



2020-2021 Budget Proposal

Presented to the Professional Advisory Council
January 3, 2020

Our Passion: Sharing Our Expertise to Spark Career Potential

2020-2021
ECTS Secondary Budget Summary

<i>Description</i>	<i>Amount</i>	<i>Notes / Acct Codes</i>
Budget Notes		
Formula Calculation/Components	100%	VADM--Participation
<u>Act 1</u>		
Act 1 Index--Average of ECTS Districts	3.2%	
Act 1 Index--Low	2.8%	Fairview & Millcreek
Act 1 Index--High	3.6%	Iroquois
Request to Districts	2.33%	
<u>District Contribution Summary</u>		
Gross District Contributions	\$4,986,202	
State Vocational Subsidy (2017-2018)	\$698,691	Subsidy received in 2018-2019 for 2017-2018
Net District Contributions	\$4,287,511	
Change from 19-20 to 20-21	\$97,448	
Average Increase	\$8,859	
Largest Increase	\$53,060	Girard
Largest Decrease	\$29,254	Northwestern
<u>Per Pupil Analysis</u>		
Per Pupil Cost--Gross, Average	\$6,868	Before state vocational subsidy
Per Pupil Cost--Net, Average	\$5,905	After state vocational subsidy
Per Pupil Cost--High	\$6,196	Fairview
Per Pupil Cost--Low	\$5,539	Iroquois
<u>Fund Balance & Reserve</u>		
Fund Balance--PAC Draft	\$965,342	Assigned & Unassigned Funds
Fund Balance--PSERS	\$282,975	
Fund Balance--New High School Program	\$250,000	
Fund Balance--Unassigned, June 30, 2021	\$432,367	
Budgetary Reserve - Standard Amount	\$50,000	
<u>Budget Assumptions</u>		
Medical/Prescription Monthly Benefit Cost	\$18,982	Per FT Employee
<u>Notable Items in Budget</u>		
403(B) Retirement Costs (<i>Projected</i>)	\$45,000	Not additional, just within 20-21 budget
Increase in transfer to Capital Projects for Technology	\$9,100	Faculty and Safety, \$75,000 in 2020-2021
ACA Healthcare Costs (<i>Projected</i>)	\$50,946	Based on 3 participants less contributions
Subtotal	\$105,046	

**Erie County Technical School
Secondary Program Budget Summary
2020-2021**

SECONDARY PROGRAM			
	Estimated Unassigned Fund Balance--July 1, 2020		432,367
	Estimated Assigned New Program Fund Balance--July 1, 2020		250,000
	Estimated Assigned PSERS Increases Fund Balance--July 1, 2020		282,975
Total Estimated Fund Balance--July 1, 2020			965,342
Revenue			
6000	Local Sources--Miscellaneous		63,150
6946	Districts--Alternative Education		93,625
6946	Districts--Other Programs--Transition Center		230,239
6946	Districts--Secondary Operating Contributions		4,287,511
7000	State Sources		1,439,550
8000	Federal Sources		338,736
9000	Other Financing Sources		1,500
Total Revenue			6,454,311
Total Revenue & Beginning Fund Balance			7,419,653
Expenditures			
1200	Special Education-Transition Center		210,239
1300	Vocational Education		3,004,906
1400	Alternative Education		73,625
2100	Support Services--Pupil Personnel		453,088
2200	Support Services--Instructional Staff		317,377
2300	Support Services--Administration		575,451
2400	Support Services--Pupil Health		45,668
2500	Support Services--Business		233,309
2600	Operation and Maintenance of Plant Services		884,515
2800	Support Services--Technology		458,188
3200	Student Activities		4,295
3300	Community Services		2,500
4200	Site Improvements		25,000
4400	Architect Services		10,000
4600	Building Improvement Services		31,150
5200	Transfers to Other Funds		75,000
Subtotal Expenditures			6,404,311
5900	Budgetary Reserve		50,000
Total Expenditures & Budgetary Reserve			6,454,311
Fund Balance			
	Change in Fund Balance-Unassigned		0
	Change in Fund Balance-Assigned to New Program		0
	Change in Fund Balance-Assigned to PSERS Increases		0
Total Change in Fund Balance			0
Unassigned Fund Balance			432,367
	Unassigned Fund Balance--June 30, 2021	(6.26% of Expenditures)	432,367
Assigned Fund Balance - New Program			250,000
	Assigned Fund Balance - New Program--June 30, 2021	(3.62% of Expenditures)	250,000
Assigned Fund Balance - PSERS Increases			282,975
	Assigned Fund Balance - PSERS Increases--June 30, 2021	(4.10% of Expenditures)	282,975
Total End of Year Fund Balance - June 30, 2021		(13.98% of Expenditures)	965,342

**Erie County Technical School
District Contribution Calculation
2020-2021**

District	District Contribution Percentage	Gross District Amount 2020-2021	Less: Voc Ed Subsidy Received 2018-2019	Net District Amount 2020-2021	Net District Amount 2019-2020	Change Amount	Change Percent	One Percent 2020-2021	3-Year Average Per Pupil Cost ¹
Fairview	4.5%	222,229	21,727	200,502	169,736	30,766	18.13%	2,005	6,196
Fort LeBoeuf	9.4%	469,486	54,580	414,907	425,746	(10,839)	-2.55%	4,149	6,069
General McLane	9.0%	446,544	67,002	379,542	405,635	(26,093)	-6.43%	3,795	5,837
Girard	10.7%	534,309	86,234	448,074	395,014	53,060	13.43%	4,481	5,759
Harbor Creek	9.6%	480,297	64,092	416,204	435,311	(19,107)	-4.39%	4,162	5,951
Iroquois	6.2%	306,687	59,324	247,363	224,894	22,469	9.99%	2,474	5,539
Millcreek	18.0%	897,857	92,204	805,652	803,234	2,418	0.30%	8,057	6,162
North East	9.9%	491,386	74,196	417,191	392,302	24,889	6.34%	4,172	5,831
Northwestern	7.3%	361,666	53,932	307,734	336,988	(29,254)	-8.68%	3,077	5,843
Union City	7.8%	386,898	70,052	316,846	289,664	27,182	9.38%	3,168	5,624
Wattsburg	7.8%	388,844	55,349	333,495	311,538	21,957	7.05%	3,335	5,890
ECTS	100.0%	4,986,202	698,691	4,287,511	4,190,063	97,448	2.33%	42,875	5,905
Average Percentage Increase					2.33%				
Change in Net District Contributions				97,448					

¹3-Year Per Pupil Cost: 2016-2017, 2017-2018, 2018-2019

**Erie County Technical School
Vocational Average Daily Membership (VADM)
Participation
2020-2021 Budget**

District	PIMS 16-17	PIMS 17-18	PIMS 18-19	3-Year Average	Participation % Share	3-Year Change %	Contribution Change
Fairview	32	31	34	32	4.5%	5%	18.13%
Fort LeBoeuf	77	71	57	68	9.4%	-36%	-2.55%
General McLane	68	69	58	65	9.0%	-17%	-6.43%
Girard	77	76	81	78	10.7%	5%	13.43%
Harbor Creek	79	74	57	70	9.6%	-39%	-4.39%
Iroquois	39	45	49	45	6.2%	21%	9.99%
Millcreek	142	129	121	131	18.0%	-17%	0.30%
North East	72	76	66	72	9.9%	-9%	6.34%
Northwestern	64	48	46	53	7.3%	-39%	-8.68%
Union City	59	55	55	56	7.8%	-8%	9.38%
Wattsburg	56	54	59	57	7.8%	5%	7.05%
Totals	766	729	683	726	100.0%	-12%	2.33%

Notes:

- 1) Data source for VADM is acquired from the PIMS Instructional Time and Membership (ITM) Report
- 2) ITM Report values are divided by 180 and multiplied by 2 to arrive at the vocational average daily membership (VADM)

Erie County Technical School
Per Pupil History
2020-2021

Net	2020-2021			2019-2020			2018-2019			2017-2018		
District Contribution	Budget Secondary	¹ 3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	¹ 3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	¹ 3-Yr. Ave. VADM	Per Pupil Cost
Fairview	200,502	32	\$6,196	169,736	29	\$5,779	142,801	26	\$5,492	123,987	22	\$5,565
Fort LeBoeuf	414,907	68	\$6,069	425,746	74	\$5,746	426,541	77	\$5,539	421,680	77	\$5,462
General McLane	379,542	65	\$5,837	405,635	71	\$5,700	391,538	72	\$5,438	392,788	73	\$5,376
Girard	448,074	78	\$5,759	395,014	73	\$5,406	383,096	72	\$5,321	376,272	73	\$5,141
Harbor Creek	416,204	70	\$5,951	435,311	77	\$5,633	430,420	79	\$5,448	399,559	76	\$5,291
Iroquois	247,363	45	\$5,539	224,894	42	\$5,383	186,377	37	\$5,037	185,331	36	\$5,109
Millcreek	805,652	131	\$6,162	803,234	138	\$5,809	849,946	150	\$5,666	865,253	158	\$5,469
North East	417,191	72	\$5,831	392,302	70	\$5,578	338,326	63	\$5,370	324,684	60	\$5,381
Northwestern	307,734	53	\$5,843	336,988	61	\$5,489	368,523	70	\$5,265	378,604	72	\$5,234
Union City	316,846	56	\$5,624	289,664	54	\$5,317	271,790	52	\$5,227	234,807	48	\$4,922
Wattsburg	333,495	57	\$5,890	311,538	56	\$5,549	303,248	57	\$5,320	293,935	56	\$5,240
ECTS	4,287,511	726	5,905	4,190,063	747	5,606	4,092,605	756	5,417	3,996,901	752	5,314
	100% Participation			100% Participation			100% Participation			100% Participation		

Gross District Contribution	2020-2021			2019-2020			2018-2019			2017-2018		
	Budget Secondary	¹ 3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	¹ 3-Yr. Ave. VADM	Per Pupil Cost	Budget Secondary	¹ 3-Yr. Ave. VADM	Per Pupil Cost
Fairview	222,229	32	\$6,868	\$188,759	29	\$6,427	158,509	26	\$6,097	136,364	22	\$6,120
Fort LeBoeuf	469,486	68	\$6,868	\$476,218	74	\$6,427	475,733	77	\$6,178	472,470	77	\$5,829
General McLane	446,544	65	\$6,868	\$457,342	71	\$6,427	450,155	72	\$6,252	447,174	73	\$5,829
Girard	534,309	78	\$6,868	\$469,601	73	\$6,427	446,622	72	\$6,203	447,956	73	\$5,829
Harbor Creek	480,297	70	\$6,868	\$496,701	77	\$6,427	493,418	79	\$6,246	462,191	76	\$5,829
Iroquois	306,687	45	\$6,868	\$268,488	42	\$6,427	231,492	37	\$6,257	222,011	36	\$5,829
Millcreek	897,857	131	\$6,868	\$888,668	138	\$6,427	934,597	150	\$6,231	968,264	158	\$5,829
North East	491,386	72	\$6,868	\$451,987	70	\$6,427	390,668	63	\$6,201	369,256	60	\$5,829
Northwestern	361,666	53	\$6,868	\$394,573	61	\$6,427	433,770	70	\$6,197	442,674	72	\$5,829
Union City	386,898	56	\$6,868	\$350,157	54	\$6,427	325,601	52	\$6,262	291,939	48	\$5,829
Wattsburg	388,844	57	\$6,868	\$360,821	56	\$6,427	353,756	57	\$6,206	343,314	56	\$5,829
ECTS	4,986,202	726	\$6,868	\$4,803,316	747	\$6,427	4,694,319	756	\$6,213	4,603,613	752	\$5,829

Net = Per pupil cost **after** vocational subsidy

Gross = Per pupil cost **before** vocational subsidy

¹3-Year Average VADM: 2016-2017, 2017-2018, 2018-2019

Erie County Technical School
District Dollar Change Amount History
2020-2021

District	2020-2021 \$ Change	2019-2020 \$ Change	2018-2019 \$ Change	2017-2018 \$ Change	2016-2017 \$ Change	2015-2016 \$ Change	2014-2015 \$ Change	2013-14 \$ Change	2012-13 \$ Change	2011-12 \$ Change
Fairview	30,766	26,935	18,814	(4,803)	(12,581)	(8,384)	2,904	(31,034)	(27,143)	(19,924)
Fort LeBoeuf	(10,839)	(795)	4,861	(3,281)	(13,370)	(10,940)	8,352	47,551	35,714	26,016
General McLane	(26,093)	14,097	(1,250)	15,673	21,730	26,115	(678)	9,533	(16,959)	(7,366)
Girard	53,060	11,918	6,824	(9,477)	30,489	17,005	8,405	9,012	(2,061)	10,292
Harbor Creek	(19,107)	4,891	30,861	50,496	52,759	9,666	16,606	(23,861)	7,839	(9,158)
Iroquois	22,469	38,517	1,046	19,583	5,102	19,179	(2,601)	(6,180)	(4,743)	(22,707)
Millcreek	2,418	(46,712)	(15,307)	(9,458)	52,605	37,178	18,419	(75,238)	(63,426)	3,211
North East	24,889	53,976	13,642	18,857	(38,876)	(2,326)	5,624	34,904	(513)	11,036
Northwestern	(29,254)	(31,535)	(10,081)	(2,096)	(8,768)	12,512	(6,487)	49,500	14,481	12,303
Union City	27,182	17,874	36,963	18,676	24,245	(2,140)	17,252	(10,250)	30,671	(6,379)
Wattsburg	21,957	8,290	9,313	(11,830)	6,798	(23,370)	9,238	(3,938)	26,140	2,676
Totals	97,468	97,456	95,705	82,341	120,134	74,495	77,033	0	-	0
Percent Change	2.33%	2.38%	2.39%	2.10%	3.14%	2.00%	2.11%	0.0%	0.0%	0.0%

Erie County Technical School
District Percentage Change Amount History
2020-2021

District	2020-2021 % Change	2019-2020 % Change	2018-2019 % Change	2017-2018 % Change	2016-2017 % Change	2015-2016 % Change	2014-2015 % Change	2013-2014 % Change	2012-2013 % Change	2011-12 % Change
Fairview	18.1%	18.9%	15.2%	-3.7%	-8.9%	-5.6%	2.0%	-17.5%	-16.5%	-8.6%
Fort LeBoeuf	-2.5%	-0.2%	1.2%	-0.8%	-3.0%	-2.4%	1.9%	11.7%	4.4%	7.2%
General McLane	-6.4%	3.6%	-0.3%	4.2%	6.1%	7.9%	-0.2%	3.3%	-9.6%	-2.3%
Girard	13.4%	3.1%	1.8%	-2.5%	8.6%	5.0%	2.5%	2.9%	-5.3%	3.3%
Harbor Creek	-4.4%	1.1%	7.7%	14.5%	17.8%	3.4%	6.1%	-7.9%	-2.0%	-2.9%
Iroquois	10.0%	20.7%	0.6%	11.8%	3.2%	13.6%	-1.8%	-4.9%	-7.9%	-14.2%
Millcreek	0.3%	-5.5%	-1.8%	-1.1%	6.4%	4.7%	2.4%	-8.4%	-10.4%	0.3%
North East	6.3%	16.0%	4.2%	6.2%	-11.3%	-0.7%	1.6%	10.7%	-4.8%	3.3%
Northwestern	-8.7%	-8.6%	-2.7%	-0.6%	-2.3%	3.3%	-1.7%	16.2%	0.0%	4.2%
Union City	9.4%	6.6%	15.8%	8.6%	12.6%	-1.1%	9.8%	-5.5%	13.1%	-3.7%
Wattsburg	7.0%	2.7%	3.2%	-3.9%	2.3%	-7.2%	2.9%	-1.2%	3.4%	0.9%
Totals	2.33%	2.38%	2.39%	2.10%	3.17%	2.00%	2.11%	0.00%	-4.50%	0.00%

**Erie County Technical School
Capital Projects Fund - 2020-2021 Budget Estimate**

	2020-2021 Budget	2019-2020 Budget
Beginning Fund Balance-July 1, 2020		
Assigned Fund Balance-Capital Projects	96,049	158,149
Network System/Server Hardware	(15,975)	25,625
Network Systems/Server software	56,124	47,424
Classroom Display Units	100	10,100
Copier--SC	3,200	1,600
Copier--HS	19,200	16,000
Copier--Admin	9,600	7,200
Copier--GRA	15,000	36,000
School Car	16,800	11,200
Faculty Computers	(24,000)	-
Maintenance Vehicle	6,000	3,000
Camera DVR Server SCHOOL SECURITY	10,000	-
Assigned Fund Balance- Transition Center	4,315	4,315
Unassigned Fund Balance	181,865	181,215
Total Beginning Fund Balance	282,229	343,679
Source of Funds		
General Fund Transfer	75,000	65,900
Network System/Server Hardware (Servers, Projectors)	10,000	8,400
Network Systems/Server software	9,500	8,700
Classroom Display Units	10,000	10,000
Copier--SC	1,600	1,600
Copier--HS	3,200	3,200
Copier--Admin	2,400	2,400
Copier--GRA	4,000	4,000
School Car	5,600	5,600
Faculty Computers	15,700	9,000
Maintenance Vehicle	3,000	3,000
Camera DVR Server SCHOOL SECURITY	10,000	10,000
Interest Earnings	650	650
Total Funds Available	357,879	410,229
Use of Funds		
Capital Purchases	45,200	128,000
Network System/Server Hardware (Wireless Net & NAS)	10,000	0
Production Server Replacement	0	50,000
Wireless Controllers - E-rate project	0	0
Network Systems/Server software	9,500	0
Batteries	0	0
Classroom Display Units	10,000	20,000
Copier--SC	0	0
Copier--HS	0	0
Copier--Admin	0	0
Copier--GRA	0	25,000
School Car	0	0
Faculty Computers/Tablets	15,700	33,000
Maintenance Vehicle	0	0
Camera DVR Server SCHOOL SECURITY	0	0
Transition Center	0	0
Other Purchases	0	0
Total--Use of Funds	45,200	128,000
Estimated Ending Fund Balance		
Capital Purchases	125,849	96,049
Network System/Server Hardware	(15,975)	(15,975)
Network Systems/Server software	56,124	56,124
Classroom Projection	100	100
Copier--SC	4,800	3,200
Copier--HS	22,400	19,200
Copier--Admin	12,000	9,600
Copier--GRA	19,000	15,000
School Car	22,400	16,800
Faculty Computers	(24,000)	(24,000)
Maintenance Vehicle	9,000	6,000
Camera DVR Server SCHOOL SECURITY	20,000	10,000
Assigned Fund Balance--Transition Center	4,315	4,315
Unassigned Fund Balance	182,515	181,865
Ending Fund Balance--June 30, 2021	312,679	282,229
Change in Fund Balance for 2020-2021	30,450	(61,450)

**** NOTE - Increased General Fund transfer - Technology/Security**