

# GENERAL FUND BUDGET

## JEFF TECH



# 2024

# 2025

# JEFF TECH

## 2024-2025 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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## 2024-2025 GENERAL FUND BUDGET CALENDAR

- December, 2023 Planning meetings begin for 2024-2025. District percentages are developed based on the formula and confirmed with the sending schools
- January, 2024 Preliminary budget summary by major expense category presented to the Professional Advisory Committee and the Joint Operating Committee for review and discussion
- February, 2024 Preliminary budget summary by major expense category presented to the Professional Advisory Committee and the Joint Operating Committee for review and discussion
- March, 2024 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 April 22, JOC Meeting
- April 22, 2024 Results of the mail ballot vote are announced
- May 29, 2024 Results of the mail ballot vote are included as information on the agenda

## FUNDS AVAILABLE TO THE SCHOOL

	Projected 6/30/2024
Unassigned Fund Balance	\$ 170,686
	Projected 6/30/2024
Committed Fund Balances:	
LPN Program	\$ 203,520
Adult Programs	\$ 104,208
Community Programs	\$ 3,148
Backpack Program	\$ 4,125
Yearbook	\$ 2,230
Capital Projects	\$ 1,281,300

\$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.

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## 2024-2025 PROPOSED GENERAL FUND BUDGET HIGHLIGHTS AND INFORMATION

The total amount of the Jeff Tech Proposed General Fund Budget for 2024-2025 is \$12,079,674. This amount includes the secondary and career and technical programs, facility costs, debt service, practical nursing program, adult programs and grant expenditures. The proposed General Fund Budget has increased 3.175% over the 2023-2024 approved budget. The estimated General Fund Revenue is \$12,127,080

The General Fund budgeted revenue is \$47,406 higher than the budgeted expenses. This surplus represents projected adult program profit.

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

	Total	Increase over Prior Year
Budget for Secondary Programs, CTE Programs and Facility:	\$ 9,197,565	7.77%
Estimated District Contribution	\$ 7,027,140	4.72%
24.3% of the budget is funded by non-district funds (other revenue)		
Budgeted District Contribution in 2023-2024		6.57%

The 2024-2025 budget includes a transfer to Capital projects in the amount of \$100,000

The Capital Improvement plan to year 2033 is on page twenty-one (21) of this packet.

Jeff Tech has submitted a state RACP grant and will submit a Pennsylvania Public School Facility Improvement Grant for roof replacement and a building automation system replacement/upgrade

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

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## FUNDING FORMULA FOR OPERATING EXPENDITURES AND DEBT SERVICE 2024-2025

ADM information below from the last completed year which is 2022-2023

\*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	12,951.00	11,316.00	12,213.00	8,416.00	<b>44,896.00</b>	12.3882%
Brookville	17,460.00	14,020.00	16,208.60	14,845.00	<b>62,533.60</b>	17.2550%
DuBois	42,161.00	40,115.00	40,662.00	42,522.50	<b>165,460.50</b>	45.6558%
Punxsy	23,578.00	22,400.00	22,563.00	20,977.50	<b>89,518.50</b>	24.7010%
<b>Totals</b>	<b>96,150.00</b>	<b>87,851.00</b>	<b>91,646.60</b>	<b>86,761.00</b>	<b>362,408.60</b>	100.0000%

**The membership information above was received from the home schools and reported to PDE for the last completed school year.**

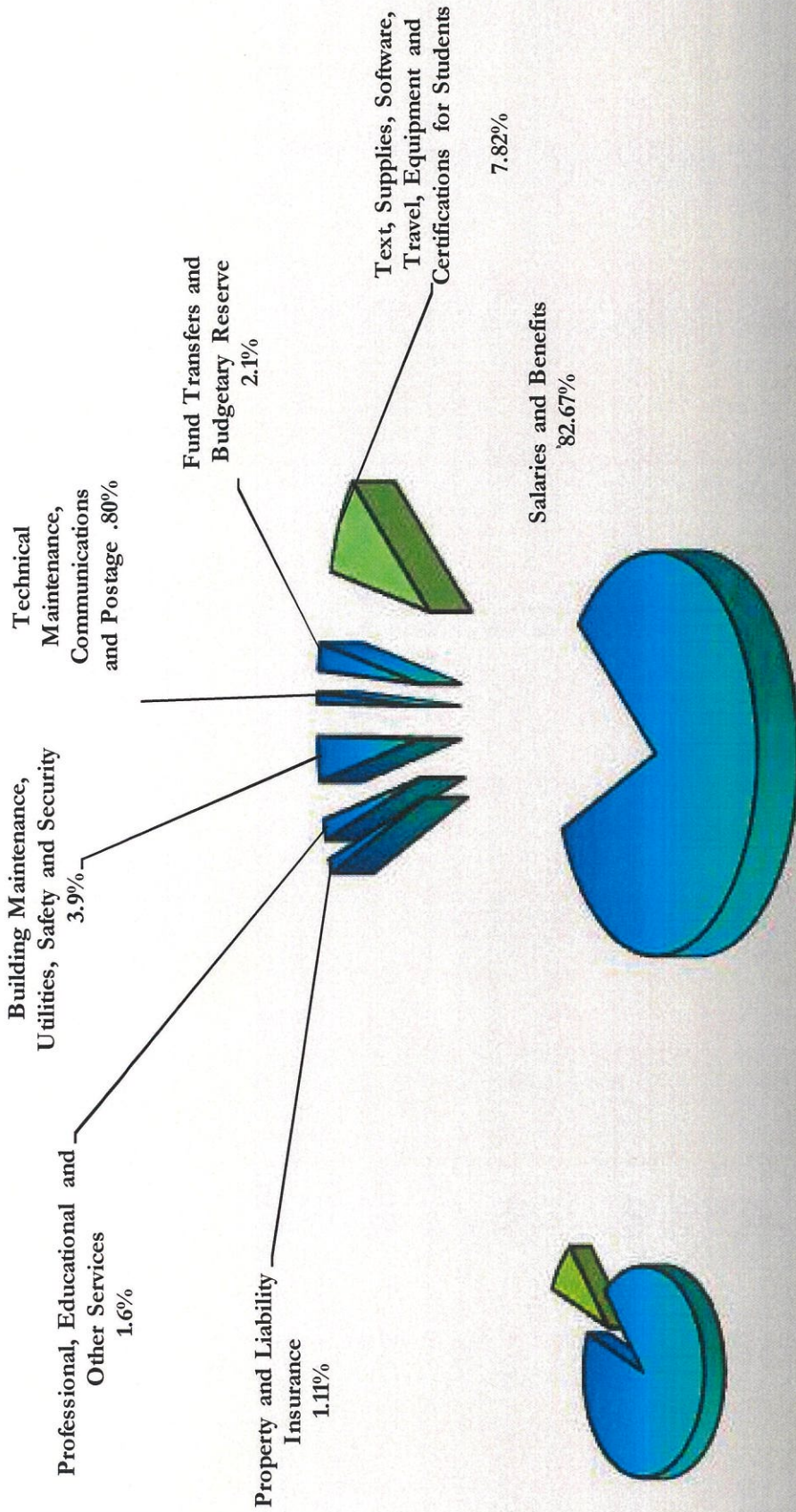
50 % of the Operating Budget, Debt Service and Allocated Slots based on enrollment as of October 1 from prior three completed years  
OCTOBER FIRST ENROLLMENT NUMBERS FROM THE PAST THREE COMPLETED YEARS

	1-Oct-20	1-Oct-21	1-Oct-22	AVERAGE	% of Total
Brockway	33	45	48	42.00	9.2139%
Brookville	66	82	87	78.17	17.1481%
DuBois	192	222	254	222.67	48.8483%
Punxsy	109	108	122	113.00	24.7898%
<b>Totals</b>	<b>400</b>	<b>457</b>	<b>511</b>	<b>455.83</b>	<b>100.0000%</b>

	2024-2025 DISTRICT BUDGET PERCENTAGE	Increase or Decrease over 2023-2024 Share
Sending School Slots and Budget Percentage		
Aggregate Daily Average Enrollment	50% of Each	
Membership Method	Method	
Brockway	12.3882%	9.2139%
Brookville	17.2550%	17.1481%
DuBois	45.6558%	48.8483%
Punxsy	24.7010%	24.7898%
<b>Totals</b>	<b>100.0000%</b>	<b>100.0000%</b>
Brockway	10.8011%	-0.0626%
Brookville	17.2015%	0.0924%
DuBois	47.2520%	0.7865%
Punxsy	24.7454%	-0.8163%
<b>Totals</b>	<b>100.0000%</b>	<b>0.0000%</b>

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PROPOSED BUDGET OVERVIEW 2024-2025  
 SECONDARY PROGRAMS, CTE AND FACILITY BUDGET  
 TOTAL BUDGET - \$9,197,565  
 DISTRICTS SHARE - \$6,893,185



■ Non-Discretionary Costs - 92.11%  
■ Discretionary Costs - 7.89%

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## DISCUSSION ON PSERS CONTRIBUTION RATES

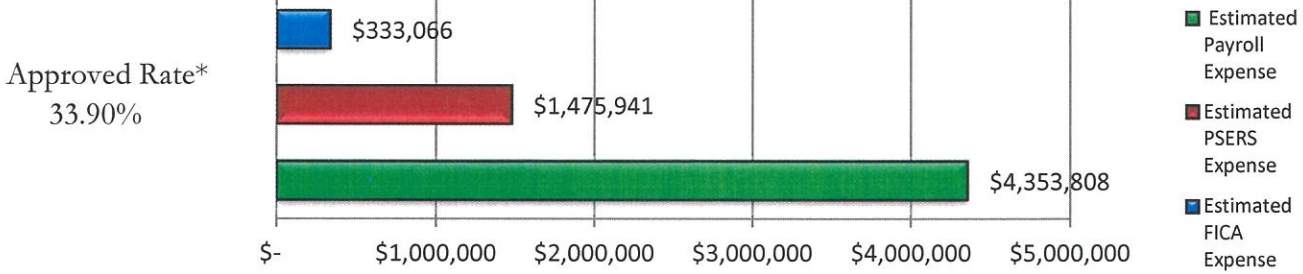
The articles of agreement limit the funds that Jeff Tech is permitted to keep as fund balance.

We cannot designate a fund balance for future PSERS contributions

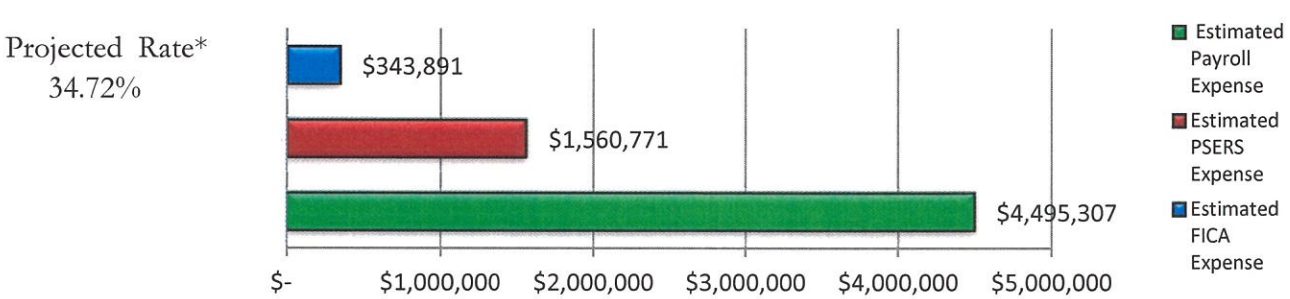
We will be dependent on the home schools to include Jeff Tech in their PSERS funding strategies

\*This Chart was developed using PSERS Projection of Contribution Rates and Funded Ratios updated 12/15/2023.

2025-2026

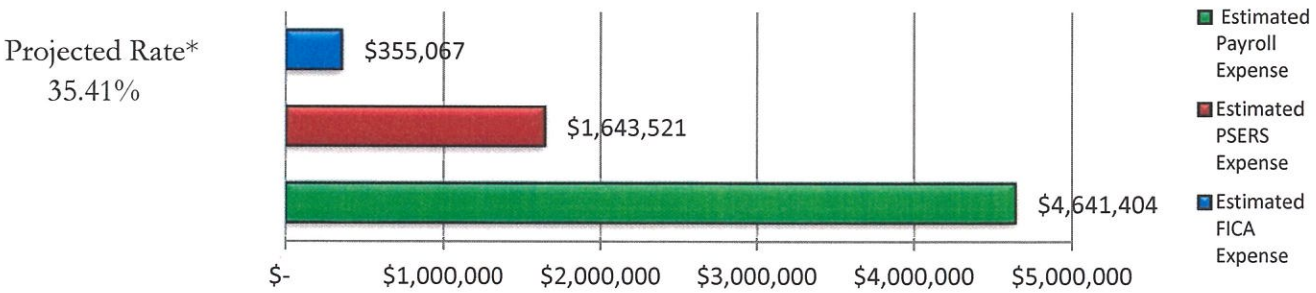


2026-2027



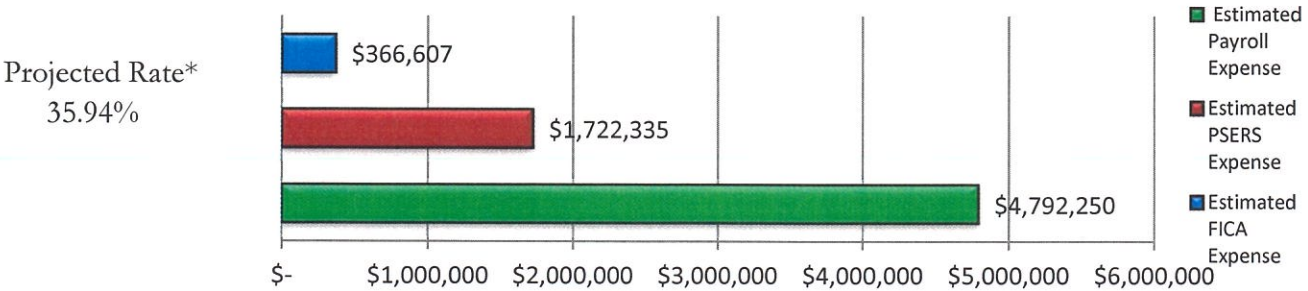
Assume 3.25% increase in payroll

2027-2028



Assume 3.25% increase in payroll

2027-2028



Assume a 3.25% increase in payroll

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
24/25	5.68	32.92	0.35	0.63	33.90

\*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, 2023 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) \$
25/26	34.72	5,465,631
26/27	35.41	5,628,241
27/28	35.94	5,766,356
28/29	36.53	5,917,054
29/30	37.15	6,075,388
30/31	37.78	6,235,005
31/32	38.26	6,371,097

#### Investment Returns

- PSERS' rate of return for fiscal year ended June 30, 2023 was 3.54%. The Fund had plan net assets of \$72.8 billion at June 30, 2023.

#### 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 benefit options consisting of defined benefit and defined contribution (DC) components and a stand-alone DC plan. As of June 30, 2023, PSERS had total net assets of \$72.8 billion and a membership of about 251,000 active, 250,000 retired school employees and 27,000 vested inactive members.



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## 2024-2025 PROPOSED BUDGET -OPERATING COST ESTIMATES AND DEBT SERVICE PAYMENTS

Total Secondary and Operating Costs	\$	9,197,565
(Less Federal Funding)	\$	192,332
(Less Other Funding)	\$	1,498,346
<b>Total District Funded Budget</b>	<b>\$</b>	<b>7,506,887</b>

Subsidies are earned by students enrolled at Jeff Tech. Subsidies are not proportionally allocated

Brockway	10.8011%	% of District's Operating Costs	\$	810,823
		* Less Vocational Subsidy Estimate	\$	69,231
		Operating Cost Estimate	\$	741,592
		Debt Service Payment	\$	97,281
		<b>Total Estimated Payment - Brockway</b>	<b>\$</b>	<b>838,873</b>
Brookville	17.2015%	% of District's Operating Costs	\$	1,291,300
		* Less Vocational Subsidy Estimate	\$	119,561
		Operating Cost Estimate	\$	1,171,739
		Debt Service Payment	\$	154,928
		<b>Total Estimated Payment - Brookville</b>	<b>\$</b>	<b>1,326,667</b>
DuBois	47.2520%	% of District's Operating Costs	\$	3,547,156
		* Less Vocational Subsidy Estimate	\$	312,879
		Operating Cost Estimate	\$	3,234,277
		Debt Service Payment	\$	425,581
		<b>Total Estimated Payment - DuBois</b>	<b>\$</b>	<b>3,659,859</b>
Punxsutawney	24.7454% *	% of District's Operating Costs	\$	1,857,607
		Less Vocational Subsidy Estimate	\$	112,031
		Operating Cost Estimate	\$	1,745,576
		Debt Service Payment	\$	222,872
		<b>Total Estimated Payment - Punxsutawney</b>	<b>\$</b>	<b>1,968,448</b>

\*Vocational Subsidy Estimates for 24-25 will not be available until May, 2024

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## OPERATING COST COMPARISON AND ESTIMATED DISTRICT PERCENTAGE INCREASE

	Percentage in 2023-2024	Approved Operating Cost 2023-2024	Proposed Operating Cost 2024-2025	Increase	% Inc/Dec Over Prior Year
Brockway	10.8636%	\$ 707,393	\$ 741,592	\$ 34,199	4.835%
Brookville	17.1092%	\$ 1,116,759	\$ 1,171,739	\$ 54,980	4.923%
DuBois	46.4655%	\$ 3,084,037	\$ 3,234,277	\$ 150,240	4.872%
Punxsutawney	25.5617%	\$ 1,673,855	\$ 1,745,576	\$ 71,721	4.285%
<b>Total</b>	<b>100.00%</b>	<b>\$ 6,582,044</b>	<b>\$ 6,893,185</b>	<b>\$ 311,141</b>	<b>4.727%</b>
Vocational Subsidy		\$ 514,987	2023-2024 Adopted Budget		
		\$ 613,702	2024-2025 Proposed Budget		
		<b>\$ 98,715</b>	Estimated increase in Vocational Subsidies for 2024-2025		
Other Funding		\$ 1,244,928	2023-2024 Adopted Budget		
		\$ 1,498,346	2024-2025 Proposed Budget		
		<b>\$ 253,419</b>	Increase in estimated revenue to offset District Costs		
Federal Funding		\$ 192,332	2023-2024 Adopted Budget		
		\$ 192,332	2024-2025 Proposed Budget		
		\$ -	Change in projected federal revenue from Perkins		
<b>Total</b>		<b>\$ 352,134</b>	Increase in total other revenue for 2024-2025		
Net Effect		\$ 663,275	Proposed Increase to Secondary Programs		
		<b>\$ (352,134)</b>	Less estimated other revenue		

3/20/2024

\$ 311,141

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 2023-2024 MVAR.  
Actual reimbursement will be based on 2024-2025 MVAR.

Brockway	10.8011%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	97,281
		* Estimated PDE Reimbursement-Paid to Brockway	\$	<u>(58,721)</u>
<b>Estimated Net Cost to Brockway</b>			\$	<b>38,560</b>
Brookville	17.2015%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	154,928
		* Estimated PDE Reimbursement-Paid to Brookville	\$	<u>(83,351)</u>
<b>Estimated Net Cost to Brookville</b>			\$	<b>71,576</b>
DuBois	47.2520%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	425,581
		* Estimated PDE Reimbursement-Paid to DuBois	\$	<u>(226,778)</u>
<b>Estimated Net Cost to DuBois</b>			\$	<b>198,804</b>
Punxsutawney	24.7454%	% Debt Service Costs		
		Debt Service Payment- Paid to Jeff Tech	\$	222,872
		* Estimated PDE Reimbursement-Paid to Punxsy	\$	<u>(125,491)</u>
<b>Estimated Net Cost to Punxsy</b>			\$	<b>97,381</b>

## REMAINING DEBT SERVICE PRINCIPAL AND INTEREST PAYMENTS

Years Remaining	Date Due	Principal	Interest	Total
1	8/1/2024		67,831.25	67,831.25
	2/1/2025	765,000.00	67,831.25	832,831.25
2	8/1/2025		55,400.00	55,400.00
	2/1/2026	790,000.00	55,400.00	845,400.00
3	8/1/2026		42,562.50	42,562.50
	2/1/2027	810,000.00	42,562.50	852,562.50
4	8/1/2027		29,400.00	29,400.00
	2/1/2028	840,000.00	29,400.00	869,400.00
5	8/1/2028		15,225.00	15,225.00
	2/1/2029	870,000.00	15,225.00	885,225.00
		\$ 4,075,000.00	\$ 420,837.50	\$ 4,495,837.50

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## REMAINING DEBT SERVICE PRINCIPAL AND INTEREST PAYMENTS PER SENDING SCHOOL

Amounts Below are based on 2024-2025 Formula Percentages and 2023-2024 MVAR\*

\*These are estimated amounts only.

Each year the amounts below will change based on the formula and actual MVAR

Date Due	Principal & Interest	Estimated Remaining Debt Service Payments			
		10.80106%	17.20154%	47.25203%	24.74537%
		Brockway	Brookville	DuBois	Punxsutawney
8/1/2024					
2/1/2025	900,662.50	97,281	154,928	425,581	222,872
8/1/2025					
2/1/2026	900,800.00	97,296	154,951	425,646	222,906
8/1/2026					
2/1/2027	895,125.00	96,683	153,975	422,965	221,502
8/1/2027					
2/1/2028	898,800.00	97,080	154,607	424,701	222,411
8/1/2028					
2/1/2029	<u>900,450.00</u>	<u>97,258</u>	<u>154,891</u>	425,481	222,820
Total Remaining	<u>\$ 4,495,837.50</u>	<u>\$ 485,598</u>	<u>\$ 773,353</u>	<u>\$ 2,124,374</u>	<u>\$ 1,112,512</u>

## Estimated Net Total Cost Remaining

Amounts Below are based on 2024-2025 Formula Percentages and 2023-2024 MVAR\*

	Brockway	Brookville	DuBois	Punxsutawney
Estimated Total Cost of Remaining Debt Service	485,598	773,353	2,124,374	1,112,512
Estimated Reimbursement	(293,119)	(416,066)	(1,132,006)	(626,416)
<b>Estimated Net Cost after Reimbursement</b>	<b>192,479</b>	<b>357,288</b>	<b>992,369</b>	<b>486,096</b>
Estimated Percentage of Total Costs Paid After Reimbursement	40%	46%	47%	44%

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## SUMMARY BY MAJOR CATEGORY Secondary Programs, CTE and Facility Budget

Category	2023-2024 Budget	2024-2025 Budget	Increase (Decrease)	% Increase over 23-24	Description
Salaries and Opt Out Payments	4,081,969	4,353,808	271,839	6.66%	All secondary salaries and the adult program coordinator. Includes salaries for three additional positions needed for enrollment increase: social studies instructor, additional auto mechanics instructor, and an LPN position that was funded with grant funds in 23-24.
Benefits	3,040,630	3,263,254	222,624	7.32%	Health, FICA and PSERS, dental, vision, disability, credit pay and severance The health plan rates increased 2% over 23-24.
Building Maintenance	118,091	121,370	3,279	2.78%	Maintenance contracts, custodial and maintenance supplies.
Budgetary Reserve	100,000	100,000	-	0.00%	Contingency for unforeseen expenditures
Equipment	35,000	55,000	20,000	57.14%	Program equipment and grant matching funds
Fund Transfer	60,000	100,000	40,000	66.67%	Transfer to Capital Project account. Funds are needed for a new or recoated roof and to update the building automation controls.
Commercial Insurance Package	103,293	103,293	-	0.00%	Auto, SDLL, Umbrella, Pollution, Property and Cyber insurance
Professional/Educational Services	139,350	148,365	9,015	6.47%	Increase in auditor, solicitor, SRO services. Also actuarial services, PSBA/PACTA, Chief School Administrator and additional funds for Prostart competition for culinary program
Supplies	264,995	317,297	52,302	19.74%	Supplies- increase is due to additional auto mechanics program, enrollment increases and inflation
Student Certifications	30,649	20,350	(10,299)	-33.60%	Funds available for students to acquire program/student certifications
Safety and Security	20,000	-	(20,000)	-100.00%	CTC schools are not eligible for the PA Crime and Delinquency Merititious Grant These expenses are included in a grant for 2024-2025
Software and Technology	229,234	256,688	27,454	11.98%	Administrative, financial, student, VM Ware, licensing, CrowdStrike, Pure Storage, VM licenses and instructor software
Rentals, Advertising and Postage	20,600	22,610	2,010	9.76%	Uniform services, floor mat rental, advertising and postage.
Technical Maintenance & Copier	58,375	51,845	(6,530)	-11.19%	Maint. contracts for virtual networking, webhosting, PA system, firewall, copier leases.
Text, Reference and Travel	55,284	75,965	20,681	37.41%	Text and staff training/professional development and travel costs. New texts budgeted for two english classes, text and reference for Electrical program
Utilities, Fuel and Internet	176,820	207,720	30,900	17.48%	Gas, electric, disposal, water/sewage, phone, internet The increase is the electricity contract which expires in November, 2024.
<b>TOTAL SECONDARY PROGRAMS</b>	<b>8,534,290</b>	<b>9,197,565</b>	<b>663,275</b>	<b>7.77%</b>	<b>Increase for Secondary Programs, CTE and Facility Budget</b>
<b>LESS OTHER FUNDING</b>	<b>1,952,247</b>	<b>2,304,380</b>	<b>352,134</b>	<b>18.04%</b>	<b>Local, State and Federal Funds Available to Offset Costs</b>
<b>DISTRICT COSTS</b>	<b>6,582,043</b>	<b>6,893,185</b>	<b>311,141</b>	<b>4.727%</b>	<b>Increase over 23-24 District Costs</b>
					<b>3/20/2024</b>

# JEFF TECH

## 2024-2025 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	2023-2024 Budget	2024-2025 Budget	Change	These expenses are for the school's academic programs
100 Salaries	1,207,639	1,275,941	68,302	Professional employees, substitutes and supplemental pay. One new social studies position is included in the budget for a total of 21 positions; new social studies position is dependent on enrollment.
200 Benefits	832,370	905,114	72,744	Employee Benefits
500 Other Purchased Services	5,080	15,580	10,500	Postage and Travel - The increase is travel funds for skills state competition
600 Supplies	89,100	97,550	8,450	Supplies, texts, software and reference materials utilized in the instructional programs including paper and general supply bid items. Included are funds for replacement laptops and carts.
<b>TOTAL SECONDARY PROGRAMS</b>	<b>2,134,189</b>	<b>2,294,185</b>	<b>159,996</b>	

1200 SPECIAL EDUCATION	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	436,620	469,692	33,072	Seven teachers, secretary and three para-professionals. The increase is a paraprofessional hired in 2023-2024
200 Benefits	366,728	402,899	36,171	Employee Benefits
500 Other Purchased Services	200	100	(100)	Postage and Travel
600 Supplies	7,950	7,500	(450)	Supplies and software
<b>TOTAL SPECIAL EDUCATION</b>	<b>811,498</b>	<b>880,191</b>	<b>68,693</b>	<b>Federal Funds pay for two of the para-professional positions</b>

1330 HEALTH ASSISTING	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	54,790	48,049	(6,741)	One instructor and substitutes
200 Benefits	45,945	44,444	(1,501)	Employee benefits
600 Supplies	1,500	1,500	0	Supplies
800 Other Expenditures	750	750	0	Funds available for student certification
<b>TOTAL HEALTH ASSISTING</b>	<b>102,985</b>	<b>94,743</b>	<b>(8,242)</b>	

1342 CULINARY	2023-2024 Budget	2024-2025 Budget	Change
100 Salaries	55,790	58,389	2,599
200 Benefits	46,399	47,906	1,507
300 Professional/Educational Services	2,470	4,970	2,500
400 Property Services	1,500	3,200	1,700
500 Other Purchased Services	1,000	4,000	3,000
600 Supplies	20,225	23,152	2,927
<b>TOTAL CULINARY</b>	<b>127,384</b>	<b>141,617</b>	<b>14,233</b>

One instructor and substitutes  
Employee benefits.  
Expenditures for American Culinary Accrediting and Prostart Membership  
Repair and maintenance services and uniform rental  
Travel costs for participation in Prostart competition  
Supplies include non-food and food supplies. Increase is due to inflation and enrollment

1360 IT ACADEMY	2023-2024 Budget	2024-2025 Budget	Change
100 Salaries	109,141	96,823	(12,318)
200 Benefits	70,046	74,101	4,055
600 Supplies	24,390	11,041	(13,349)
800 Student Certifications	3,474	1,600	(1,874)
<b>TOTAL IT ACADEMY</b>	<b>207,051</b>	<b>183,565</b>	<b>(23,486)</b>

Two full time instructors and substitutes  
Employee benefits  
Supplies, text and software for two programs. New computers purchased in 23-24  
Funds available for student certification

1380 TRADE AND INDUSTRIAL EDUCATION	2023-2024 Budget	2024-2025 Budget	Change
100 Salaries	731,849	819,740	87,891
200 Benefits	534,514	592,920	58,406
300 Professional/Educational Services	500	2,200	1,700
400 Property Services	8,900	9,250	350
500 Other Purchased Services	400	2,900	2,500
600 Supplies	156,509	203,489	46,980
700 Equipment	30,000	50,000	20,000
800 Student Certifications	26,425	18,000	(8,425)
<b>TOTAL INDUSTRIAL EDUCATION</b>	<b>1,489,097</b>	<b>1,698,499</b>	<b>209,402</b>

Thirteen full time and two para professional positions in Trade and Industrial Education. Cosmetology para professional costs are split between general and adult funds.  
Instructors and substitutes. The increase is adding a second full-time Auto Mechanics instructor needed for increased enrollment in the program  
Employee Benefits  
Employee Training and Development Services  
Welding gas, repair and maintenance costs, uniform rental for staff and students  
Travel for cosmetology students to take state board exams and other program travel  
Supplies & software. Supply increase is additional programs and increased cost of supplies  
Available for matching grants and OAC recommendations  
Available for student certifications

1610 ADULT EDUCATION			
	2023-2024 Budget	2024-2025 Budget	Change
100 Salary	66,812	68,680	1,868
200 Benefits	51,563	52,733	1,170
		100% of Adult Coordinator salary and benefits funded by District funds.	
		Employee Benefits	
<b>TOTAL ADULT EDUCATION</b>	<b>118,375</b>	<b>121,413</b>	<b>3,038</b>

**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			
	2023-2024 Budget	2024-2025 Budget	Change
100 Salaries	54,924	56,704	1,780
200 Benefits	46,036	47,195	1,159
300 Professional/Educational Services	2,000	2,000	0
500 Other Purchased Services	1,050	1,050	0
600 Supplies	2,300	2,300	0
		One full time guidance counselor	
		Employee benefits	
		Gen Clear services	
		Travel and postage expenditures	
		Supplies and graduation survey	
<b>TOTAL GUIDANCE SERVICES</b>	<b>106,310</b>	<b>109,249</b>	<b>2,939</b>

2122 SCHOOL TO CAREER COUNSELING SERVICES			
	2023-2024 Budget	2024-2025 Budget	Change
100 Salaries	61,675	63,521	1,846
200 Benefits	26,654	27,377	723
		One full time counselor	
		Employee benefits	
<b>TOTAL COUNSELING SERVICES</b>	<b>88,329</b>	<b>90,898</b>	<b>2,569</b>
		<b>Salary and benefits partially paid with federal dollars</b>	

2126 SCHOOL TO CAREER COORDINATOR			
	2023-2024 Budget	2024-2025 Budget	Change
100 Salaries	52,956	54,736	1,780
200 Benefits	44,859	32,505	(12,354)
500 Other Purchased Services	400	400	-
600 Supplies	100	100	-
		Salary for School to Career Coordinator	
		Employee benefits- change made to health insurance tier	
		Travel for School to Career Coordinator	
		Supplies	
<b>TOTAL SCHOOL TO CAREER SERVICES</b>	<b>98,315</b>	<b>87,741</b>	<b>(10,574)</b>
		<b>Salary and benefits paid with federal dollars</b>	



2130 ATTENDANCE SERVICES		2023-2024 Budget	2024-2025 Budget	Change
100 Salaries		37,594	40,762	3,168
200 Benefits	Salary for one support staff member	36,275	37,994	1,719
600 Supplies	Employee Benefits Supplies	500	500	-
<b>TOTAL ATTENDANCE SERVICES</b>		<b>74,369</b>	<b>79,256</b>	<b>4,887</b>

2160 SOCIAL WORKER SERVICES		2023-2024 Budget	2024-2025 Budget	Change
Salaries and Benefits not covered by grant		0	0	
<b>TOTAL SOCIAL WORKER SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>

This position covered by ESSER and PCCD grants

2170 STUDENT ACCOUNTING SERVICES		2023-2024 Budget	2024-2025 Budget	Change
100 Salaries		40,128	43,296	3,168
200 Benefits	Salary for one support staff member Employee Benefits	40,067	41,841	1,774
<b>TOTAL STUDENT ACCOUNTING</b>		<b>80,195</b>	<b>85,137</b>	<b>4,942</b>

### 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		2023-2024 Budget	2024-2025 Budget	Change
100 Salaries		79,104	78,972	(132)
200 Benefits	Special Education Supervisor and funds for mentor teachers Employee Benefits	56,853	66,708	9,855
600 Supplies	Supplies	500	500	0
<b>TOTAL INSTRUCTIONAL STAFF</b>		<b>136,457</b>	<b>146,180</b>	<b>9,723</b>

2271 INSTRUCTION STAFF/ PROFESSIONAL DEVELOPMENT		2023-2024 Budget	2024-2025 Budget	Change
100 Salaries		3,600	3,600	0
200 Benefits	Substitutes for professional development Credit pay for instructors budgeted here. \$35,000 contractual obligation for credit pay	36,539	36,535	(4)
300 Professional/Educational Services	Conferences and training costs	1,500	1,500	-
500 Other Purchased Services	Travel for professional development	1,000	1,500	500
<b>TOTAL INSTRUCTION/CURRICULUM</b>		<b>42,639</b>	<b>43,135</b>	<b>496</b>

**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, office of the director services, and office of the principal services

2310 BOARD SERVICES	2023-2024 Budget	2024-2025 Budget	Change	
500 Other Purchased Services	850	1,450	600	Postage and Advertising
600 Supplies	1,550	1,550	-	Supplies for Committee business
<b>TOTAL BOARD SERVICES</b>	<b>2,400</b>	<b>3,000</b>	<b>600</b>	

2350 LEGAL SERVICES	2023-2024 Budget	2024-2025 Budget	Change	
300 Professional Services	35,000	37,000	2,000	Professional legal services
<b>TOTAL LEGAL SERVICES</b>	<b>35,000</b>	<b>37,000</b>	<b>2,000</b>	

**SUPPORT SERVICES - ADMINISTRATION**

2360 ADMINISTRATIVE DIRECTOR SERVICES	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	169,715	182,898	13,183	Administrative Director and administrative secretary
200 Benefits	115,971	122,271	6,300	Employee Benefits
300 Professional/Educational Services	13,100	13,900	800	Chief School Administrator, PSBA and PAVA dues, PSBA policy services.
500 Other Purchased Services	2,420	4,220	1,800	School wide advertising, postage, travel
600 Supplies	3,320	3,320	-	Supplies
800 Other Expenditures	2,500	2,500	-	Dues for professional organizations PSBA and PACTA
<b>TOTAL DIRECTOR SERVICES</b>	<b>307,026</b>	<b>329,109</b>	<b>22,083</b>	

2380 PRINCIPAL SERVICES	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	216,310	225,124	8,814	Principal, Assistant Principal and secretary
200 Benefits	162,324	167,211	4,887	Employee Benefits
300 Professional/Educational Services	1,500	1,780	280	Conference/Professional Development
500 Other Purchased Services	14,700	13,750	(950)	Postage, advertising, travel.
600 Supplies	6,750	6,750	-	Graduation Supplies and other
800 Other Expenditures	1,200	1,200	-	Dues for professional organizations for two administrators
<b>TOTAL PRINCIPAL SERVICES</b>	<b>402,784</b>	<b>415,815</b>	<b>13,031</b>	

2411 STUDENT HEALTH	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	55,605	87,372	31,767	School nurse and LPN position and substitutes. The increase is the LPN position. In 2023-2024 this position was funded by grant funds
200 Benefits	24,217	55,508	31,291	Employee Benefits for two full time employees
300 Professional/Educational Services	3,000	2,000	(1,000)	School physician services, E,AP Services
400 Property Services	250	250	-	Linen service and rentals
500 Other Purchased Services	750	1,080	330	Travel and postage for the school nurse
600 Supplies	3,800	3,800	-	Supplies for the school nurse and student safety glasses
<b>TOTAL HEALTH SERVICES</b>	<b>87,622</b>	<b>150,010</b>	<b>62,388</b>	

### 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	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	197,659	198,067	408	Business Manager and two support staff members
200 Benefits	155,119	153,106	(2,013)	There was a retirement in July, 2023 and a new hire
300 Professional/Educational Services	28,000	28,735	735	Employee Benefits
500 Other Purchased Services	3,750	3,500	(250)	Professional fees paid to bond trustee and outside audits.
600 Supplies	1,000	1,000	-	Postage, travel and advertising expenses for the business office
800 Other Expenditures	800	800	-	Supplies
				Professional organization dues
<b>TOTAL BUSINESS OFFICE SERVICES</b>	<b>386,328</b>	<b>385,208</b>	<b>(1,120)</b>	

### 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	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	297,579	320,760	23,181	Maintenance Director, maintenance mechanic, four full-time custodial positions and two co-op positions, substitutes and summer help.
200 Benefits	227,893	240,512	12,619	Employee Benefits
300 Professional/Educational Services	1,000	1,000	-	Professional Service
400 Property Services	58,321	61,750	3,429	Disposal services, maintenance and service agreements, roof repair, equipment rental, and water and sewer service.
500 Other Purchased Services	118,213	118,213	-	School liability insurance and communications costs.
600 Supplies	236,020	251,750	15,730	Supplies, fuel, and utilities. The increase is the end of the electricity contract and other utilities
700 Equipment	5,000	5,000	-	Maintenance Equipment
<b>TOTAL BLDG OPERATION/MAINT</b>	<b>944,026</b>	<b>998,985</b>	<b>54,959</b>	

<b>2660 SCHOOL SECURITY SERVICES</b>	2023-2024 Budget	2024-2025 Budget	Change	
300 Professional/Educational Services	52,250	55,600	3,350	School Resource Officer (SRO) contracted services
<b>TOTAL SECURITY SERVICES</b>	<b>52,250</b>	<b>55,600</b>	<b>3,350</b>	

**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.

<b>2818 SCHOOL TECHNOLOGY SERVICES</b>	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	102,108	107,144	5,036	Salary for a Technology Director and full-time technology assistant
200 Benefits	73,927	66,337	(7,590)	Employee Benefits
300 Professional/Educational Services	8,600	6,450	(2,150)	Training fees and conference costs.
400 Property Services	10,000	6,000	(4,000)	Maintenance contracts such as public address system, network switches, VM Ware, Microsoft technical support, IU 6 maintenance fees.
500 Other Purchased Services	700	1,200	500	Travel for Technology Director
600 Supplies	211,575	246,453	34,878	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.
<b>TOTAL TECHNOLOGY SERVICES</b>	<b>406,910</b>	<b>433,584</b>	<b>26,674</b>	

<b>2834 STAFF DEVELOPMENT SERVICES</b>	2023-2024 Budget	2024-2025 Budget	Change	
200 Benefits	2,500	2,500	0	PDE directs all professional development costs for certificated administrators to be reported in this area
360 Training and Development	2,000	2,000	0	Credit pay for administrators
500 Other purchased service	3,500	3,500	0	Costs for conferences and professional development
<b>TOTAL STAFF DEVELOPMENT SERVICES</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	Mileage, hotel and other costs for professional development

<b>2844 OPERATIONS SERVICES</b>	2023-2024 Budget	2024-2025 Budget	Change	
100 Salaries	50,372	53,539	3,167	One technician is budgeted in this category
200 Benefits	41,829	43,536	1,707	Employee Benefits
400 Property Services	5,200	4,000	(1,200)	Print Services
600 Supplies	2,000	2,000	-	Supplies
<b>TOTAL OTHER OPERATIONS SERVICES</b>	<b>99,401</b>	<b>103,075</b>	<b>3,674</b>	

5140 LEASES AND OTHER RIGHT TO USE ARRANGEMENTS	2023-2024 Budget	2024-2025 Budget	Change	Multi-year leases and multi year software purchases GASB 87 leases and GASB 96 requirement to record separately
	25,350	22,370		
<b>TOTAL LEASES</b>	<b>25,350</b>	<b>22,370</b>	<b>(2,980)</b>	

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

5230 FUND TRANSFERS	2023-2024 Budget	2024-2025 Budget	Change	\$100,000 is a funded transfer for Capital Plan, page 21
	60,000	100,000		
<b>TOTAL FUND TRANSFER</b>	<b>60,000</b>	<b>100,000</b>	<b>40,000</b>	

5900 BUDGETARY RESERVE	2023-2024 Budget	2024-2025 Budget	Change	Budgetary reserve is provided for contingencies that are not known at budget time.
	100,000	100,000		
<b>TOTAL BUDGETARY RESERVE</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	

TOTAL SECONDARY BUDGET	2023-2024 Budget	2024-2025 Budget	Change	Academic, Career and Technical Programs, Facility, Support and District Funded Adult Personnel
	8,534,290	9,197,565		
<b>GRAND TOTAL</b>				
Percentage increase over prior year budget			7.772%	

# JEFF TECH

## ESTIMATED REVENUE FOR DISTRICT SHARE OF PROPOSED GENERAL FUND BUDGET 2024-2025

Description	Budget 2023-2024	Budget 2024-2025	Difference
6510 Interest & Int. Bearing Checking	10,000	32,500	22,500
6946 Operating Cost Brockway	707,393	741,592	34,199
6946 Operating Cost Brookville	1,116,759	1,171,739	54,980
6946 Operating Cost DuBois	3,084,037	3,234,277	150,240
6946 Operating Cost Punxsutawney	1,673,855	1,745,576	71,721
6946 Out of District Tuition	260,000	380,001	120,001
6990 Miscellaneous Revenue	6,500	6,500	-
7220 Vocational Subsidies	514,988	613,702	98,714
7330 Nurse Service	6,100	10,250	4,150
7810 State FICA Reimbursement	170,263	194,187	23,924
7820 State Retirement Reimbursement	792,063	874,909	82,846
8521 Perkins Federal Funding	192,332	192,332	-
Total District's Share	<u>8,534,290</u>	<u>9,197,565</u>	<u>663,275</u>
<b>Percentage Increase over 2024-2025 Estimated Revenue</b>			<b>7.77%</b>

## DEBT SERVICE PRINCIPAL AND INTEREST PAYMENTS 2023-2024

Description	Budget 2023-2024	Budget 2024-2025	Difference
6946 Debt Service Brockway	97,641	97,281	(360)
6946 Debt Service Brookville	153,775	154,928	1,153
6946 Debt Service DuBois	417,626	425,581	7,955
6946 Debt Service Punxsutawney	229,745	222,872	(6,873)
Total Debt Service	<u>898,787</u>	<u>900,662</u>	<u>1,875</u>
<b>Percentage Increase over 2024-2025 Debt Service Payments</b>			<b>0.209%</b>

## Jeff Tech Capital Plan to 2033

Maintenance	Purchase Date	Life Expectancy	Replacement Date	Replacement Cost
Kubota	2005		2025	\$45,000
2014 F250	2014		2029	\$75,000
<b>Flooring</b>		<b>Life Expectancy</b>	<b>Replacement Date</b>	<b>Replacement Cost</b>
<b>Carpeting</b>				
IT (Material Only)	2005		2025	\$43,000
VCT				
Café 4,200 sq. ft	2005		2028	\$46,200
Shop Hallway 3,000 sq. ft	2005		2028	\$28,500
Student Services	2005		2029	\$24,700
Classrooms Upstairs	2005		2031	\$114,000
Classrooms Downstairs	2005		2032	\$95,000
<b>Electrical</b>		<b>Life Expectancy</b>	<b>Replacement Date</b>	<b>Replacement Cost</b>
UPS-Server Room	2016		2028	\$35,000
Transfer Switches	2005		2030	\$30,000
<b>HVAC</b>		<b>Life Expectancy</b>	<b>Replacement Date</b>	<b>Replacement Cost</b>
RAHU #1	2005		2027	\$26,000
Building Automation System Replacement/ Upgrade	2005		2024	\$500,000
Walk-ins	2005		2030	\$75,000
Boiler #1	2005		2030	\$72,000
Boiler #2	2005		2030	\$85,000
Boiler DHW	2005		2030	\$55,000
<b>Building - General</b>		<b>Life Expectancy</b>	<b>Replacement Date</b>	<b>Replacement Cost</b>
Water Proofing Main Building (Lime Stone)	2006		2024	\$35,000
School Roof Restore * Total Replacement 2.8 Million	2005		2025	\$1,900,000
Parking lot Asphalt sealing/line painting	2022		2026	\$25,000
Air Compressor - Main Building	2005		2026	\$30,000
Gym Floor	2010		2025	\$30,000
Boys Locker Room Locker Upgrade			2026	\$100,000
Parking lot Asphalt	2015		2027	\$500,000
Cafeteria Tables	2005		2027	\$100,000
Door Access Control	2020		2028	\$80,000
Garage Doors Main Building	2008		2028	\$65,000
Classroom Door Hardware			2029	\$47,500
Elevator Controller	2005		2030	\$45,000
Corridor Locker Upgrade			2031	\$300,000
Air Compressor - Annex Building	2018		2033	\$15,000
<b>Other Projects</b>				<b>Estimated Cost</b>
Student Parking Lot Paving				\$85,000
Gym Divider			2024	\$13,000

Costs by Year	
Year	Cost
2024	\$548,000
2025	\$2,018,000
2026	\$155,000
2027	\$626,000
2028	\$254,700
2029	\$147,200
2030	\$362,000
2031	\$414,000
2032	\$95,000
2033	\$15,000
<b>Total</b>	<b>\$4,110,900</b>

### HISTORICAL CAPITAL PROJECT SPENDING

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 to purchase 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 - Project approximately \$90,500 to be spent for the Farm to Refrigerator Project

# **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 total General Fund Budget and total General Fund Revenue summaries which include district, adult programs, grants and debt service revenue and expenditures.

These are the totals filed on the PDE 2028 report to the Pennsylvania Department of Education



# JEFF TECH

## JEFF TECH LPN PROGRAM ESTIMATED REVENUE AND EXPENSES 2024-2025

### ESTIMATED EXPENSES FOR LPN FULL TIME AND PART-TIME CLASS

Category	2023-2024 Budget	2024-2025 Budget	Change Inc/Dec
Salaries	280,654	288,503	7,849
Benefits	175,522	179,612	4,090
Advertising/Postage	1,800	3,200	1,400
Malpractice Insurance	1,027	1,020	(7)
Professional/Educational Services	19,280	17,128	(2,152)
NCLEX Membership/Fees	2,700	4,570	1,870
Perkins Funds	10,000	10,000	0
Supplies	9,700	10,833	1,133
Conference and Travel Costs, Membership dues	1,320	850	(470)
Tuition**	313,000	313,000	0
Instructional Software	9,300	5,400	(3,900)
Text & Reference	<u>11,409</u>	<u>12,500</u>	<u>1,091</u>
<b>Total</b>	<b><u><u>835,712</u></u></b>	<b><u><u>846,616</u></u></b>	<b><u><u>10,904</u></u></b>

\*\* 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	2023-2024 Estimated Revenue	2024-2025 Estimated Revenue	Change Inc/Dec
Tuition and Fees from Students*	373,470	383,327	9,857
Estimated FICA and Retirement Reimbursements	70,159	70,157	(3)
Adult Vocational Funds-based on prior year projection	65,933	65,933	(0)
Perkins Consortium	10,000	10,000	0
Direct Loans- Title IV	313,000	313,000	0
Other Federal Revenue for Tuition	-	-	0
Miscellaneous and Enrollment Charges	<u>3,150</u>	<u>4,200</u>	<u>1,050</u>
<b>Total Estimated Revenue:</b>	<b><u><u>835,712</u></u></b>	<b><u><u>846,616</u></u></b>	<b><u><u>10,904</u></u></b>

### INFORMATION

Approximately 21.5 tuition payments are needed to cover expenses. Tuition will increase to \$18,225 for 2024-2025. The part-time program began in January of 2024 with 12 students and will graduate in December of 2025. 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 committed fund balance as of 6-30-2023 was \$243,520

# JEFF TECH

## JEFF TECH ADULT PROGRAMS PROPOSED BUDGET 2024-2025

### CDL PROGRAM

Estimated Expenditure Category	2023-2024 Budget	2024-2025 Budget
Repair and Maintenance	9,400	10,500
Salary	19,250	19,250
Benefits	8,618	9,118
Liability Insurance	3,200	3,200
Contracted Services and Student Driver Testing	11,850	11,850
CDL Rental	-	-
Supplies and Fuel	24,105	23,200
Advertising	620	1,250
Budgetary Reserve	5,168	-
<b>Total</b>	<b>82,211</b>	<b>78,368</b>
Estimated Revenue for the CDL Program	2023-2024 Budget	2024-2025 Budget
Student Tuition - (4,825) Based on 16 students	96,500	86,850
Reimbursement for Benefits	4,811	4,811
<b>Total</b>	<b>101,311</b>	<b>91,661</b>
<b>Estimated Profit 2024-2025</b>		<b>13,293</b>

### ADULT INTEGRATED, EVENING SCHOOL AND FARM TO REFRIGERATOR PROGRAMS

Estimated Expenditures from Adult Programs	2023-2024 Budget	2024-2025 Budget
Evening School Expenditures	77,154	26,585
Farm to Refrigerator Expenses	-	124,000
Adult Integrated Expenditures	<b>143,335</b>	<b>101,446</b>
<b>Total Estimated Expenditures</b>	<b>220,489</b>	<b>252,031</b>
<b>Estimated Revenue from Adult Programs</b>		<b>286,144</b>
<b>Estimated Profit from Adult Programs 2024-2025</b>		<b>34,113</b>

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.

# JEFF TECH

## 2024-2025 ESTIMATED TOTAL GENERAL FUND REVENUE INCLUDING DISTRICT, ADULT, PN, CDL AND GRANT REVENUE

	Description	Estimated 2023-2024	Estimated 2024-2025	Difference
6510	Interest & Interest Bearing Checking	10,000	32,500	22,500
6831	Perkins pass through Funds for LPN	10,000	10,000	-
6920	Powdered Metals Grant	3,000	3,000	-
6943	Adult Education Tuition	552,767	551,938	(829)
6946	Tuition from Elk County for Secondary Students	260,000	380,000	120,000
6946	Member School Direct Payments	6,582,044	6,893,185	311,141
6946	Member School Debt Service Payments	898,787	900,662	1,875
6990	Miscellaneous Revenue	16,500	20,700	4,200
7220	Career and Technical / Adult Education State Subsidy	582,571	681,285	98,714
7330	Nurse Service State Subsidy	6,100	10,250	4,150
7362	PCCD Mental Health Grant	69,886	70,000	114
7362	PCCD Safety and Security Grant	-	450,000	450,000
7509	Supplemental Equipment Grant	100,000	184,163	84,163
7599	Other State Grant	50,000	50,000	-
7810	State FICA Reimbursement	184,719	208,089	23,370
7820	State Retirement Reimbursement	857,057	936,207	79,150
8000	Public Health Workforce Grant	67,723	-	(67,723)
8190	Other Unrestricted Federal Grants (Adult Direct Loans)	313,000	353,000	40,000
8390	Other Restricted Federal Grants (Adult Pell Grant)	75,000	75,000	-
8390	Other Restricted Federal	710,000	-	(710,000)
8521	Federal Vocational Education Grants (Perkins)	284,132	192,332	(91,800)
8660	Workforce Investment Act	87,500	87,500	-
8744	ESSER Funds	34,092	37,269	3,177
	<b>Total For General Fund</b>	<b>11,754,878</b>	<b>12,127,080</b>	<b>372,202</b>

**Percentage Increase over 2023-2024 Estimated Revenue**

**3.17%**

# JEFF TECH

## BREAKDOWN OF 2024-2025 PROPOSED GENERAL FUND REVENUE BY FUNDING SOURCE

	2024-2025
Secondary, Career and Technical Programs and Facility	9,197,565
Comprised of the following :	
District Funded	6,893,185      74.9%
Other Revenue-State Subsidy, Tuition from Elk County and Misc.	1,498,346      16.3%
Vocational Subsidies	613,702      6.7%
Estimated Federal Revenue	<u>192,332</u> <u>2.1%</u>
	<u>9,197,565</u> 100.0%
Debt Service-District Funded	900,662
Adult Programs	
Evening School Programs	39,636 *
Adult Integrated	122,508
CDL Program	91,661
Farm to Refrigerator Program	124,000
LPN Program	846,616
Grants and Projects	
Local, State and Federal Grants	<u>804,432</u>
<b>Total General Fund Revenue</b>	<u><u>12,127,080</u></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

## 2024-2025 PROPOSED GENERAL FUND BUDGET INCLUDING DISTRICT, ADULT, PN AND GRANT EXPENDITURES

	Program Area	2023-2024 Budget	2024-2025 Budget	Change
1110	Secondary Program	2,144,189	2,304,185	159,996
1200	Special Education	903,297	880,192	(23,105)
1330	Health Assisting	102,985	94,743	(8,242)
1342	Culinary	127,384	141,617	14,233
1360	IT Academy	207,051	233,565	26,514
1380	Trade and Industrial Education	1,601,156	1,899,343	298,187
1610	Adult Education	1,242,728	1,284,748	42,020
2120	Guidance Services	106,310	109,249	2,939
2122	School To Career Counseling Services	88,329	90,898	2,569
2126	School to Career Placement Services	98,315	87,741	(10,574)
2130	Attendance	74,369	79,256	4,887
2160	Social Work Services	103,971	107,269	3,298
2170	Student Accounting Services	80,195	85,137	4,942
2190	Other Student Services (LPN Grant)	67,709	0	(67,709)
2260	Special Education Supervisor	136,457	146,180	9,723
2271	Instructional Support and Curriculum	42,639	43,135	496
2310	Board Services	2,400	3,000	600
2350	Legal Services	35,000	37,000	2,000
2360	Administrative Director Services	312,026	329,109	17,083
2380	Principal Services	402,784	415,815	13,031
2411	Health Services	87,621	150,010	62,389
2500	Business Office Services	386,329	385,208	(1,121)
2600	Building Operation and Maintenance	1,094,048	1,448,982	354,934
2660	Security Services	52,250	55,600	3,350
2818	Technology Services	456,910	433,584	(23,326)
2834	Staff Development Services	8,000	8,000	0
2844	Operations Services	99,401	103,075	3,674
4500	Facility New Construction	560,000	0	(560,000)
5140	Leases and Other Right to Use Arrangements	25,350	22,370	(2,980)
5230	Capital Reserve Fund Transfer	60,000	100,000	40,000
5240	Debt Service Transfer	898,787	900,662	1,875
5900	Budgetary Reserve	100,000	100,000	0
	<b>Total General Fund Budget</b>	<b>11,707,990</b>	<b>12,079,674</b>	<b>371,684</b>
	<b>Increase over 2023-2024</b>			<b>3.175%</b>

## Farm to Refrigerator Project

- A resolution was approved by mail ballot vote of the full JCDAVT Board in April, 2023 to begin the Farm to Refrigerator Capital Project.
- Jeff Tech was awarded a USDA Federal Grant - \$1,125,000
- Jeff Tech was awarded a RACP State Matching Grant -\$1,100,000
- At the January, 2024 JOC meeting, an additional transfer to Capital Projects was approved up to \$500,000 and Jeff Tech was permitted to spend Capital funds for the project. The JOC also approved the use of Capital Project funds for cash flow while awaiting reimbursement from the grants.
- Jeff Tech's contribution to the project will be \$203,000. \$112,570 has already been paid toward the project with adult funds and approximately \$90,500 will be paid with Capital Project funds.
- Local public and private-sector stakeholders have identified an urgent need for skilled butchers and meat processors to sustain and grow the agricultural and food processing sectors within the region. Delta Contractors and Design has been hired to construct, equip, and furnish a new 3,793 sq. ft. facility to house Jeff Tech's Farm to Refrigerator training program. The project is scheduled to be completed in December, 2024. The facility will include a classroom, industry standard butchering facility complete with refrigerators and frozen storage, office space, student locker rooms, and restrooms. The facility will be constructed on property currently owned by Jeff Tech.
- The new facility will serve both adult students seeking to acquire skills for employment in the meat processing industry and secondary students in the Culinary program.