



## SYSTEM FOR FINANCING THE LEBANON COUNTY CAREER & TECHNOLOGY CENTER

*Approved April 24, 1985*

### **BASIC CONSIDERATION**

1. Ability to make more accurate budget projections for member districts
2. Fairness and equality for all member districts
3. Long range reliability and effectiveness

### **Step I. Divide The Annual Budget Into Two Separate Segments**

1. Fixed Operating Costs  
Budget Categories  
  
1300 Instructional Equipment Portion  
2100 Support Services Pupil Personnel  
2200 Support Services Instructional Staff  
2300 Support Services Administration  
2400 Support Services Pupil Health  
2500 Support Services Business  
2600 Support Services Operation & Maintenance of Plant Services  
4000 Facilities Acquisition, Construction and Improvement Services
2. All Other Operating Costs

### **Step II. Determine Operating Costs Projected For Member District**

1. For Fixed Operating Costs Listed Above
  - a. Determine the average enrollment (ADM) of students for each member district as reported to the Commonwealth of Pennsylvania, Department of Education for Grades 10, 11 & 12 for the five (5) most recent years of reporting for each respective school district.
  - b. Determine the proportion of each member district's ADM in relation to the total for Lebanon County School Districts.
  - c. Using the total fixed operating costs, apply each member district's enrollment percentage to calculate the portion that shall be paid to the Lebanon County AVTS in the specific budget year.
2. For All Other Operating Costs (Variable)
  - a. Determine the average (ADM) of students attending the Lebanon County AVTS as reported on DEBE 4062S to the Commonwealth of Pennsylvania, PDE, for the three (3) most recent years of reporting for each respective school district.
  - b. Determine the proportion of each member district's AVTS ADM in relation to the total for all Lebanon County School Districts.
  - c. Using all other operating costs, over and beyond the fixed costs, apply each member district's AVTS enrollment percentage to calculate the portion to be paid to the Lebanon County AVTS in the specific budget year.

**BUDGET CATEGORIES CONSIDERED FIXED  
FOR AVTS OPERATION COSTS**

**CODE DESCRIPTION**

**1300 VOCATIONAL EDUCATION**

PDE approved programs under public supervision and control which provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics and trade and industry. PDE approved programs shall mean programs approved by the Pennsylvania Department of Education as reflected on the legal curriculum listing of Vocational Information System (VIS). (Expenditures are not recorded to this account, but to subaccounts.)

**2100 SUPPORT SERVICES – PUPIL PERSONNEL**

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the **Public School Code of 1949**, as amended, and Chapter 7 of the **State Board of Education Regulations**. Included in this subfunction are activities designed to provide program coordination, consultation, and services to the pupil personnel staff of an LEA. (Expenditures are not recorded to this account, but to subaccounts. School Districts and AVTS only.)

**2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF**

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. (Expenditures are not recorded to this account, but to subaccounts. School Districts and AVTS only.)

**2300 SUPPORT SERVICES – ADMINISTRATION**

Activities concerned with establishing and administering policy in connection with operating the LEA. (Expenditures are not recorded to this account, but to subaccounts. School Districts and AVTS only.)

**2400 SUPPORT SERVICES – PUPIL HEALTH**

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services. (Expenditures may be charged to this account, but if a further breakout is desired, subaccounts may be used. Expenditures are not recorded to this account for nonpublic health services, but to subaccount 2450.)

**2500 SUPPORT SERVICES – BUSINESS**

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. (Expenditures may be charged to this account, but if a further breakout is desired, subaccounts may be used.)

**2600 OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. (Expenditures may be charged to this account, but if a further breakout is desired, subaccounts may be used.)

**2610 SUPERVISION OF OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities of directing, managing and supervising the operating and maintenance of school plant facilities.

**4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES**

Facilities acquisition, construction and improvement services are those activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings and additions to buildings, installation, replacement, or extension of service systems and other built in equipment and improvement to sites. (Expenditures are not recorded to this account, but to subaccounts. School Districts and AVTS only.)