378**	**8.45%**	
1442 **Alternative Education Program**						
100-Salaries (1 Position)	24,610	24,009	23,533	600		
200-Benefits	25,997	24,060	22,746	1,936		
300-Purchased Professional Services	494,100	521,550	521,550	-27,450		Projected SARCC contract based on enrollments
500-Other Purchased Services	500	500	500	0		
600-Supplies	41,000	41,000	41,000	0		
Subtotal	**586,206**	**611,120**	**609,329**	**-24,914**	**-4.1%**	
Total 1400	**586,206**	**611,120**	**609,329**	**-24,914**	**-4.08%**	

Erie County Technical School
Secondary Budget Summary
2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
2122 Pupil Personnel Support Services						
100-Salaries (7 Positions--3 FT + 4 PT allocated)	235,637	230,585	229,719	5,052		
200-Benefits	145,673	125,493	114,750	20,181		
300-Purchased Professional Services	5,000	17,700	17,700	-12,700		
500-Other Purchased Services	14,250	18,150	18,150	-3,900		
600-Supplies	22,800	19,950	20,350	2,850		
Subtotal	**423,360**	**411,877**	**400,668**	**11,483**	**2.8%**	
Total 2100	**423,360**	**411,877**	**400,668**	**11,483**	**2.79%**	
2260 Instruction and Curriculum Development Services						
100-Salaries (2 Positions)	167,682	158,056	158,056	9,626		
200-Benefits	101,945	82,034	74,734	19,911		Projected 403(b) Payout--Administrator
300-Purchased Professional Services	2,000	9,143	2,093	-7,143		Reduction in number of program accreditations
500-Other Purchased Services	500	400	400	100		
600-Supplies	4,000	3,280	3,280	720		
Subtotal	**276,127**	**252,913**	**238,563**	**23,214**	**9.2%**	
2271 Instructional Development Services-Certified						
200-Benefits	20,000	20,000	20,000	0		
300-Purchased Professional Services	2,000	1,500	1,500	500		
500-Other Purchased Services	2,000	1,800	1,800	200		
800-Other Objects	6,300	6,300	2,300	0		
Subtotal	**30,300**	**29,600**	**25,600**	**700**	**2.4%**	
Total 2200	**306,427**	**282,513**	**264,163**	**23,914**	**8.46%**	
2310 Board Services						
100-Salaries (1 Position--PT allocated)	2,163	2,334	2,266	-171		
200-Benefits	759	712	590	47		
300-Purchased Professional Services	12,000	12,850	12,850	-850		
500-Other Purchased Services	22,650	20,350	19,150	2,300		Increase in bonding fees
600-Supplies	1,900	1,300	1,500	600		
800-Other Objects	5,500	5,375	5,375	125		
Subtotal	**44,972**	**42,921**	**41,731**	**2,051**	**4.8%**	
2350 Legal Services						
300-Purchased Professional Services	20,000	24,145	12,145	-4,145		Contract negotiations--one unit
Subtotal	**20,000**	**24,145**	**12,145**	**-4,145**	**-17.2%**	

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2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
2360 Director Services						
100-Salaries (1 Position)	121,524	117,984	117,984	3,540		
200-Benefits	72,732	52,962	47,570	19,770		Benefits & Projected 403(b) Payout--Director
300-Purchased Professional Services	4,050	3,900	3,500	150		
500-Other Purchased Services	2,000	2,000	2,000	0		
600-Supplies	3,700	3,700	3,700	0		
Subtotal	**204,005**	**180,546**	**174,754**	**23,459**	**13.0%**	
2380 Principal Services						
100-Salaries (3 Positions--1 FT + 2 PT allocated)	129,584	120,289	119,825	9,296		
200-Benefits	74,545	58,881	53,338	15,664		
500-Other Purchased Services	250	250	250	0		
600-Supplies	5,000	4,050	4,050	950		
Subtotal	**209,379**	**183,470**	**177,464**	**25,909**	**14.1%**	
Total 2300	**478,356**	**431,081**	**406,094**	**47,275**	**10.97%**	
2440 Nursing and Health Services						
100-Salaries	24,500	0	0	24,500		Student Health Service Coordinator +
200-Benefits	10,500	0	0	10,500		Supplelemental School Nurse
600-Supplies	1,500	1,500	1,500	0		
Subtotal	**36,500**	**1,500**	**1,500**	**35,000**	**2333.3%**	
Total 2400	**36,500**	**1,500**	**1,500**	**35,000**	**2333.33%**	
2500 Fiscal Services						
100-Salaries (2 Positions - 2 FT)	100,189	122,557	117,162	-22,369		Change of business manager's salary
200-Benefits	52,508	54,177	63,901	-1,669		
300-Purchased Professional Services	6,300	6,076	6,076	224		
500-Other Purchased Services	150	150	150	0		
600-Supplies	5,000	4,500	4,500	500		
Subtotal	**164,147**	**187,460**	**191,790**	**-23,314**	**-12.4%**	
Total 2500	**164,147**	**187,460**	**191,790**	**-23,314**	**-12.44%**	
2600 Operation and Maintenance of Plant Services						
100-Salaries (11 Positions--3 FT + 8 PT)	248,258	251,586	244,680	-3,328		Maintenance staff retirement & resignation
200-Benefits	182,557	157,875	112,071	24,681		Afford Care Act elections--5 PT staff members
300-Purchased Professional Services	19,500	22,200	12,200	-2,700		
400-Purchased Property Services	152,100	147,704	147,704	4,396		
500-Other Purchased Services	37,660	34,300	34,300	3,360		
600-Supplies	136,000	136,725	136,725	-725		
Subtotal	**776,075**	**750,390**	**687,680**	**25,684**	**3.4%**	
Total 2600	**776,075**	**750,390**	**687,680**	**25,684**	**3.42%**	

Erie County Technical School
Secondary Budget Summary
2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
2830 **Human and Quality Resources Services**						
100-Salaries (1 Position)	76,428	72,041	72,041	4,387		
200-Benefits	44,347	38,863	35,526	5,484		
300-Purchased Professional Services	2,500	2,500	5,000	0		
500-Other Purchased Services	2,100	2,100	2,100	0		
600-Supplies	1,500	500	500	1,000		
Subtotal	**126,875**	**116,004**	**115,167**	**10,871**	**9.4%**	
2834 **Development Services-Non-instructional Staff**						
500-Other Purchased Services	8,500	10,200	7,250	-1,700		
800-Other Objects	3,300	3,246	1,623	54		
Subtotal	**11,800**	**13,446**	**8,873**	**-1,646**	**-12.2%**	
2840 **System-Wide Technology Services**						
100-Salaries (3 Positions-- 1 FT + 2 PT)	111,671	106,946	87,096	4,725		
200-Benefits	55,046	48,128	38,317	6,918		
300-Purchased Professional Services	29,000	34,990	67,200	-5,990		
400-Purchased Property Services	18,000	18,000	18,000	0		
500-Other Purchased Services	11,785	12,505	10,525	-720		
600-Supplies	8,000	6,000	6,000	2,000		
700-Equipment	0	0	0	0		
Subtotal	**233,502**	**226,568**	**227,138**	**6,934**	**3.1%**	
Total 2800	**372,177**	**356,019**	**351,178**	**16,159**	**4.54%**	
3210 **Student Activities**						
100-Salaries (3 supplemental contracts)	2,500	2,500	2,500	0		
200-Benefits	861	746	635	115		
Subtotal	**3,361**	**3,246**	**3,135**	**115**	**3.5%**	
Total 3200	**3,361**	**3,246**	**3,135**	**115**	**3.53%**	
4200 **Site Improvements**						
400-Purchased Property Services	15,000	15,000	11,500	0		
Subtotal	**15,000**	**15,000**	**11,500**	**0**	**0.0%**	
Total 4200	**15,000**	**15,000**	**11,500**	**0**	**0.00%**	

Erie County Technical School
Secondary Budget Summary
2014-2015

Account Description	15-16 Budget	14-15 Budget	14-15 Estimate	Budget Change $	Budget Change %	October 21, 2015 Annotations
4400 **Architect Services**						
300-Purchased Professional Services	10,000	0	0	10,000		On-going services
Subtotal	**10,000**	**0**	**0**	**10,000**		
Total 4400	**10,000**	**0**	**0**	**10,000**	**0.00%**	
4600 **Building Improvements**						
400-Purchased Property Services	10,000	8,000	8,000	2,000		
700-Equipment	0	0	0	0		
Subtotal	**10,000**	**8,000**	**8,000**	**2,000**	**25.0%**	
Total 4600	**10,000**	**8,000**	**8,000**	**2,000**	**25.00%**	
5200 **Transfers to Other Funds**						
931-Transfer to Capital Reserve Fund	434,285	33,900	33,900	400,385		Chimney Demo, Boiler Exhause, Emerg Generator
Subtotal	**434,285**	**33,900**	**33,900**	**400,385**	**0.0%**	
Total 5200	**434,285**	**33,900**	**33,900**	**400,385**	**1181.08%**	
5900 **Budgetary Reserve**						
900-Budgetary Reserve	110,000	116,382	30,000	-6,382		Standard Reserve + $60,000
Subtotal	**110,000**	**116,382**	**30,000**	**-6,382**	**-5.5%**	
Total 5200	**110,000**	**116,382**	**30,000**	**-6,382**	**-5.48%**	
Total Secondary Program Expenditures	**6,767,920**	**6,010,597**	**5,821,861**	**757,323**	**12.60%**	

Erie County Technical School
Budget Re-Opening Calculations
2015-2016
Proposed

Project/Expense		Cost
Chimney Demolition Project	$	207,485
Generator Project (estimated)		150,000
School Nurse (projected)		35,000
Arbitration/Reinstatement -- Salary & Benefits		60,000
Total	**$**	**452,485**

Capital Projects Fund Balance	$	120,000
Unassigned Fund Balance		480,000
Fund Balance - Assigned for New Program		250,000
Total Fund Balances Available		**850,000**