

Middletown Board of Education
2008-2009 Final Proposed Budget
Analysis by Major Expenditure Category

	Revised Budget (Through 02/1/08) <u>2007-8</u>	Base Budget <u>2008-9</u>	Dollar Difference	Percentage Difference
Salaries (administrators, teachers, secretaries, custodians maintenance, paraprofessionals, substitutes, etc)	85,727,664	88,369,820	2,642,156	3.1%
Employee Benefits (health, worker's comp, PERS social security- District share, PERS pension- District share)	21,539,232	22,609,421	1,070,189	5.0%
Transportation (excluding salaries, approximately 340 routes, including jointures)	9,571,674	9,830,283	258,609	2.7%
Tuition (private schools for handicapped, vocational, vocational shared-time, etc)	4,124,109	4,069,475	(54,634)	-1.3%
Utilities/Communications (gas, electric, water, sewer, telephone, internet)	3,759,350	3,947,318	187,968	5.0%
Curriculum, Textbooks, Supplies & Educational Media (excluding salaries)	3,165,299	3,367,917	202,618	6.4%
Capital Lease Principal & Interest (MCIA 1999, Elementary HVAC, Synthetic Turf Field)	2,085,969	2,089,029	3,060	0.1%
Technology (excluding salaries, covers supplies and equipment, includes data processing)	818,113	942,500	124,387	15.2%
Non-instructional Equip & Facilities (maintenance equipment, etc)	30,000	30,000	-	0.0%
Other:				
Legal - board attorney/labor	200,000	235,000	35,000	17.5%
Audit	40,000	41,175	1,175	2.9%
Property/Casualty/Student Accident Insurance	696,838	767,845	71,007	10.2%
Building - Cleaning, Maint, Supplies & Repair (Facilities Department)	1,698,227	1,714,496	16,269	1.0%
Copiers	123,001	123,001	-	0.0%
Athletics (excluding salaries, includes equipment, includes hockey \$55,000, pool rental \$35,000)	465,450	520,450	55,000	11.8%
Standardized testing	95,000	95,000	-	0.0%
Health - Purch services, supplies & misc (excluding salaries)	759,871	759,871	-	0.0%
Administration (elections, out-of-district printing)				
NJSBA dues, vacancy advertising, service contracts, BOE expenses)	430,864	388,020	(42,844)	-9.9%
Capital Projects (construction services and capital related professional services)	292,526	320,000	27,474	9.4%
Various (several budget lines including supplies and equipment for speech, basic skills and special education, etc)	320,300	333,600	13,300	4.2%
Subtotal other	5,122,077	5,298,458	176,381	3.4%
TOTAL	135,943,487	140,554,221	4,610,734	3.4%

Revised Budget
(Through 02/1/08)
2007-8

Base Budget
2008-9

Dollar
Difference

Percentage
Difference

Curriculum, Textbooks & Supplies - DETAIL

Curr writing & staff development	481,415	486,700	5,285	1.1%
Other instructional expense	69,075	74,108	5,033	7.3%
Educational media	98,652	102,344	3,692	3.7%
Textbooks	803,790	793,845	(9,945)	-1.2%
Supplies (Curriculum and all schools, not technology or pupil services)	1,579,300	1,639,844	60,544	3.8%
Purchased Technical Services (McAfee, Surpass, SASI, TV Studio's, music instr, etc)	133,067	271,076	138,009	103.7%
Total - ABOVE	3,165,299	3,367,917	202,618	6.4%

Utilities/Communications - DETAIL

Telephone/internet connections	524,300	550,515	26,215	5.0%
Water/sewer	201,600	211,680	10,080	5.0%
Gas	814,800	855,540	40,740	5.0%
Electricity	2,218,650	2,329,583	110,933	5.0%
Total - ABOVE	3,759,350	3,947,318	187,968	5.0%

Employee Benefits - DETAIL

Social Security Contributions	1,730,948	1,731,948	1,000	0.1%
PERS Contribution	839,496	1,532,500	693,004	82.6%
Workers' Compensation	888,082	940,000	51,918	5.8%
Health Insurance	17,680,706	17,944,973	264,267	1.5%
Other Employee Benefits (Health Insurance Reimbursement)	400,000	460,000	60,000	15.0%
	21,539,232	22,609,421	1,070,189	5.0%