

# **MONROE CAREER AND TECHNICAL INSTITUTE**



**2013-2014 Proposed Budget**

**February 4, 2013**

**MONROE CAREER AND TECHNICAL INSTITUTE  
HISTORICAL INFORMATION  
2013-2014 OPERATING BUDGET**

**This preliminary budget is being presented for your review with historical information for the 2010-2011 budget and actual expenditures; the 2011-2012 budget and actual expenditures; the current 2012-2013 budget; and the proposed 2013-2014 budget.**

**The following information represents historical comparisons for the last five years:**

<b>2008-2009 Budget to</b>	<b>2009-2010 Budget</b>	<b>2.53%</b>
<b>2009-2010 Budget to</b>	<b>2010-2011 Budget</b>	<b>0.90%</b>
<b>2010-2011 Budget to</b>	<b>2011-2012 Budget</b>	<b>1.85%</b>
<b>2011-2012 Budget to</b>	<b>2012-2013 Budget</b>	<b>1.16%</b>
<b>2012-2013 Budget to</b>	<b>2013-2014 Budget</b>	<b>1.50%</b>

MONROE CAREER AND TECHNICAL INSTITUTE					
SUMMARY OF					
OPERATING BUDGET - 2013-2014					
		PROPOSED			PREVIOUS
REVENUE		BUDGET	NET INCREASE		BUDGET
6510	Anticipated Interest Income	4,000	0	0.00%	4,000
6946	Transfers from School Districts	7,731,430	12,424	0.16%	7,719,007
6946.1	Budgetary Reserve (if needed)	220,000	0	0.00%	220,000
9000	Retirement Reserve	87,000	16,000	100.00%	71,000
6999	Production Shop Revenue	78,000	8,000	11.43%	70,000
7810	State Share of Social Security	165,498	(3,237)	-1.92%	168,735
7820	State Share of Retirement	361,446	94,701	35.50%	266,745
	TOTAL REVENUE	8,647,374	127,888	1.50%	8,519,486
					PREVIOUS
EXPENDITURES		BUDGET	NET INCREASE		BUDGET
1100	Regular Education	482,130	(166,432)	-25.66%	648,562
1200	Special Education	566,283	186,322	49.04%	379,961
1300	Vocational Education	3,568,458	70,956	2.03%	3,497,502
2110	Pupil Personnel Services	329,630	17,730	5.68%	311,900
2120	Guidance Services	136,802	2,993	2.24%	133,809
2220	Audio Visual Services	10,000	0	0.00%	10,000
2260	Curriculum Development	231,517	14,094	6.48%	217,423
2260	Career Academic Integration	228,014	4,753	2.13%	223,261
2270	Staff Development	23,032	(2,500)	-9.79%	25,532
2310	Board Services	3,100	0	0.00%	3,100
2340	Negotiation Services	10,000	0	0.00%	10,000
2350	Legal Services	30,000	0	0.00%	30,000
2360	Administrative Services	349,066	26,938	8.36%	322,128
2370	Community Relations Services	14,000	(500)	-3.45%	14,500
2380	Principal Services	232,440	(100,032)	-30.09%	332,472
2500	Business Office Services	300,479	9,829	3.38%	290,650
2600	Operation & Maintenance of Plant	1,320,158	49,133	3.87%	1,271,025
2660	Cafeteria Monitors	16,599	19	0.11%	16,580
2800	Technology Services	547,066	14,585	2.74%	532,481
3200	Student Activities	28,600	0	0.00%	28,600
5900	Budgetary Reserve	220,000	0	0.00%	220,000
	TOTAL EXPENDITURES	8,647,374	127,888	1.50%	8,519,486

**MONROE CAREER AND TECHNICAL INSTITUTE**

GENERAL OPERATING BUDGET 2013-2014		2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
REGULAR EDUCATION	1100							
SALARY TEACHER	121	371,483	377,916	404,494	390,075	431,066	420,398	303,861
SALARY, SUB. TEACHER	122	8,586	4,560	8,586	6,500	8,280	8,280	6,930
INSURANCE, LIFE	213	720	665	714	630	630	630	630
INSURANCE, LTD	214	1,114	859	1,213	839	1,293	1,240	912
SOCIAL SECURITY	220	29,075	28,692	31,601	29,617	33,610	31,998	23,776
RETIREMENT	230	31,926	21,328	35,731	33,741	54,136	51,984	52,617
TUITION REIMBURSEMENT	240	9,520	5,104	9,360	1,664	10,296	10,296	5,940
WORKER'S COMPENSATION	260	3,801	3,403	4,131	4,291	4,833	2,848	3,823
INSURANCE, MEDICAL	271	90,986	80,284	90,972	80,679	90,972	90,972	64,980
SELF FUNDED BENEFITS	279	300	0	100	0	0	0	0
TRANSPORTATION	519	1,000	0	1,000	0	1,000	1,000	1,000
TRAVEL	580	1,400	307	1,400	852	1,000	1,000	600
TEACHING SUPPLIES	610	5,566	3,342	5,678	2,662	5,678	5,678	4,678
TEXTBOOKS	640	1,950	353	1,650	1,386	1,750	1,750	11,400
EDUCATIONAL SOFTWARE	648	1,000	45	1,000	132	900	900	579
EQUIPMENT, CAPITAL & NON	752	0	0	0	0	1,469	1,469	0
TECHNOLOGY EQUIPMENT	758	0	0	0	0	830	830	0
DUES & FEES	810	1,365	571	1,365	431	819	819	404
SUBTOTAL REGULAR EDUCATION		559,792	527,429	598,995	553,499	648,562	632,092	482,130
controllable expenses		12,281	4,618	12,093	5,463	13,446	13,446	18,661
SPECIAL EDUCATION	1200							
SALARY TEACHER	121	246,053	239,262	251,093	248,293	262,295	260,881	378,720
INSURANCE, LIFE	213	410	380	408	360	360	450	540
INSURANCE, LTD	214	738	542	753	543	787	777	1,136
SOCIAL SECURITY	220	18,823	18,172	19,209	18,863	20,066	19,804	28,972
RETIREMENT	230	20,668	13,484	21,720	21,447	32,420	31,998	64,117
TUITION REIMBURSEMENT	240	3,400	1,944	3,240	3,287	3,564	3,564	3,564
WORKER'S COMPENSATION	260	2,461	2,129	2,511	2,701	2,885	2,848	4,658
INSURANCE, MEDICAL	271	51,986	45,941	51,984	46,071	51,984	51,984	77,976
SELF FUNDED BENEFITS	279	300	150	300	150	0	0	0
TRAVEL	580	6,000	3,123	6,000	3,339	4,000	4,000	5,000
TEACHING SUPPLIES	610	1,500	561	1,500	541	1,000	1,000	1,000
DUES & FEES	810	600	0	600	75	600	600	600
SUB-TOTAL SPECIAL EDUCATION		352,939	325,688	359,318	345,670	379,961	377,906	566,283
		8,100	3,684	8,100	3,955	5,600	5,600	6,600

**MONROE CAREER AND TECHNICAL INSTITUTE**

GENERAL OPERATING BUDGET 2013-2014		2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
VOCATIONAL EDUCATION	1300							
SALARY TEACHER	121	1,845,554	1,793,341	1,829,489	1,805,060	1,748,813	1,654,276	1,709,878
SALARY, SUB. TEACHER	122	39,114	59,020	39,114	39,460	42,870	42,330	42,870
AFTER SCHOOL DETENSION	171	4,550	715	4,550	1,833	4,550	4,550	4,725
SALARY, AIDES	191	180,249	157,152	187,725	173,775	189,024	189,024	196,701
SALARY, CLINICAL AIDES	192	16,562	16,254	17,018	21,752	17,530	17,530	17,530
INSURANCE, LIFE	213	3,480	3,159	3,516	2,927	3,078	2,430	3,078
INSURANCE, LTD	214	6,064	4,621	6,036	4,447	5,795	4,884	5,688
SOCIAL SECURITY	220	159,581	153,927	158,959	154,345	153,213	145,079	150,835
RETIREMENT	230	171,472	110,299	179,738	170,960	247,544	234,402	340,555
TUITION REIMBURSEMENT	240	37,980	25,084	31,680	27,989	39,848	39,848	34,848
WORKER'S COMPENSATION	260	20,860	17,421	20,779	19,409	22,031	20,861	24,252
INSURANCE, MEDICAL	271	472,508	387,076	472,452	400,082	452,580	452,580	439,584
SELF FUNDED BENEFITS	279	3,000	2,050	1,600	1,550	0	0	0
OTHER BENEFITS	290	1,000	90	1,000	109	1,000	1,000	1,000
PURCHASED MEDICAL SERVICES	330	2,000	589	2,150	100	570	570	925
PURCHASED TESTING SERVICES	390	10,765	6,660	12,230	7,283	16,828	16,828	23,229
PURCHASED PROPERTY SERVICE	400	58,210	45,892	55,050	54,089	57,150	57,150	57,500
UTILITIES, BOTTLED GAS	423	7,500	6,106	7,000	6,213	7,000	7,000	7,000
MAINT & REPAIR, TECHNOLOGY	438	2,250	877	2,250	0	2,000	2,000	2,000
TRANSPORTATION	511	15,000	11,667	12,000	9,283	12,000	12,000	10,000
TRANSPORTATION	519	10,000	10,149	8,000	6,343	8,000	8,000	8,000
PRINTING STUDENT HANDBOOK	550	5,000	3,930	5,000	2,327	5,000	5,000	3,000
TUITION FOR POST SECONDARY	566	0	7,351	0	0	0	0	0
TRAVEL	580	33,390	17,755	38,975	16,333	32,965	32,965	29,940
OTHER POST SECONDARY EXPENSES	590	0	3,162	0	0	0	0	0
TEACHING SUPPLIES	610	228,370	203,170	240,621	223,454	243,266	243,266	242,266
PRODUCTIONS SHOP SUPPLIES	611	50,000	84,707	50,000	93,426	70,000	70,000	78,000
STUDENT BANQUETS	635	4,500	3,603	5,000	5,920	5,000	5,000	5,000
TEXTBOOKS	640	17,239	37,056	23,645	18,500	22,223	22,223	55,370
SOFTWARE	648	29,754	23,701	37,184	18,185	26,421	26,421	31,885
NON-CAPITAL EQUIPMENT	751	7,534	11,694	5,540	9,157	1,200	1,200	5,000
CAPITAL EQUIPMENT	752	15,350	161,787	56,060	132,859	46,968	46,968	22,294
TECHNOLOGY EQUIPMENT	758	3,098	2,736	0	0	0	0	3,500
DUES & FEES	810	12,030	7,275	12,967	8,108	13,035	13,035	12,005
SUBTOTAL VOCATIONAL EDUCATION		3,473,964	3,380,076	3,527,328	3,435,278	3,497,502	3,378,420	3,568,458
controllable expenses		511,990	649,867	573,672	611,580	569,626	569,626	596,914

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GENERAL OPERATING BUDGET 2013-2014		2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
PUPIL PERSONNEL SERVICES	2110							
SALARY, ADMINISTRATOR	111	89,259	88,749	91,411	89,450	92,134	92,134	94,345
SALARY, HEALTH OFFICER	151	44,343	43,428	45,387	33,543	46,106	46,106	47,950
SALARY, SECRETARIES	151	53,968	53,600	56,801	54,780	59,582	59,582	61,966
INSURANCE, LIFE	213	610	631	649	583	577	577	587
INSURANCE, LTD	214	782	668	743	661	757	757	779
SOCIAL SECURITY	220	14,349	14,080	14,810	13,499	15,133	15,133	15,626
RETIREMENT	230	15,756	10,478	16,746	15,377	24,451	24,451	34,581
TUITION	240	2,000	0	0	0	0	0	0
WORKER'S COMPENSATION	260	1,876	1,670	1,936	1,894	2,176	2,176	2,512
INSURANCE, MEDICAL	271	51,992	45,924	51,984	42,807	51,984	51,984	51,984
TRAVEL EXPENSE	580	2,500	1,027	2,000	939	2,000	2,000	2,000
SUPPLIES	610	4,000	3,370	4,000	2,832	4,000	4,000	4,000
ADMINISTRATIVE SOFTWARE	618	8,000	8,455	11,000	9,882	11,000	11,000	11,300
TECHNOLOGY EQUIPMENT	758	0	0	0	0	0	0	0
DUES & FEES	810	2,500	1,328	2,000	955	2,000	2,000	2,000
SUBTOTAL PUPIL PERSONNEL SERVICE		291,935	273,408	299,467	267,202	311,900	311,900	329,630
		17,000	14,180	19,000	14,608	19,000	19,000	19,300
GUIDANCE SERVICES	2120							
SALARY, COUNSELOR	121	73,750	74,924	80,121	81,031	84,644	84,644	83,997
INSURANCE, LIFE	213	100	95	102	90	90	90	90
INSURANCE, LTD	214	215	163	228	164	241	241	239
SOCIAL SECURITY	220	5,642	5,739	6,129	6,174	6,475	6,475	6,426
RETIREMENT	230	6,195	4,210	6,930	6,917	10,462	10,462	14,221
TUITION	240	1,986	0	1,986	0	1,000	1,000	1,000
WORKER'S COMPENSATION	260	738	641	801	850	931	931	1,033
INSURANCE, MEDICAL	271	12,998	11,594	12,850	11,614	12,996	12,996	12,996
SELF FUNDED BENEFITS	279	100	200	0	50	0	0	0
CONTRACT SERVICES	329	6,800	5,663	7,000	5,930	7,000	7,000	7,000
PROGRAM PRINTING	550	1,800	0	0	0	1,800	1,800	1,800
TRAVEL EXPENSE	580	2,500	782	1,800	1,237	2,300	2,300	2,300
SUPPLIES	610	3,000	1,773	3,000	2,599	3,000	3,000	3,000
SPECIAL FUNCTIONS	635	1,800	841	1,800	738	2,200	2,200	2,000
GUIDANCE SOFTWARE	648	3,000	3,100	3,000	3,000	0	0	0
TECHNOLOGY EQUIPMENT	758	1,500	0	0	0	0	0	0
DUES & FEES	810	1,000	328	1,000	253	670	670	700
SUBTOTAL GUIDANCE SERVICES		123,124	110,053	126,747	120,647	133,809	133,809	136,802
		21,400	12,487	17,600	13,757	16,970	16,970	16,800

**MONROE CAREER AND TECHNICAL INSTITUTE**

GENERAL OPERATING BUDGET 2013-2014		2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
AUDIO VISUAL	2220							
SUPPLIES	610	4,000	1,030	4,000	2,324	4,000	4,000	4,000
CAPITAL & NON-CAPITAL EQUIPMENT	51/752	3,000	0	3,000	7,036	3,000	3,000	3,000
TECHNOLOGY EQUIPMENT	57/758	3,000	3,149	3,000	0	3,000	3,000	3,000
SUB-TOTAL AUDIO VISUAL		10,000	4,179	10,000	9,360	10,000	10,000	10,000
CURRICULUM DEVELOPMENT	2260							
SALARY, SEC. PROGRAM DEVELOPMENT	111	106,584	105,974	109,153	106,811	110,015	110,015	112,655
SECRETARY,CURR.REVISIONS	151	37,423	35,453	39,867	36,895	40,456	40,456	43,372
INSURANCE, LIFE	213	590	560	618	533	549	549	561
INSURANCE, LTD	214	702	590	640	603	647	647	667
SOCIAL SECURITY	220	11,017	10,871	11,382	11,012	11,511	11,511	11,936
RETIREMENT	230	12,097	7,977	12,870	12,431	18,598	18,598	26,415
TUITION REIMBURSEMENT	240	400	0	0	0	0	0	0
WORKERS COMPENSATION	260	1,440	1,272	1,488	1,519	1,655	1,655	1,919
INSURANCE, MEDICAL	271	25,996	22,878	25,992	22,878	25,992	25,992	25,992
SELF FUNDED BENEFITS	279	200	0	200	0	0	0	0
NATIONAL CERTIFICATION & ACCREDITATION	390	3,500	0	3,500	287	3,500	3,500	3,500
TRAVEL EXPENSE	580	2,300	1,350	2,000	1,327	2,000	2,000	2,000
SUPPLIES	610	1,500	1,714	1,500	1,011	1,500	1,500	1,500
DUES & FEES	810	1,000	1,297	1,000	808	1,000	1,000	1,000
SUB-TOTAL CURRICULUM DEVELOPMENT		204,749	189,936	210,210	196,115	217,423	217,423	231,517
		8,300	4,361	8,000	3,433	8,000	8,000	8,000
CAREER ACADEMIC INTEGRATION	2260							
SALARY, CAI COACHES	121	140,433	139,919	146,653	148,427	153,669	150,830	152,519
INSURANCE, LIFE	213	200	190	204	180	180	180	180
INSURANCE, LTD	214	421	321	440	322	461	452	458
SOCIAL SECURITY	220	10,743	10,666	11,219	11,287	11,756	11,538	11,668
RETIREMENT	230	11,796	7,914	12,685	12,835	18,993	18,643	25,821
TUITION REIMBURSEMENT	240	3,972	1,028	3,972	0	3,000	3,000	2,000
WORKERS COMPENSATION	260	1,404	1,263	1,467	1,632	1,690	1,659	1,876
INSURANCE, MEDICAL	271	25,996	22,907	25,992	22,967	25,992	25,992	25,992
SELF FUNDED BENEFITS	279	200	150	200	150	0	0	0
TRAVEL EXPENSE	580	1,500	964	1,500	610	1,500	1,500	1,500
SUPPLIES	610	1,320	1,073	1,320	4,358	3,820	3,820	4,000
REFERENCE BOOKS	640	1,200	246	1,200	0	1,200	1,200	1,000
DUES & FEES	810	1,000	0	1,000	330	1,000	1,000	1,000
SUB-TOTAL CURRICULUM DEVELOPMENT		200,185	186,641	207,852	203,098	223,261	219,814	228,014
		5,020	2,283	5,020	5,298	7,520	7,520	7,500
STAFF DEVELOPMENT	2270							
SALARIES, SUBS	122	2,000	0	9,200	0	9,200	9,200	9,200
SOCIAL SECURITY	220	160	0	711	0	711	711	711
STAFF DEVELOPMENT RETIREMENT	230	150	0	796	0	1,121	1,121	1,121
OTHER PROF EDUC SERVICE	329	2,500	0	2,500	0	2,500	2,500	2,500
TRAVEL	580	5,000	1,460	5,000	231	5,000	5,000	2,500
SUPPLIES/ADMIN SOFTWARE	10/618	2,000	27	2,000	45	2,000	2,000	2,000
REFERENCE BOOKS	640	1,500	738	1,500	0	1,500	1,500	1,500
DUES & FEES; DUES REIMBURSEMENT	810	3,500	825	3,500	125	3,500	3,500	3,500
SUB-TOTAL STAFF DEVELOPMENT		16,810	3,050	25,207	401	25,532	25,532	23,032
		14,500	3,050	14,500	401	14,500	14,500	12,000

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	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
BOARD SERVICES	2310							
CONTRACT PROF SERVICES	330	300	0	300	900	300	300	300
TRAVEL	580	2,000	0	2,000	0	2,000	2,000	2,000
DUES & FEES/OTHER0	800	800	0	800	4,767	800	800	800
SUB-TOTAL BOARD SERVICES		3,100	0	3,100	5,667	3,100	3,100	3,100
NEGOTIATION SERVICES	2340							
CONTRACTED SERVICE-PROFESSIONAL	330	0	11,674	0	8,103	10,000	10,000	10,000
LEGAL SERVICES	2350							
CONTRACTED SERVICE - PROFESSIONAL	330	20,000	10,598	20,000	23,578	30,000	30,000	30,000
ADMINISTRATIVE OFFICE	2360							
SALARY, DIRECTOR	111	141,731	101,939	111,150	109,700	112,991	115,296	118,063
SALARY, EXECUTIVE SECRETARY	151	42,756	42,305	44,420	43,113	44,996	44,996	46,796
SALARY, TEMPORARY	152	14,009	15,339	14,902	13,912	14,760	14,760	15,351
INSURANCE, LIFE	213	738	611	628	573	562	562	585
INSURANCE, LTD	214	912	572	664	570	675	675	705
SOCIAL SECURITY	220	15,185	12,140	13,041	12,709	13,215	13,400	13,786
RETIREMENT	230	16,316	8,140	13,457	13,235	19,527	21,636	27,911
TUITION REIMBURSEMENT	240	2,000	0	2,000	0	0	0	0
UNEMPLOYMENT	250	22,000	30,034	22,000	20,634	25,000	25,000	35,000
WORKER'S COMPENSATION	260	1,985	1,393	1,705	1,767	1,900	1,926	2,217
INSURANCE, MEDICAL	271	33,886	22,432	33,192	22,410	32,652	32,652	32,652
CONTRACT SERVICES	300	900	3,450	950	999	950	950	1,200
CONTRACTED SERVICES - PROPERTY	400	6,400	4,521	6,400	4,062	6,400	6,400	6,400
POSTAGE	530	15,000	8,206	15,000	8,689	12,000	12,000	12,000
ADVERTISING	540	16,000	8,662	12,000	6,620	12,000	12,000	12,000
PRINTING	550	800	102	800	588	500	500	600
TRAVEL	580	6,000	3,356	3,000	3,855	3,500	3,500	3,800
SUPPLIES	610	8,000	3,468	8,000	2,815	6,000	6,000	6,000
MEETING EXPENSES	635	6,800	6,014	6,000	5,285	6,500	6,500	6,000
NON-CAPITAL EQUIPMENT	751	500	1,179	500	0	500	500	500
CAPITAL EQUIPMENT	752	2,000	0	2,000	0	2,000	2,000	2,000
DUES & FEES	810	7,000	4,631	6,000	4,767	5,500	5,500	5,500
SUBTOTAL ADMINISTRATIVE OFFICE		360,918	278,494	317,809	276,303	322,128	326,753	349,066
		69,400	43,589	60,650	37,680	55,850	55,850	56,000



**MONROE CAREER AND TECHNICAL INSTITUTE**

GENERAL OPERATING BUDGET 2013-2014		2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
COMMUNITY RELATIONS	2370							
CONTRACT SERVICES	300	0	0	0	3,500	0	0	0
PURCHASED TECH SERVICES	348	0	0	0	0	0	0	0
POSTAGE	530	2,700	2,150	2,700	2,000	2,700	2,700	2,500
ADVERTISING	540	2,600	789	1,500	132	1,500	1,500	1,200
SUPPLIES	610	7,500	6,201	6,500	6,566	9,500	9,500	9,500
ADMINISTATIVE SOFTWARE	618	0	0	0	0	0	0	0
OPEN HOUSE EXPENSES	635	800	504	800	408	800	800	800
DUES & FEES	810	0	0	0	0	0	0	0
SUBTOTAL COMMUNITY RELATIONS		13,600	9,644	11,500	12,606	14,500	14,500	14,000
		13,600	9,644	11,500	12,606	14,500	14,500	14,000
PRINCIPAL SERVICES	2380							
SALARY, ADMINISTRATOR	111	82,510	79,460	87,509	83,989	86,509	29,363	86,000
SALARY, DEAN OF STUDENTS	111	0	0	76,012	63,425	80,303	75,907	0
SALARY, SECRETARY & RECEPTIONIST	151	51,678	51,858	54,039	47,976	57,168	57,168	59,455
INSURANCE, LIFE	213	520	500	568	570	587	587	198
INSURANCE, LTD	214	607	531	576	707	839	839	457
SOCIAL SECURITY	220	10,265	9,987	16,643	14,921	17,134	12,427	11,127
RETIREMENT	230	11,272	7,406	18,819	16,901	27,684	20,077	24,626
TUITION	240	0	0	2,000	0	2,000	2,000	2,000
WORKER'S COMPENSATION	260	1,342	1,181	2,176	2,096	2,464	1,787	1,789
INSURANCE, MEDICAL	271	38,994	33,553	51,984	45,191	51,984	29,241	38,988
TRAVEL	580	1,500	1,031	2,000	54	2,000	2,000	1,500
SUPPLIES	610	2,800	1,392	2,800	1,410	2,800	2,800	2,800
SOFTWARE MAINTENANCE & SUPPORT	618	0	0	0	0	0	3,400	2,500
DUES & FEES	810	1,000	940	1,000	270	1,000	1,000	1,000
SUBTOTAL PRINCIPAL SERVICES		202,488	187,839	316,126	277,510	332,472	238,596	232,440
		5,300	3,363	5,800	1,734	5,800	9,200	7,800
BUSINESS OFFICE	2500		****					
SALARY, BUSINESS MANAGER	111	97,650	97,092	100,005	97,859	100,795	100,795	103,214
SALARY, ASST & PR/PERS	151	73,393	73,759	74,935	86,925	75,478	75,478	75,478
INSURANCE, LIFE	213	600	653	632	627	562	562	573
INSURANCE, LTD	214	764	593	710	610	716	716	703
SOCIAL SECURITY	220	13,085	13,032	13,383	13,330	13,485	13,485	13,108
RETIREMENT	230	14,368	9,636	15,132	15,079	21,787	21,787	29,008
TUITION REIMBURSEMENT	240	1,000	0	1,000	0	1,000	1,000	1,000
WORKER'S COMPENSATION	260	1,710	1,538	1,749	1,864	1,939	1,939	2,107
INSURANCE, MEDICAL	271	38,994	34,166	38,988	36,297	38,988	38,988	38,988
SELF FUNDED BENEFITS	279	800	400	200	0	0	0	0
OTHER BENEFITS	290	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AUDIT SERVICE	330	16,000	13,000	13,300	13,300	13,500	13,500	13,800
OTHER SERVICES	390	3,000	5,651	5,700	7,545	6,500	6,500	7,000
TRAVEL	580	3,500	1,391	2,200	1,075	2,000	2,000	1,700
SUPPLIES	610	2,400	1,668	2,400	2,369	2,400	2,400	2,400
SOFTWARE MAINTENANCE & SUPPORT	618	7,300	5,955	7,000	7,586	7,000	7,000	7,200
DUES & FEES	810	2,500	1,934	2,500	1,631	2,500	2,500	2,200
SUBTOTAL BUSINESS OFFICE		279,064	262,468	281,834	288,097	290,650	290,650	300,479
		34,700	29,599	33,100	33,506	33,900	33,900	34,300

**MONROE CAREER AND TECHNICAL INSTITUTE**

GENERAL OPERATING BUDGET 2013-2014		2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
OPERATION & MAINTENANCE OF PLANT	2600							
SALARY, SUPERVISOR	111	80,211	88,823	64,890	63,498	65,403	65,403	66,973
SALARY, MAINTENANCE	161	44,072	43,285	48,119	43,829	47,703	47,703	49,611
SALARY, SECURITY	171	34,841	32,439	34,061	33,373	35,423	35,423	36,840
SALARY, CUSTODIANS	181	254,868	254,053	264,449	236,981	247,221	222,943	250,667
SALARY, PART-TIME CUSTODIANS	182	18,060	6,386	18,060	10,216	15,000	15,000	20,383
INSURANCE, LIFE	213	930	886	880	717	780	780	733
INSURANCE, LTD	214	1,475	1,486	1,413	1,354	1,365	1,354	1,394
SOCIAL SECURITY	220	34,429	30,972	32,863	28,969	31,715	29,858	32,472
RETIREMENT	230	37,277	23,117	38,172	32,638	51,999	48,241	70,170
WORKER'S COMPENSATION	260	4,617	3,639	4,357	3,964	4,560	4,293	5,221
INSURANCE, MEDICAL	271	138,570	118,260	137,160	105,216	123,624	110,628	123,624
CONTRACT SECURITY	300	26,460	23,100	27,785	24,552	27,783	26,064	27,370
CONTRACTED SERVICES - OTHER	400	61,560	84,967	78,288	91,652	78,288	78,288	85,000
GARBAGE REMOVAL	411	12,675	9,317	10,104	9,317	9,500	9,500	9,500
SNOW PLOWING	412	9,997	8,630	10,500	1,800	10,500	10,500	10,500
UNIFORM RENTAL	413	3,511	3,412	3,885	3,327	3,885	3,885	4,500
LAWN MAINTENANCE	414	8,650	5,725	10,500	8,015	10,500	10,500	11,000
ELECTRIC	422	145,989	132,271	140,500	125,354	135,000	125,000	125,000
PROPANE	423	13,727	12,734	14,500	14,598	13,500	13,500	14,000
MAINTENANCE, BUILDING	431	56,621	39,860	45,150	52,817	45,150	45,150	40,000
MAINTENANCE, EQUIPMENT	432	4,830	1,132	0	8,162	0	0	10,000
MAINTENANCE, VEHICLES	433	2,100	330	1,050	394	1,050	1,050	1,500
ENERGY PERF LEASE EXPENSE	442	37,226	37,594	37,226	37,594	37,600	37,600	37,600
INSURANCE, LIABILITY	523	55,599	52,744	56,648	51,203	55,125	55,125	59,400
TELEPHONE	530	21,151	7,410	21,151	14,097	21,151	21,151	21,500
TRAVEL EXPENSE	580	1,200	712	1,200	1,051	1,200	1,200	1,200
SUPPLIES	610	74,925	74,960	74,925	70,628	74,700	74,700	75,000
FUEL OIL	624	92,100	91,591	80,000	90,786	90,000	90,000	95,000
GASOLINE	626	4,000	2,068	4,000	2,899	2,500	2,500	3,000
NON-CAPITAL EQUIPMENT	751	10,000	2,601	14,000	1,072	14,000	14,000	15,000
CAPITAL EQUIPMENT	752	14,000	2,990	14,000	18,756	14,000	14,000	15,000
TECH EQUIPMENT	57/758	0	0	0	0	0	0	0
DUES & FEES	810	800	340	800	952	800	800	1,000
SUBTOTAL OPERATION & MAINTENANCE		1,306,471	1,197,834	1,290,636	1,189,781	1,271,025	1,216,139	1,320,158
		630,661	571,388	618,427	604,474	618,449	608,449	634,700
CAFETERIA MONITOR	2660							
SALARY, CAFETERIA MONITOR	182	20,646	9,988	20,646	9,079	14,970	14,970	14,970
SOCIAL SECURITY	220	1,579	764	1,579	694	1,145	1,145	1,145
RETIREMENT	230	0	0	0	0	0	0	0
WORKER'S COMPENSATION	260	90	90	145	100	165	184	184
CAF MONITOR SUPPLIES	610	75	75	75	0	300	300	300
SUB-TOTAL CAF MONITOR		22,390	10,917	22,445	9,873	16,580	16,599	16,599
		75	75	75	0	300	300	300

**MONROE CAREER AND TECHNICAL INSTITUTE**[illegible]

GENERAL OPERATING BUDGET 2013-2014						
		2011-12	2011-12	2012-13	2012-13	2013-14
REVENUE HISTORY & PROJECTION	COA	BUDGET	ACTUALS	BUDGET	EST.ACT.	BUDGET
ANTICIPATED INTEREST INCOME	6510	5,000	1,774	4,000	4,000	4,000
DAY SCHOOL TUITION	6543		1,511			
OTHER GRANTS/PASS THROUGH MONEY	6890		1,281			
RENTAL, NORTHAMPTON COM COLLEGE	6910	-		-	-	-
DONATIONS FROM PRIVATE SOURCES	6920		58			
REFUND PRIOR YEARS EXPENDITURES	6991		417			
MISCELLANEOUS - RETIREMENT RESERVE	6990	3,343	7,040	71,000	71,000	87,000
INCOME LIVE WORK	6999	50,000	92,403	70,000	70,000	78,000
SUB-TOTAL LOCAL REVENUE		58,343	104,484	145,000	145,000	169,000
TRANSFERS FROM SCHOOL DISTRICTS						
EAST STROUDSBURG		1,866,446	1,543,472	1,908,910	-	1,858,840
PLEASANT VALLEY		1,928,765	1,545,038	2,031,643	-	2,019,095
POCONO MOUNTAIN		2,560,521	2,082,015	2,428,399	-	2,525,778
STROUDSBURG		1,434,110	1,169,893	1,350,054	-	1,327,718
TOTAL DISTRICT MONTHLY FUNDING	6946	7,789,841	6,340,418	7,719,007	-	7,731,430
BUDGETARY RESERVE	6946	220,000	-	220,000	-	220,000
SUB-TOTAL FOR DISTRICT FUNDING		8,009,841	6,340,418	7,939,007	-	7,951,430
TUITION RECEIVED FROM OTHER LEA'S	6969					
TOTAL LOCAL FUNDING		8,068,184	6,444,902	8,084,007	145,000	8,120,430

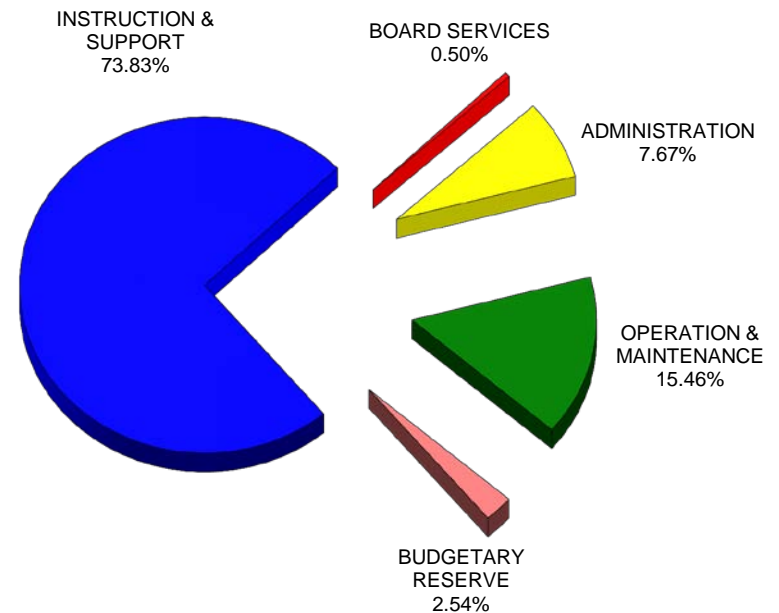
GENERAL OPERATING BUDGET 2013-2014						
		2011-12	2011-12	2012-13	2012-13	2013-14
REVENUE HISTORY & PROJECTION	COA	BUDGET	ACTUALS	BUDGET	EST.ACT.	BUDGET
VOCATIONAL SUBSIDY						
EAST STROUDSBURG		-	167,023	-	167,023	-
PLEASANT VALLEY		-	222,767	-	222,767	-
POCONO MOUNTAIN		-	265,248	-	265,248	-
STROUDSBURG		-	144,770	-	144,770	-
TOTAL SECONDARY SUBSIDY	7220	-	799,808	-	799,808	-
STATE EQUIPMENT GRANT	7220		42,081		-	
DUAL ENROLLMENT	7502		-			
SOCIAL SECURITY REVENUE	7810	167,160	182,707	168,735	161,333	165,498
RETIREMENT REVENUE	7820	186,556	204,837	266,745	254,819	361,446
TOTAL STATE REVENUE		353,716	1,229,433	435,479	1,215,960	526,944
WIA PROGRAMS	8660	-	-	-	-	-
INDIRECT COST	9810	-	13,511	-	-	-
TOTAL FEDERAL REVENUE		-	13,511	-	-	-
SALE OF SURPLUS EQUIPMENT	9400		6,276		-	
TOTAL OTHER REVENUE SOURCES		-	6,276	-	-	-
TOTAL REVENUE		8,421,900	7,694,122	8,519,486	8,231,914	8,647,374

DISTRICT PAYMENT WITH HISTORY							
		Incr/Decr					
	2013-2014	of Previous		2012-2013	2011-2012	2010-2011	2009-2010
	BUDGET	Oper. Budget		BUDGET	BUDGET	BUDGET	BUDGET
East Stroudsburg	\$1,911,734	-2.58%	(\$50,693)	\$1,962,427	\$1,918,914	\$1,748,132	\$1,682,753
Pleasant Valley	\$2,076,549	-0.60%	(\$12,511)	\$2,089,059	\$1,983,059	\$1,896,007	\$1,918,242
Pocono Mountain	\$2,597,649	4.05%	\$101,187	\$2,496,462	\$2,633,100	\$2,701,136	\$2,721,786
Stroudsburg	\$1,365,499	-1.65%	(\$22,910)	\$1,388,409	\$1,474,768	\$1,507,209	\$1,499,919
Totals	\$7,951,430	0.19%	\$15,073	\$7,936,357	\$8,009,841	\$7,852,483	\$7,822,700
		Incr/Decr					
	CAPITAL	of Previous		CAPITAL	CAPITAL	CAPITAL	CAPITAL
	BUDGET	Budget		BUDGET	BUDGET	BUDGET	BUDGET
East Stroudsburg	\$ 241,302	-3.74%	(\$9,370)	\$ 250,672	\$ 244,570	\$ 241,138	\$ 236,583
Pleasant Valley	\$ 174,681	7.33%	\$11,927	\$ 162,754	\$ 164,560	\$ 166,628	\$ 173,943
Pocono Mountain	\$ 365,251	0.44%	\$1,600	\$ 363,651	\$ 363,839	\$ 362,308	\$ 367,382
Stroudsburg	\$ 169,173	-4.26%	(\$7,526)	\$ 176,699	\$ 177,502	\$ 179,022	\$ 175,394
Totals	\$ 950,408	-0.35%	(\$3,369)	\$ 953,776	\$ 950,470	\$ 949,095	\$ 953,303
	2013-2014	Incr/Decr		2012-2013	2011-2012	2010-2011	2009-2010
	TOTAL	of Previous		TOTAL	TOTAL	TOTAL	TOTAL
	BUDGET	Budget		BUDGET	BUDGET	BUDGET	BUDGET
East Stroudsburg	\$2,153,036	-2.71%	(\$60,063)	\$2,213,099	\$2,163,484	\$1,989,269	\$1,903,319
Pleasant Valley	\$2,251,229	-0.03%	(\$584)	\$2,251,813	\$2,147,619	\$2,062,635	\$2,078,981
Pocono Mountain	\$2,962,901	3.59%	\$102,787	\$2,860,114	\$2,996,939	\$3,063,444	\$3,064,547
Stroudsburg	\$1,534,672	-1.94%	(\$30,436)	\$1,565,107	\$1,652,270	\$1,686,231	\$1,663,447
Totals	\$8,901,838	0.13%	\$11,704	\$8,890,133	\$8,960,311	\$8,801,578	\$8,710,292

# Monroe Career and Technical Institute OPERATING BUDGET - 2013-2014

## BY Function:

<u>INSTRUCTION &amp; SUPPORT</u>		hide column	
Regular Education	482,130		
Special Education	566,283		
Vocational Education	3,568,458		
Pupil Services	329,630		
Guidance Services	136,802		
Curriculum Development	231,517		
Career Academic Integration	228,014		
Staff Development	23,032		
Audio Visual	10,000		
Computer Services	547,066		
Principal Services	232,440		
Student Activities	28,600	\$6,383,972	
<u>BOARD SERVICES</u>			
Board Services	3,100		
Negotiation Services	10,000		
Legal services	30,000	\$43,100	
<u>ADMINISTRATION</u>			
Administrative Services	349,066		
Community Relations	14,000		
Business Office	300,479	\$663,545	
<u>OPERATION &amp; MAINTENANCE</u>			
Operation & Maintenance	1,320,158		
Cafeteria Monitors	16,599		
Building & Other Transfers	0	\$1,336,757	
<u>BUDGETARY RESERVE</u>			
	220,000	\$220,000	
<b>TOTAL</b>		<b>8,647,374</b>	<b>\$8,647,374</b>



# Monroe Career and Technical Institute OPERATING BUDGET - 2013-2014

## BY Object:

100 - Personnel Services, Salaries & Wages  
\$4,326,747

200 - Personnel Services, Employee Benefits  
\$2,188,989

300 - Purchased Professional & Technical Services  
\$161,604

400 - Purchased Property Services  
\$641,736

500 - Other Purchased Services  
\$255,952

600 - Supplies  
\$710,268

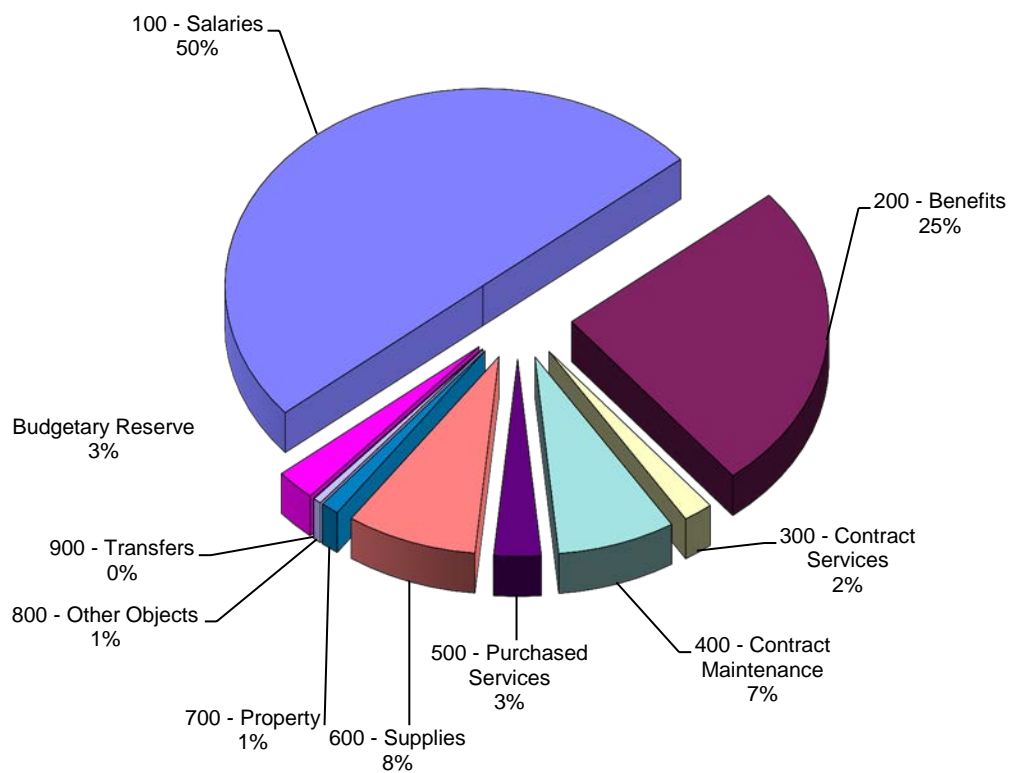
700 - Property  
\$98,419

800 - Other Objects  
\$43,659

900 - Transfers  
\$0

Budgetary Reserve  
\$220,000

**TOTAL** **\$8,647,374**





## Directory of Objects

The same nine major object categories are used throughout the entire budget. Each function uses some or all of the nine object categories to provide detailed information about the specific expenditures in that function.

A brief description of each of the nine major object categories can be found below.

### **100 - Personnel Services, Salaries & Wages**

This object includes the gross salaries and wages of all employees of the district, including full-time and part-time personnel, temporary employees, and substitutes.

### **200 - Personnel Services, Employee Benefits**

This object includes all amounts paid to, or on behalf of, district employees for benefits such as health insurance, life insurance, income protection (disability) insurance, mandated social security contributions, mandated employer contributions to the Public School Employees' Retirement System, tuition reimbursement, and mandated workers' compensation insurance. These amounts are not included in gross salaries and wages, but are in addition to that amount.

### **300 - Purchased Professional & Technical Services**

This object includes payments to persons or firms with specialized skills and knowledge such as accountants/auditors, lawyers, medical doctors, dentists, elected tax collectors, consultants, newsletter editors, data processing service providers, and testing agencies.

### **400 - Purchased Property Services**

This object includes expenditures for services to operate, repair, maintain, and rent property owned and/or used by the school district. Examples include trash disposal, dry cleaning, utilities, repairs and maintenance service contracts, and rental of equipment or vehicles.

### **500 - Other Purchased Services**

This object includes payments for services not provided by school district personnel for other than professional and technical services (object 300) and purchased property services (object 400). Examples include student transportation services, insurance (other than employee benefits), telephone service, postage, advertising, printing, tuition to other educational institutions, and travel of staff members

## Directory of Objects (continued)

### **600 - Supplies**

This object includes expenditures for materials of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through use. Example of supplies include classroom supplies, office supplies, custodial/maintenance supplies, energy supplies (natural gas, electricity, oil, coal, gasoline, and diesel fuel), and books and periodicals.

### **700 - Property**

This object includes expenditures for the acquisition of fixed assets, including land, buildings, and equipment of all types (instructional and noninstructional).

### **800 - Other Objects**

This object includes expenditures for purchases of goods and services not otherwise classified in objects 100 through 700. It includes dues and fees, interest expense, contingencies and grants to community service organizations.

### **900 - Other Financing Uses**

This category of codes is used to classify transactions which are not recorded as expenditures to the school district, but require budgetary or accounting control. Examples are: redemption of principal and transfers to other funds.

**Technology related codes** end in A8" and follow similar definitions as already described. PDE requirements are specific for coding technology expenditures into these specific areas so as to provide ease in capturing the costs for this component. You will see these codes spread throughout all functions of the prepared budget.

### **348 - Purchased Professional and Technical Services**

This object includes contractual expenditures for vendor-provided services, such as: technical consulting services, systems design and development and software development.

**438 - Maintenance and Repair of Data Processing Equipment**

This object includes costs which are directly related to maintaining existing hardware/software and other components. When a component is repaired it is considered maintenance. Examples include: maintenance contracts, repair parts, tool kits, video cards, hard drives, memory chips, and power supplies.

**538 - Transport/Telecommunications Services**

This object includes expenditures associated with transport/telecommunications services. Examples include: use of dedicated phone lines, service used for internet services, cable TV lines, one-time installation charges, and wireless phone service.

**618 - Administrative Software and Licensing Fees**

This object includes purchase or licensing of software to support the operating system, as well as, application software. Software expenditures include the purchase price as well as licensing fees, annual upgrades/maintenance fees for proprietary software and related software support costs required to run operating systems, and other specialized software.

**648 - Educational Software and Licensing Fees**

This object includes expenditures associated with educational software; such as books and periodicals on videotapes, CD-ROMS, audio CD=s, video disks, diskettes. Also record all software licensing fees ad related costs incurred to acquire these materials in this category.

**757 / 758 - Technology Equipment**

This object includes expenditures associated with the original purchase of electronic data processing equipment. Examples include: computers, printers, and scanners; televisions, VCR=s, DVD=s, tape recorders, camcorders, overhead projectors, telephones and fax machines.