



Monroe Career & Technical Institute

Approved 2011 – 2012 Budget

**MONROE CAREER AND TECHNICAL INSTITUTE
HISTORICAL INFORMATION
2011-2012 OPERATING BUDGET**

This preliminary budget is being presented for your review with historical information for the 2008-2009 budget and actual expenditures; the 2009-2010 budget and actual expenditures; the current 2010-2011 budget; and the proposed 2011-2012 budget.

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

2006-2007	Budget to	2007-2008	Budget	5.77%
2007-2008	Budget to	2008-2009	Budget	7.28%
2008-2009	Budget to	2009-2010	Budget	2.53%
2009-2010	Budget to	2010-2011	Budget	0.90%
2010-2011	Budget to	2011-2012	Preliminary Budget	1.85%

MONROE CAREER AND TECHNICAL INSTITUTE

2011-2012 DISTRICT BUDGET PERCENTAGES

QUOTAS: Based on percent of district average daily membership compared to total county ADM.

DISTRICT POPULATION: 9th, 10th, 11th including special education and AVTS students
from year end attendance reports for 2008-2009.

COUNTY ADM TOTAL: 8,432.82

	Students Returning	Budget Year Quota Students	Total Student Capacity	Percent of Operating Budget
East Stroudsburg School District $2,196.610 \div 8,432.82 = 26.05\%$	155	137 (26.05% x 527)	292	23.96%
Pleasant Valley School District $1,664.882 \div 8,432.82 = 19.74\%$	198	104 (19.74% x 527)	302	24.76%
Pocono Mountain School District $3,009.163 \div 8,432.82 = 35.68\%$	213	188 (35.68% x 527)	401	32.87%
Stroudsburg School District $1,562.165 \div 8,432.82 = 18.52\%$	127	98 (18.52% x 527)	225	18.41%
TOTAL	693	527	1,220	100.00%

Articles of Agreement 11 ENTERING PUPIL QUOTAS

Quotas of students shall be established for each participating school district, in accordance with the percentage of average daily membership of public and resident non-public pupils in grades 9, 10 and 11 in each participating school district as it relates to the total average daily membership of resident public and non-public pupils in grades 9, 10, and 11 of the participating school districts. This percentage shall be based on the average daily membership of resident public and non-public pupils as determined on the one hundred eightieth (180) attendance day of the preceding calendar year of admission of pupils. Should any of the participating school districts in any given year have fewer applicants than this quota permits, the unfilled quota may be filled by applicants from the other participating school districts as recommended by the Professional Advisory Committee. Students enrolled in the School shall have priority and remain in attendance until courses are completed, as long as the educational progress is satisfactory, and subject to the provision of Article Ten.

March 1985

**MONROE CAREER AND TECHNICAL INSTITUTE
PROPOSED DISTRICT OPERATING PAYMENTS
2011-2012 DISTRICT BUDGET PERCENTAGES**

DISTRICT	CALCULATED % OF BUDGET	ACTUAL DISTRICT PAYMENTS	BUDGETARY RESERVE	TOTAL DISTRICT BUDGET
East Stroudsburg School District	23.96%	\$ 1,866,208	\$ 52,705	\$ 1,918,913
Pleasant Valley School District	24.76%	\$ 1,928,592	\$ 54,467	\$ 1,983,059
Pocono Mountain School District	32.87%	\$ 2,560,779	\$ 72,321	\$ 2,633,100
Stroudsburg School District	18.41%	\$ 1,434,262	\$ 40,506	\$ 1,474,768
TOTAL	100.00%	\$ 7,789,841	\$ 220,000	\$ 8,009,841

Articles of Agreement 16. OPERATING PAYMENTS

(b) Current Expenditures

1. The current budgeted operating expenditures of the School shall be funded by the participating school districts based on the individual district ratio determined by the total returning students plus the assigned student quota as calculated in accordance with Article 11. This ratio will be applied to the total operating expenditures resulting in a fixed total funding amount for each district. This funding will be paid in the form of one-twelfth of the total funding amount of each district due on or before the advertised regularly scheduled Joint Operating Committee Meeting held each month.

(c) Budget Balances

Upon completion of audit, adjustments to total payments for each district for the year will be determined in the same ratio as noted above. This adjustment will be a result of any balance of funds remaining unexpended or unencumbered or any deficit balance in the treasury of the School, and will be billed or credited to the respective schools.

March 1985

**MONROE CAREER AND TECHNICAL INSTITUTE
CAPITAL BUDGET
2011-2012 ESTIMATED PAYMENT**

REVENUE	Net share from Local Districts per Agreement		\$ 699,080.31
	Anticipated Rental Reimbursement by State		<u>251,389.69</u>
	TOTAL		<u>\$ 950,470.00</u>
EXPENDITURES	To Amortize the Bond Issue		\$ 945,470.00
	Authority Expense		<u>5,000.00</u>
Note: **	Market Values finalized for 2009 on 11/19/2010	TOTAL	<u>\$ 950,470.00</u>

DISTRICT	PERCENT	DISTRICT ANNUAL PAYMENT	STATE SHARE	NET DISTRICT PAYMENT
East Stroudsburg School District	25.73%	\$ 244,569.59	62,594.28	\$ 181,975.31
Pleasant Valley School District	17.31%	\$ 164,559.81	51,264.34	\$ 113,295.48
Pocono Mountain School District	38.28%	\$ 363,838.51	92,435.52	\$ 271,402.99
Stroudsburg School District	18.68%	\$ 177,502.09	45,095.55	\$ 132,406.54
	100.00%	\$ 950,470.00	251,389.69	\$ 699,080.31

Articles of Agreement 16 OPERATING PAYMENTS

(a) Capital Expenditures

- 1. Definition:** Capital expenditures for purposes of this agreement shall include debt service and amortizing rental (including principal and interest) payable to a lending institution, to a Municipal Authority, State Public School Building Authority, or General State Authority as required to meet initial or future bond issues for the purchase, acquisition or construction of buildings, additions to buildings, furniture, equipment, sites, and costs related to any or all of these.
- 2. Sharing of Capital Expenditures:** The capital expenditures of the School, notwithstanding that Federal and State reimbursements under present law for capital costs in the original establishment are on the basis for market value of real estate as determined by the State Tax Equalization Board, shall be borne by the participating school districts as follows:
 - One-half of the total capital expenditures shall be prorated among the participating school districts in the same ratio as the market value of real estate in each such district relates to the total market value of real estate for all such districts as fixed by the most recent report of the State Tax Equalization Board.
 - One-half of the total capital expenditures shall be prorated among the participating school districts in the same ratio as the average daily membership in grades nine, ten, and eleven for all the participating school districts as determined at the close of the previous school year.

MONROE CAREER AND TECHNICAL INSTITUTE					
SUMMARY OF					
OPERATING BUDGET - 2011-2012					
		PROPOSED			PREVIOUS
REVENUE		BUDGET	NET INCREASE		BUDGET
6510	Anticipated Interest Income	5,000	(6,000)	-54.55%	11,000
6946	Transfers from School Districts	7,789,841	157,358	2.06%	7,632,483
6946.1	Budgetary Reserve (if needed)	220,000	0	0.00%	220,000
6990	Demand Response Energy Program	3,343	(6,657)	100.00%	10,000
6999	Production Shop Revenue	50,000	0	0.00%	50,000
7810	State Share of Social Security	167,160	1,617	0.98%	165,543
7820	State Share of Retirement	186,556	6,927	3.86%	179,629
	TOTAL REVENUE	8,421,900	153,245	1.85%	8,268,655
					PREVIOUS
EXPENDITURES		BUDGET	NET INCREASE		BUDGET
1100	Regular Education	598,995	39,203	7.00%	559,792
1200	Special Education	359,318	6,379	1.81%	352,939
1300	Vocational Education	3,527,328	53,364	1.54%	3,473,964
2110	Pupil Personnel Services	299,467	7,532	2.58%	291,935
2120	Guidance Services	126,747	3,623	2.94%	123,124
2220	Audio Visual Services	10,000	0	0.00%	10,000
2260	Curriculum Development	210,210	5,461	2.67%	204,749
2260	Career Academic Integration	207,852	7,667	3.83%	200,185
2270	Staff Development	25,207	8,397	49.95%	16,810
2310	Board Services	3,100	0	0.00%	3,100
2350	Legal Services	20,000	0	0.00%	20,000
2360	Administrative Services	317,809	(43,109)	-11.94%	360,918
2370	Community Relations Services	11,500	(2,100)	-15.44%	13,600
2380	Principal Services	316,126	113,638	56.12%	202,488
2500	Business Office Services	281,834	2,770	0.99%	279,064
2600	Operation & Maintenance of Plant	1,313,081	(15,781)	-1.19%	1,328,861
2800	Technology Services	544,726	1,200	0.22%	543,526
3200	Student Activities	28,600	0	0.00%	28,600
4000	Capital and/or Transfers	0	(35,000)	-100.00%	35,000
5900	Budgetary Reserve	220,000	0	0.00%	220,000
	TOTAL EXPENDITURES	8,421,900	153,245	1.85%	8,268,655

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
REGULAR EDUCATION	1100							
SALARY TEACHER	121	324,573	328,520	348,868	352,594	371,483	390,573	404,494
SALARY, SUB. TEACHER	122	7,171	7,171	7,225	5,900	8,586	8,586	8,586
INSURANCE, LIFE	213	945	860	945	917	720	700	714
INSURANCE, LTD	214	974	751	1,047	918	1,114	956	1,213
SOCIAL SECURITY	220	25,378	25,458	27,241	26,741	29,075	29,879	31,601
RETIREMENT	230	23,653	15,638	25,389	16,855	31,926	31,430	35,731
TUITION REIMBURSEMENT	240	12,106	4,425	12,578	6,691	9,520	9,520	9,360
WORKER'S COMPENSATION	260	3,981	2,110	4,273	3,000	3,801	3,906	4,131
INSURANCE, MEDICAL	271	96,866	90,562	95,292	108,389	90,986	90,972	90,972
SELF FUNDED BENEFITS	279	1,500	100	800	0	300	100	100
TRANSPORTATION	519	3,000	0	3,000	0	1,000	1,000	1,000
TRAVEL	580	550	509	2,100	264	1,400	1,400	1,400
TEACHING SUPPLIES	610	5,566	1,992	5,566	1,702	5,566	5,566	5,678
TEXTBOOKS	640	1,907	3,996	3,550	4,399	1,950	1,950	1,650
EDUCATIONAL SOFTWARE	648	1,000	789	1,000	0	1,000	1,000	1,000
EQUIPMENT, CAPITAL & NON	752	0	0	0	0	0	0	0
TECHNOLOGY EQUIPMENT	758	0	0	0	0	0	0	0
DUES & FEES	810	200	219	1,508	711	1,365	1,365	1,365
SUBTOTAL REGULAR EDUCATION		509,370	483,100	540,382	529,081	559,792	578,903	598,995
controllable expenses		12,223	7,505	16,724	7,076	12,281	12,281	12,093
SPECIAL EDUCATION	1200							
SALARY TEACHER	121	299,546	199,766	238,550	231,333	246,053	239,786	251,093
INSURANCE, LIFE	213	675	400	675	524	410	400	408
INSURANCE, LTD	214	899	442	716	609	738	599	753
SOCIAL SECURITY	220	22,915	15,164	18,249	17,566	18,823	18,344	19,209
RETIREMENT	230	21,358	9,521	17,009	11,057	20,668	19,710	21,720
TUITION REIMBURSEMENT	240	4,460	945	4,634	2,889	3,400	3,400	3,240
WORKER'S COMPENSATION	260	3,595	1,255	2,863	1,948	2,461	2,398	2,511
INSURANCE, MEDICAL	271	69,182	44,110	55,012	61,964	51,986	51,984	51,984
SELF FUNDED BENEFITS	279	1,000	100	500	100	300	300	300
TRAVEL	580	5,500	3,844	6,000	3,266	6,000	6,000	6,000
TEACHING SUPPLIES	610	1,500	493	1,500	499	1,500	1,500	1,500
DUES & FEES	810	512	100	600	0	600	600	600
SUB-TOTAL SPECIAL EDUCATION		431,142	276,140	346,308	331,755	352,939	345,021	359,318
		7,512	4,437	8,100	3,765	8,100	8,100	8,100

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
VOCATIONAL EDUCATION	1300							
SALARY TEACHER	121	1,821,642	1,702,499	1,786,790	1,725,515	1,845,554	1,814,810	1,829,489
SALARY, SUB. TEACHER	122	32,669	40,509	32,915	60,852	39,114	37,792	39,114
AFTER SCHOOL SUSPENSION	171	3,640	1,988	4,375	2,063	4,550	4,550	4,550
SALARY, AIDES	191	188,391	160,488	198,725	162,920	180,249	178,782	187,725
SALARY, CLINICAL AIDES	192	22,425	25,158	23,850	23,098	16,562	16,204	17,018
INSURANCE, LIFE	213	4,770	4,265	4,635	4,418	3,480	2,900	3,516
INSURANCE, LTD	214	5,914	4,465	5,945	5,234	6,064	4,497	6,036
SOCIAL SECURITY	220	157,087	146,718	158,099	149,795	159,581	156,945	158,959
RETIREMENT	230	146,409	89,652	147,353	95,759	171,472	168,638	179,738
TUITION REIMBURSEMENT	240	47,789	25,796	44,685	20,691	37,980	37,980	31,680
WORKER'S COMPENSATION	260	24,641	12,096	24,800	13,993	20,860	20,516	20,779
INSURANCE, MEDICAL	271	537,440	446,238	526,870	490,411	472,508	452,632	472,452
SELF FUNDED BENEFITS	279	9,400	2,000	6,000	1,000	3,000	1,600	1,600
OTHER BENEFITS	290	0	126	1,350	155	1,000	1,000	1,000
PURCHASED MEDICAL SERV	330	9,645	426	5,500	406	2,000	2,000	2,150
PURCHASED TESTING SERVI	390	16,985	6,629	12,485	3,176	10,765	10,765	12,230
PURCHASED PROPERTY SER	400	57,130	44,105	59,065	37,781	58,210	58,210	55,050
UTILITIES, BOTTLED GAS	423	7,500	5,765	7,500	5,948	7,500	7,500	7,000
MAINT & REPAIR, TECHNOLO	438	2,000	2,137	2,250	810	2,250	2,250	2,250
TRANSPORTATION	511	10,000	10,170	20,000	9,150	15,000	15,000	12,000
TRANSPORTATION	519	12,850	7,143	12,850	5,006	10,000	10,000	8,000
STUDENT MALPRACTICE INS	523	2,830	0	0	0	0	0	0
PRINTING STUDENT HANDBO	550	4,800	4,450	4,800	3,488	5,000	5,000	5,000
TUITION FOR POST SECOND	566				24,207			
TRAVEL	580	46,994	23,176	38,350	18,239	33,390	33,390	38,975
OTHER POST SECONDARY E	590				9,609			
TEACHING SUPPLIES	610	218,060	178,916	254,863	210,931	228,370	228,370	240,621
PRODUCTIONS SHOP SUPPL	611	50,000	83,562	50,000	75,580	50,000	50,000	50,000
STUDENT BANQUETS	635	4,000	2,889	4,500	3,561	4,500	4,500	5,000
TEXTBOOKS	640	39,719	36,995	26,821	21,619	17,239	17,239	23,645
SOFTWARE	648	26,703	17,973	34,082	22,187	29,754	29,754	37,184
NON-CAPITAL EQUIPMENT	751	0	4,062	0	13,011	7,534	7,534	5,540
CAPITAL EQUIPMENT	752	19,989	83,385	20,000	111,690	15,350	15,350	56,060
TECHNOLOGY EQUIPMENT	758	1,393	569	1,500	0	3,098	3,098	0
DUES & FEES	810	15,588	9,714	13,823	8,532	12,030	12,030	12,967
SUBTOTAL VOCATIONAL EDUCATI		3,548,403	3,184,064	3,534,781	3,340,835	3,473,964	3,410,836	3,527,328
controllable expenses		546,186	522,066	568,389	584,931	511,990	511,990	573,672

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
PUPIL PERSONNEL SERVICES	2110							
SALARY, ADMINISTRATOR	111	82,236	81,492	85,159	84,458	89,259	88,749	91,411
SALARY, HEALTH OFFICER	151	40,280	42,136	42,231	33,123	44,343	43,226	45,387
SALARY, SECRETARIES	151	47,538	26,808	51,819	52,097	53,968	53,652	56,801
INSURANCE, LIFE	213	887	735	909	650	610	649	649
INSURANCE, LTD	214	716	598	747	739	782	743	743
SOCIAL SECURITY	220	13,009	11,414	13,709	12,849	14,349	14,200	14,810
RETIREMENT	230	12,125	7,160	12,778	8,111	15,756	15,259	16,746
TUITION	240	1,600	0	1,986	0	2,000	0	0
WORKER'S COMPENSATION	260	2,041	972	2,151	1,260	1,876	1,856	1,936
INSURANCE, MEDICAL	271	55,350	50,794	54,450	55,558	51,992	51,984	51,984
SELF FUNDED BENEFITS	279	600	0	200	0	0	0	0
TRAVEL EXPENSE	580	1,700	1,358	2,500	1,002	2,500	2,500	2,000
SUPPLIES	610	5,000	1,647	4,000	2,416	4,000	4,000	4,000
ADMINISTRATIVE SOFTWARE	618	10,816	5,315	10,944	9,599	8,000	8,000	11,000
TECHNOLOGY EQUIPMENT	758	0	0	0	0	0	0	0
DUES & FEES	810	1,700	1,373	2,500	964	2,500	2,500	2,000
SUBTOTAL PUPIL PERSONNEL SERVICES		275,598	231,802	286,083	262,826	291,935	287,318	299,467
						17,000	17,000	19,000
GUIDANCE SERVICES	2120							
SALARY, COUNSELOR	121	66,708	71,177	68,813	71,629	73,750	74,981	80,121
INSURANCE, LIFE	213	135	120	135	131	100	100	102
INSURANCE, LTD	214	195	143	201	181	215	182	228
SOCIAL SECURITY	220	5,103	5,426	5,264	5,469	5,642	5,583	6,129
RETIREMENT	230	4,756	3,394	4,908	3,423	6,195	5,999	6,930
TUITION	240	1,600	750	1,986	0	1,986	1,986	1,986
WORKER'S COMPENSATION	260	800	413	826	581	738	730	801
INSURANCE, MEDICAL	271	13,838	13,356	13,620	15,598	12,998	12,850	12,850
SELF FUNDED BENEFITS	279	100	400	100	95	100	0	0
CONTRACT SERVICES	329	6,500	5,325	8,000	6,411	6,800	6,800	7,000
PROGRAM PRINTING	550	1,300	0	1,800	0	1,800	1,800	0
TRAVEL EXPENSE	580	2,200	1,341	2,500	891	2,500	2,500	1,800
SUPPLIES	610	3,000	1,821	4,000	1,787	3,000	3,000	3,000
SPECIAL FUNCTIONS	635	500	0	1,000	835	1,800	1,800	1,800
GUIDANCE SOFTWARE	648	3,000	4,500	1,500	0	3,000	3,000	3,000
TECHNOLOGY EQUIPMENT	758	622	0	0	0	1,500	1,500	0
DUES & FEES	810	2,300	320	1,500	228	1,000	1,000	1,000
SUBTOTAL GUIDANCE SERVICES		112,657	108,486	116,153	107,259	123,124	123,811	126,747
		19,422	13,307	20,300	10,152	21,400	21,400	17,600

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 201		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
AUDIO VISUAL	2220							
SUPPLIES	610	2,000	3,491	5,000	1,538	4,000	4,000	4,000
CAPITAL & NON-CAPITAL EQ	51/752	6,000	1,556	3,000	4,025	3,000	3,000	3,000
TECHNOLOGY EQUIPMENT	57/758	4,200	1,420	4,200	4,444	3,000	3,000	3,000
SUB-TOTAL AUDIO VISUAL		12,200	6,467	12,200	10,007	10,000	10,000	10,000
CURRICULUM DEVELOPMENT	2260							
SALARY, SEC. PROGRAM DEV	111	98,379	97,489	101,876	101,037	106,584	105,974	109,153
SECRETARY,CURR.REVISION	151	32,213	31,873	33,632	33,956	37,423	37,749	39,867
INSURANCE, LIFE	213	828	670	944	633	590	618	618
INSURANCE, LTD	214	638	566	671	563	702	640	640
SOCIAL SECURITY	220	9,990	9,949	10,551	10,374	11,017	10,995	11,382
RETIREMENT	230	9,311	6,158	9,834	6,453	12,097	11,814	12,870
TUITION REIMBURSEMENT	240	0	165	400	0	400	0	0
WORKERS COMPENSATION	260	1,567	1,606	1,655	970	1,440	1,437	1,488
INSURANCE, MEDICAL	271	27,676	30,988	27,128	26,648	25,996	25,992	25,992
SELF FUNDED BENEFITS	279	600	195	600	174	200	200	200
NATIONAL CERTIFICATION &	390	3,500	0	3,500	3,750	3,500	3,500	3,500
TRAVEL EXPENSE	580	2,500	1,943	3,000	272	2,300	2,300	2,000
SUPPLIES	610	1,500	1,121	1,000	1,198	1,500	1,500	1,500
DUES & FEES	810	1,200	354	1,500	494	1,000	1,000	1,000
SUB-TOTAL CURRICULUM DEVELC		189,902	183,077	196,291	186,522	204,749	203,719	210,210
						8,300	8,300	8,000
CAREER ACADEMIC INTEGRA	2260							
SALARY, CAI COACHES	121	127,421	126,559	132,729	135,035	140,433	139,896	146,653
INSURANCE, LIFE	213	270	200	270	262	200	200	204
INSURANCE, LTD	214	382	238	398	357	421	350	440
SOCIAL SECURITY	220	9,748	9,615	10,154	10,261	10,743	10,702	11,219
RETIREMENT	230	9,085	6,026	9,464	6,455	11,796	11,499	12,685
TUITION REIMBURSEMENT	240	0	4,725	3,972	1,944	3,972	3,972	3,972
WORKERS COMPENSATION	260	1,529	0	1,593	1,150	1,404	1,399	1,467
INSURANCE, MEDICAL	271	27,676	21,908	27,150	30,919	25,996	25,992	25,992
SELF FUNDED BENEFITS	279	600	600	600	250	200	200	200
TRAVEL EXPENSE	580	2,000	1,794	1,000	1,007	1,500	1,500	1,500
SUPPLIES	610	1,200	1,506	1,320	751	1,320	1,320	1,320
REFERENCE BOOKS	640	1,567	930	1,723	140	1,200	1,200	1,200
DUES & FEES	810	1,600	388	800	0	1,000	1,000	1,000
SUB-TOTAL CURRICULUM DEVELC		183,078	174,489	191,173	188,531	200,185	199,230	207,852
						5,020	5,020	5,020
STAFF DEVELOPMENT	2270							
SALARIES, SUBS	122	2,000	0	2,000	1,483	2,000	2,000	9,200
SOCIAL SECURITY	220	160	0	160	112	160	160	711
STAFF DEVELOPMENT RETIR	230	150	0	150	73	150	150	796
OTHER PROF EDUC SERVICE	329	3,000	0	2,500	3,750	2,500	2,500	2,500
TRAVEL	580	5,000	1,216	5,000	1,089	5,000	5,000	5,000
SUPPLIES/ADMIN SOFTWARE	10/618	4,000	1,611	2,000	1,760	2,000	2,000	2,000
REFERENCE BOOKS	640	2,000	721	2,000	328	1,500	1,500	1,500
DUES & FEES; DUES REIMBU	810	1,500	1,805	4,200	774	3,500	3,500	3,500
SUB-TOTAL STAFF DEVELOPMENT		17,810	5,353	18,010	9,369	16,810	16,810	25,207
						14,500	14,500	14,500

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
BOARD SERVICES	2310							
CONTRACT PROF SERVICES	330	300	0	300	0	300	300	300
TRAVEL	580	3,000	0	3,000	0	2,000	2,000	2,000
DUES & FEES	810	800	0	800	0	800	800	800
SUB-TOTAL BOARD SERVICES		4,100	0	4,100	0	3,100	3,100	3,100
NEGOTIATION SERVICES	2340							
CONTRACTED SERVICE-PRO	330	5,000	0	0	0	0	0	0
LEGAL SERVICES	2350							
CONTRACTED SERVICE - PRO	330	20,000	9,532	20,000	8,000	20,000	20,000	20,000
ADMINISTRATIVE OFFICE	2360							
SALARY, DIRECTOR	111	106,826	111,247	116,253	130,323	141,731	105,000	111,150
SALARY, EXECUTIVE SECRET	151	39,770	38,952	41,279	40,642	42,756	42,305	44,420
SALARY, TEMPORARY	152	13,120	19,782	13,232	13,570	14,009	14,192	14,902
INSURANCE, LIFE	213	891	760	962	757	738	628	628
INSURANCE, LTD	214	707	568	767	598	912	664	664
SOCIAL SECURITY	220	12,219	11,973	13,063	12,539	15,185	12,355	13,041
RETIREMENT	230	11,388	7,150	12,175	7,454	16,316	13,275	13,457
TUITION REIMBURSEMENT	240	2,000	0	2,000	0	2,000	0	2,000
UNEMPLOYMENT	250	22,000	19,756	18,000	8,814	22,000	22,000	22,000
WORKER'S COMPENSATION	260	1,917	1,068	2,049	782	1,985	1,615	1,705
INSURANCE, MEDICAL	271	27,676	26,316	27,128	26,516	33,686	33,192	33,192
SELF FUNDED BENEFITS	279	200	0	200	0	200	0	0
CONTRACT SERVICES	300	900	0	900	0	900	900	950
CONTRACTED SERVICES - PR	400	5,728	6,789	6,200	6,051	6,400	6,400	6,400
POSTAGE	530	16,275	10,774	16,500	13,216	15,000	15,000	15,000
ADVERTISING	540	12,000	8,050	16,000	3,767	16,000	16,000	12,000
PRINTING	550	1,100	280	1,100	385	800	800	800
TRAVEL	580	4,000	7,014	6,000	4,727	6,000	6,000	3,000
SUPPLIES	610	10,000	4,149	8,000	4,747	8,000	8,000	8,000
MEETING EXPENSES	635	6,500	6,298	6,800	5,046	6,800	6,800	6,000
NON-CAPITAL EQUIPMENT	751	500	1,642	500	0	500	500	500
CAPITAL EQUIPMENT	752	2,700	1,340	2,000	1,450	2,000	2,000	2,000
DUES & FEES	810	5,000	5,684	7,000	5,286	7,000	7,000	6,000
SUBTOTAL ADMINISTRATIVE OFFI		303,417	289,592	318,108	286,670	360,918	314,626	317,809
						69,400	69,400	60,650

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
COMMUNITY RELATIONS	2370							
CONTRACT SERVICES	300	0	0	0	0	0	0	0
PURCHASED TECH SERVICES	348	0	0	0	0	0	0	0
POSTAGE	530	3,500	2,173	3,850	1,260	2,700	2,700	2,700
ADVERTISING	540	2,200	2,426	2,420	280	2,600	2,600	1,500
SUPPLIES	610	7,500	5,178	8,250	3,422	7,500	7,500	6,500
ADMINISTRATIVE SOFTWARE	618	0	0	0	0	0	0	0
OPEN HOUSE EXPENSES	635	1,000	450	1,200	375	800	800	800
DUES & FEES	810	145	35	0	0	0	0	0
SUBTOTAL COMMUNITY RELATIONS		14,345	10,262	15,720	5,337	13,600	13,600	11,500
						13,600	13,600	11,500
PRINCIPAL SERVICES	2380							
SALARY, ADMINISTRATOR	111	78,016	73,816	81,510	80,839	82,510	83,989	87,509
SALARY, DEAN OF STUDENTS	111							76,012
SALARY, SECRETARY & RECEPTIONIST	151	44,426	44,454	47,260	45,096	51,678	51,467	54,039
INSURANCE, LIFE	213	765	567	791	581	520	568	568
INSURANCE, LTD	214	562	466	588	516	607	576	576
SOCIAL SECURITY	220	9,367	8,976	9,851	9,638	10,265	10,632	16,643
RETIREMENT	230	8,730	5,630	9,181	6,020	11,272	11,134	18,819
TUITION	240	0	0	0	0	0	0	2,000
WORKER'S COMPENSATION	260	1,469	732	1,545	906	1,342	1,355	2,176
INSURANCE, MEDICAL	271	41,514	36,467	40,692	40,192	38,994	38,988	51,984
SELF FUNDED BENEFITS	279	600	0	0	0	0	0	0
TRAVEL	580	1,500	672	2,500	589	1,500	1,500	2,000
SUPPLIES	610	2,000	2,477	2,500	1,327	2,800	2,800	2,800
DUES & FEES	810	1,200	641	1,200	630	1,000	1,000	1,000
SUBTOTAL PRINCIPAL SERVICES		190,149	174,898	197,618	186,334	202,488	204,009	316,126
						5,300	5,300	5,800
BUSINESS OFFICE	2500							
SALARY, BUSINESS MANAGER	111	85,705	89,240	93,256	92,488	97,650	97,092	100,005
SALARY, ASST & PR/PERS	151	66,850	67,914	72,058	70,859	73,393	73,759	74,935
INSURANCE, LIFE	213	823	753	879	743	600	632	632
INSURANCE, LTD	214	672	539	736	564	764	710	710
SOCIAL SECURITY	220	11,677	11,979	12,647	12,446	13,085	13,070	13,383
RETIREMENT	230	10,884	7,481	11,787	7,808	14,368	14,044	15,132
TUITION REIMBURSEMENT	240	0	0	1,000	0	1,000	0	1,000
WORKER'S COMPENSATION	260	1,832	988	1,984	1,176	1,710	1,709	1,749
INSURANCE, MEDICAL	271	41,514	39,540	40,692	39,840	38,994	38,988	38,988
SELF FUNDED BENEFITS	279	800	600	800	600	800	200	200
OTHER BENEFITS	290		2,000	2,000	2,000	2,000	2,000	2,000
AUDIT SERVICE	330	12,000	11,500	12,000	11,500	16,000	13,000	13,300
OTHER SERVICES	390	5,500	1,815	5,500	1,618	3,000	6,000	5,700
TRAVEL	580	3,500	3,294	3,500	1,353	3,500	3,500	2,200
SUPPLIES	610	2,200	7,099	2,400	750	2,400	2,400	2,400
SOFTWARE MAINTENANCE & REPAIRS	618	7,300	6,665	7,300	5,714	7,300	7,300	7,000
DUES & FEES	810	3,000	2,047	3,000	2,073	2,500	2,500	2,500
SUBTOTAL BUSINESS OFFICE		254,257	253,454	271,539	251,532	279,064	276,904	281,834
						34,700	34,700	33,100

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
OPERATION & MAINTENANCE	2600							
SALARY, SUPERVISOR	111	63,128	62,557	65,372	64,275	80,211	76,116	64,890
SALARY, MAINTENANCE	161	38,694	40,270	41,548	41,565	44,072	44,195	48,119
SALARY, SECURITY	171	29,577	29,471	31,057	31,108	34,841	32,439	34,061
SALARY, CUSTODIANS	181	244,466	231,906	248,724	230,999	254,868	253,089	264,449
SALARY, PART-TIME CUSTODIANS	182	15,000	13,888	16,395	13,208	18,060	17,200	18,060
SALARY, CAFETERIA MONITOR	182	0	10,986	20,744	9,282	20,646	19,663	20,646
INSURANCE, LIFE	213	1,283	1,000	1,300	966	930	880	880
INSURANCE, LTD	214	1,279	1,316	1,357	1,362	1,475	1,413	1,413
SOCIAL SECURITY	220	29,748	28,761	32,311	29,637	36,008	33,867	34,442
RETIREMENT	230	27,298	17,378	29,588	17,621	37,277	36,390	38,172
WORKER'S COMPENSATION	260	4,666	2,413	5,068	2,552	4,707	4,707	4,502
INSURANCE, MEDICAL	271	138,380	130,391	136,312	132,422	138,270	135,912	137,160
SELF FUNDED BENEFITS	279	300	216	300	450	300	300	0
CONTRACT SECURITY	300	15,750	11,480	15,750	22,540	26,460	26,460	27,785
CONTRACTED SERVICES - OTHER	400	40,398	63,221	58,629	74,238	61,560	74,560	78,288
GARBAGE REMOVAL	411	10,500	10,104	12,071	10,104	12,675	10,104	10,104
SNOW PLOWING	412	12,000	10,350	9,521	7,558	9,997	10,000	10,500
UNIFORM RENTAL	413	3,500	3,354	3,344	3,324	3,511	3,700	3,885
LAWN MAINTENANCE	414	10,000	7,762	8,238	7,775	8,650	10,000	10,500
ELECTRIC	422	160,000	133,824	159,008	142,053	145,989	140,109	140,500
PROPANE	423	10,000	10,061	13,073	13,492	13,727	14,500	14,500
MAINTENANCE, BUILDING	431	55,000	45,943	53,925	41,148	56,621	43,000	45,150
MAINTENANCE, EQUIPMENT	432	15,000	652	4,600	19	4,830	0	0
MAINTENANCE, VEHICLES	433	2,000	420	2,000	106	2,100	1,000	1,050
ENERGY PERF LEASE EXPENSE	448		37,594	37,226	32,106	37,226	37,226	37,226
LEASE, FLOOR CLEANERS	448	5,000	0	5,000	0	0	0	0
INSURANCE, LIABILITY	523	58,256	53,163	58,256	54,209	55,599	53,950	56,648
TELEPHONE	530	15,000	19,749	15,000	16,545	21,151	21,151	21,151
TRAVEL EXPENSE	580	1,000	825	1,200	903	1,200	1,200	1,200
SUPPLIES	610	70,000	80,539	75,000	84,921	75,000	75,000	75,000
FUEL OIL	624	86,000	97,723	82,100	54,243	92,100	72,500	80,000
GASOLINE	626	2,000	2,815	4,000	1,390	4,000	4,000	4,000
NON-CAPITAL EQUIPMENT	751	8,000	6,413	10,000	4,811	10,000	10,000	14,000
CAPITAL EQUIPMENT	752	5,000	41,787	14,000	19,626	14,000	14,000	14,000
TECH EQUIPMENT	57/758	7,000	0	0	854	0	0	0
DUES & FEES	810	650	1,404	800	2,727	800	800	800
SUBTOTAL OPERATION & MAINTENANCE		1,185,873	1,209,736	1,272,817	1,170,139	1,328,861	1,279,431	1,313,081
		576,304	627,703	626,991	572,152	630,736	596,800	618,502

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011		2008-2009	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012
	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST ACT	BUDGET
SYSTEM WIDE TECHNOLOGY	2818							
SALARY, NETWORK MANAGE	111	54,892	53,882	56,846	55,843	59,356	59,019	60,790
SALARY, COMPUTER TECHN	141	40,782	39,944	42,425	41,677	43,831	43,381	45,550
SALARY, SUMMER MAINTENA	192	8,500	6,033	11,078	5,338	8,400	8,000	6,000
INSURANCE, LIFE	213	502	439	516	426	350	371	371
INSURANCE, LTD	214	424	330	445	338	462	432	432
SOCIAL SECURITY	220	7,969	7,636	8,442	7,817	8,536	8,446	8,594
RETIREMENT	230	7,428	4,658	7,868	4,662	9,374	9,075	9,717
TUITION	240	7,200	2,880	7,200	1,920	7,200	7,200	7,200
WORKER'S COMPENSATION	260	1,250	644	1,324	740	1,116	1,104	1,123
INSURANCE, MEDICAL	271	27,676	26,624	27,224	26,824	25,996	25,992	25,992
SELF FUNDED BENEFITS	279	0	0	0	0	0	0	0
CONTRACT PROFESSIONAL S	348	24,479	61,572	26,760	22,578	33,980	33,980	33,980
TECHNOLOGY REPAIR PARTS	438	3,500	1,061	4,000	1,490	4,000	4,000	4,000
TECHNOLOGY LEASING	448	189,446	171,137	201,797	189,438	212,348	212,348	218,661
TECHNOLOGY TRANSPORT, S	538	45,809	17,975	58,009	22,701	41,512	41,512	41,512
TRAVEL/TRAINING	580	7,591	466	7,590	844	3,795	3,795	3,729
SUPPLIES	610	4,048	10,307	4,050	12,468	4,965	4,965	5,000
ADMIN SOFTWARE & LICENS	618	23,281	11,695	25,271	22,053	30,715	30,715	24,400
RESOURCE BOOKS	640	500	0	0	132	0	0	0
EDUCATIONAL SOFT & LICEN	648	7,300	8,600	7,300	1,415	8,400	8,400	9,000
NON-CAPITAL EQUIPMENT	757	0	9,349	0	7,707	0	0	0
CAPITAL EQUIPMENT	758	12,000	52,620	30,000	42,629	10,625	10,625	10,125
HARDWARE & SOFTWARE, R	67/768	4,625	17,331	4,625	10,791	21,500	21,500	21,500
DUES & FEES	810	7,065	215	7,065	2,333	7,065	7,065	7,050
SUBTOTAL COMPUTER MANAGER		486,267	505,398	539,835	482,164	543,526	541,925	544,726
		329,644	362,328	376,467	336,579	378,905	378,905	378,957
STUDENT ACTIVITIES	3200							
CLUB ACTIVITIES	590	20,200	16,960	20,200	17,402	20,200	20,200	20,200
DUES & FEES	810	8,400	7,622	8,400	7,622	8,400	8,400	8,400
SUBTOTAL STUDENT ACTIVITIES		28,600	24,582	28,600	25,024	28,600	28,600	28,600
CAPITAL IMPROVE & OTHER	4000/5000							
REFUND PRIOR YEAR REVENUE		0	0	0	0	0	0	0
TRANSFER TO SUPPORT CAFETERI		0	10,000	65,000	0	35,000	0	0
RESERVE FOR FUTURE EXPENSES		0	0	0	0	0	0	0
SUB-TOTAL OTHER		0	10,000	65,000	0	35,000	0	0
TOTAL OPERATING BUDGET		7,772,168	7,140,432	7,974,718	7,381,385	8,048,655	7,857,843	8,201,900
BUDGETARY RESERVE	5900							
OPERATING BUDGET RESERVE		220,000		220,000		220,000	220,000	220,000
Potential for teacher due to increased enrollment;								
lost federal program funding; equipment matching								
funds contingency allocation. Requested from								
districts only as required.								
TOTAL BUDGET		7,992,168	7,140,432	8,194,718	7,381,385	8,268,655	8,077,843	8,421,900

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011-2012								
		2008-09	2008-09	2009-10	2009-10	2010-11	2010-11	2011-12
REVENUE HISTORY & PROJECTION	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST.ACT.	BUDGET
ANTICIPATED INTEREST INCOME	6510	25,000	10,857	15,000	3,903	11,000	4,500	5,000
DAY SCHOOL TUITION	6543							
OTHER GRANTS/PASS THROUGH MONEY	6890				2,490			
RENTAL, NORTHAMPTON COM COLLEGE	6910	-	-	-	-	-	-	-
DONATIONS FROM PRIVATE SOURCES	6920		25,816					
REFUND PRIOR YEARS EXPENDITURES	6991		28,657		13,536			
MISCELLANEOUS INCOME (Clear Choice)	6990		1,881		986	10,000	5,336	3,343
INCOME LIVE WORK	6999	50,000	80,470	50,000	79,496	50,000	50,000	50,000
SUB-TOTAL LOCAL REVENUE		75,000	147,681	65,000	100,411	71,000	59,836	58,343
TRANSFERS FROM SCHOOL DISTRICTS								
EAST STROUDSBURG		1,478,001	1,177,917	1,635,999	1,342,669	1,699,155	1,527,761	1,866,208
PLEASANT VALLEY		1,899,934	1,514,183	1,864,945	1,412,214	1,842,887	1,657,476	1,928,592
POCONO MOUNTAIN		2,716,147	2,164,678	2,646,163	2,137,916	2,625,459	2,360,960	2,560,779
STROUDSBURG		1,308,995	1,043,224	1,458,244	1,185,379	1,464,982	1,317,059	1,434,262
TOTAL DISTRICT MONTHLY FUNDING	6946	7,403,077	5,900,002	7,605,351	6,078,178	7,632,483	6,863,256	7,789,841
BUDGETARY RESERVE	6946	220,000	-	220,000	-	220,000	-	220,000
SUB-TOTAL FOR DISTRICT FUNDING		7,623,077	5,900,002	7,825,351	6,078,178	7,852,483	6,863,256	8,009,841
TUITION RECEIVED FROM OTHER LEA'S	6969							
TOTAL LOCAL FUNDING		7,698,077	6,047,683	7,890,351	6,178,589	7,923,483	6,923,092	8,068,184

MONROE CAREER AND TECHNICAL INSTITUTE

GENERAL OPERATING BUDGET 2011-2012								
		2008-09	2008-09	2009-10	2009-10	2010-11	2010-11	2011-12
REVENUE HISTORY & PROJECTION	COA	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	EST.ACT.	BUDGET
VOCATIONAL SUBSIDY								
EAST STROUDSBURG		-	115,823	-	139,586	-	139,586	-
PLEASANT VALLEY		-	223,764	-	277,489	-	277,489	-
POCONO MOUNTAIN		-	273,232	-	259,570	-	259,570	-
STROUDSBURG		-	118,133	-	135,824	-	135,824	-
TOTAL SECONDARY SUBSIDY	7220	-	730,952	-	812,469	-	812,469	-
STATE EQUIPMENT GRANT	7220		61,971		54,097		-	
					31,944			
SOCIAL SECURITY REVENUE	7810	153,055	170,658	159,066	179,662	165,543	162,877	167,160
RETIREMENT REVENUE	7820	141,036	116,574	145,301	114,259	179,629	171,405	186,556
TOTAL STATE REVENUE		294,091	1,080,155	304,367	1,192,431	345,172	1,146,751	353,716
WIA PROGRAMS	8660	-	-	-	-	-	-	-
INDIRECT COST	9810	-	10,640	-	10,315	-	8,000	-
TOTAL FEDERAL REVENUE		-	10,640	-	10,315	-	8,000	-
SALE OF SURPLUS EQUIPMENT	9400		1,954		50		-	
TOTAL OTHER REVENUE SOURCES		-	1,954	-	50	-	-	-
TOTAL REVENUE		7,992,168	7,140,432	8,194,718	7,381,385	8,268,655	8,077,843	8,421,900

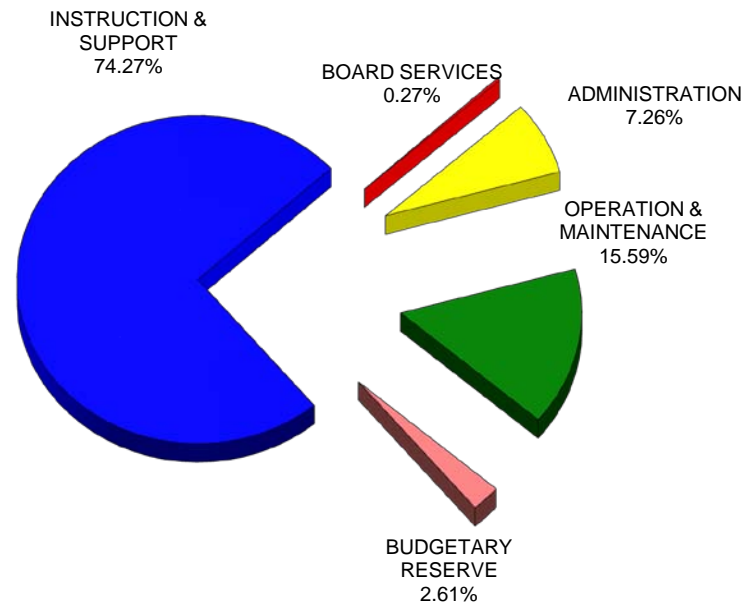
DISTRICT PAYMENT WITH HISTORY							
		Incr/Decr					
	2011-2012	of Previous		2010-2011	2009-2010	2008-2009	2007-08
	BUDGET	Oper. Budget		BUDGET	BUDGET	BUDGET	BUDGET
East Stroudsburg	\$1,918,913	9.77%	\$170,782	\$1,748,132	\$1,682,753	\$1,521,923	\$1,506,583
Pleasant Valley	\$1,983,059	4.59%	\$87,052	\$1,896,007	\$1,918,242	\$1,956,395	\$1,777,284
Pocono Mountain	\$2,633,100	-2.52%	(\$68,036)	\$2,701,136	\$2,721,786	\$2,796,864	\$2,558,425
Stroudsburg	\$1,474,768	-2.15%	(\$32,441)	\$1,507,209	\$1,499,919	\$1,347,894	\$1,246,080
Totals	\$8,009,841	2.00%	\$157,357	\$7,852,483	\$7,822,700	\$7,623,077	\$7,088,372
		Incr/Decr					
	CAPITAL	of Previous		CAPITAL	CAPITAL	CAPITAL	CAPITAL
	BUDGET	Budget		BUDGET	BUDGET	BUDGET	BUDGET
East Stroudsburg	\$ 244,570	1.42%	\$3,432	\$ 241,138	\$ 236,583	\$ 234,015	\$ 228,535
Pleasant Valley	\$ 164,560	-1.24%	(\$2,068)	\$ 166,628	\$ 173,943	\$ 174,594	\$ 180,420
Pocono Mountain	\$ 363,839	0.42%	\$1,531	\$ 362,308	\$ 367,382	\$ 371,121	\$ 372,996
Stroudsburg	\$ 177,502	-0.85%	(\$1,520)	\$ 179,022	\$ 175,394	\$ 174,812	\$ 167,732
Totals	\$ 950,470	0.14%	\$1,375	\$ 949,095	\$ 953,303	\$ 954,543	\$ 949,683
	2011-2012	Incr/Decr		2010-2011	2009-2010	2008-2009	2007-08
	TOTAL	of Previous		TOTAL	TOTAL	TOTAL	TOTAL
	BUDGET	Budget		BUDGET	BUDGET	BUDGET	BUDGET
East Stroudsburg	\$2,163,483	8.76%	\$174,214	\$1,989,269	\$1,903,319	\$1,755,939	\$1,735,117
Pleasant Valley	\$2,147,619	4.12%	\$84,984	\$2,062,635	\$2,078,981	\$2,130,989	\$1,957,705
Pocono Mountain	\$2,996,938	-2.17%	(\$66,505)	\$3,063,444	\$3,064,547	\$3,167,985	\$2,931,420
Stroudsburg	\$1,652,270	-2.01%	(\$33,961)	\$1,686,231	\$1,663,447	\$1,522,706	\$1,413,812
Totals	\$8,960,311	1.80%	\$158,732	\$8,801,578	\$8,710,292	\$8,577,620	\$8,038,054

Monroe Career and Technical Institute

OPERATING BUDGET - 2011-2012

BY Function:

INSTRUCTION & SUPPORT	
Regular Education	
Special Education	
Vocational Education	
Pupil Services	
Guidance Services	
Curriculum Development	
Career Academic Integration	
Staff Development	
Audio Visual	
Computer Services	
Principal Services	
Student Activities	\$6,254,576
BOARD SERVICES	
Board Services	
Negotiation Services	
Legal services	\$23,100
ADMINISTRATION	
Administrative Services	
Community Relations	
Business Office	\$611,143
OPERATION & MAINTENANCE	
Operation & Maintenance	
Building & Other Transfers	\$1,313,081
BUDGETARY RESERVE	
	\$220,000
TOTAL	\$8,421,900



Monroe Career and Technical Institute OPERATING BUDGET - 2011-2012

BY Object:

100 - Personnel Services, Salaries & Wages
\$4,446,199

200 - Personnel Services, Employee Benefits
\$1,899,722

300 - Purchased Professional & Technical Services
\$129,395

400 - Purchased Property Services
\$645,064

500 - Other Purchased Services
\$270,315

600 - Supplies
\$631,498

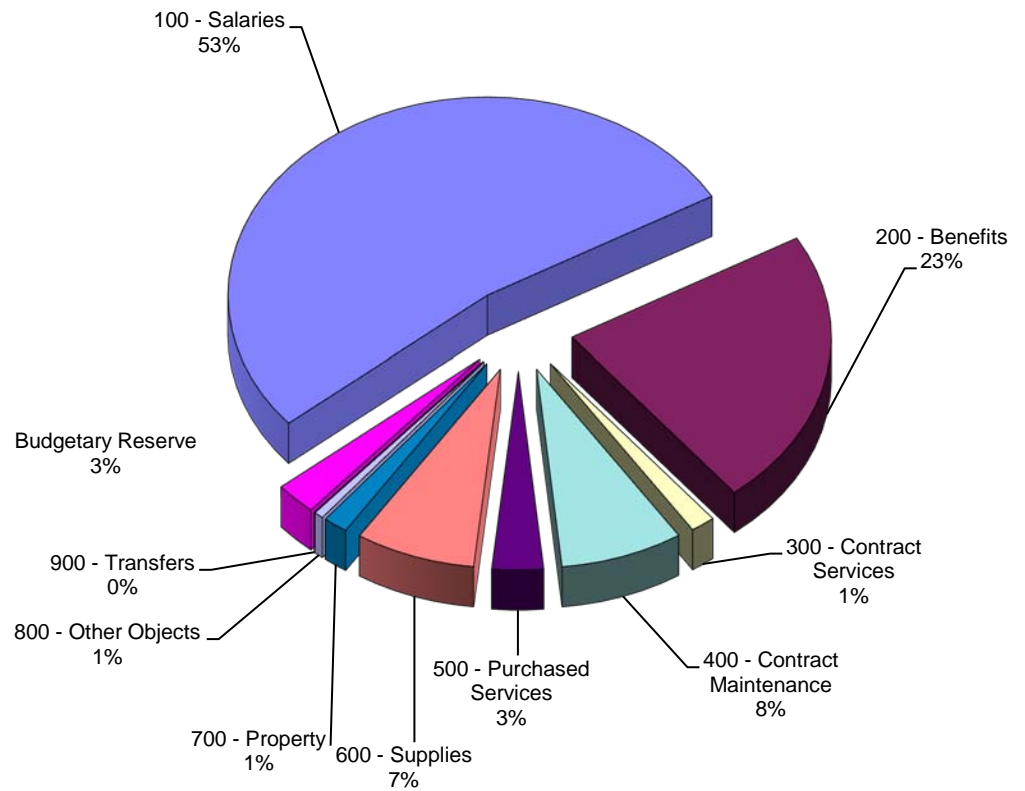
700 - Property
\$129,725

800 - Other Objects
\$49,982

900 - Transfers
\$0

Budgetary Reserve
\$220,000

TOTAL
\$8,421,900



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.

Directory of Objects (continued)

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.