



CENTRAL MONTCO

TECHNICAL HIGH SCHOOL
FOR THE ARTS, SCIENCES AND TECHNOLOGY

2022/2023
OPERATING BUDGET

MEMBER DISTRICTS

COLONIAL SCHOOL DISTRICT

NORRISTOWN AREA SCHOOL DISTRICT

*UPPER MERION AREA SCHOOL
DISTRICT*



JOINT OPERATING COMMITTEE

COLONIAL

MRS. SUSAN MOORE, TREASURER
MR. WILLIAM WINCHESTER
MRS. CHRIS EPSTEIN

NORRISTOWN

MR. LOUIS MASON, VICE CHAIRPERSON
MR. PHILIP DANIELS
MR. CHRIS JARAMILLO

UPPER MERION

MRS. MAGGIE PHILIPS, ESQ., CHAIRPERSON
MRS. ALICE HOPE
MR. TROY CHIDDICK

SOLICITOR

MARK FITZGERALD, ESQUIRE

J.O.C. SECRETARY

MS. MARILYN MONASTERO

SUPERINTENDENTS

DR. MICHAEL CHRISTIAN
COLONIAL SCHOOL DISTRICT

MR. CHRISTOPHER T. DORMER
NORRISTOWN AREA SCHOOL DISTRICT

DR. JOHN TOLENO
UPPER MERION AREA SCHOOL DISTRICT

SUPERINTENDENT OF RECORD

DR. JOHN TOLENO

EXECUTIVE DIRECTOR

DR. ANGELA KING

SUPERVISOR OF BUSINESS OPERATIONS

MS. TAMARA DARDEN



INDEX
2022/2023 BUDGET

PAGE NO.	DESCRIPTION
.....	Introduction to the 2022/2023 Budget
1.....	Summary of Estimated General Fund Revenue
2.....	Individual District Operating Costs based on Three Year Average Enrollment
3.....	Total Individual District Costs
4.....	Summary of Estimated Expenditures by Function Level
5-6.....	Expenditure Analysis by Course Grouping
7-8.....	Detailed Listing of Estimated Expenditures

INTRODUCTION



Introduction to 2022/2023 Operating Budget

We are pleased to present you with this copy of the Central Montco Technical High School's 2022/2023 Operating Budget.

The total enrollment at Central Montco Technical High School is currently at 792 students. Central Montco expects non-member district's enrollment numbers to increase for the 2022/2023 school year and have built our budget based on these new enrollment statistics. The pages contained herein represent a combined effort on the part of the faculty, administration and support staff to continue to meet the career and technical needs of our collective student population and the job-related needs of local business and industry.

The 2022/2023 budget includes \$1,564,125 of debt service payments on the school's renovation bonds and \$15,000 of debt service on a \$2.6 million capital project.

A statistical analysis shows that the overall General Fund Budget shows an increase of \$323,112 from the current year budget. Budget increases for Operating Expenses for Member Districts are calculated at a total decrease of 0.82% over the current year budget. The total Budget increase for the 2022/2023 school year is 2.98% (including Debt Service).

Other significant items included in the 2022/2023 budget are as follows:

- 1) Health Insurance contributions increase is estimated at 3%.**
- 2) Prescription Insurance contributions is estimated at 3%.**
- 3) Retirement contribution rate will be 35.26%.**
- 4) The school anticipates receiving \$320,000 of Perkins federal grant funds.**
- 5) The school anticipates receiving \$30,000 in equipment grants.**
- 6) The school anticipates receiving \$300,000 in additional federal/state grants.**

REVENUE

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
SUMMARY OF ESTIMATED GENERAL FUND REVENUE
FISCAL YEAR 2022/2023

ACCOUNT CODE	ACCOUNT DESCRIPTION	<u>2021/2022</u> CURRENT YEAR ESTIMATE	<u>2021/2022</u> CURRENT YEAR BUDGET	<u>2022/2023</u> PROPOSED BUDGET	<u>BUDGET TO</u> BUDGET DIFFERENCE	<u>BUDGET TO</u> BUDGET % DIFFERENCE
6000	<u>LOCAL SOURCES</u>					
6510	EARNINGS FROM INVESTMENTS	5,000.00	5,000.00	5,000.00	0.00	0.00%
6620	CAFETERIA SALES	5,000.00	5,000.00	5,000.00	0.00	0.00%
6740	FEES REVENUE	500.00	500.00	0.00	(500.00)	-100.00%
6910	FACILITY RENTAL	12,000.00	12,000.00	12,000.00	0.00	0.00%
6943	TUITION- ADULT IN DAY	10,000.00	10,000.00	0.00	(10,000.00)	-100.00%
6943	DUAL ENROLLMENT TUITION	1,000.00	1,000.00	1,000.00	0.00	0.00%
6943	TRANSITION TO CAREER TUITION	60,000.00	60,000.00	110,000.00	50,000.00	83.33%
6943	SUMMER PROGRAM TUITION	0.00	0.00	10,000.00	10,000.00	N/A
6946	MEMBER DISTRICT CONTRIBUTIONS	7,601,215.00	7,680,315.00	7,617,127.00	(63,188.00)	-0.82%
6944	TUITION-NONMEMBER DISTRICTS	700,000.00	700,000.00	980,000.00	280,000.00	40.00%
6949	DRIVER'S ED./CHILDCARE	30,000.00	30,000.00	1,800.00	(28,200.00)	-94.00%
6980	PRODUCTION CONTROL	23,000.00	23,000.00	20,000.00	(3,000.00)	-13.04%
	TOTAL-LOCAL SOURCES	<u>8,447,715.00</u>	<u>8,526,815.00</u>	<u>8,761,927.00</u>	<u>235,112.00</u>	<u>2.76%</u>
7000	<u>STATE SOURCES</u>					
7220	VOCATIONAL ED. SUBSIDY	700,000.00	700,000.00	700,000.00	0.00	0.00%
7509	EQUIPMENT GRANTS	30,000.00	30,000.00	30,000.00	0.00	0.00%
7810	SOCIAL SECURITY	185,000.00	185,000.00	183,000.00	(2,000.00)	-1.08%
7820	RETIREMENT	775,000.00	775,000.00	855,000.00	80,000.00	10.32%
	TOTAL-STATE SOURCES	<u>1,690,000.00</u>	<u>1,690,000.00</u>	<u>1,768,000.00</u>	<u>78,000.00</u>	<u>4.62%</u>
8000	<u>FEDERAL SOURCES</u>					
8521	PERKINS	310,000.00	310,000.00	320,000.00	10,000.00	3.23%
8660	OTHER FEDERAL GRANTS	300,000.00	300,000.00	300,000.00	0.00	0.00%
	TOTAL-FEDERAL SOURCES	<u>610,000.00</u>	<u>610,000.00</u>	<u>620,000.00</u>	<u>10,000.00</u>	<u>1.64%</u>
	TOTAL-ALL FUNCTIONS	<u>10,747,715.00</u>	<u>10,826,815.00</u>	<u>11,149,927.00</u>	<u>323,112.00</u>	<u>2.98%</u>

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
INDIVIDUAL MEMBER DISTRICT COSTS BASED ON
THREE YEAR AVERAGE ENROLLMENT
FISCAL YEAR 2022/2023

<u>DISTRICT</u>	<u>3 Year Average Enrollments ADM's</u>	<u>3 Year Average Enrollment %s</u>	<u>Estimated Share of Expenses 2022/2023</u>	<u>Estimated Share of Expenses 2021/2022</u>	<u>Increase (Decrease) From 2021/2022</u>	<u>% Change From 2021/2022</u>
Colonial	187.4484	23.49%	\$1,413,714	\$1,333,159	\$80,555	6.04%
Norristown	468.9069	58.77%	\$3,536,994	\$3,600,534	-\$63,540	-1.76%
Upper Merion	141.5268	17.74%	\$1,067,658	\$1,096,997	-\$29,339	-2.67%
Totals	797.8821	100.00%	\$6,018,366	\$6,030,690	-\$12,324	-0.20%

(1) (1)

(1)SEE COMPUTATIONS BELOW.

<u>DISTRICT</u>	<u>2019/2020 SCHOOL YEAR</u>		<u>2020/2021 SCHOOL YEAR</u>		<u>2021/2022 SCHOOL YEAR</u>		<u>TOTAL</u>	<u>AVERAGE</u>	<u>AVERAGE</u>
	<u>ADM</u>	<u>%</u>	<u>ADM</u>	<u>%</u>	<u>ADM</u>	<u>%</u>	<u>ADM</u>	<u>ADM</u>	<u>%</u>
Colonial	178.8852	23.52%	173.4600	20.14%	210.0000	22.50%	562.3452	187.4484	23.49%
Norristown	444.8907	58.50%	559.8300	65.01%	402.0000	59.38%	1406.7207	468.9069	58.77%
Upper Merion	136.7705	17.98%	127.8100	14.84%	160.0000	18.12%	424.5805	141.5268	17.74%
Totals	760.5464	100.00%	861.1000	100.00%	772.0000	100.00%	2393.6464	797.8821	100.00%

NOTE:

This schedule does not include Nonmember School District information since they will be billed on a tuition basis using actual enrollment for the 2022/2023 school year.

**CENTRAL MONTCO TECHNICAL HIGH SCHOOL
TOTAL INDIVIDUAL MEMBER DISTRICT COSTS
FISCAL YEAR 2022/2023**

<u>DISTRICT</u>	<u>Estimated Share of Expenses 2022/2023</u>	<u>Estimated Share of Debt Service 2022/2023</u>	<u>Estimated Share of New Debt Service 2022/2023</u>	<u>Total Due For General Fund Budget 2022/2023</u>	<u>2020/2021 Billing Adjustment</u>	<u>Net Due For 2022/2023</u>	<u>Net Due For 2021/2022</u>
Colonial	\$1,413,714	\$547,444	\$11,544	\$1,972,702	(\$588,714)	\$1,383,988	\$1,652,855
Norristown	\$3,536,994	\$469,237	\$11,548	\$4,017,779	\$102,717	\$4,120,496	\$4,098,043
Upper Merion	\$1,067,658	\$547,444	\$11,544	\$1,626,646	(\$895,865)	\$730,781	\$1,251,587
Totals	\$6,018,366	\$1,564,125	\$34,636	\$7,617,127	(\$1,381,862)	\$6,235,265	\$7,002,485
	(1)	(2)					

- (1) Based on three year average enrollment. See computations on page 3.
(2) Based on agreed upon %'s for renovation project as follows:

Colonial	35.00%	33.33%
Norristown	30.00%	33.34%
Upper Merion	35.00%	33.33%
Total	100.00%	100.00%

EXPENDITURES

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
SUMMARY OF ESTIMATED EXPENDITURES BY FUNCTION LEVEL
FISCAL YEAR 2022/2023

	<u>2021/2022</u>	<u>2021/2022</u>	<u>2022/2023</u>		
	<u>CURRENT</u>	<u>CURRENT</u>		<u>BUDGET TO</u>	<u>BUDGET TO</u>
	<u>YEAR</u>	<u>YEAR</u>	<u>PROPOSED</u>	<u>BUDGET</u>	<u>BUDGET</u>
	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>DIFFERENCE</u>	<u>% DIFFERENCE</u>
<u>1000 INSTRUCTION</u>					
1300 VOCATIONAL EDUCATION PROGRAMS	4,854,606	4,699,250	5,041,848	342,598	7.29%
1400 OTHER INSTRUCTIONAL PROGRAMS	22,300	22,300	31,485	9,185	41.19%
SUBTOTAL-INSTRUCTION	\$4,876,906	\$4,721,550	\$5,073,333	\$351,783	7.45%
<u>2000 SUPPORT SERVICES</u>					
2100 PUPIL PERSONNEL	1,108,250	1,039,100	1,215,240	176,140	16.95%
2300 ADMINISTRATION	1,071,300	1,058,900	900,790	-158,110	-14.93%
2400 PUPIL HEALTH	137,000	134,800	123,495	-11,305	-8.39%
2500 BUSINESS	355,025	345,125	332,723	-12,402	-3.59%
2600 OPERATION & MAINT.OF PLANT SERVICES	1,323,650	1,273,050	1,181,740	-91,310	-7.17%
2800 SCHOOLWIDE TECHNOLOGY SERVICES	268,700	218,700	277,445	58,745	26.86%
SUBTOTAL-SUPPORT SERVICES	\$4,263,925	\$4,069,675	\$4,031,433	-\$38,242	-0.94%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>					
3200 STUDENT ACTIVITIES	58,965	53,965	70,698	16,733	31.01%
3300 COMMUNITY SERVICES	7,000	7,000	7,000	0	0.00%
SUBTOTAL-NON-INSTRUCTIONAL	\$65,965	\$60,965	\$77,698	\$16,733	27.45%
<u>5000 OTHER FINANCING USES</u>					
5200 FUND TRANSFERS	1,570,525	1,924,625	1,917,463	-7,162	-0.37%
5900 BUDGETARY RESERVE	50,000	50,000	50,000	0	0.00%
SUBTOTAL-OTHER FINANCING USES	\$1,620,525	\$1,974,625	\$1,967,463	-\$7,162	-0.36%
TOTAL-ALL FUNCTIONS	\$10,827,321	\$10,826,815	\$11,149,927	\$323,112	2.98%

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
 DETAILED LISTING OF EXPENDITURES FOR FISCAL YEAR 2022/2023

	2021/2022 CURRENT YEAR ESTIMATE	2021/2022 CURRENT YEAR BUDGET	2022/2023 PROPOSED BUDGET	BUDGET TO BUDGET DIFFERENCE	BUDGET TO BUDGET % DIFFERENCE
1000-000 INSTRUCTION					
VOCATIONAL EDUCATION PROGRAMS:					
1300-100 SALARIES	2,622,500.00	2,622,500.00	2,836,578.00	214,078.00	8.16%
1300-200 BENEFITS	1,832,991.00	1,778,000.00	1,914,620.00	136,620.00	7.68%
1300-300 PURCHASED PROF. & TECHNICAL SERVICES	750.00	750.00	750.00	0.00	0.00%
1300-400 PURCHASED PROPERTY SERVICES	8,500.00	8,500.00	9,200.00	700.00	8.24%
1300-500 OTHER PURCHASED SERVICES	11,550.00	11,550.00	8,100.00	-3,450.00	-29.87%
1300-600 SUPPLIES	228,315.00	207,950.00	192,600.00	-15,350.00	-7.38%
1300-700 PROPERTY	150,000.00	70,000.00	80,000.00	10,000.00	14.29%
** TOTAL- VOCATIONAL EDUCATION PROGRAMS	4,854,606.00	4,699,250.00	5,041,848.00	342,598.00	7.29%
OTHER INSTRUCTIONAL PROGRAMS:					
1400-100 SALARIES	20,000.00	20,000.00	22,000.00	2,000.00	10.00%
1400-200 BENEFITS	1,800.00	1,800.00	9,485.00	7,685.00	426.94%
1400-500 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00	N/A
1400-600 SUPPLIES	500.00	500.00	0.00	-500.00	-100.00%
1400-800 OTHER OBJECTS	0.00	0.00	0.00	0.00	N/A
** TOTAL- OTHER INSTRUCTIONAL PROGRAMS	22,300.00	22,300.00	31,485.00	9,185.00	41.19%
** TOTAL- INSTRUCTION	4,876,906.00	4,721,550.00	5,073,333.00	351,783.00	7.45%
2000-000 SUPPORT SERVICES					
PUPIL PERSONNEL:					
2100-100 SALARIES	675,000.00	632,000.00	738,466.00	106,466.00	16.85%
2100-200 BENEFITS	423,150.00	398,100.00	452,524.00	54,424.00	13.67%
2100-300 PURCHASED PROF. & TECHNICAL SERVICES	0.00	0.00	0.00	0.00	N/A
2100-500 OTHER PURCHASED SERVICES	4,500.00	4,500.00	3,000.00	-1,500.00	-33.33%
2100-600 SUPPLIES	5,600.00	4,500.00	21,250.00	16,750.00	372.22%
2100-700 PROPERTY	0.00	0.00	0.00	0.00	N/A
** TOTAL- PUPIL PERSONNEL	1,108,250.00	1,039,100.00	1,215,240.00	176,140.00	16.95%
ADMINISTRATION:					
2300-100 SALARIES	609,300.00	609,300.00	518,401.00	-90,899.00	-14.92%
2300-200 BENEFITS	382,800.00	370,400.00	326,189.00	-44,211.00	-11.94%
2300-300 PURCHASED PROF. & TECHNICAL SERVICES	39,000.00	39,000.00	39,000.00	0.00	0.00%
2300-400 PURCHASED PROPERTY SERVICES	0.00	0.00	0.00	0.00	N/A
2300-500 OTHER PURCHASED SERVICES	26,700.00	27,200.00	13,200.00	-14,000.00	-51.47%
2300-600 SUPPLIES	12,250.00	11,750.00	3,250.00	-8,500.00	-72.34%
2300-700 PROPERTY	0.00	0.00	0.00	0.00	N/A
2300-800 OTHER OBJECTS	1,250.00	1,250.00	750.00	-500.00	N/A
** TOTAL- ADMINISTRATION	1,071,300.00	1,058,900.00	900,790.00	-158,110.00	-14.93%
PUBLIC HEALTH:					
2400-100 SALARIES	77,000.00	77,000.00	68,000.00	-9,000.00	-11.69%
2400-200 BENEFITS	56,400.00	54,200.00	50,495.00	-3,705.00	-6.84%
2400-500 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00	N/A
2400-600 SUPPLIES	3,600.00	3,600.00	5,000.00	1,400.00	38.89%
2400-700 PROPERTY	0.00	0.00	0.00	0.00	N/A
** TOTAL- PUBLIC HEALTH	137,000.00	134,800.00	123,495.00	-11,305.00	-8.39%
BUSINESS:					
2500-100 SALARIES	185,000.00	185,000.00	183,923.00	-1,077.00	-0.58%
2500-200 BENEFITS	138,625.00	136,725.00	135,550.00	-1,175.00	-0.86%
2500-300 PURCHASED PROF. & TECHNICAL SERVICES	28,000.00	20,000.00	10,000.00	-10,000.00	-50.00%
2500-400 PURCHASED PROPERTY SERVICES	0.00	0.00	0.00	0.00	N/A
2500-500 OTHER PURCHASED SERVICES	1,000.00	1,000.00	2,750.00	1,750.00	175.00%
2500-600 SUPPLIES	2,200.00	2,200.00	0.00	-2,200.00	-100.00%
2500-700 PROPERTY	0.00	0.00	0.00	0.00	N/A
2500-800 OTHER OBJECTS	200.00	200.00	500.00	300.00	N/A
** TOTAL- BUSINESS	355,025.00	345,125.00	332,723.00	-12,402.00	-3.59%
OPERATION & MAINT. OF PLANT SERVICES:					
2600-100 SALARIES	384,000.00	384,000.00	396,387.00	12,387.00	3.23%
2600-200 BENEFITS	261,450.00	260,850.00	248,653.00	-12,197.00	-4.68%
2600-400 PURCHASED PROPERTY SERVICES	397,000.00	397,000.00	348,000.00	-49,000.00	-12.34%
2600-500 OTHER PURCHASED SERVICES	95,000.00	95,000.00	92,500.00	-2,500.00	-2.63%
2600-600 SUPPLIES	136,200.00	136,200.00	96,200.00	-40,000.00	-29.37%
2600-700 PROPERTY	50,000.00	0.00	0.00	0.00	N/A
** TOTAL- OPERATION & MAINT. OF PLANT SVCS.	1,323,650.00	1,273,050.00	1,181,740.00	-91,310.00	-7.17%
SCHOOL WIDE TECHNOLOGY SERVICES					
2800-100 SALARIES	87,000.00	87,000.00	84,498.00	-2,502.00	-2.88%
2800-200 BENEFITS	38,200.00	38,200.00	45,785.00	7,585.00	19.86%
2800-400 PURCHASED PROPERTY SERVICES	81,000.00	81,000.00	138,662.00	57,662.00	71.19%
2800-500 OTHER PURCHASED SERVICES	1,500.00	1,500.00	1,500.00	0.00	0.00%
2800-600 SUPPLIES	11,000.00	11,000.00	7,000.00	-4,000.00	-36.36%
2800-700 PROPERTY	50,000.00	0.00	0.00	0.00	N/A
** TOTAL- SCHOOL WIDE TECH. SVCS.	268,700.00	218,700.00	277,445.00	58,745.00	26.86%
** TOTAL-SUPPORT SERVICES	4,263,925.00	4,069,675.00	4,031,433.00	-38,242.00	-0.94%
3000-000 OPERATION OF NON-INSTRUCTIONAL SERVICES					
STUDENT ACTIVITIES:					
3200-100 SALARIES	15,350.00	15,350.00	34,300.00	18,950.00	123.45%
3200-200 BENEFITS	6,615.00	6,615.00	6,398.00	-217.00	-3.28%
3200-500 OTHER PURCHASED SERVICES	25,000.00	20,000.00	20,000.00	0.00	0.00%
3200-600 SUPPLIES	12,000.00	12,000.00	10,000.00	-2,000.00	-16.67%
** TOTAL- STUDENT ACTIVITIES	58,965.00	53,965.00	70,698.00	16,733.00	31.01%
COMMUNITY SERVICES:					
3300-600 SUPPLIES	7,000.00	7,000.00	7,000.00	0.00	0.00%
** TOTAL- COMMUNITY SERVICES	7,000.00	7,000.00	7,000.00	0.00	0.00%
** TOTAL- OPERATION OF NON-INSTRUCT. SVCS.	65,965.00	60,965.00	77,698.00	16,733.00	0.31
5000-000 OTHER FINANCING USES					

FUND TRANSFERS:						
5200-900	TRANSFER TO CAPITAL RESERVE FUND	0.00	275,000.00	318,702.00	43,702.00	N/A
5200-900	TRANSFER TO DEBT SERVICE FUND	1,570,525.00	1,649,625.00	1,598,761.00	-50,864.00	-3.08%
	** TOTAL- FUND TRANSFERS	1,570,525.00	1,924,625.00	1,917,463.00	-7,162.00	-0.37%
BUDGETARY RESERVE:						
5900-100	SALARIES	0.00	0.00	0.00	0.00	N/A
5900-200	BENEFITS	50,000.00	50,000.00	50,000.00	0.00	0.00%
5900-300	PURCHASED PROF. & TECHNICAL SERVICES	0.00	0.00	0.00	0.00	N/A
5900-400	PURCHASED PROPERTY SERVICES	0.00	0.00	0.00	0.00	N/A
5900-500	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00	N/A
5900-600	SUPPLIES	0.00	0.00	0.00	0.00	N/A
5900-700	PROPERTY	0.00	0.00	0.00	0.00	N/A
5900-800	OTHER OBJECTS	0.00	0.00	0.00	0.00	N/A
	** TOTAL- BUDGETARY RESERVE	50,000.00	50,000.00	50,000.00	0.00	0.00%
	** TOTAL- OTHER FINANCING SOURCES	1,620,525.00	1,974,625.00	1,967,463.00	-7,162.00	-0.36%
	***** GENERAL FUND TOTAL	10,827,321.00	10,826,815.00	11,149,927.00	323,112.00	2.98%