

**2023-2024
GENERAL
FUND
BUDGET**

JEFF TECH



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2023-2024 PROPOSED GENERAL FUND BUDGET

The goal of the faculty and staff at Jeff Tech is that our students graduate with industry recognized credentials, trained in emerging career trends and placed in a high demand career with exposure to postsecondary opportunities

SECONDARY PROGRAMS, CAREER AND TECHNICAL PROGRAMS AND FACILITY

THESE ARE THE AREAS OF THE BUDGET FUNDED PRIMARILY THROUGH DISTRICT FUNDS

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FULL GENERAL FUND BUDGET-INCLUDING DISTRICT FUNDED, PN, CDL, ADULT PROGRAMS AND GRANT FUNDED EXPENDITURES

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2023-2024 GENERAL FUND BUDGET CALENDAR

December, 2022	Planning meetings begin for 2023-2024. District percentages are developed based on the formula and confirmed with the sending schools
January, 2023	Preliminary budget summary by major expense category presented to the Professional Advisory Committee and the Joint Operating Committee for review and discussion
February, 2023	Preliminary budget summary by major expense category presented to the Professional Advisory Committee and the Joint Operating Committee for review and discussion
March, 2023	Preliminary budget summary by major expense category presented to the Professional Advisory Committee and the Joint Operating Committee for review and discussion
April 24, 2023	Proposed Jeff Tech General Fund Budget is presented to the Joint Operating Committee for approval to forward to the full JCDAVT Board for mail ballot vote and approval at the May 22, JOC Meeting
May 22, 2023	Results of the mail ballot vote are announced

FUNDS AVAILABLE TO THE SCHOOL

Unassigned Fund Balance, Fiscal Year ending 6/30/2022:	\$	160,079
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Under the Articles of Agreement of the school, the committee is authorized and directed to establish a fund balance consistent with the Pennsylvania School Code, as amended. The fund balance shall not exceed two percent (2%) of the current year district funded budget

Committed Fund Balances for Fiscal Year ending 6/30/2022:

PN Program:	\$	141,995
Adult Programs:	\$	122,456
Holiday Dinner:	\$	3,148
Backpack Program:	\$	5,308
Capital Projects Fund Balance, Fiscal Year ending 6/30/2022	\$	403,285
Projected Capital Projects Fund Balance, Fiscal Year ending 6/30/2023*	\$	470,072

\$96,213 from the Capital Projects account was set aside by the JOC on 6/23/2013

This amount was directed to be used for new programs.

*An additional fund transfer to Capital Projects will be presented in June, 2023 for JOC approval

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2023-2024 PROPOSED GENERAL FUND BUDGET HIGHLIGHTS AND INFORMATION

The total amount of the Jeff Tech Proposed General Fund Budget for 2023-2024 is \$11,707,990. This amount includes the secondary and career and technical programs, facility costs, debt service, practical nursing, adult programs and grant expenditures. The budget shows a increase of 2.24% over the 2022-2023 General Fund Budget. The proposed General Fund Revenue is \$11,754,878.

The General Fund budgeted revenue is \$46,888 higher than the budgeted expenses.

This surplus represents projected Adult program profits.

Adult program profits are retained by the school to support adult programs and the Farm to Refrigerator project.

There is \$710,000 budgeted for the Farm to Refrigerator Project.

This project is funded from a \$1,125,000 federal appropriation and a \$1,100,000 state matching grant to start a training program for meat cutters. More information is on pages 28-29 of this packet.

	Total	Increase over Prior Year
Budget for Secondary Programs, CTE Programs and Facility:	\$ 8,534,290	7.63%
Estimated District Contributions	\$ 6,582,043	6.56%
83.49% of the secondary budget is attributed to salaries and benefits		
22.88% of the budget is funded by non-district funds (other revenue)		

There is a Capital Fund transfer budgeted in the 2023-2024 budget.

This is a funded transfer in the amount of \$60,000.

The \$60,000 transfer has been budgeted since the establishment of the Capital Projects Fund on 4-25-2011.

In order to prepare for upcoming Capital Projects, a motion to transfer additional funds will be presented to the JOC in June, 2023.

The Capital Projects projection to year 2030 is on page three (3) of this packet for review.

Information on historical Capital Project spending is on page twenty-one (21) of this packet.

Jeff Tech Capital Plan to 2033

Maintenance	Purchase Date	Life Expectancy	Replacement Date	Replacement Cost
Kubota	2005	20	2025	\$45,000
2014 F250	2014	15	2029	\$75,000
Flooring	Purchase Date	Life Expectancy	Replacement Date	Replacement Cost
Carpeting				
IT (Material Only)	2005	20	2025	\$43,000
VCT				
Café 4,200 sq ft	2005	20	2025	\$46,200
Shop Hallway 3,000 sq ft	2005	23	2028	\$28,500
Student Services	2005	24	2029	\$24,700
Classrooms Upstairs	2005	26	2031	\$114,000
Classrooms Downstairs	2005	27	2032	\$95,000
Electrical	Purchase Date	Life Expectancy	Replacement Date	Replacement Cost
UPS-Server Room	2016	10	2026	\$35,000
Transfer Switches	2005	25	2030	\$30,000
HVAC	Purchase Date	Life Expectancy	Replacement Date	Replacement Cost
Boiler/ Tank Domestic	2005	18	2023	\$45,000
RAHU #1	2005	22	2027	\$26,000
Building Automation System Replacement/ Upgrade	2005	19	2024	\$500,000
Walkins	2005	25	2030	\$75,000
Boiler #1	2005	25	2030	\$25,000
Boiler #2	2005	25	2030	\$25,000
Building - General	Purchase Date	Life Expectancy	Replacement Date	Replacement Cost
Water Proofing Main Building (Lime Stone)	2017	7	2024	\$35,000
School Roof Restore * Total Replacement 2.5 Million	2005	20	2025	\$1,750,000
Parking lot Asphalt sealing/line painting	2022	3	2025	\$25,000
Air Compressor - Main Building	2005	20	2025	\$30,000
Gym Floor	2010	15	2025	\$17,000
Boys Locker Room Locker Upgrade			2026	\$100,000
Parking lot Asphalt	2015	12	2027	\$500,000
Cafeteria Tables	2005	22	2027	\$65,000
Door Access Control	2020	8	2028	\$80,000
Garage Doors Main Building	2008	20	2028	\$40,000
Classroom Door Hardware			2029	\$47,500
Elevator Controller	2005	25	2030	\$45,000
Corridor Locker Upgrade			2031	\$300,000
Air Compressor - Annex Building	2018	15	2033	\$15,000
Other Needs/Wants				Cost
Pond Repair			2023	\$35,000
Gym Divider			2024	\$13,000
Lockers (Corridor & Welding)			2023	\$13,000

Costs by Year	
Year	Cost
2023	\$93,000
2024	\$548,000
2025	\$1,956,200
2026	\$135,000
2027	\$591,000
2028	\$148,500
2029	\$147,200
2030	\$200,000
2031	\$414,000
2032	\$95,000
2033	\$15,000
Total	\$3,818,900

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FUNDING FORMULA FOR OPERATING EXPENDITURES AND DEBT SERVICE 2023-2024

ADM information below from the last completed year which is 2021-2022

*Start with everyone's **resident** totals (residents reported in PIMS) reported to PDE for Aggregate Days Membership

Do not include Cyber Charter Schools membership that is reported on the school's behalf by the Cyber Charter

	ADM 9	ADM 10	ADM 11	ADM Jeff Tech	Totals	% of Total
Brockway	10,682.00	13,424.00	10,854.00	7,750.00	42,710.00	12.1299%
Brookville	14,644.00	15,412.00	17,348.00	14,229.50	61,633.50	17.5042%
DuBois	39,705.00	38,580.00	45,203.00	36,481.00	159,969.00	45.4321%
Punxsy	25,862.00	23,225.00	20,188.92	18,517.50	87,793.42	24.9338%
Totals	90,893.00	90,641.00	93,593.92	76,978.00	352,105.92	100.0000%

The membership information above was received from the home schools and reported to PDE for school year 2021-22

50 % of the Operating Budget, Debt Service and Allocated Slots based on enrollment as of October 1 from prior three completed years
OCTOBER FIRST ENROLLMENT NUMBERS FROM THE PAST THREE COMPLETED YEARS

	1-Oct-19	1-Oct-20	1-Oct-21	AVERAGE	% of Total
Brockway	40.00	33.00	45.00	39.33	9.5974%
Brookville	58.00	65.50	82.00	68.50	16.7141%
DuBois	170.00	192.00	222.00	194.67	47.4990%
Punxsy	105.00	109.00	108.00	107.33	26.1895%
Totals	373.00	399.50	457.00	409.83	100.0000%

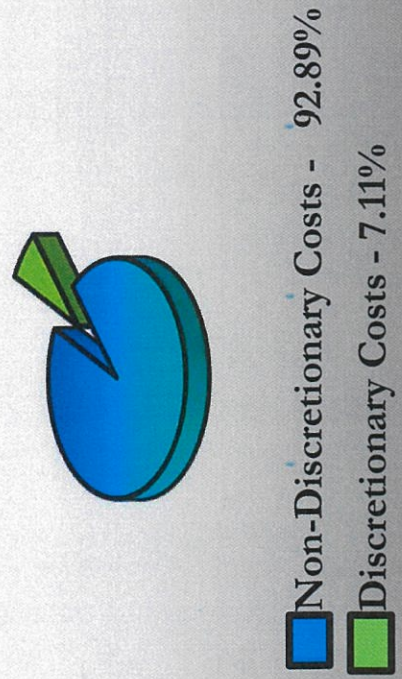
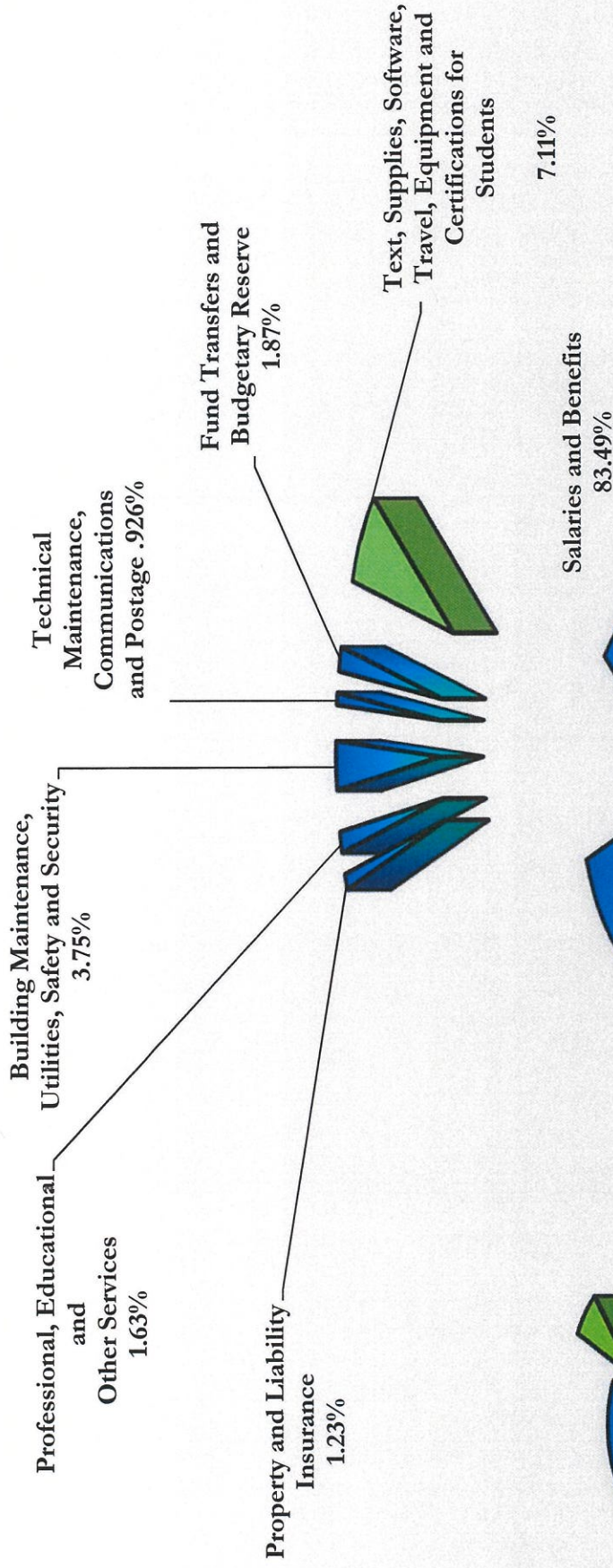
Sending School Slots and Budget Percentage

Aggregate Daily Average Enrollment

	Aggregate Daily Membership Method	50% of Each Method	2023-2024 DISTRICT OPERATING EXPENSES	Increase or Decrease over 2022-2023 Share
Brockway	12.1299%	9.5974%	10.86364%	-0.4387%
Brookville	17.5042%	16.7141%	17.10918%	0.5006%
DuBois	45.4321%	47.4990%	46.46553%	-0.3733%
Punxsy	24.9338%	26.1895%	25.56166%	0.31144%
Totals	100.0000%	100.0000%	100.0000%	0.0000%

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PROPOSED BUDGET OVERVIEW 2023-2024
SECONDARY PROGRAMS, CTE AND FACILITY BUDGET
TOTAL BUDGET - \$8,530,790
DISTRICT'S SHARE - \$6,578,543



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DISCUSSION ON PSERS CONTRIBUTION RATES

The articles of agreement limit the funds that Jeff Tech is permitted to keep as fund balance.

We cannot designate a fund balance for future PSERS contributions

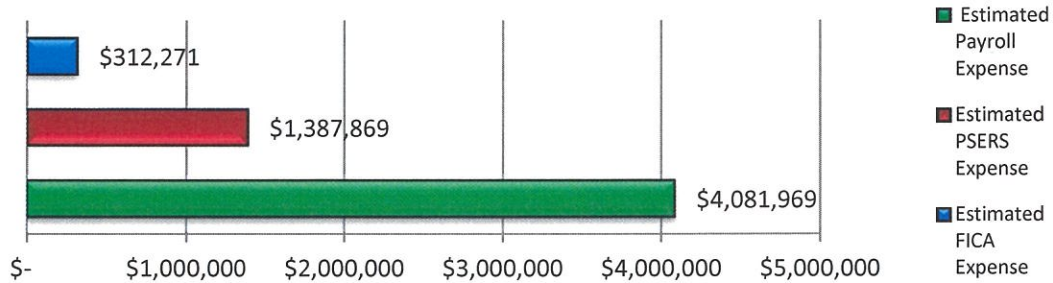
We will be dependent on the home schools to include Jeff Tech in their PSERS funding strategies

*This Chart was developed using PSERS Projection of Contribution Rates and Funded Ratios updated 12/16/2022.

The actual percentage increase has historically been higher than the PSERS projections.

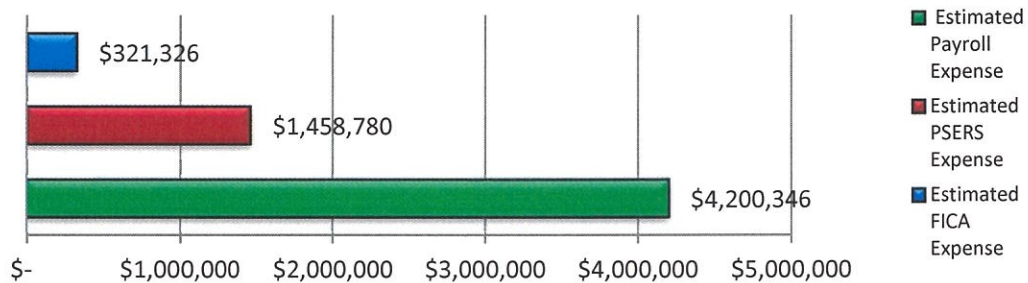
2023-2024

Approved Rate*
34.00%



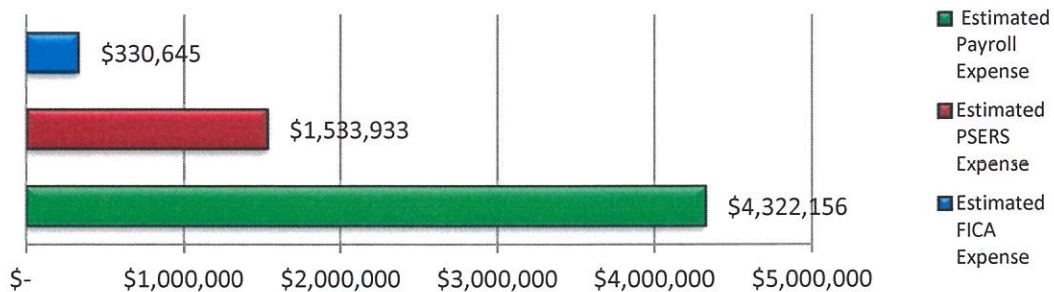
2024-2025

Projected Rate*
34.73%



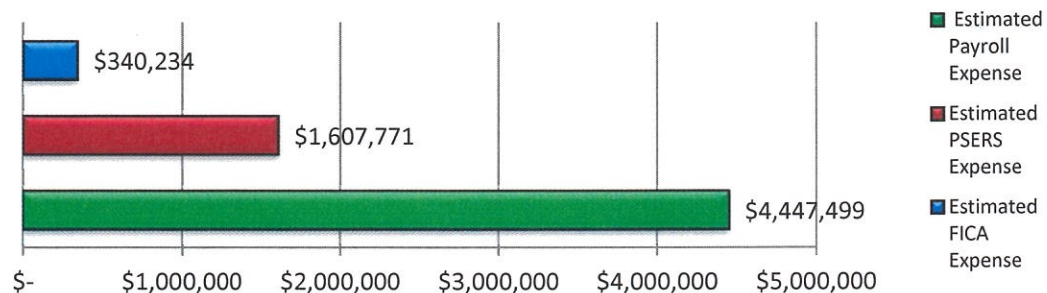
2025-2026

Projected Rate*
35.49%



2026-2027

Projected Rate*
36.15%



Salary projections assume a 2.9% annual increase.

PSERS Projection of Contribution and Funded Ratios published 12/16/22- page 7 of this packet

HISTORY OF EMPLOYER CONTRIBUTION RATES					
Fiscal Year	Employer Normal Cost %	Employer Pension Rate %	Act 5 Defined Contribution %*	Health Care Contributions %	Total Employer Contribution %
08/09	6.68	4.00	NA	0.76	4.76
09/10	7.35	4.00	NA	0.78	4.78
10/11	8.08	5.00	NA	0.64	5.64
11/12	8.12	8.00	NA	0.65	8.65
12/13	8.66	11.50	NA	0.86	12.36
13/14	8.57	16.00	NA	0.93	16.93
14/15	8.46	20.50	NA	0.90	21.40
15/16	8.38	25.00	NA	0.84	25.84
16/17	8.31	29.20	NA	0.83	30.03
17/18	7.70	31.74	NA	0.83	32.57
18/19	7.59	32.60	NA	0.83	33.43
19/20	7.49	33.36	0.09	0.84	34.29
20/21	7.37	33.51	0.18	0.82	34.51
21/22	7.20	33.99	0.15	0.80	34.94
22/23	6.07	34.31	0.20	0.75	35.26
23/24	5.86	33.09	0.27	0.64	34.00

*Estimated average DC contribution rate. The actual employer DC contribution rate will be based on each employer's Class T-G, Class T-H, and Class DC membership.

- The chart below shows the 7-year projected employer contribution rates using the June 30, 2022 valuation.

PROJECTED EMPLOYER CONTRIBUTION RATES AND TOTAL EMPLOYER CONTRIBUTIONS (Presumes a 7.00% rate of return)		
Fiscal Year Ending June	Total Employer Contribution Rate %	Projected Total Employer Contribution (thousands) \$
24/25	34.73	5,339,013
25/26	35.49	5,497,903
26/27	36.15	5,642,624
27/28	36.67	5,768,420
28/29	37.21	5,899,255
29/30	37.77	6,034,795
30/31	38.35	6,172,011

Investment Returns

- PSERS' rate of return for fiscal year ended June 30, 2022 was 2.23%. The Fund had plan net assets of \$71.2 billion at June 30, 2022.

About the Pennsylvania Public School Employees' Retirement System

PSERS, founded in 1917, began operations in 1919 to oversee a statewide defined benefit pension plan for public school employees. PSERS' role expanded upon the passage of Act 5 of 2017 to include oversight of two new hybrid options consisting of defined benefit and defined contribution (DC) components and a stand-alone DC plan. PSERS membership covers about 248,000 active, 247,000 retired school employees and 27,000 vested inactive members.

For more information visit PSERS' website at www.psers.pa.gov.

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2023-2024 PROPOSED BUDGET -OPERATING COST ESTIMATES AND DEBT SERVICE PAYMENTS

Funded Secondary and Operating Costs*	\$	8,534,290
(Less Federal Funding)	\$	192,332
(Less Other Funding)	\$	1,244,928

Total District Operating Budget	\$	7,097,030
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Subsidies are earned by students enrolled at Jeff Tech. Subsidies are not proportionally allocated

Brockway	10.8636%	% of District's Operating Costs	\$	770,996
		** Less Vocational Subsidy Estimate	\$	63,603
		Operating Cost Estimate	\$	707,393
		Debt Service Payment	\$	97,641
		Total Estimated Payment - Brockway	\$	805,034
Brookville	17.1092%	% of District's Operating Costs	\$	1,214,244
		** Less Vocational Subsidy Estimate	\$	97,485
		Operating Cost Estimate	\$	1,116,759
		Debt Service Payment	\$	153,775
		Total Estimated Payment - Brookville	\$	1,270,534
DuBois	46.4655%	% of District's Operating Costs	\$	3,297,672
		** Less Vocational Subsidy Estimate	\$	213,636
		Operating Cost Estimate	\$	3,084,037
		Debt Service Payment	\$	417,626
		Total Estimated Payment - DuBois	\$	3,501,663
Punxsutawney	25.5617%	% of District's Operating Costs	\$	1,814,119
		** Less Vocational Subsidy Estimate	\$	140,264
		Operating Cost Estimate	\$	1,673,855
		Debt Service Payment	\$	229,745
		Total Estimated Payment - Punxsutawney	\$	1,903,600

**PDE Estimated subsidy 2023-2024, (March 2023)

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OPERATING COST COMPARISON AND ESTIMATED DISTRICT PERCENTAGE CHANGE

	Percentage in 2022-2023%	Budgeted Operating Cost 2022-2023	Proposed Operating Cost 2023-2024	Increase	% Inc/Dec Over Prior Year
Brockway	11.3023%	\$ 705,069	\$ 707,393	\$ 2,324	0.330%
Brookville	16.6086%	\$ 1,030,866	\$ 1,116,759	\$ 85,893	8.332%
DuBois	46.8388%	\$ 2,906,803	\$ 3,084,037	\$ 177,234	6.097%
Punxsutawney	25.2502%	\$ 1,533,843	\$ 1,673,855	\$ 140,012	9.128%
Total	100.000%	\$ 6,176,581	\$ 6,582,043	\$ 405,462	6.565%
Vocational Subsidy		\$ 439,542	2022-2023 Adopted Budget		
		\$ 514,988	2023-2024 Proposed Budget		
		\$ 75,446	Estimated increase in Vocational Subsidies for 2023-2024		
Other Funding		\$ 1,100,836	2022-2023 Adopted Budget		
		\$ 1,244,928	2023-2024 Proposed Budget		
		\$ 144,092	Increase in other revenue estimate to offset District Costs		
Federal Funding		\$ 212,000	2022-202 Estimate Adopted Budget		
		\$ 192,332	2023-2024 Proposed Budget		
		\$ (19,668)	Decrease in projected federal revenue from Perkins		
Total		\$ 199,870	Increase in total other revenue for 2023-2024		
Net Effect		\$ 605,332	Proposed Increase to Secondary Programs		
		\$ (199,870)	Additional revenue available to offset costs		

4/24/2024

\$ 405,462

Proposed Increase to District Operating Costs

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ESTIMATED DEBT SERVICE PAYMENT AND ESTIMATED PDE REIMBURSEMENT

*PDE reimbursement amounts below are based on 2022-2023 MVAR. Actual reimbursement will be based on 2023-2024 MVAR.

Brockway	10.86364%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	97,641
	*	Estimated PDE Reimbursement-Paid to Brockway	\$	(59,423)
		Estimated Net Cost to Brockway	\$	38,218
Brookville	17.10918%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	153,775
	*	Estimated PDE Reimbursement-Paid to Brookville	\$	(70,921)
		Estimated Net Cost to Brookville	\$	82,854
DuBois	46.46553%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	417,626
	*	Estimated PDE Reimbursement-Paid to DuBois	\$	(223,426)
		Estimated Net Cost to DuBois	\$	194,200
Punxsutawney	25.56166%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	229,745
	*	Estimated PDE Reimbursement-Paid to Punxsy	\$	(129,544)
		Estimated Net Cost to Punxsy	\$	100,201

REMAINING DEBT SERVICE PRINCIPAL AND INTEREST PAYMENTS

Years	Date Due	Principal	Interest	Total
Remaining				
1	08/01/23		79,393.75	79,393.75
	2/1/2024	740,000.00	79,393.75	819,393.75
2	8/1/2024		67,831.25	67,831.25
	2/1/2025	765,000.00	67,831.25	832,831.25
3	8/1/2025		55,400.00	55,400.00
	2/1/2026	790,000.00	55,400.00	845,400.00
4	8/1/2026		42,562.50	42,562.50
	2/1/2027	810,000.00	42,562.50	852,562.50
5	8/1/2027		29,400.00	29,400.00
	2/1/2028	840,000.00	29,400.00	869,400.00
6	8/1/2028		15,225.00	15,225.00
	2/1/2029	870,000.00	15,225.00	885,225.00
		\$ 4,815,000.00	\$ 579,625.00	\$ 5,394,625.00

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REMAINING DEBT SERVICE PRINCIPAL AND INTEREST PAYMENTS PER SENDING SCHOOL

Amounts Below are based on 2023-2024 Formula Percentages and 2022-2023 MVAR*

*These are estimated amounts only. Each year the amounts below will change based on the formula and actual MVAR

		Estimated Remaining Debt Service Payments			
		10.86364%	17.10918%	46.46553%	25.56166%
		Brockway	Brookville	DuBois	Punxsutawney
Date Due	Principal & Interest				
08/01/23					
2/1/2024	898,787.50	97,641	153,775	417,626	229,745
8/1/2024					
2/1/2025	900,662.50	97,845	154,096	418,498	230,224
8/1/2025					
2/1/2026	900,800.00	97,860	154,119	418,561	230,259
8/1/2026					
2/1/2027	895,125.00	97,243	153,149	415,925	228,809
8/1/2027					
2/1/2028	898,800.00	97,642	153,777	417,632	229,748
8/1/2028					
2/1/2029	<u>900,450.00</u>	<u>97,822</u>	<u>154,060</u>	418,399	230,170
Total Remaining	\$ <u>5,394,625.00</u>	\$ <u>586,053</u>	\$ <u>922,976</u>	\$ <u>2,506,641</u>	\$ <u>1,378,956</u>

Estimated Net Total Cost Remaining

Amounts Below are based on 2023-2024 Formula Percentages and 2022-2023 MVAR*

	Brockway	Brookville	DuBois	Punxsutawney
Estimated Total Cost of Remaining Debt Service	586,053	922,976	2,506,641	1,378,956
Estimated Reimbursement	(356,662)	(497,299)	(1,341,030)	(777,540)
Estimated Net Cost after Reimbursement	229,390	425,677	1,165,611	601,416
Estimated Percentage of Total Costs Paid After Reimbursement	39%	46%	47%	44%

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SUMMARY BY MAJOR CATEGORY Secondary Programs, CTE and Facility Budget

Category	2022-2023 Budget	2023-2024 Budget	Increase (Decrease)	% Increase over 22-23	Description
Salaries and Opt Out Payments	3,844,878	4,081,969	237,091	6.17%	Instructors, administrators, support staff, substitutes, technology and facility staff Includes new positions: Full time math teacher, full time para for Auto Mechanics, change Electrical position to full time, change Emotional Support position to full time. Cosmetology part-time para split between Adult Funds and General Fund
Benefits	2,957,625	3,040,630	83,005	2.81%	Health, FICA and PSERS, dental, vision, disability, credit pay and severance Health insurance costs will increase .5% in 2023-2024
Building Maintenance	133,591	118,091	(15,500)	-11.60%	Maintenance contracts, custodial and maintenance supplies. The decrease is an expired contract with Siemens Controls
Budgetary Reserve	50,000	100,000	50,000	100.00%	Contingency for unforeseen expenditures
Equipment	50,000	35,000	(15,000)	-30.00%	Program equipment and grant matching
Fund Transfer	60,000	60,000	-	0.00%	Transfer to Capital Project account. Funds are being saved for a new or recoated roof and to update the HVAC controls.
Liability Insurance	90,631	103,293	12,662	13.97%	Insurance package for the school, the increase is projected for Cyber and enrollment increase
Professional/Educational Services	140,710	139,350	(1,360)	-0.97%	Auditor, solicitor, physician, SPO, actuarial services, PSBA/PACTA, Chief School Administrator.
Supplies	185,670	264,995	79,325	42.72%	Supplies used in the CTE programs, academic, support, admin and committee; refreshments for meetings as per policy, increase is the one to one laptop program, replace computers in IT Academy and additional supplies needed for enrollment increases
Student Certifications	10,649	30,649	20,000	187.81%	Funds available for students to acquire program/student certifications- increase is CDL
Safety and Security	20,000	20,000	-	0.00%	CTC schools are not eligible for the PA Crime and Delinquency Meritorious Grant
Software and Technology	129,223	229,234	100,011	77.39%	Administrative, financial, student, VM Ware, licensing, and instructor specific software The increase is primarily CrowdStrike, Pure Storage and VM licenses.
Rentals, Advertising and Postage	14,991	20,600	5,609	37.42%	Uniform services, floor mat rental, advertising and postage. The increase is advertising
Technical Maintenance & Copier	68,275	58,375	(9,900)	-14.50%	Maint. contracts for virtual networking, webhosting, PA system, firewall, copier leases. The decrease is copier leases
Text, Reference and Travel	33,095	55,284	22,189	67.05%	Text and staff training/professional development and travel costs. Increase is business math, welding and electrical
Utilities, Fuel and Internet	139,620	176,820	37,200	26.64%	Gas, electric, disposal, water/sewage, phone, internet The increase is in natural gas. We are in multi year natural gas and electric contracts.
TOTAL SECONDARY PROGRAMS	7,928,958	8,534,290	605,332	7.63%	Increase for Secondary Programs, CTE and Facility Budget
LESS OTHER FUNDING	1,752,377	1,952,247	199,870	11.41%	Local, State and Federal Funds Available to Offset Costs
DISTRICT COSTS	6,176,581	6,582,043	405,462	6.56%	Increase over 22-23 District Costs

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2023-2024 PROPOSED GENERAL FUND BUDGET SECONDARY PROGRAMS, CAREER AND TECHNICAL PROGRAMS AND FACILITY COSTS DETAIL ON EACH INSTRUCTIONAL AND OPERATIONAL AREA

INSTRUCTIONAL - SECONDARY, CAREER AND TECHNICAL AND ADULT

The following series of 1000 accounts are activities that provide education to the students

1110 SECONDARY PROGRAMS	2022-2023 Budget	2023-2024 Budget	Change	These expenses are for the school's academic programs
100 Salaries	1,109,007	1,207,639	98,632	19 current professional employees, substitutes and supplemental pay. One new math position is included in the budget for a total of 20 positions; new math is position dependent on enrollment.
200 Benefits	790,539	832,370	41,831	Employee Benefits
500 Other Purchased Services	1,200	5,080	3,880	Postage and Travel - The increase is Skills competition travel
600 Supplies	29,200	89,100	59,900	Supplies, texts, software and reference materials utilized in the instructional programs including paper and general supply bid items. The increase is the one to one laptop program, texts for business math, financial literacy program, other increases in supplies due to enrollment and inflation
TOTAL SECONDARY PROGRAMS	1,929,946	2,134,189	204,243	

1230 EMOTIONAL SUPPORT	2022-2023 Budget	2023-2024 Budget	Change	This position was split with Brockway in 22-23 but will be full time for Jeff Tech in 23-24
100 Salaries	47,402	53,482	6,080	One Instructor - currently advertising for this position
200 Benefits	43,094	45,397	2,303	Employee Benefits
600 Supplies	500	450	(50)	Supplies
TOTAL EMOTIONAL SUPPORT	90,996	99,329	8,333	

1200 SPECIAL EDUCATION	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	365,618	383,138	17,520	Six teachers, secretary and two para-professionals.
200 Benefits	278,280	321,331	43,051	Employee Benefits-Tier changes and changes from opt-out to fully insured
500 Other Purchased Services	200	200	-	Postage and Travel
600 Supplies	11,000	7,500	(3,500)	Supplies and software. The decrease due to a change in software platforms
TOTAL SPECIAL EDUCATION	655,098	712,169	57,071	Federal Funds will cover two para-professional salary and benefits costs

1330 HEALTH ASSISTING		2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	One instructor, substitutes and opt out pay	55,804	54,790	(1,014)	
200 Benefits	Employee benefits- budget change from opt-out to paid health insurance	29,846	45,945	16,099	
300 Professional/Educational Services	No longer offer EMT classes for students	2,710	-	(2,710)	
600 Supplies	Supplies	3,000	1,500	(1,500)	
800 Other Expenditures	Funds available for student certification	750	750	0	
TOTAL HEALTH ASSISTING		92,110	102,985	10,875	

1342 CULINARY		2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	One instructor and substitutes	49,018	55,790	6,772	
200 Benefits	Employee benefits. Retiree goes off health insurance	61,998	46,399	(15,599)	
300 Professional/Educational Services	Expenditures for American Culinary Accrediting and Prostart Membership	2,470	2,470	0	
400 Property Services	Repair and maintenance services and uniform rental	1,500	1,500	-	
500 Other Purchased Services	Travel costs for Prostart participation	1,000	1,000	0	
600 Supplies	Supplies include non-food and food supplies. Increase is due to inflation and enrollment	11,350	20,225	8,875	
TOTAL CULINARY		127,336	127,384	48	

1360 IT ACADEMY		2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	Two full time instructors and substitutes	103,474	109,141	5,667	
200 Benefits	Employee benefits	67,674	70,046	2,372	
500 Other Purchased Services	We no longer have FBLA	1,000	-	(1,000)	
600 Supplies	Supplies, text and software for two programs. Increase is new computers for IT Academy	8,400	24,390	15,990	
800 Student Certifications	Funds available for student certification	3,474	3,474	0	
TOTAL IT ACADEMY		184,022	207,051	23,029	

1380 TRADE AND INDUSTRIAL EDUCATION	2022-2023 Budget	2023-2024 Budget	Change	Twelve full time and two para professional positions in Trade and Industrial Education. Cosmetology para costs are split between general and adult funds.
100 Salaries	643,087	731,849	88,762	Instructors and substitutes. The increases are due to electrical program at full time, new para position and cosmo para split position
200 Benefits	502,385	534,514	32,129	Employee Benefits
300 Professional/Educational Services	500	500	0	Training fees and fees paid for industrial certifications and program certifications
400 Property Services	8,900	8,900	0	Welding gas, repair and maintenance costs, uniform rental for staff and students
500 Other Purchased Services	400	400	0	Travel for cosmetology students to take state board exams and other program travel
600 Supplies	134,070	156,509	22,439	Supplies & software. Supply increase is additional programs and increase cost of supplies
700 Equipment	50,000	30,000	(20,000)	Available for matching grants and OAC recommendations
800 Student Certifications	6,425	26,425	20,000	Available for student certifications
TOTAL INDUSTRIAL EDUCATION	1,345,767	1,489,097	143,330	

1610 ADULT EDUCATION	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	64,944	66,812	1,868	100% of Adult Coordinator salary and benefits funded by District funds.
200 Benefits	51,215	51,563	348	Employee Benefits
TOTAL ADULT EDUCATION	116,159	118,375	2,216	

SUPPORT SERVICES - PUPIL PERSONNEL

The following series of 2100 accounts are activities designed to assess and improve the well-being of students and to enhance the teaching process. Included in this function are activities providing referral assistance, evaluating the abilities of students, and clerical activities associated with student records and information

2120 GUIDANCE SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	53,158	54,924	1,766	One full time guidance counselor
200 Benefits	43,143	46,036	2,893	Employee benefits
300 Professional/Educational Services	2,000	2,000	0	Gen Clear services
500 Other Purchased Services	1,050	1,050	0	Travel and postage expenditures
600 Supplies	2,300	2,300	0	Supplies and graduation survey
TOTAL GUIDANCE SERVICES	101,651	106,310	4,659	

2122 SCHOOL TO CAREER COUNSELING SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	59,881	61,675	1,794	One full time counselor
200 Benefits	26,613	26,654	41	Employee benefits
TOTAL COUNSELING SERVICES	86,494	88,329	1,835	Salary and benefits partially paid with federal dollars

2126 SCHOOL TO CAREER COORDINATOR FEDERAL FUNDING	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	57,095	52,956	(4,139)	Salary for School to Career Coordinator
200 Benefits	47,096	44,859	(2,237)	Employee benefits- change made to health insurance tier for new employee
500 Other Purchased Services	600	400	-	Travel for School to Career Coordinator
600 Supplies	2,000	2,850	850	Supplies and software. The increase is career software
TOTAL SCHOOL TO CAREER SERVICES	106,791	101,065	(5,526)	Salary and benefits paid with federal dollars

2130 ATTENDANCE SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	35,482	37,594	2,112	Salary for one support staff member
200 Benefits	35,523	36,275	752	Employee Benefits
TOTAL ATTENDANCE SERVICES	71,005	73,869	2,864	

2170 STUDENT ACCOUNTING SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	38,016	40,128	2,112	Salary for one support staff member
200 Benefits	39,314	40,067	753	Employee Benefits
TOTAL STUDENT ACCOUNTING	77,330	80,195	2,865	

SUPPORT SERVICES-INSTRUCTIONAL STAFF

Activities associated with assisting, supporting, advising, and directing the instructional staff with the content and process of providing learning experiences for students.

2260 DIRECTOR OF SPECIAL EDUCATION	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	71,736	79,104	7,368	Special Education Supervisor- Increase is mentoring stipends for instructors
200 Benefits	54,202	56,853	2,651	Employee Benefits
600 Supplies	1,000	500	(500)	Supplies
TOTAL INSTRUCTIONAL STAFF	126,938	136,457	9,519	

2271 INSTRUCTION STAFF PROFESSIONAL DEVELOPMENT	2022-2023 Budget	2023-2024 Budget	Change	PDE requires that all professional development costs for instructional staff to be reported in this area
100 Salaries	3,600	3,600	0	Substitutes for professional development
200 Benefits	36,575	36,539	(36)	Credit pay for instructors budgeted here. \$35,000 contractual obligation for credit pay
300 Professional/Educational Services	1,500	1,500	-	Conferences and training costs
500 Other Purchased Services	1,000	1,000	0	Travel for professional development
TOTAL INSTRUCTION/CURRICULUM	42,675	42,639	(36)	

SUPPORT SERVICES - ADMINISTRATION

The following 2300 accounts are activities concerned with establishing and administering policy in connection with the operation of the school. These activities include legal services, auditing services, committee services, office of the director services, and office of the principal services

2310 BOARD SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
300 Professional/Educational Services	23,500	24,500	1,000	Professional services including auditor and PSBA policy services
500 Other Purchased Services	850	850	-	Postage and Advertising
600 Supplies	1,550	1,550	-	Supplies for Committee business
TOTAL BOARD SERVICES	25,900	26,900	1,000	

2350 LEGAL SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
300 Professional Services	35,000	35,000	0	Professional legal services
TOTAL LEGAL SERVICES	35,000	35,000	0	

SUPPORT SERVICES - ADMINISTRATION

2360 ADMINISTRATIVE DIRECTOR SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	165,183	169,730	4,547	Administrative Director and administrative secretary
200 Benefits	118,885	115,978	(2,907)	Employee Benefits. Retiree health insurance ended in December, 2022
300 Professional/Educational Services	15,000	13,100	(1,900)	Chief School Administrator, PSBA and PAVA dues, PSBA policy services.
500 Other Purchased Services	3,200	2,420	(780)	School wide advertising, postage, travel
600 Supplies	3,320	3,320	0	Supplies
800 Other Expenditures	2,500	2,500	-	Dues for professional organizations PSBA and PACTA
TOTAL DIRECTOR SERVICES	308,088	307,048	(1,040)	

2380 PRINCIPAL SERVICES		2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	Principal, Assistant Principal and secretary budgeted	210,478	216,310	5,832	
200 Benefits	Employee Benefits	160,493	162,324	1,831	
300 Professional/Educational Services	Conference/Professional Development	1,500	1,500	-	
500 Other Purchased Services	Postage, advertising, travel. Increase is cost of advertising for positions	6,526	14,700	8,174	
600 Supplies	Supplies	6,250	6,750	500	
800 Other Expenditures	Dues for professional organizations for two administrators	800	1200	400	
TOTAL PRINCIPAL SERVICES		386,047	402,784	16,737	

SUPPORT SERVICES - STUDENT HEALTH

Activities that provide students with appropriate medical and nursing services

2411 STUDENT HEALTH		2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	School nurse and substitutes	50,646	55,605	4,959	
200 Benefits	Employee Benefits	31,646	24,217	(7,429)	
300 Professional/Educational Services	School physician services, EAP Services	3,000	3,000	0	
400 Property Services	Linen service and rentals	250	250	-	
500 Other Purchased Services	Travel and postage for the school nurse	750	750	-	
600 Supplies	Supplies for the school nurse and student safety glasses	3,950	3,800	(150)	
TOTAL HEALTH SERVICES		90,242	87,622	(2,620)	

SUPPORT SERVICES - BUSINESS

Activities concerned with receiving, disbursing and accounting for local, state and federal funds in accordance with the relevant laws and regulations. These activities include establishing procedures and carrying out committee policy in connection with payroll, benefits, contract negotiations, budgeting and purchasing

2500 SUPPORT SERVICES - BUSINESS		2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	Business Manager and two support staff members	210,845	197,659	(13,186)	
200 Benefits	The decrease is a retirement and 22-23 cross training	175,845	155,119	(20,726)	
300 Professional/Educational Services	Employee Benefits- retirement and 22-23 cross training	3,500	3,500	-	
500 Other Purchased Services	Professional fees paid to bond trustee and outside audits.	4,715	4,150	(565)	
600 Supplies	Postage, travel and advertising expenses for the business office	1,000	1,000	-	
800 Other Expenditures	Supplies	800	800	-	
TOTAL BUSINESS OFFICE SERVICES		396,705	362,228	(34,477)	

BUILDING OPERATION AND MAINTENANCE

Activities concerned with repair, maintenance, security, liability, and safety for the physical plant, grounds, and equipment

2600 BUILDING OPERATION AND MAINTENANCE	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	256,413	297,564	1,151	Maintenance Director, maintenance mechanic, four full-time custodial positions and two co-op positions, substitutes and summer help.
200 Benefits	231,293	227,887	(3,406)	Employee Benefits
300 Professional/Educational Services	1,000	1,000	-	Professional Service
400 Property Services	73,000	58,300	(14,700)	Disposal services, maintenance and service agreements, roof repair, equipment rental, and water and sewer service.
500 Other Purchased Services	104,451	118,213	13,762	School liability insurance and communications costs. Increase is projected Cyber policy cost
600 Supplies	159,841	236,141	36,300	Supplies, fuel, and utilities. The increase is Natural Gas costs
700 Equipment	0	5,000	5,000	Maintenance Equipment
TOTAL BLDG OPERATION/MAINT	905,998	944,105	38,107	

SCHOOL SECURITY SERVICES

Activities concerned with maintaining order and security at the school at all times

2660 SCHOOL SECURITY SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
300 Professional/Educational Services	50,000	52,250	2,250	School Police Officer (SPO) contracted services with Guardian
TOTAL SECURITY SERVICES	50,000	52,250	2,250	

SUPPORT SERVICES - CENTRAL

The following series of 2800 accounts are activities which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

2818 SCHOOL TECHNOLOGY SERVICES	2022-2023 Budget	2023-2024 Budget	Change	
100 Salaries	105,731	102,108	(3,623)	Salary for a Technology Director and full-time technology assistant
200 Benefits	86,666	73,927	(12,739)	Employee Benefits
300 Professional/Educational Services	8,600	8,600	0	Training fees and conference costs.
400 Property Services	10,000	10,000	0	Maintenance contracts such as public address system, network switches, VM Ware, Cross IT services, Microsoft technical support, IU 6 maintenance fees.
500 Other Purchased Services	700	700	-	Travel for Technology Director
600 Supplies	124,304	211,575	87,271	This category includes all school-wide software applications and licenses including the financial software, VM ware licenses, student accounting and Microsoft licenses. The increase is due to breach security software, storage and increased enrollment.
TOTAL TECHNOLOGY SERVICES	356,001	406,910	70,909	

2834 STAFF DEVELOPMENT SERVICES		2022-2023 Budget	2023-2024 Budget	Change	PDE directs all professional development costs for certificated administrators to be reported in this area Credit pay for administrators Costs for conferences and professional development Mileage, hotel and other costs for professional development
200	Benefits	0	2,500	(2,500)	
360	Training and Development	2,000	2,000	0	
500	Other purchased service	3,500	3,500	0	
TOTAL STAFF DEVELOPMENT SERVICES		5,500	8,000	(2,500)	

2844 OPERATIONS SERVICES		2022-2023 Budget	2023-2024 Budget	Change	
100	Salaries	48,259	50,371	2,112	One instructional assistant is budgeted in this category Employee Benefits Copier leases and per click charges Supplies
200	Benefits	41,200	41,829	630	
400	Property Services	35,700	27,800	(7,900)	
600	Supplies	0	2,000	2,000	
TOTAL OTHER OPERATIONS SERVICES		125,159	122,000	(3,159)	

FUND TRANSFERS

Included are transactions that withdraw money from the General fund and transfer to the Capital Projects fund

5230 FUND TRANSFERS		2022-2023 Budget	2023-2024 Budget	Change	\$60,000 is a funded transfer, budgeted since 2011 2013-2014, 267,992 was spent from the capital project fund to complete a paving project 2014-2015, 27,183 was spent from capital project fund for HVAC equipment 2015-2016, 95,136 was spent from the capital project fund for server equipment 2016-2017, 38,715 was spent from the capital project fund for a tractor 2019-2020, 37,675 was spent on architect and sidewalk project, 4,515 on equipment 2020-2021, 111,432 sidewalk project, 158,621 paving project, 60,499 replacement cameras 2021-2022, no capital dollars spent 2022-2023, no capital dollars spent 2023-2024, no capital dollars projected to be spent. See page 3 of this packet
900	Fund Transfer	60,000	60,000	-	
TOTAL FUND TRANSFER		60,000	60,000	0	

5900 BUDGETARY RESERVE		2022-2023 Budget	2023-2024 Budget	Change	
800	Budgetary Reserve	50,000	100,000	50,000	Budgetary reserve is provided for contingencies that are not known at budget time.
TOTAL BUDGETARY RESERVE		50,000	100,000	50,000	

GRAND TOTAL

TOTAL SECONDARY BUDGET		2022-2023 Budget	2023-2024 Budget	Change	Academic, Career and Technical Programs, Facility, Support and District Funded Adult Personnel
GRAND TOTAL		7,928,958	8,534,290	605,333	
Percentage increase over 2022-2023 budget				7.63%	

JEFF TECH

ESTIMATED REVENUE FOR DISTRICT SHARE OF PROPOSED GENERAL FUND BUDGET 2023-2024

	Description	Budget 2022-2023	Budget 2023-2024	Difference
6510	Interest & Int. Bearing Checking	500	10,000	9,500
6943	Adult Tuition	19,500	-	(19,500)
6946	Operating Cost Brockway	705,069	707,393	2,324
6946	Operating Cost Brookville	1,030,866	1,116,759	85,893
6946	Operating Cost DuBois	2,906,803	3,084,037	177,234
6946	Operating Cost Punxsutawney	1,533,843	1,673,855	140,012
6946	Out of District Tuition	110,000	260,000	150,000
6962	Payment for Services from other LEA	41,500	-	(41,500)
6990	Miscellaneous Revenue	6,500	6,500	-
7220	Vocational Subsidies	439,542	514,988	75,446
7330	Nurse Service	6,100	6,100	-
7810	State FICA Reimbursement	161,173	170,263	9,090
7820	State Retirement Reimbursement	755,562	792,063	36,501
8521	Perkins Federal Funding	212,000	192,332	(19,668)
	Total District's Share	7,928,958	8,534,290	605,332
	Percentage Increase over 2022-2023 Estimated Revenue			7.63%

DEBT SERVICE PRINCIPAL AND INTEREST PAYMENTS 2023-2024

	Description	Budget 2022-2023	Budget 2023-2024	Difference
6946	Debt Service Brockway	101,183	97,641	(3,542)
6946	Debt Service Brookville	148,687	153,775	5,088
6946	Debt Service DuBois	419,319	417,626	(1,693)
6946	Debt Service Punxsutawney	226,049	229,745	3,696
	Total Debt Service	895,238	898,787	3,549
	Percentage Increase over 2022-2023 Debt Service Payments			0.396%

JEFF TECH

ADULT PROGRAMS. LPN PROGRAM AND GRANT PROGRAMS TOTAL GENERAL FUND BUDGET AND TOTAL GENERAL FUND REVENUE

The following pages include information on programs that are funded with adult tuition dollars or grant funds.

Also included are the combined (district funded, adult funded and grant funded) total General Fund Budget and total General Fund Revenue summaries.

JEFF TECH

JEFF TECH LPN PROGRAM ESTIMATED REVENUE AND EXPENSES 2023-2024

ESTIMATED EXPENSES FOR LPN FULL TIME AND PART-TIME CLASS

Category	2022-2023 Budget	2023-2024 Budget	Change Inc/Dec
Salaries	280,370	280,654	284
Benefits	177,044	175,522	(1,522)
Advertising/Postage	3,300	1,800	(1,500)
Malpractice Insurance	995	1,027	32
Professional/Educational Services	25,365	19,280	(6,085)
NCLEX Review	4,200	2,700	(1,500)
Perkins Funds	10,000	10,000	0
Supplies	12,000	9,700	(2,300)
Conference and Travel Costs, Membership dues	500	1,320	820
Tuition**	313,000	313,000	0
Instructional Software	-	9,300	9,300
Text & Reference	11,400	11,409	9
Total	<u>838,174</u>	<u>835,712</u>	<u>(2,462) *</u>

** The loans for LPN students come directly from the federal government. Jeff Tech must show the total dollar amount of the loans drawn by the school. There is a revenue line to offset the expenditure line.

ESTIMATED REVENUE LPN FULL TIME AND PART-TIME CLASS

Category	2022-2023 Estimated Revenue	2023-2024 Estimated Revenue	Change Inc/Dec
Tuition and Fees from Students*	229,366	373,470	144,104
Estimated FICA and Retirement Reimbursements	70,064	70,159	95
Adult Vocational Funds-based on prior year projection	50,395	65,933	15,539
CARES Grant funds	22,000	-	(22,000)
Perkins Consortium	10,000	10,000	0
Direct Loans- Title IV	313,000	313,000	0
Other Federal Revenue for Tuition	140,500	-	(140,500)
Miscellaneous and Enrollment Charges	2,850	3,150	300
Total Estimated Revenue:	<u>838,174</u>	<u>835,712</u>	<u>(2,462)</u>

INFORMATION

*Approximately 21 full and part time tuition payments are needed to cover expenses. Tuition has been increased to \$17,875 for 2023-2024. The part-time program began in January of 2022 and will graduate in December of 2023. The revenue collected in the LPN program is a combination of tuition, federal grants and loans, state vocational funds, state reimbursement for FICA and retirement, and other miscellaneous revenue. At the end of each year, the expenses in the LPN program are calculated and any excess revenue is posted to the committed LPN fund balance. These funds are held to offset a deficit at the end of any program year or for any extraordinary expenses that may occur in the operation of the program. The committed fund balance is necessary to make sure no local (district) funds are used in the program.

The LPN program was awarded \$713,208 in Federal CARES grants from 2020 to 2023.

JEFF TECH

JEFF TECH CDL and ADULT PROGRAMS PROPOSED BUDGET 2023-2024

ESTIMATED EXPENSES FOR THE CDL PROGRAM

Category	2022-2023 Budget	2023-2024 Budget
Repair and Maintenance	8,998	9,400
Salary		19,250
Benefits		8,618
Liability Insurance	5,200	3,200
Contracted Services and Student Driver Testing	4,050	11,850
CDL Rental	16,000	-
Supplies and Fuel	11,402	24,105
Advertising	2,250	620
Budgetary Reserve	6,000	5,168
Total	53,900	82,211

ESTIMATED REVENUE FOR THE CDL PROGRAM

Category	2022-2023 Budget	2023-2024 Budget
Student Tuition - (4,825) Based on 20 students	53,900	96,500
Reimbursement for Benefits	-	4,811
Total	53,900	101,311

Estimated Profit 2023-2024

19,100

ESTIMATED ADULT INTEGRATED AND EVENING SCHOOL

	2022-2023 Budget	2023-2024 Budget
Evening School Expenditures	177,388	177,154
Adult Integrated Expenditures	63,022	43,335
Total Estimated Expenditures	240,410	220,489

Revenue from Evening School and Integrated 2023-2024

248,277

Estimated Profit 2023-2024

27,788

Any profits earned in the Adult programs will be retained by the school in the Adult Program Fund Balance at the close of the each year in support of other adult programs including the Farm to Refrigerator Project

JEFF TECH

2023-2024 ESTIMATED TOTAL GENERAL FUND REVENUE INCLUDING DISTRICT, ADULT, PN, CDL AND GRANT REVENUE

	Description	Estimated 2022-2023	Estimated 2023-2024	Difference
6510	Interest & Int. Bearing Checking	500	10,000	9,500
6831	Federal Revenue from other LEAs	10,000	10,000	-
6920	Other Local Grants	3,000	3,000	-
6943	Adult Education Tuition	535,935	552,767	16,832
6946	Out of District Tuition	110,000	260,000	150,000
6946	Member School Direct Payments	6,176,581	6,582,044	405,463
6946	Member School Debt Service Payments	895,238	898,787	3,549
6962	Payment for Services Provided to another LEA	41,500	-	(41,500)
6990	Miscellaneous Revenue	19,350	16,500	(2,850)
7220	Vocational Education	491,336	582,571	91,235
7330	Nurse Service	6,100	6,100	-
7362	PCCD Mental Health grant	-	69,886	69,886
7509	Supplemental Equipment Grant	100,000	100,000	-
7599	Other State Grant	90,000	50,000	(40,000)
7810	State FICA Reimbursement	174,632	184,719	10,087
7820	State Retirement Reimbursement	818,009	857,057	39,048
7990	Other Technology Grant	-	75,000	75,000
8000	Public Health Workforce Grant	-	67,723	67,723
8190	Other Unrestricted Federal Grants	313,000	313,000	-
8390	Other Restricted Federal Grants	75,000	-	(75,000)
8390	Other Restricted Federal -Farm to Refrigerator	1,125,000	710,000	(415,000)
8521	Federal Vocational Education Grants	303,800	284,132	(19,668)
8660	Workforce Investment Act	65,500	87,500	22,000
8744	ESSER Funds	-	34,092	
8749	CARES HEERF Grant	22,000	-	(22,000)
	Total For General Fund	11,376,480	11,754,878	378,398

Percentage Increase from 2022-2023 Estimated Revenue

3.33%

JEFF TECH

BREAKDOWN OF 2023-2024 PROPOSED GENERAL FUND REVENUE BY FUNDING SOURCE

	2023-2024
Secondary, Career and Technical Programs and Facility	8,534,290
Comprised of the following :	
District Funded	77.1%
Other Revenue- State Subsidy, Adult and Miscellaneous	14.6%
Vocational Subsidies	6.0%
Estimated Federal Revenue	2.3%
	<u>100.0%</u>
Debt Service-District Funded	898,787
Adult Programs	
Evening School Programs	181,627 *
Adult Integrated	66,650
LPN Programs	835,712
CDL Program	101,311
Grants and Projects	
Local, State and Federal Grants	426,501
Farm To Refrigerator	<u>710,000</u>
Total General Fund Revenue	<u>11,754,878</u>

*Funds are available in the adult budget to develop new programs. Programs are offered if tuition is generated to cover the cost of the programs.

JEFF TECH

2023-2024 PROPOSED GENERAL FUND BUDGET INCLUDING DISTRICT, ADULT, PN AND GRANT EXPENDITURES

	Program Area	2022-2023	2023-2024	Change
		Budget	Budget	
1110	Secondary Program	1,939,946	2,144,189	204,243
1230	Emotional Support	90,995	99,328	8,333
1200	Special Education	746,898	803,969	57,071
1330	Health Assisting	92,110	102,985	10,875
1342	Culinary	127,336	127,384	48
1360	IT Academy	184,022	207,051	23,029
1380	Trade and Industrial Education	1,496,389	1,605,028	108,639
1610	Adult Education	1,286,020	1,238,856	(47,164)
2120	Guidance Services	101,651	106,310	4,659
2122	School To Career Counseling Services	86,494	88,329	1,835
2126	School to Career Placement Services	106,791	101,065	(5,726)
2130	Attendance	71,005	73,869	2,864
2160	Social Work Services	-	103,978	103,978
2170	Student Accounting Services	77,330	80,195	2,865
2190	Other Student Services (LPN Grant)	-	67,723	67,723
2260	Special Education Supervisor	126,938	136,457	9,519
2271	Instructional Support and Curriculum	42,675	42,639	(36)
2310	Board Services	25,900	26,900	1,000
2350	Legal Services	35,000	35,000	-
2360	Administrative Director Services	313,089	312,048	(1,041)
2380	Principal Services	386,047	402,784	16,737
2411	Health Services	90,242	87,621	(2,621)
2500	Business Office Services	396,705	362,229	(34,476)
2600	Building Operation and Maintenance	905,999	944,105	38,107
2660	Security Services	50,000	52,250	2,250
2818	Technology Services	336,002	456,910	120,908
2834	Staff Development Services	5,500	8,000	2,500
2844	Operations Services	125,158	122,001	(3,157)
4500	Facility New Construction	1,125,000	710,000	(415,000)
5230	Capital Reserve Fund Transfer	135,000	60,000	(75,000)
5240	Debt Service Transfer	895,238	898,787	3,549
5900	Budgetary Reserve	50,000	100,000	50,000
Total General Fund Budget		11,451,480	11,707,990	256,511
Increase over 2022-2023				2.240%

Farm to Refrigerator Project

- Jeff Tech was awarded a USDA Federal Grant - \$1,125,000
- Jeff Tech was awarded a RACP State Matching Grant - \$1,100,000
- First Commonwealth Bank Donation - \$2,500
- The project is currently being prepared for bid
- We anticipate construction beginning in the spring of 2024
- The program will be offered to adult students, along with short term adult courses. The Culinary students in the secondary CTE program will rotate through the course as part of their Culinary curriculum.
- The Articles of Agreement require that the Jefferson County-DuBois Area Vocational-Technical School Board (JCDAVT Board) must approve Capital Expenditures prior to entering into a project.
- Approval for Capital Expenditures must be by a majority of the four sending district's school boards.
- A resolution will be presented to approve the Farm to Refrigerator Capital Project as part of the 2023-2024 budget packet as a separate item to be voted on by mail ballot.
- During the construction of the Farm to Refrigerator building, it will be necessary to borrow money for cash flow purposes while awaiting grant reimbursement.
- **Jeff Tech will use adult funds to pay the interest owed on a bridge loan or a line of credit.**
- At this time, we are projecting that the adult fund balance will have adequate funds to pay interest payments, and the total cost of those interest payments will be determined by:
 - The interest rate at the time when the line of credit or bridge loan is secured.
 - The speed of the project and the draw schedule.
 - The length of time that it takes to be reimbursed from the RACP grant. Our RACP grant contact could not give us any estimation of the timeline from submission of our invoices to reimbursement from RACP.
- The above variables make it difficult to estimate how much interest payments will cost.
- Attached is a resolution that must be passed by the JCDAVT Board (four sending school boards) to allow Jeff Tech to begin this project.

CAPITAL PROJECT RESOLUTION

Farm to Refrigerator Project

AND NOW this 24th day of April, 2023, it is hereby resolved that Jefferson County-DuBois AVTS (Jeff Tech) execute the necessary documents to incur Capital Expenditures under ARTICLE III, Section 1. Board Responsibilities, item (2) capital expenditures of the **ARTICLES OF AGREEMENT FOR OPERATION OF THE JEFFERSON COUNTY-DUBOIS AREA VOCATIONAL TECHNICAL SCHOOL.**

All actions of the Jefferson County-DuBois Area Vocational Technical school board shall be by majority vote of the members of the board returned and counted by the Joint Operating Committee provided that approval of (1) the purchase of land;(2) capital expenditures for the building which involve debt to be incurred to finance the expenditure or additional funds to be requested from the member districts beyond the approved annual budget and, (3) the adoption of the annual budget shall require an affirmative vote of at least two-thirds of the Participating School Districts and a majority vote of all the School Directors of the Participating School Districts.

This RESOLUTION shall be approved by the Jeff Tech Committee and be forwarded to the full JCDAVT Board for adoption by mail ballot vote.

JOC Approval Date _____

JCDAVT Board Approval Date _____