



CENTRAL MONTCO

TECHNICAL HIGH SCHOOL
FOR THE ARTS, SCIENCES AND TECHNOLOGY

2017/2018
OPERATING BUDGET

MEMBER DISTRICTS

COLONIAL SCHOOL DISTRICT

NORRISTOWN AREA SCHOOL DISTRICT

*UPPER MERION AREA SCHOOL
DISTRICT*



JOINT OPERATING COMMITTEE

COLONIAL	MR. FELIX RAIMONDO MR. BERNARD BRADY MR. MEL BRODSKY, SECRETARY
NORRISTOWN	MRS. E. PEARL SMITH, VICE CHAIRPERSON MR. GEORGE KENNEDY MR. LOUIS MASON
UPPER MERION	MRS. ALICE HOPE, CHAIRPERSON MRS. MAGGIE PHILIPS, ESQ., TREASURER MR. ERIC ELVANIAN
SOLICITOR	KYLE BERMAN, ESQUIRE
SUPERINTENDENTS	DR. MARYELLEN GORODETZER COLONIAL SCHOOL DISTRICT DR. JANET C. SAMUELS NORRISTOWN AREA SCHOOL DISTRICT DR. JOHN TOLENO UPPER MERION AREA SCHOOL DISTRICT
SUPERINTENDENT OF RECORD	DR. JOHN TOLENO
DIRECTOR	R. WALTER SLAUCH
SUPERVISOR OF BUSINESS OPERATIONS	CHARLES J. BRAUN



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2017/2018 BUDGET

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INTRODUCTION



Introduction to 2017/2018 Operating Budget

We are pleased to present you with this copy of the Central Montco Technical High School's 2017/2018 Operating Budget.

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 2017/2018 budget includes \$1,566,075 of debt service payments on the School's renovation bonds.

A statistical analysis shows that the overall General Fund Budget shows an increase of \$143,860 from the current year budget. Budget increases for Operating Expenses for Member Districts are calculated at a total of .51% over the current year budget. The total Budget increase for the 2017/2018 school year is 1.50% (including Debt Service).

Other significant items included in the 2017/2018 budget are as follows:

- 1) Health Insurance will be self-funded and the School's increase in contributions is estimated to be 9.2%.**
- 2) Prescription insurance will be self-funded and the School's increase in contributions is estimated to be 8.4%.**
- 3) Retirement contribution rate will be 32.57%.**
- 4) The school anticipates receiving \$296,000 of Perkins Federal Grant funds.**
- 5) The school anticipates constructing a greenhouse during the 2017/2018 school year at an estimated cost of \$100,000.**

REVENUE

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
SUMMARY OF ESTIMATED GENERAL FUND REVENUE
FISCAL YEAR 2017/2018

<u>ACCOUNT CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2016/2017 CURRENT YEAR ESTIMATE</u>	<u>2016/2017 CURRENT YEAR BUDGET</u>	<u>2017/2018 PROPOSED BUDGET</u>	<u>BUDGET TO BUDGET DIFFERENCE</u>
6000	<u>LOCAL SOURCES</u>				
6500	EARNINGS FROM INVESTMENTS	3,000.00	3,000.00	3,000.00	0.00
6600	CAFETERIA SALES	20,000.00	20,000.00	20,000.00	0.00
6740	FEES REVENUE	500.00	500.00	500.00	0.00
6946	MEMBER DISTRICT CONTRIBUTIONS	7,997,395.00	7,985,895.00	8,014,580.00	28,685.00
6946	TUITION-NONMEMBER DISTRICTS	250,000.00	250,000.00	250,000.00	0.00
6943	DRIVER'S ED./ CNA REVENUE	44,500.00	70,000.00	58,100.00	(11,900.00)
6980	PRODUCTION CONTROL	3,000.00	15,000.00	15,000.00	0.00
	TOTAL-LOCAL SOURCES	<u>8,318,395.00</u>	<u>8,344,395.00</u>	<u>8,361,180.00</u>	<u>16,785.00</u>
7000	<u>STATE SOURCES</u>				
7221	VOCATIONAL ED. SUBSIDY	275,000.00	275,000.00	275,000.00	0.00
7500	EQUIPMENT GRANTS	25,000.00	15,000.00	15,000.00	0.00
7811	SOCIAL SECURITY	152,000.00	152,000.00	155,000.00	3,000.00
7821	RETIREMENT	550,000.00	550,000.00	653,075.00	103,075.00
	TOTAL-STATE SOURCES	<u>1,002,000.00</u>	<u>992,000.00</u>	<u>1,098,075.00</u>	<u>106,075.00</u>
8000	<u>FEDERAL SOURCES</u>				
8521	PERKINS	291,000.00	275,000.00	296,000.00	21,000.00
8660	WORKFORCE DEVEL. SUMMER PROGRAM	0.00	0.00	0.00	0.00
	TOTAL-FEDERAL SOURCES	<u>291,000.00</u>	<u>275,000.00</u>	<u>296,000.00</u>	<u>21,000.00</u>
	TOTAL-ALL FUNCTIONS	<u>9,611,395.00</u>	<u>9,611,395.00</u>	<u>9,755,255.00</u>	<u>143,860.00</u>

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
 INDIVIDUAL MEMBER DISTRICT COSTS BASED ON
 THREE YEAR AVERAGE ENROLLMENT
 FISCAL YEAR 2017/2018

<u>DISTRICT</u>	<u>3 Year Average Enrollments ADM's</u>	<u>3 Year Average Enrollment %'s</u>	<u>Estimated Share of Expenses 2017/2018</u>	<u>Estimated Share of Expenses 2016/2017</u>	<u>Increase (Decrease) From 2016/2017</u>	<u>% Change From 2016/2017</u>
Colonial	153.4025	30.58%	\$1,971,697	\$1,972,123	-\$426	-0.02%
Norristown	242.8871	48.41%	\$3,121,849	\$3,095,302	\$26,547	0.86%
Upper Merion	105.4189	21.01%	\$1,354,959	\$1,348,295	\$6,664	0.49%
Totals	501.7085	100.00%	\$6,448,505	\$6,415,720	\$32,785	0.51%

(1)

(1)SEE COMPUTATIONS BELOW.

<u>DISTRICT</u>	<u>2014/2015 SCHOOL YEAR ADM</u>	<u>%</u>	<u>2015/2016 SCHOOL YEAR ADM</u>	<u>%</u>	<u>2016/2017 SCHOOL YEAR ADM</u>	<u>%</u>	<u>TOTAL ADM</u>	<u>AVERAGE ADM</u>	<u>AVERAGE %</u>
Colonial	159.9836	31.43%	145.2240	30.25%	155.0000	30.04%	460.2076	153.4025	30.58%
Norristown	251.6776	49.43%	232.9836	48.53%	244.0000	47.29%	728.6612	242.8871	48.41%
Upper Merion	97.4317	19.14%	101.8251	21.22%	117.0000	22.67%	316.2568	105.4189	21.01%
Totals	509.0929	100.00%	480.0327	100.00%	516.0000	100.00%	1505.1256	501.7085	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 2017/2018 school year.

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
TOTAL INDIVIDUAL MEMBER DISTRICT COSTS
FISCAL YEAR 2017/2018

<u>DISTRICT</u>	<u>Estimated Share of Expenses 2017/2018</u>	<u>Estimated Share of Debt Service 2017/2018</u>	<u>Total Due For General Fund Budget 2017/2018</u>	<u>2015/2016 Billing Adjustment</u>	<u>Net Due For 2017/2018</u>
Colonial	\$1,971,697	\$548,126	\$2,519,823	(\$157,176)	\$2,362,647
Norristown	\$3,121,849	\$469,823	\$3,591,672	(\$143,292)	\$3,448,380
Upper Merion	\$1,354,959	\$548,126	\$1,903,085	(\$71,153)	\$1,831,932
Totals	\$6,448,505	\$1,566,075	\$8,014,580	(\$371,621)	\$7,642,959
	(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%
Norristown	30.00%
Upper Merion	35.00%
Total	100.00%

EXPENDITURES

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
SUMMARY OF ESTIMATED EXPENDITURES BY FUNCTION LEVEL

FISCAL YEAR 2017/2018

	<u>2016/2017</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>BUDGET TO</u>
	<u>CURRENT</u>	<u>CURRENT</u>	<u>PROPOSED</u>	<u>BUDGET</u>
	<u>YEAR</u>	<u>YEAR</u>	<u>BUDGET</u>	<u>DIFFERENCE</u>
	<u>ESTIMATE</u>	<u>BUDGET</u>		
<u>1000 INSTRUCTION</u>				
1300 VOCATIONAL EDUCATION PROGRAMS	4,118,476	4,194,675	4,376,875	182,200
1400 OTHER INSTRUCTIONAL PROGRAMS	44,500	63,200	58,100	-5,100
SUBTOTAL-INSTRUCTION	\$4,162,976	\$4,257,875	\$4,434,975	\$177,100
<u>2000 SUPPORT SERVICES</u>				
2100 PUPIL PERSONNEL	688,000	693,720	723,070	29,350
2300 ADMINISTRATION	776,300	878,150	895,100	16,950
2400 PUPIL HEALTH	94,500	96,250	100,550	4,300
2500 BUSINESS	389,500	401,250	405,160	3,910
2600 OPERATION & MAINT.OF PLANT SERVICES	1,233,000	1,264,600	1,276,650	12,050
2800 SCHOOLWIDE TECHNOLGY SERVICES	185,500	188,300	200,600	12,300
SUBTOTAL-SUPPORT SERVICES	\$3,366,800	\$3,522,270	\$3,601,130	\$78,860
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>				
3200 STUDENT ACTIVITIES	58,575	58,575	50,575	-8,000
3300 COMMUNITY SERVICES	2,500	2,500	2,500	0
SUBTOTAL-NON-INSTRUCTIONAL	\$61,075	\$61,075	\$53,075	-\$8,000
<u>5000 OTHER FINANCING USES</u>				
5200 FUND TRANSFERS	1,563,675	1,570,175	1,566,075	-4,100
5900 BUDGETARY RESERVE	200,000	200,000	100,000	-100,000
SUBTOTAL-OTHER FINANCING USES	\$1,763,675	\$1,770,175	\$1,666,075	-\$104,100
TOTAL-ALL FUNCTIONS	\$9,354,526	\$9,611,395	\$9,755,255	\$143,860

**CENTRAL MONTCO TECHNICAL HIGH SCHOOL
EXPENDITURE ANALYSIS BY COURSE GROUPING
FISCAL YEAR 2016/2017**

COURSE GROUPING	AMOUNT OF INCREASE (DECREASE) FROM CURRENT BUDGET	EXPLANATION OF INCREASE (DECREASE)	
1300	\$182,200	Increase in cost of salary and benefits for contractual obligations	\$74,350
		Increase in cost of purchased services including services related to federal and state grants	\$500
		Increase in cost of supplies including supplies related to federal and state grants	\$4,850
		Increase in cost of equipment including equipment related to federal and state grants	\$102,500
1400	(\$5,100)	(Decrease) in costs associated with self-funded Driver's Education, Certified Nursing Assistants's and Summer Programs	(\$5,100)
2100	\$29,350	Increase in cost of salary and benefits for contractual obligations	\$29,850
		(Decrease) in cost of purchased services	(\$500)
2300	\$16,950	Increase in cost of salary and benefits for contractual obligations and personnel changes	\$24,400
		(Decrease) in cost of purchased services	(\$5,950)
		(Decrease) in cost of supplies	(\$500)
		(Decrease) in cost of equipment	(\$1,000)

**CENTRAL MONTCO TECHNICAL HIGH SCHOOL
EXPENDITURE ANALYSIS BY COURSE GROUPING
FISCAL YEAR 2016/2017**

COURSE GROUPING	AMOUNT OF INCREASE (DECREASE) FROM CURRENT BUDGET	EXPLANATION OF INCREASE (DECREASE)	
2400	\$4,300	Increase in cost of salary and benefits	\$4,300
2500	\$3,910	Increase in cost of salaries Increase in cost of benefits Increase in cost of purchased services	\$6,000 (\$1,340) (\$750)
2600	\$12,050	Increase in cost of salaries Increase in cost of benefits (Decrease) in cost of purchased services Increase in cost of supplies & utilities	\$6,000 \$5,050 (\$2,000) \$3,000
2800	\$12,300	Increase in cost of salaries Increase in cost of benefits Increase in cost of purchased services	\$6,000 \$3,300 \$3,000
3200	(\$8,000)	(Decrease) in cost of purchased services (Decrease) in cost of supplies	(\$5,000) (\$3,000)
5200	(\$4,100)	Increase in cost of Debt Service	(\$4,100)
5900	(\$100,000)	(Decrease) in Budgetary Reserve	(\$100,000)

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
 DETAILED LISTING OF EXPENDITURES FOR FISCAL YEAR 2017/2018

		<u>2016/2017</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>BUDGET TO</u>
		<u>CURRENT</u>	<u>CURRENT</u>	<u>PROPOSED</u>	<u>BUDGET</u>
		<u>YEAR</u>	<u>YEAR</u>	<u>BUDGET</u>	<u>DIFFERENCE</u>
		<u>ESTIMATE</u>	<u>BUDGET</u>		
1000-000 INSTRUCTION					
VOCATIONAL EDUCATION PROGRAMS:					
1300-100	SALARIES	2,300,000.00	2,319,500.00	2,339,500.00	20,000.00
1300-200	BENEFITS	1,350,000.00	1,398,625.00	1,452,975.00	54,350.00
1300-300	PURCHASED PROF. & TECHNICAL SERVICES	3,500.00	4,500.00	4,500.00	0.00
1300-400	PURCHASED PROPERTY SERVICES	17,976.32	22,000.00	21,500.00	-500.00
1300-500	OTHER PURCHASED SERVICES	13,000.00	13,600.00	14,600.00	1,000.00
1300-600	SUPPLIES	304,000.00	304,450.00	309,300.00	4,850.00
1300-700	PROPERTY	130,000.00	132,000.00	234,500.00	102,500.00
	** TOTAL- VOCATIONAL EDUCATION PROGRAMS	4,118,476.32	4,194,675.00	4,376,875.00	182,200.00
OTHER INSTRUCTIONAL PROGRAMS:					
1400-100	SALARIES	30,000.00	45,000.00	40,000.00	-5,000.00
1400-200	BENEFITS	14,000.00	17,700.00	17,600.00	-100.00
1400-500	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00
1400-600	SUPPLIES	500.00	500.00	500.00	0.00
1400-800	OTHER OBJECTS	0.00	0.00	0.00	0.00
	** TOTAL- OTHER INSTRUCTIONAL PROGRAMS	44,500.00	63,200.00	58,100.00	-5,100.00
	** TOTAL- INSTRUCTION	4,162,976.32	4,257,875.00	4,434,975.00	177,100.00
2000-000 SUPPORT SERVICES					
PUPIL PERSONNEL:					
2100-100	SALARIES	448,000.00	450,000.00	466,000.00	16,000.00
2100-200	BENEFITS	222,000.00	225,020.00	238,870.00	13,850.00
2100-300	PURCHASED PROF. & TECHNICAL SERVICES	2,500.00	2,500.00	2,500.00	0.00
2100-500	OTHER PURCHASED SERVICES	5,000.00	5,250.00	5,750.00	500.00
2100-600	SUPPLIES	7,500.00	7,700.00	6,700.00	-1,000.00
2100-700	PROPERTY	3,000.00	3,250.00	3,250.00	0.00
	** TOTAL- PUPIL PERSONNEL	688,000.00	693,720.00	723,070.00	29,350.00
ADMINISTRATION:					
2300-100	SALARIES	396,000.00	469,800.00	481,300.00	11,500.00
2300-200	BENEFITS	280,000.00	299,400.00	312,300.00	12,900.00
2300-300	PURCHASED PROF. & TECHNICAL SERVICES	40,000.00	46,000.00	42,000.00	-4,000.00
2300-400	PURCHASED PROPERTY SERVICES	800.00	800.00	800.00	0.00
2300-500	OTHER PURCHASED SERVICES	45,000.00	47,450.00	45,500.00	-1,950.00
2300-600	SUPPLIES	12,000.00	12,200.00	11,700.00	-500.00
2300-700	PROPERTY	2,500.00	2,500.00	1,500.00	-1,000.00
	** TOTAL- ADMINISTRATION	776,300.00	878,150.00	895,100.00	16,950.00
PUBLIC HEALTH:					
2400-100	SALARIES	47,500.00	48,000.00	49,000.00	1,000.00
2400-200	BENEFITS	43,000.00	43,500.00	46,800.00	3,300.00
2400-500	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00
2400-600	SUPPLIES	3,000.00	3,750.00	3,750.00	0.00
2400-700	PROPERTY	1,000.00	1,000.00	1,000.00	0.00
	** TOTAL- PUBLIC HEALTH	94,500.00	96,250.00	100,550.00	4,300.00
BUSINESS:					
2500-100	SALARIES	213,000.00	214,000.00	220,000.00	6,000.00
2500-200	BENEFITS	153,000.00	157,250.00	155,910.00	-1,340.00
2500-300	PURCHASED PROF. & TECHNICAL SERVICES	17,000.00	19,000.00	19,000.00	0.00
2500-400	PURCHASED PROPERTY SERVICES	1,000.00	1,000.00	1,000.00	0.00
2500-500	OTHER PURCHASED SERVICES	2,000.00	2,500.00	1,750.00	-750.00
2500-600	SUPPLIES	2,500.00	2,500.00	2,500.00	0.00
2500-700	PROPERTY	1,000.00	5,000.00	5,000.00	0.00
	** TOTAL- BUSINESS	389,500.00	401,250.00	405,160.00	3,910.00

CENTRAL MONTCO TECHNICAL HIGH SCHOOL
 DETAILED LISTING OF EXPENDITURES FOR FISCAL YEAR 2017/2018

	2016/2017 CURRENT YEAR ESTIMATE	2016/2017 CURRENT YEAR BUDGET	2017/2018 PROPOSED BUDGET	BUDGET TO BUDGET DIFFERENCE
OPERATION & MAINT. OF PLANT SERVICES:				
2600-100 SALARIES	310,000.00	318,600.00	324,600.00	6,000.00
2600-200 BENEFITS	240,000.00	249,400.00	254,450.00	5,050.00
2600-400 PURCHASED PROPERTY SERVICES	430,000.00	439,000.00	437,000.00	-2,000.00
2600-500 OTHER PURCHASED SERVICES	83,000.00	85,100.00	85,100.00	0.00
2600-600 SUPPLIES	135,000.00	137,500.00	140,500.00	3,000.00
2600-700 PROPERTY	35,000.00	35,000.00	35,000.00	0.00
** TOTAL- OPERATION & MAINT. OF PLANT SVCS.	1,233,000.00	1,264,600.00	1,276,650.00	12,050.00
SCHOOL WIDE TECHNOLOGY SERVICES				
2800-100 SALARIES	62,000.00	58,000.00	64,000.00	6,000.00
2800-200 BENEFITS	50,000.00	53,800.00	57,100.00	3,300.00
2800-400 PURCHASED PROPERTY SERVICES	35,000.00	37,000.00	40,000.00	3,000.00
2800-500 OTHER PURCHASED SERVICES	1,500.00	1,500.00	1,500.00	0.00
2800-600 SUPPLIES	7,000.00	7,000.00	7,000.00	0.00
2800-700 PROPERTY	30,000.00	31,000.00	31,000.00	0.00
** TOTAL- SCHOOL WIDE TECH. SVCS.	185,500.00	188,300.00	200,600.00	12,300.00
** TOTAL-SUPPORT SERVICES	3,366,800.00	3,522,270.00	3,601,130.00	78,860.00
3000-000 OPERATION OF NON-INSTRUCTIONAL SERVICES				
STUDENT ACTIVITIES:				
3200-100 SALARIES	7,400.00	7,400.00	7,400.00	0.00
3200-200 BENEFITS	1,175.00	1,175.00	1,175.00	0.00
3200-500 OTHER PURCHASED SERVICES	35,000.00	35,000.00	30,000.00	-5,000.00
3200-600 SUPPLIES	15,000.00	15,000.00	12,000.00	-3,000.00
** TOTAL- STUDENT ACTIVITIES	58,575.00	58,575.00	50,575.00	-8,000.00
COMMUNITY SERVICES:				
3300-600 SUPPLIES	2,500.00	2,500.00	2,500.00	0.00
** TOTAL- COMMUNITY SERVICES	2,500.00	2,500.00	2,500.00	0.00
** TOTAL- OPERATION OF NON-INSTRUCT. SVCS.	61,075.00	61,075.00	53,075.00	-8,000.00
5000-000 OTHER FINANCING USES				
FUND TRANSFERS:				
5200-900 TRANSFER TO CAPITAL RESERVE FUND	0.00	0.00	0.00	0.00
5200-900 TRANSFER TO DEBT SERVICE FUND	1,563,675.00	1,570,175.00	1,566,075.00	-4,100.00
** TOTAL- FUND TRANSFERS	1,563,675.00	1,570,175.00	1,566,075.00	-4,100.00
BUDGETARY RESERVE:				
5900-100 SALARIES	0.00	0.00	0.00	0.00
5900-200 BENEFITS	200,000.00	200,000.00	100,000.00	-100,000.00
5900-300 PURCHASED PROF. & TECHNICAL SERVICES	0.00	0.00	0.00	0.00
5900-400 PURCHASED PROPERTY SERVICES	0.00	0.00	0.00	0.00
5900-500 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00
5900-600 SUPPLIES	0.00	0.00	0.00	0.00
5900-700 PROPERTY	0.00	0.00	0.00	0.00
5900-800 OTHER OBJECTS	0.00	0.00	0.00	0.00
** TOTAL- BUDGETARY RESERVE	200,000.00	200,000.00	100,000.00	-100,000.00
** TOTAL- OTHER FINANCING SOURCES	1,763,675.00	1,770,175.00	1,666,075.00	-104,100.00
***** GENERAL FUND TOTAL	9,354,526.32	9,611,395.00	9,755,255.00	143,860.00