

# **LANCASTER COUNTY CAREER & TECHNOLOGY CENTER**

## **PROPOSED GENERAL FUND BUDGET 2015/2016**



**BROWNSTOWN CAMPUS • MOUNT JOY CAMPUS • WILLOW STREET CAMPUS • HEALTH SCIENCES CAMPUS**

*[www.lancasterctc.edu](http://www.lancasterctc.edu)*

To: LCCTC Member District Board Members and Superintendents  
From: David A. Warren, Executive Director  
Re: 2015-16 Proposed General Fund Budget  
Date: December 11, 2014

As you are aware, at the Lancaster County Career and Technology Center (LCCTC) we realize that our role and responsibility to provide a quality, yet cost effective educational program is being challenged by many of the same factors that are challenging our member districts. A receding economy, increased employee expenses, and increased unfunded mandates from both the state and federal levels regarding programs offered at LCCTC have all had an impact on this budget and will continue to place a burden on our budget development process in the future. As each of the districts have seen, a decrease in grant funding as well as large increases of the PSERS rate continue to have a negative impact on our budgets. Even so, LCCTC will continue to keep the interests of the member districts and our students as the focus of our budgeting process.

LCCTC prepared the proposed 2015/16 General Fund Budget based on a cost conscientious approach. Even with these budget challenges, initiatives that we expect to continue in 2015/16 are as follows:

- Maintain high quality programs.
- Develop additional specialized associate degrees to benefit our students and provide greater revenue back to LCCTC. At the present time, three specialized associate degrees are up and running well. We held our first graduation from the degree programs this school year.
- Continue adult education opportunities to provide revenue back to LCCTC. This past year Adult Education revenues exceeding expenses were transferred to the Capital Reserve Fund in addition to the approximately \$450,000 of Adult Education related revenues that were already provided to offset the General Fund Budget.
- Maintain LCCTC facilities.
- Maintain instructional equipment and technology.
- Address school safety to provide a safe environment for students and staff.

As you are aware, the districts voted to approve a renovation project at all four of our campuses. The Health Sciences Campus and Brownstown Campus are complete and in full operation. The Willow Street Campus renovations are nearly completed, and the Mount Joy Campus updates began this past summer of 2014. Due to the approval of these bond issues, contributions will continue to be made for debt service. We personally thank all of the Board Members for your support of our renovation projects and purchase of the new Health Sciences Campus.

As you prepare to discuss and consider passing the proposed budget, let me provide several facts regarding the budget we are asking you to approve for the 2015/16 school year:

- As recommended by the Superintendents and JOC Finance Committee, this year's budget includes an increase in total district contributions of 1.9%. This follows the -0.5% reduction, 0.8% and 2.1% increases in Total District Contribution in the 2012/13, 2013/14 and 2014/15 budgets, respectively.
- This proposed budget does not include two support staff positions that were not filled after a retirement and job realignment. Two instructional aid positions were also eliminated in the proposed budget.
- This budget reflects a PSERS rate of 25.84%, based on PSERS projected rate.
- The secondary budget includes all programs currently offered and being recruited for at this time. LCCTC will continue to monitor course enrollments to assure you that programs will not be operated without sufficient enrollment. Funding not used due to furloughs, based on low enrolled programs, will be returned to the districts.
- Additional highlights and background information have been provided to you in this budget packet.

As in our member districts, the development of a budget that provides quality programs at a cost that reflects the districts' ability to pay remains a major issue that will continue to challenge us. We feel the proposed operating budget reflects the concerns that have been brought to us during the past year by both Superintendents and JOC members. We hope you and your Board find the proposal acceptable and give approval to it in the coming months.

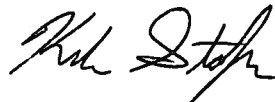
If for some reason you have any questions or concerns about any part of the proposal, please feel free to contact either Mr. Stoltzfus or myself. In addition, if you would like us to attend any of your planning sessions or Board meetings to address any of your concerns, please let us know.

We thank you in advance for your consideration of our proposal and wish you continued success as you also face the daily challenges of educating the youth of Lancaster County.

Sincerely,



David A. Warren  
Executive Director



Keith Stoltzfus  
Business Manager

# 20-Year Comparison Data for LCCTC District Contributions

Year	Budget	District Contribution		Expended	Expended to Budget
		Increase	Received		
1996/97	6,486,484		6,486,484	6,408,809	98.8%
		1.9%			
1997/98	6,608,254		6,608,254	6,476,412	98.0%
		5.3%			
1998/99	6,958,414		6,958,414	6,344,782	91.2%
		2.9%			
1999/00	7,161,867		7,161,867	6,619,005	92.4%
		3.2%			
2000/01	7,389,170		7,389,170	7,350,663	99.5%
		2.9%			
2001/02	7,601,680		7,601,680	7,569,570	99.6%
		4.7%			
2002/03	7,960,035		7,960,035	7,855,479	98.7%
		7.6%			
2003/04	8,562,076		8,562,076	8,508,001	99.4%
		7.7%			
2004/05	9,219,922		9,219,922	9,146,980	99.2%
		6.5%			
2005/06	9,818,431		9,818,431	9,750,350	99.3%
		6.2%			
2006/07	10,432,069		10,432,069	10,395,225	99.6%
		4.0%			
2007/08	10,853,621		10,853,621	10,752,593	99.1%
		5.0%			
2008/09	11,393,045		11,393,045	11,102,714	97.5%
		4.7%			
2009/10	11,925,698		11,925,698	11,493,498	96.4%
		3.5%			
2010/11	12,339,116		12,339,116	11,853,933	96.1%
		0.5%			
2011/12	12,404,498		12,265,133	11,091,906	89.4%
		-0.5%			
2012/13	12,343,347		12,343,347	11,224,308	90.9%
		0.8%			
2013/14	12,445,338		12,445,338	11,350,463	91.2%
		2.1%			
2014/15	12,706,456		12,706,456	11,985,229 Est	94.3%
		1.9%			
2015/16	12,953,977		12,953,977		

**EXPLANATION OF THE MAJOR EXPENDITURE FUNCTIONS/OBJECTS**  
**Lancaster County Career & Technology Center Budget**

The format of the proposed budget is from the Manual of Accounting and Related Financial Procedures of Pennsylvania School Systems as prepared by Pennsylvania Department of Education.

The following statements will serve as a brief summary of the various functions performed to accomplish the objectives of the Lancaster County Career & Technology center.

**1000 INSTRUCTION** – Those activities dealing directly with the interaction between teachers and students.

**1200 SPECIAL PROGRAMS** – Activities for those students identified as having special needs.

**1300 VOCATIONAL EDUCATION** – Approved programs which provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields.

**1400 OTHER INSTRUCTIONAL PROGRAMS** – Elementary/Secondary – Activities that provide grade K-12 students with learning experiences not included in the function codes 1100, 1200, 1300, 1500 and 1600. LCCTC uses this function for Student Assistance Program activities.

**1600 ADULT VOCATIONAL EDUCATION** – Activities designed to meet immediate and long range educational objectives of adults and youth who have left or completed high school in preparation for entrance into the labor market or who desire to acquire new or updated skills.

**2000 SUPPORTING SERVICES** – Those services which provide administrative, technical and logistical support to facilitate and enhance instruction.

**2100 PUPIL PERSONNEL** – Activities designed to assess and improve the well-being of students and to supplement the teaching process.

**2200 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES** – Activities designed to provide specialized curriculum assistance to teachers and/or LEAs in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

**2300 ADMINISTRATION** – Activities concerned with establishing and administering policy in connection with operating the system.

**2400 PUPIL HEALTH** – Activities that provide students with appropriate nurse services

**2500 BUSINESS** – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the system.

**2600 OPERATING AND MAINTENANCE** – Activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair.

**2700 STUDENT TRANSPORTATION** – Activities concerned with the conveyance of students to and from school.

**2800 TECHNOLOGY** – Those activities concerned with coordinating, planning, researching, developing and evaluating the LEA's Technology functions.

**3000 OPERATING OF NON-INSTRUCTIONAL SERVICES** – Extra-curricular. For LCCTC this is Skills USA, FFA, HOSA and National Technical Honor Society.

**4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES** – Activities concerned with the remodeling of buildings, the construction of buildings, and additions to buildings.

**5000 OTHER EXPENDITURES** – Debt Service, Fund Transfers and Budgetary Reserve funds are included within this function.

The following statements will serve as a brief summary of the object code (service or goods) to be obtained as a result of the budgeted expenditures within each function.

**100 Salaries** – Gross salaries budgeted for employees of the system who are considered to be in positions of a permanent nature or hired temporarily, including substitutes.

**200 Employee Benefits** – Amounts paid by the system on behalf of employees. Included are vision, retirement, FICA, group insurance, workers' compensation, tuition reimbursement and unemployment compensation.

**300 Purchased Professional and Technical Services** – Services, which by their nature, require persons or firms with specialized skills and knowledge. Included are legal, auditing, and architectural services.

**400 Purchased Property Services** – Services purchased to operate, repair, and maintain property owned by the system. Included are disposal services, electricity (other than heating), water/sewage, and construction services for renovating and remodeling paid to contractors (not employees of the system).

**500 Other Purchased Services** – Services rendered by organizations or personnel and not applicable to 300 or 400 services. Included are transportation, fire and liability insurance, communications, advertising, and travel.

**600 Supplies** – Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use. Included are general supplies, electricity and natural gas used for heating purposes, gasoline, books and periodicals.

**700 Property** – Expenditures for fixed assets including initial equipment, additional equipment, and replacement of equipment.

**800 Other** – Amounts paid for expenditures not otherwise classified in the 100 to 700 objects. Included are dues and fees.

**900 Other Uses and Funds** – Classifies transactions which are not properly recorded as expenditures but require budgetary and accounting control. Included are fund transfers and debt service payment.

Lancaster County Career & Technology Center  
Funding Formula - Estimate  
2015/16

District	2012/13 ADMs Actual	2013/14 ADMs Actual	2014/15 ADMs Estimate *	Total	%	2014/15 Fund Form %	As Comp or +/- 15.00%	+/- 15%	District Share of 0.079%	2015/16 Share Estimate
Cocalico	62.424	63.207	68.000	193.631	6.292%	5.875%	6.292%		0.005%	6.297%
Columbia	24.911	29.045	25.000	78.956	2.566%	2.864%	2.566%		0.002%	2.568%
CV	75.990	82.373	100.500	258.863	8.411%	7.246%	8.333%	+15%	0.000%	8.333%
Donegal	40.842	38.465	39.000	118.307	3.844%	4.158%	3.844%		0.003%	3.848%
Elanco	93.855	71.656	83.500	249.011	8.091%	8.209%	8.091%		0.007%	8.098%
E-town	81.441	72.003	69.000	222.444	7.228%	8.335%	7.228%		0.006%	7.234%
Ephrata	63.728	83.291	65.500	212.519	6.906%	6.768%	6.906%		0.006%	6.911%
Hempfield	73.377	63.856	75.000	212.233	6.896%	7.076%	6.896%		0.006%	6.902%
L-S	42.655	48.709	27.500	118.864	3.862%	4.115%	3.862%		0.003%	3.866%
SD of Lanc	55.229	55.619	59.000	169.848	5.519%	5.282%	5.519%		0.005%	5.524%
Man Cen	43.662	57.909	54.000	155.571	5.055%	5.498%	5.055%		0.004%	5.059%
Man Twp	44.731	35.629	32.500	112.860	3.667%	4.108%	3.667%		0.003%	3.670%
Penn Manor	111.765	125.890	125.000	362.655	11.784%	12.070%	11.784%		0.010%	11.794%
Pequea Val	47.088	43.336	47.000	137.424	4.465%	4.518%	4.465%		0.004%	4.469%
Solanco	82.864	96.107	85.500	264.471	8.594%	7.694%	8.594%		0.007%	8.601%
Warwick	73.275	66.591	70.000	209.866	6.819%	6.185%	6.819%		0.006%	6.825%
	1,017.837	1,033.686	1,026.000	3,077.523	100.000%	100.000%	99.921%		0.079%	100.000%

\* - ADMs based on October 2014 data, will be updated when actual ADMs are available

Lancaster County Career & Technology Center  
Direct Payment Schedule - Estimate  
2015/16

District	Market Value*	Capital Expenses 345,500	ADM % ** (Est.)	District Share of Operating Expenses 13,908,477	Total Expenses 14,253,977	Less Voc. Ed. Subs. (Est.)	2015/16 Estimated Payment	2014/15 Act. Share (Info. Only)
Cocalico	4.675%	16,152.13	6.297%	875,844.61	891,996.74	86,159.84	805,836.90	731,887.30
Columbia	1.042%	3,600.11	2.568%	357,141.87	360,741.98	31,676.41	329,065.57	335,772.57
CV	8.390%	28,987.45	8.333%	1,158,963.49	1,187,950.94	127,339.18	1,060,611.76	939,313.96
Donegal	3.673%	12,690.22	3.848%	535,128.65	547,818.87	49,415.20	498,403.67	526,832.53
Elanco	6.819%	23,559.65	8.098%	1,126,350.19	1,149,909.84	105,799.22	1,044,110.62	1,069,166.53
E-Town	4.878%	16,853.49	7.234%	1,006,167.04	1,023,020.53	87,426.90	935,593.63	1,051,523.28
Ephrata	5.935%	20,505.43	6.911%	961,270.48	981,775.91	82,992.20	898,783.71	835,847.03
Hempfield	11.299%	39,038.05	6.902%	959,976.99	999,015.04	95,029.24	903,985.80	931,736.53
L-S	5.153%	17,803.62	3.866%	537,646.09	555,449.71	34,844.05	520,605.66	521,980.11
Lancaster	8.569%	29,605.90	5.524%	768,262.54	797,868.44	74,756.34	723,112.10	637,465.40
MC	5.448%	18,822.84	5.059%	703,685.49	722,508.33	68,421.05	654,087.28	708,747.73
MT	9.798%	33,852.09	3.670%	510,496.74	544,348.83	41,179.34	503,169.49	560,869.43
PM	7.511%	25,950.46	11.794%	1,640,395.69	1,666,346.15	158,382.08	1,507,964.07	1,523,984.62
PV	4.177%	14,431.54	4.469%	621,597.65	636,029.19	59,551.66	576,477.53	585,554.83
Solanco	6.273%	21,673.22	8.601%	1,196,268.11	1,217,941.33	108,333.33	1,109,608.00	963,836.28
Warwick	6.360%	21,973.80	6.825%	949,281.37	971,255.17	88,693.96	882,561.21	781,937.87
<b>Total</b>	<b>100.00%</b>	<b>345,500.00</b>	<b>100.000%</b>	<b>13,908,477.00</b>	<b>14,253,977.00</b>	<b>1,300,000.00</b>	<b>12,953,977.00</b>	<b>12,706,456.00</b>

\* 7/31/14 STEB Certification - will be updated with 6/30/15 certification when available

\*\* see reverse side

Lancaster County Career & Technology Center  
Bond Repayment - Estimate  
2015/16

SCHOOL	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Total	Interest	Principal	Total	Interest	Principal	Total
			379,418.13	0.00	379,418.13	379,418.13	570,000.00	949,418.13	758,836.26	570,000.00	1,328,836.26
Cocalico	1,606,185,081	4.675%	17,737.80	0.00	17,737.80	17,737.80	26,647.50	44,385.30	35,475.60	26,647.50	62,123.10
Columbia	357,839,552	1.042%	3,953.54	0.00	3,953.54	3,953.54	5,939.40	9,892.94	7,907.08	5,939.40	13,846.48
CV	2,882,192,258	8.390%	31,833.18	0.00	31,833.18	31,833.18	47,823.00	79,656.18	63,666.36	47,823.00	111,489.36
Donegal	1,261,872,547	3.673%	13,936.03	0.00	13,936.03	13,936.03	20,936.10	34,872.13	27,872.06	20,936.10	48,808.16
Elanco	2,342,646,320	6.819%	25,872.52	0.00	25,872.52	25,872.52	38,868.30	64,740.82	51,745.04	38,868.30	90,613.34
E-Town	1,675,709,713	4.878%	18,508.02	0.00	18,508.02	18,508.02	27,804.60	46,312.62	37,016.04	27,804.60	64,820.64
Ephrata	2,038,877,496	5.935%	22,518.47	0.00	22,518.47	22,518.47	33,829.50	56,347.97	45,036.94	33,829.50	78,866.44
Hempfield	3,881,781,063	11.299%	42,870.43	0.00	42,870.43	42,870.43	64,404.30	107,274.73	85,740.86	64,404.30	150,145.16
L-S	1,770,293,769	5.153%	19,551.42	0.00	19,551.42	19,551.42	29,372.10	48,923.52	39,102.84	29,372.10	68,474.94
Lancaster	2,943,588,741	8.569%	32,512.34	0.00	32,512.34	32,512.34	48,843.30	81,355.64	65,024.68	48,843.30	113,867.98
MC	1,871,554,414	5.448%	20,670.70	0.00	20,670.70	20,670.70	31,053.60	51,724.30	41,341.40	31,053.60	72,395.00
MT	3,366,074,883	9.798%	37,175.39	0.00	37,175.39	37,175.39	55,848.60	93,023.99	74,350.78	55,848.60	130,199.38
PM	2,580,129,624	7.511%	28,498.10	0.00	28,498.10	28,498.10	42,812.70	71,310.80	56,996.20	42,812.70	99,808.90
PV	1,435,003,698	4.177%	15,848.30	0.00	15,848.30	15,848.30	23,808.90	39,657.20	31,696.60	23,808.90	55,505.50
Solanco	2,154,824,278	6.273%	23,800.90	0.00	23,800.90	23,800.90	35,756.10	59,557.00	47,601.80	35,756.10	83,357.90
Warwick	2,184,765,980	6.360%	24,130.99	0.00	24,130.99	24,130.99	36,252.00	60,382.99	48,261.98	36,252.00	84,513.98
Total	34,353,339,417	100.000%	379,418.13	0.00	379,418.13	379,418.13	570,000.00	949,418.13	758,836.26	570,000.00	1,328,836.26

(1) - 7/31/14 STEB Certification - will be updated once 7/31/15 figures are available

Payment based on actual Bonds from 2012, 2013 and 2014 Series

# REVENUE AND OTHER FINANCING SOURCES

CODE CATEGORY	2014/2015 BUDGET	2014/2015 ESTIMATED	2015/2016 PROPOSED
<b>6000 REVENUE FROM LOCAL SOURCES</b>			
<b>6500 Earnings on Investments</b>	3,500	10,000	10,000
<b>6800 Revenue from Intermediate Sources (Indirect Costs)</b>	11,000	10,000	10,000
<b>6900 Other Revenue From Local Sources</b>			
6910 Rentals	50,000	60,000	60,000
6920 Contributions & Donations from Private Sources	25,000	-	-
6940 Tuition from Patrons	250,000	275,000	275,000
6980 Revenue from Community Services Activities			
6990 Miscellaneous Revenue	7,500	10,000	10,000
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<u>347,000</u>	<u>365,000</u>	<u>365,000</u>

CODE CATEGORY	2014/2015 BUDGET	2014/2015 ESTIMATED	2015/2016 PROPOSED
<b>7000 REVENUE FROM STATE SOURCES</b>			
<b>7200 Subsidies for Specific Educational Programs</b>			
7210 Homebound Instruction			
7220 Vocational Educational (Adult)	150,000	150,000	175,000
7220 Vocational Educational (Secondary)	1,300,000	1,300,000	1,300,000
7230 Vocational Education-Capital Outlay			
7240 Driver Education-Student			
7250 Migratory Children			
7270 Special Ed of Exceptional Pupils			
7290 Other			
<b>7300 Subsidies for Non-Educational Programs</b>			
7310 Transportation (Regular & Additional)			
7320 Rental Sinking Fund Payments			
7350 Sewage Treatment Operation			
<b>7400 Vocational Training of the Unemployed</b>			
<b>7500 Extra Grants</b>			
<b>7700 Revenue for Nonpublic Program Subsidies</b>			
7810 Revenue for FICA Payment	276,227	255,658	271,689
7820 Revenue for Retirement Payment	<u>769,464</u>	<u>715,174</u>	<u>917,703</u>
<b>REVENUE FROM STATE SOURCES</b>	<b>2,495,691</b>	<b>2,420,832</b>	<b>2,664,392</b>

CODE CATEGORY	2014/2015 BUDGET	2014/2015 ESTIMATED	2015/2016 PROPOSED
<b>8000 REVENUE FROM FEDERAL SOURCES</b>			
<b>8300 Restricted Grants-In-Aid from Federal Gov't</b>			
8310 Payments for Federally Impacted Areas-P.L.			
8320 Energy Conservation Grants (Ta) ECM			
8390 Other Federal Programs & Grants			
<b>8500 Restricted Grants-In-Aid from the Fed Gov't through the Commonwealth</b>			
8310 Elementary & Secondary (ESA)			
8511 ESEA Title IV			
8512 Education of Handicapped Children			
8513 Education of Disadvantaged Children			
8520 Vocational Education	1,006,407	1,054,462	1,054,462
8521 Vocational Ed Operating Expenditures			
8522 Vocational Education-Capital Outlay			
8540 Nutrition Education & Training			
8560 Federal Block Grants			
<b>8600 Other Restricted Grants-In-Aid from the Fed Gov't through the Commonwealth</b>			
8610 Driver Education for Students			
8640 Economic Opportunity Act (Headstart)			
8650 Energy Conservation Grants (TA) ECM			
8690 Other Federal Grants			
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>1,006,407</b>	<b>1,054,462</b>	<b>1,054,462</b>

CODE CATEGORY	2014/2015 BUDGET	2014/2015 ESTIMATED	2015/2016 PROPOSED
<b>9000 OTHER FINANCING SOURCES</b>			
<b>9100 OTHER FINANCING SOURCES</b>			
<b>9200 PROCEEDS FROM EXTENDED TERM FINANCING</b>			
<b>9300 INTERFUND TRANSFER</b>			
9310 Special Revenue Fund Transfers			
9320 Capital Reserve Fund Transfers			
9330 Capital Projects Fund Transfers			
9340 Debt Services Fund Transfers			
9360 Internal Service Fund Transfers			
9370 Trust and Agency Fund Transfers			
<b>9400 Sale of or Compensation for Loss of Fixed Assets</b>	2,000	2,000	2,000
<b>9500 Refunds of Prior Years' Expenditures</b>			
<b>6900 Other Revenue from Local Sources</b>			
6944 Receipts from other PA LEA's			
6944.1 Math Tutor Revenue			
6945 Receipts from Out-of-State LEA's			
6946 District Revenue - Bond Payment	1,332,000	1,329,142	1,328,836
6946 Recpt-Member Dists-AVTS/Spec Jointure-Operations	12,706,456	11,985,229	12,953,977
6946 Recpt-Member Dists-AVTS/Spec Jointure-Capital Reserve			-
<b>Total Other Sources</b>	<u>14,040,456</u>	<u>13,316,371</u>	<u>14,284,813</u>
<b>TOTAL EST. REVENUE &amp; OTHER FINANCING SOURCES</b>	17,889,554	17,156,665	18,368,667

Budget:revoutlay 15 16

## EXPENDITURES AND OTHER OUTLAYS - DETAILED

Function	Description Object	2014/15 Budget	2014/15 Estimate	2015/16 Proposed
<b>12/1300</b>	<b>Vocational Ed</b>	<b>7,526,300</b>	<b>6,884,660</b>	<b>7,717,706</b>
	100 Salaries	4,293,160	3,846,252	4,182,983
	200 Employee Benefits	2,516,040	2,218,088	2,682,223
	300 Purchased Professional Services	10,000	113,820	134,000
	400 Purchases Property Services	101,000	100,000	100,000
	500 Other Purchased Services	121,500	102,000	114,000
	600 Supplies	334,000	354,500	354,500
	700 Equipment	145,000	145,000	145,000
	800 Other	5,600	5,000	5,000
<b>1400</b>	<b>Student Assistance Program</b>	<b>12,400</b>	<b>8,100</b>	<b>6,100</b>
	100 Salaries	0	0	0
	200 Employee Benefits	0	0	0
	300 Purchased Professional Services	12,000	8,000	6,000
	400 Purchases Property Services	0	0	0
	500 Other Purchased Services	0	0	0
	600 Supplies	400	100	100
	700 Equipment	0	0	0
	800 Other	0	0	0
<b>1600</b>	<b>Adult Ed</b>	<b>0</b>	<b>0</b>	<b>0</b>
	100 Salaries	0	0	0
	200 Employee Benefits	0	0	0
	300 Purchased Professional Services	0	0	0
	400 Purchases Property Services	0	0	0
	500 Other Purchased Services	0	0	0
	600 Supplies	0	0	0
	700 Equipment	0	0	0
	800 Other	0	0	0
<b>2100</b>	<b>Guidance Services</b>	<b>723,375</b>	<b>717,270</b>	<b>758,366</b>
	100 Salaries	434,081	434,223	442,668
	200 Employee Benefits	267,994	258,747	291,398
	300 Purchased Professional Services	1,000	2,500	2,500
	400 Purchases Property Services	2,000	2,000	2,000
	500 Other Purchased Services	14,000	14,000	14,000
	600 Supplies	4,000	4,000	4,000
	700 Equipment	0	1,500	1,500
	800 Other	300	300	300
<b>2200</b>	<b>Curriculum Office</b>	<b>214,440</b>	<b>210,381</b>	<b>229,453</b>
	100 Salaries	117,537	117,545	120,887
	200 Employee Benefits	78,003	73,636	84,666

Function	Description Object	2014/15 Budget	2014/15 Estimate	2015/16 Proposed
	300 Purchased Professional Services	700	1,000	700
	400 Purchases Property Services	0	500	500
	500 Other Purchased Services	10,000	10,000	15,000
	600 Supplies	8,000	6,500	6,500
	700 Equipment	0	1,000	1,000
	800 Other	200	200	200
<b>2300 Administration</b>		<b>2,216,880</b>	<b>2,157,496</b>	<b>2,242,975</b>
	100 Salaries	1,195,576	1,110,606	1,132,107
	200 Employee Benefits	684,304	626,586	701,674
	300 Purchased Professional Services	135,500	201,004	202,394
	400 Purchases Property Services	28,100	23,100	23,100
	500 Other Purchased Services	91,700	99,700	88,700
	600 Supplies	69,200	78,500	78,500
	700 Equipment	3,500	6,500	6,500
	800 Other	9,000	11,500	10,000
<b>2400 Pupil Health</b>		<b>103,284</b>	<b>95,354</b>	<b>103,523</b>
	100 Salaries	70,385	64,958	66,809
	200 Employee Benefits	21,499	19,496	23,314
	300 Purchased Professional Services	4,000	6,000	6,000
	400 Purchases Property Services	0	0	500
	500 Other Purchased Services	1,400	1,400	1,400
	600 Supplies	5,500	3,000	4,500
	700 Equipment	0	0	500
	800 Other	500	500	500
<b>2500 Business Affairs</b>		<b>547,324</b>	<b>552,703</b>	<b>581,966</b>
	100 Salaries	297,801	304,057	312,287
	200 Employee Benefits	175,523	172,146	195,179
	300 Purchased Professional Services	20,000	0	0
	400 Purchases Property Services	6,500	6,500	6,500
	500 Other Purchased Services	36,000	31,000	31,000
	600 Supplies	4,500	25,000	25,000
	700 Equipment	1,000	1,000	1,000
	800 Other	6,000	13,000	11,000
<b>2600 Operations/Maintenance</b>		<b>2,407,542</b>	<b>2,364,521</b>	<b>2,452,842</b>
	100 Salaries	573,625	567,275	600,444
	200 Employee Benefits	400,417	383,246	437,398
	300 Purchased Professional Services	28,000	33,000	25,500
	400 Purchases Property Services	766,500	729,500	732,500
	500 Other Purchased Services	130,000	132,500	145,000
	600 Supplies	475,000	465,000	468,000
	700 Equipment	30,000	50,000	40,000
	800 Other	4,000	4,000	4,000

Function	Description Object	2014/15 Budget	2014/15 Estimate	2015/16 Proposed
<b>2700</b>	<b>Transportation</b>	<b>1,090,000</b>	<b>1,111,000</b>	<b>1,144,330</b>
	100 Salaries	0	0	0
	200 Employee Benefits	0	0	0
	300 Purchased Professional Services	0	0	0
	400 Purchases Property Services	0	0	0
	500 Other Purchased Services	1,090,000	1,111,000	1,144,330
	600 Supplies	0	0	0
	700 Equipment	0	0	0
	800 Other	0	0	0
<b>2800</b>	<b>Technology Office</b>	<b>600,150</b>	<b>631,203</b>	<b>634,008</b>
	100 Salaries	224,566	224,047	229,878
	200 Employee Benefits	141,795	135,456	152,680
	300 Purchased Professional Services	15,000	25,000	24,000
	400 Purchases Property Services	12,000	50,000	30,750
	500 Other Purchased Services	15,789	5,700	5,700
	600 Supplies	40,000	40,000	40,000
	700 Equipment	150,000	150,000	150,000
	800 Other	1,000	1,000	1,000
<b>3200</b>	<b>Student Activities</b>	<b>34,452</b>	<b>40,373</b>	<b>39,100</b>
	100 Salaries	14,900	14,900	14,900
	200 Employee Benefits	4,552	4,473	5,200
	300 Purchased Professional Services	1,000	1,000	1,000
	400 Purchases Property Services	0	0	0
	500 Other Purchased Services	14,000	20,000	18,000
	600 Supplies	0	0	0
	700 Equipment	0	0	0
	800 Other	0	0	0
<b>5100</b>	<b>Bond Payments</b>	<b>1,332,000</b>	<b>1,329,142</b>	<b>1,328,836</b>
	800 Interest	420,000	719,142	758,836
	900 Principal	912,000	610,000	570,000
<b>5900</b>	<b>Budgetary Reserve</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>
	800 Other	75,000	0	75,000
<b>Secondary/Post Sec Perkins</b>		<b>1,006,407</b>	<b>1,054,462</b>	<b>1,054,462</b>
<b>Grand Total</b>		<b>17,889,554</b>	<b>17,156,665</b>	<b>18,368,667</b>