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**FINAL BUDGET**

**OF THE**

**COUNCIL ROCK SCHOOL DISTRICT**

**FOR THE**

**2010 – 2011 FISCAL YEAR**

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**COUNCIL ROCK SCHOOL DISTRICT**  
**The Chancellor Center**  
**30 N. Chancellor Street, Newtown, PA 18940**

# **FINANCIAL SECTION**



## **CLASSIFICATION OF REVENUE AND EXPENDITURES**

The Pennsylvania Department of Education has adopted a system for the classification of revenue and expenditures based on generally accepted accounting standards for school entities. The system is used for budgeting, accounting, and financial reporting in compliance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB).

The classification and coding structure to record financial transactions under the accounting system provides for three basic types of activity: revenues and other financing sources; expenditures and other financing uses; and transactions affecting the balance sheet only. For each type of transaction, the specific account code is made up of a combination of dimensions. Each dimension describes one way of classifying financial activity.

As required by the Pennsylvania Department of Education, the district classifies revenues by fund and revenue source dimensions. Revenues are segregated into three sources: Local Sources, State Sources, and Federal Sources. Local Sources includes such receipts as property taxes and interest on investments. State Sources consist of monies received by the district from the Commonwealth of Pennsylvania among which are funds to support the basic instructional program, special education services, and the transportation of students. Federal sources are those funds provided by the federal government, the largest of which includes the Chapter I program for disadvantaged students.

The Department also requires the district to classify expenditures by a combination of dimensions. The required expenditure dimensions include: fund, function, object, funding source, and instructional organization. While not required, the district also classifies expenditures by operational unit, responsibility cost center, subject matter and job classification dimensions provided in the accounting system.

The function dimension is used to classify expenditures according to the principal purpose for which expenditures are made (e.g. Instruction and Support Services). As used in the expenditure classification system, the object dimension applies to the article purchased or the service obtained (e.g. Salaries, Fringe Benefits, Supplies and Equipment). The responsibility cost center dimension (e.g. Staff Development and Transportation) is used to classify expenditures by operational units defined by the district.

The district is legally required to prepare budgets at the fund, function and object level of classification. Accordingly, revenue and expenditures are presented herein at the level required by the Department of Education. The district also presents expenditures by responsibility cost center in this document since it is the classification system used to manage and control the resources provided for educational programs and services.

## **REVENUE CLASSIFICATION**

### **6000 LOCAL REVENUE SOURCES**

#### **6111 CURRENT REAL ESTATE TAX**

Real Estate Tax is the main source of revenue for funding the operation of the Council Rock School District. It is based on the assessed valuation as determined by the Bucks County Board of Assessment, of all taxable property within the School District.

#### **6112 INTERIM REAL ESTATE TAX**

Interim taxes are levied under Act 544 of 1952 (Section 677.1) on the increase in assessed valuations of local property as a result of construction or improvements to that property during the school year.

#### **6113 PUBLIC UTILITY REALTY TAX**

Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state collects and then distributes a prescribed sum among local taxing authorities including school districts and that payment of state tax is in lieu of local taxes upon public utility realty.

#### **6114 PAYMENTS IN LIEU OF CURRENT TAXES - STATE/LOCAL REIMBURSEMENT**

Revenue received in lieu of taxes for property withdrawn from the tax rolls of the school district for public housing, forestlands, game lands, water conservation or flood control. This revenue is classified as local although payments may be received from any one of several state agencies.

#### **6120 CURRENT PER CAPITA TAXES**

Revenue received from per capita taxes levied under Section 679 of the Public School Code. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.

#### **6141 CURRENT ACT 511 PER CAPITA TAXES**

Revenue received under Act 511 for per capita taxes assessed. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.

### **6143 CURRENT ACT 511 OCCUPATIONAL PRIVILEGE TAXES**

Revenue received under Act 511 for flat rate assessment of occupational privilege taxes. The occupational privilege tax is levied on resident and nonresident individuals employed within the taxing district for the privilege of engaging in an occupation.

### **6151 EARNED INCOME**

Earned income taxes are levied under Act 511 of 1965 (Local Tax Enabling Act) at the rate of one half of one percent (.5%) of wages, salaries, commissions, net profits or other compensation of those who earn income and reside within the school district.

### **6152 CURRENT ACT 511 OCCUPATION TAXES - MILLAGE**

Revenue received under Act 511 for millage assessment of occupation taxes. The millage occupation tax is a tax placed on the occupations of persons residing within the district. County assessing authorities unless otherwise provided for by the taxing authority does the assessing of the value of occupations. Although there is a range in the occupation assessments intended to reflect to some extent the differential in earning power among different types and levels of occupations, the valuations themselves bear no relationship to the potential earning power of individuals in these occupations.

### **6153 REAL ESTATE TRANSFER TAX**

Transfer tax is levied under Act 511 at the rate of one half of one percent (.5%) of the value on the transferring of real estate or interest in real property situated within the boundaries of the school district.

### **6410 DELINQUENT TAX**

Delinquent Tax is revenue collected by the Bucks County Tax Claim Bureau including penalties and interest. Delinquent taxes are real estate taxes that were not paid during the original year of issue.

### **6510 INTEREST ON INVESTMENTS**

Interest on investments is revenue received from the investing of school district money as it becomes available in investment vehicles as permitted by Pennsylvania law. Investments are made through programs provided, in part, by the Pennsylvania School District Liquid Asset Fund (PSDLAF), Pennsylvania Local Government and Investment Trust (PLGIT), and the Commonwealth of Pennsylvania office of the State Treasurer's INVEST program, as well as deposits in savings accounts, time deposit and repurchase agreements of financial institutions insured or collateralized within the guidelines of the public school code.

### **6910 RENT OF FACILITIES**

Rent of Facilities is revenue received from various government bodies, organizations, and civic groups for the rental of the district's buildings and facilities. The district rents space daily to providers of before and after day care for students at the elementary level.

### **6920 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**

Revenues from philanthropic foundations, private individuals or private organizations for which no repayment or special service is expected.

### **6940 TUITION FROM PATRONS**

Tuition from patrons includes regular day school tuition for non-resident students temporarily living within the school district boundaries, and revenue received from other school entities for mainstreaming of special education students in district regular education programs.

### **6990 MISCELLANEOUS REVENUE**

Revenue from local sources not classified elsewhere.

## **7000 REVENUE FROM STATE SOURCES**

### **7100 BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES**

Revenue received from Commonwealth appropriations as subsidy for basic instruction and operations. (Revenues are not recorded to this account but to the following 7100 sub-accounts.)

### **7110 EQUALIZED SUBSIDY FOR BASIC EDUCATION**

The Equalized Subsidy for Basic Education (ESBE) is the major grant program through which funds are distributed from the state to school districts. The first five payments, each equivalent to 15% of the estimated net subsidy, are made on the fourth Thursday of August, October, and December. February and April. The balance due is paid on June 1.

### **7160 TUITION FOR ORPHANS AND CHILDREN PLACED IN PRIVATE HOMES**

Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the School Code.

### **7170 INSTRUCTIONAL SUPPORT TEAMS**

Revenue received from the Commonwealth to defer the costs of establishing instructional support teams for the comprehensive screening and evaluation needs of school district students.

### **7200 SUBSIDIES FOR SPECIFIC EDUCATIONAL PROGRAMS**

Revenue received from Commonwealth appropriations as subsidy for specific educational programs. (Revenues are not recorded to this account but to the following 7200 sub-accounts.)

#### **7210 HOMEBOUND INSTRUCTION**

Revenue received from the Commonwealth as subsidy for expenses incurred on account of instruction of homebound pupils. Payments are made in accordance with Section 2510.1 of the School Code.

#### **7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS**

Revenue received from the Commonwealth as subsidy for the cost of instructing exceptional children. Payments are made in accordance with Section 2509 and/or 1373.1 of the Pennsylvania School Code.

### **7300 SUBSIDIES FOR NON-EDUCATIONAL PROGRAMS**

Revenue received from Commonwealth appropriations as subsidy for non-educational programs. (Revenues are not recorded to this account but to the following 7300 sub-accounts.)

#### **7310 TRANSPORTATION (REGULAR AND ADDITIONAL)**

Revenue received from the Commonwealth as subsidy on account of pupil transportation expenditures and/or board and lodging in lieu of transportation. Payments for pupil transportation are made in accordance with Section 2541 of the Pennsylvania School Code. Payments for board and lodging in lieu of transportation are made in accordance with Section 2542 of the Pennsylvania School Code.

#### **7320 RENTAL AND SINKING FUND PAYMENTS**

Revenue received from the Commonwealth as a full or partial subsidy payment on account of approved lease rentals, sinking fund obligations or any approved debt obligation for which the Department of Education has assigned a lease number. Amounts received from the State Public School Building Authority should be included in this revenue category. (Revenues are not recorded to this account but to the appropriate sub-account.)

**7321 RENTAL AND SINKING FUND REIMBURSEMENTS**

Revenue received from the Commonwealth (PDE) as subsidy on approved lease rental and sinking fund charges. Payments are made pursuant to PA School Code Sections 2572 and 2574 through 2580 as amended.

**7330 MEDICAL AND DENTAL SERVICES**

Revenue received from the Commonwealth as subsidy on account of medical and dental services. Payments are made in accordance with Section 2505.1 of the Pennsylvania School Code.

**7340 NURSE SERVICES**

Revenue received from the Commonwealth as subsidy on account of nurse services. Payments are made in accordance with provisions outlined in Section 2505.1 of the Pennsylvania School Code.

**7500 EXTRA GRANTS**

Revenue received from the Commonwealth as extra grants not specified elsewhere in the Revenue from State Sources section. (Sub-accounts may be established if more than one extra grant is received.)

**7810 REVENUE FOR SOCIAL SECURITY PAYMENTS**

Revenue received from the Commonwealth designated as the Commonwealth's matching share of the employer's contribution of the Social Security Taxes for covered employees that are not federally funded.

**7820 PSERS REVENUE**

Revenue received from the Commonwealth designated as the Commonwealth's required share of contributions to the Public School Employees' Retirement System (PSERS) .



## **8000 REVENUE FROM FEDERAL SOURCES**

### **8513 EDUCATION OF DISADVANTAGED CHILDREN - ECIA. CHAPTER 1**

Revenue received for the education of disadvantaged children under the Education Consolidation and Improvement Act Public Law 97.35, of 1981, Chapter 1.

### **8560 FEDERAL BLOCK GRANTS. ECIA. CHAPTER 2**

Revenue from Federal block grant legislation Public Law 97-35, the Education Consolidation and Improvement Act of 1981. (Chapter 2)

### **8570 EISENHOWER GRANT**

### **8670 DRUG-FREE SCHOOLS**

Revenue received in support of programs conducted under the Drug-Free Schools and Communities Act of 1986 - P. L. 99-570.

## **EXPENDITURE CLASSIFICATION BY FUNCTION**

The district uses four (4) major functional classifications to record and control financial transactions. However, expenditures are not charged directly to these major functional categories described below but to sub-accounts or sub-functions that provide a more detailed classification of expenditures.

### **1000 INSTRUCTION**

Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location, and in other learning situations. It may also be provided through some other approved medium. Included in this function are the salaries for teachers and assistants of any type that provide support for the instructional process. Also included in this function are equipment and supplies directly related to instruction and the instructional process.

### **2000 SUPPORT SERVICES**

Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction. Support services exist to sustain and enhance instruction rather than entities within themselves. They include such services as pupil personnel, guidance, psychology, library, health, attendance, business services, maintenance, and transportation.

### **3000 OPERATION OF NON-INSTRUCTIONAL SERVICES**

Activities concerned with providing non-instructional services to students, staff or the community. Expenditures accounted for in this function include student activities and community services.

### **4000 FACILITIES IMPROVEMENT SERVICES**

Facility maintenance enhances the educational experience of students, and funds are provided in these accounts to improve the land and facilities operated by the school district.

### **5000 DEBT SERVICE AND OTHER FINANCING USES**

Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include debt service payments (principal and interest) and transfers of monies from one fund to another such as fund transfers to the Special Revenue Funds to support the Athletic Fund and the Capital Reserve Fund.

## **EXPENDITURE CLASSIFICATION BY OBJECT**

The district uses nine (9) major object classifications to record and control financial transactions. However, expenditures are not charged directly to these major object categories described below but to sub-accounts or sub-objects that provide a more detailed classification of expenditures.

### **100 PERSONAL SERVICES - SALARIES**

Gross salaries paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

### **200 PERSONAL SERVICES - BENEFITS**

Amounts paid on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services.

### **300 PROFESSIONAL SERVICES**

Services that by their nature require persons or firms with specialized skills and knowledge. Included in this classification are fees paid to the Bucks County Intermediate Unit for special education services.

### **400 PURCHASED PROPERTY SERVICES**

Services required to operate, repair, and maintain property used by the district. Such costs include housekeeping, lawn care, maintenance, and snow removal.

### **500 OTHER PURCHASED SERVICES**

Amounts paid for services not provided by district personnel but rendered by organizations or personnel, other than Professional Services and Purchased Property Services. Such services include those for contractual agreements to transport students.

### **600 SUPPLIES**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use. Such costs include textbooks, instructional supplies and materials and energy costs for electricity and heating.

### **700 EQUIPMENT**

Expenditure for the purchase of fixed assets. Such expenditures include initial equipment, additional equipment, and the replacement of equipment.

### **800 OTHER OBJECTS**

Amounts paid for goods and services not otherwise classified in the foregoing objects. Expenditures recorded to this object include interest on outstanding bonds of the district.

### **900 OTHER USES OF FUNDS**

This object and sub-accounts are used to classify transactions that are not recorded as expenditures to the district but require budgetary or accounting control. These include redemption of principal on long-term debt and fund transfers to the Special Revenue Funds (Capital Reserve and Athletic) and the Enterprise (Food Service) Fund.

**2010-2011**

**FINAL  
BUDGET**



**BUDGET  
SUMMARIES**

**Council Rock School District  
2010/11  
Financing the Budget**

	UNRESERVED GENERAL FUND
REVENUES	194,071,499
(At Current Tax Rates)	
Transfers In	0
<b>TOTAL - Revenues</b>	<b>194,071,499</b>
EXPENDITURES	196,338,168
Budgetary Reserve	1,000,000
Transfer to Athletic Fund	1,940,000
<b>TOTAL - Expenditures</b>	<b>199,278,168</b>
<b>(Shortfall) Surplus</b>	<b>(5,206,669)</b>
<i>Unreserved Fund Balance - July 1, 2010</i>	<b>11,324,731</b>
<i>Unreserved Fund Balance - June 30, 2011</i>	<b>10,324,731</b>
<b>Use of Fund Balance</b>	<b>2,000,000</b>
<b>Needed from Taxation</b>	<b>3,206,669</b>
<b>Value of a Mill</b>	<b>1,178,030</b>
<b>Millage Increase</b>	<b>2.72</b>
<b>Current Millage Rate</b>	<b>107.96</b>
<b>New Millage Rate</b>	<b>110.68</b>
<b>Percent Increase</b>	<b>2.52%</b>

**ALL GOVERNMENTAL FUNDS  
BUDGET SUMMARY**

	General Fund	Athletic Fund
Revenues		
Local Sources	\$153,429,014	93,500
State Sources	\$36,772,820	0
Federal Sources	\$3,793,665	0
Other Sources	\$76,000	0
Total Revenues	194,071,499	93,500
Other Financing Sources		
Fund Transfers In	0	1,940,000
<b>Total Revenues &amp; Other Financing Sources</b>	<b>194,071,499</b>	<b>2,033,500</b>
Expenditures		
Instructional Services	128,135,094	
Support Services	50,829,784	
Noninstructional Services	1,090,802	2,030,522
Building Improvements	0	
Debt Service	16,282,488	
Total Expenditures	196,338,168	2,030,522
Other Financing Uses		
Fund Transfers Out	1,940,000	0
Budgetary Reserve	1,000,000	0
Total Other Financing Uses	2,940,000	0
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>199,278,168</b>	<b>2,030,522</b>
Excess of Revenues & Other Sources over Expenditures & Other Uses	(5,206,669)	2,978

**GENERAL FUND  
BUDGET SUMMARY**

	<b>2009/10 Budget</b>	<b>2010-11 Budget</b>
<b>Revenues</b>		
Local Sources	\$149,781,654	\$153,429,014
State Sources	\$36,428,568	\$36,772,820
Federal Sources	\$822,861	\$3,793,665
Other Sources	\$76,250	\$76,000
<b>Total Revenues</b>	<b>187,109,333</b>	<b>194,071,499</b>
<b>Expenditures</b>		
Salaries	104,105,176	106,512,179
Benefits	36,193,731	38,227,376
Professional Services	6,923,776	7,153,537
Purchased Property Services	8,137,877	8,722,127
Other Purchased Services	14,987,290	14,212,691
Supplies	3,106,343	4,100,594
Equipment	180,720	526,589
Other Objects	523,968	600,587
Debt Service	16,068,008	16,282,488
<b>Total Expenditures</b>	<b>190,226,889</b>	<b>196,338,168</b>
<b>Other Financing Uses</b>		
Transfer to Athletic Fund	1,890,000	1,940,000
Transfer to Activity Fund		
Transfer to Debt Service Fund		
Budgetary Reserve	1,653,905	1,000,000
<b>Total Other Financing Uses</b>	<b>3,543,905</b>	<b>2,940,000</b>
<b>Total Expenditures &amp; Other     Financing Uses</b>	<b>193,770,794</b>	<b>199,278,168</b>
<b>Excess of Revenues&amp; Other Sources over     Expenditures &amp; Other Uses</b>	<b>(6,661,461)</b>	<b>(5,206,669)</b>
<b>Fund Balances - July 1</b>	<b>10,555,784</b>	<b>11,324,731</b>
<b>Use of Fund Balance towards budget</b>	<b>(2,000,000)</b>	<b>(2,000,000)</b>

GENERAL FUND  
REVENUE BUDGET

Function		2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>6000 Local Sources</b>					
6111	Current R/E Taxes	123,288,395	126,466,065	127,180,220	0.6%
6112	Interim R/E Taxes	1,111,125	900,000	800,000	-11.1%
6113	Public Utility Realty Tax	190,164	215,000	207,000	-3.7%
6114	Payments in Lieu of Taxes	1,960	653	1,959	200.0%
6120	Current Per Capita Taxes	231,035	236,000	236,000	0.0%
6141	Per Capita Taxes	231,035	236,000	236,000	0.0%
6143	Occ. Privilege Taxes	139,051	111,000	130,000	17.1%
6151	Earned Income Taxes	12,991,216	12,805,000	12,550,000	-2.0%
6152	Occ. Taxes - Millage	4,100,460	4,102,492	4,205,000	2.5%
6153	R/E Transfer Taxes	2,185,248	1,168,000	2,260,000	93.5%
6400	Tax Delinquencies	2,143,218	2,400,000	2,400,000	0.0%
6510	Interest	1,408,516	625,000	400,000	-36.0%
6831	Federal Revenue from Other	2,166,824	3,198,000	2,423,835	-24.2%
6910	Rentals	73,780	100,000	190,000	90.0%
6920	Donations	0	1,000	1,000	0.0%
6940	Tuition from Patrons	9,440	20,000	20,000	0.0%
6942	Summer School Tuition	34,687	45,000	40,000	-11.1%
6980	Community Services	98,675	65,000	98,000	50.8%
6990	Misc Revenues	42,173	95,000	50,000	-47.4%
<b>Total Local Sources</b>		<b>150,447,002</b>	<b>152,789,210</b>	<b>153,429,014</b>	<b>0.4%</b>
<b>7000 State Sources</b>					
7110	Basic Instructional Subsidy	13,625,016	13,897,516	12,768,847	-8.1%
7140	Charter Schools	105,049	70,000	150,000	114.3%
7160	Tuition-Orphans/Child	115,634			
7210/7220	Voc Ed/Homebound	673	1,000	700	
7271	Special Education	6,432,250	6,327,343	6,327,343	0.0%
7310	Transportation	2,477,750	2,500,000	2,193,000	-12.3%
7320	Sinking Fund Payments	1,180,752	1,000,000	1,100,000	10.0%
7330	Medical/Dental/Nurses	258,485	276,000	260,000	-5.8%
7340	State Prop Tax Red	5,357,146	5,037,914	5,037,914	0.0%
7360	Safe Schools				
7500	Extra State Grants	108,238	100,000	100,000	0.0%
7810	Social Security Revenues	3,768,392	3,942,569	4,030,183	2.2%
7820	Retirement Revenues	2,405,006	2,768,312	4,379,833	58.2%
7900	Technology Revenues	441,152	82,914	0	
<b>Total State Sources</b>		<b>36,275,543</b>	<b>36,003,568</b>	<b>36,347,820</b>	<b>1.0%</b>



GENERAL FUND  
REVENUE BUDGET

Function		2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>8000 Federal Sources</b>					
8513	Title I - Improv Basic Progra	358,036	447,911	300,000	-33.0%
8514	Title I - Improv Tchr Quality				
8519	Title II -	295,066	290,000	300,000	3.4%
8520	Title V -		10,950		
8670	Drug Free Schools	24,040	24,000	24,400	1.7%
8680	Title III	51,889	50,000	60,000	20.0%
8690	Accountability Grant	423,856	425,000	425,000	0.0%
8701	ARRA IDEA Part B			1,242,646	
8708	ARRA Basic Education			1,646,619	
8810	ACCESS Med Reimb	220,849		220,000	
<b>Total</b>	<b>Federal Sources</b>	<b>1,373,736</b>	<b>1,247,861</b>	<b>4,218,665</b>	<b>238.1%</b>
<b>9000 Other Financing Sources</b>					
9370	Trust & Agency Fund Transfer		750		
9400	Sale / Loss of Fixed Assets	8,041	500	1,000	100.0%
9500	Refund of Prior Years Exp.	209,916	75,000	75,000	0.0%
9610	Receipt from other Pa LEAs				
<b>Total</b>	<b>Other Financing Sources</b>	<b>217,957</b>	<b>76,250</b>	<b>76,000</b>	<b>-0.3%</b>
<b>TOTAL REVENUES</b>		<b>188,314,238</b>	<b>190,116,889</b>	<b>194,071,492</b>	<b>2.1%</b>

\* The 2010-11 budget reflects state revenues of \$5 million generated by gambling funds.

These dollars are passed directly to taxpayers in the form of reductions in property tax.

**GENERAL FUND**  
**SUMMARY REVENUE / EXPENDITURE BUDGET**  
**By Function**

Function		2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>REVENUE</b>					
6000	Local Sources	150,447,002	152,789,210	153,429,014	0.4%
7000	State Sources	36,275,543	36,003,568	36,347,820	1.0%
8000	Federal Sources	1,373,736	1,247,861	4,218,665	238.1%
9000	Other Sources	217,957	76,250	76,000	-0.3%
	<b>Total - Revenues</b>	<b>188,314,238</b>	<b>190,116,889</b>	<b>194,071,499</b>	<b>2.1%</b>
<b>EXPENDITURE by Function</b>					
1100	Regular Education	78,836,533	82,304,356	84,492,698	2.7%
1200	Special Education	35,839,875	38,369,935	40,455,860	5.4%
1300	Vocational Education	1,470,933	1,587,888	1,666,005	4.9%
1400	Other Instructional	1,564,388	1,455,366	1,520,531	4.5%
1600	Adult Education Programs	-	-	-	
	<b>Instructional Programs</b>	<b>117,711,729</b>	<b>123,717,545</b>	<b>128,135,094</b>	<b>3.6%</b>
2100	Pupil Services	5,471,896	5,790,796	6,267,553	8.2%
2200	Instr. Staff Services	5,719,217	5,955,959	6,097,379	2.4%
2300	Administration	7,697,665	7,871,825	8,036,889	2.1%
2400	Pupil Health	2,233,575	2,251,751	2,413,660	7.2%
2500	Business Office	1,355,941	1,293,679	1,366,218	5.6%
2600	Plant Maintenance	12,690,929	12,141,634	12,379,677	2.0%
2700	Transportation	10,166,445	10,192,803	9,880,250	-3.1%
2800	Central Support	3,929,559	3,813,687	4,298,158	12.7%
2900	Other Support	88,740	93,000	90,000	-3.2%
	<b>Support Services</b>	<b>49,353,967</b>	<b>49,405,134</b>	<b>50,829,784</b>	<b>2.9%</b>
3200	Student Activities	747,287	885,100	940,433	6.3%
3300	Community Services	134,827	151,102	150,369	-0.5%
	<b>Non Instructional Services</b>	<b>882,114</b>	<b>1,036,202</b>	<b>1,090,802</b>	<b>5.3%</b>
4400	Arch, Eng - Improv.	-	-	-	
4500	Bldg Const. - New	-	-	-	
4600	Bldg Const. - Improv.	-	-	-	
	<b>Facilities Acquisition</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5100	Debt Service	15,381,382	16,068,008	16,282,488	1.3%
5200	Transfer Funds	1,938,062	1,890,000	1,940,000	2.6%
5900	Budgetary Reserve	-	1,653,905	1,000,000	-39.5%
	<b>Other Financing Uses</b>	<b>17,319,444</b>	<b>19,611,913</b>	<b>19,222,488</b>	<b>-2.0%</b>
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>185,267,254</b>	<b>193,770,794</b>	<b>199,278,168</b>	<b>2.8%</b>

Fund Balance - July 1

Unreserved Fund Balance - June 30

**GENERAL FUND  
EXPENDITURE BUDGET  
By Function and Object**

Function	Object	2008/09 Budget	2009/10 Budget	2010/11 Budget	% Change
<b>1100</b>	<b><u>Regular Programs</u></b>				
	100 Salaries	57,610,399	59,295,471	60,149,230	1.4%
	200 Benefits	18,069,293	20,684,509	21,655,245	4.7%
	300 Professional Services	1,077	2,800	600	-78.6%
	400 Property Services	502,734	506,153	522,242	3.2%
	500 Other Services	561,687	594,935	440,750	-25.9%
	600 Supplies	1,417,130	1,131,727	1,476,435	30.5%
	700 Property	669,026	83,718	243,890	191.3%
	800 Other Objects	5,187	5,043	4,306	-14.6%
<b>Total</b>	<b>Regular Programs</b>	<b>78,836,533</b>	<b>82,304,356</b>	<b>84,492,698</b>	<b>2.7%</b>
<b>1200</b>	<b><u>Special Programs</u></b>				
	100 Salaries	21,811,316	22,900,527	23,799,115	3.9%
	200 Benefits	6,719,131	8,024,244	8,595,187	7.1%
	300 Professional Services	5,040,737	5,400,021	5,567,850	3.1%
	400 Property Services	395	9,250	7,800	-15.7%
	500 Other Services	1,954,659	1,858,650	1,922,300	3.4%
	600 Supplies	229,685	148,218	349,344	135.7%
	700 Property	67,994	19,800	157,374	694.8%
	800 Other Objects	15,958	9,225	56,890	516.7%
<b>Total</b>	<b>Special Programs</b>	<b>35,839,875</b>	<b>38,369,935</b>	<b>40,455,860</b>	<b>5.4%</b>
<b>1300</b>	<b><u>Vocational Programs</u></b>				
	100 Salaries				
	500 Other Services	1,470,933	1,587,888	1,666,005	4.9%
<b>Total</b>	<b>Vocational Programs</b>	<b>1,470,933</b>	<b>1,587,888</b>	<b>1,666,005</b>	<b>4.9%</b>
<b>1400</b>	<b><u>Other Instructional Programs</u></b>				
	100 Salaries	1,123,935	995,153	1,065,093	7.0%
	200 Benefits	360,163	345,518	382,629	10.7%
	300 Professional Services	33,935	36,177	34,959	-3.4%
	400 Property Services	608	2,878	690	-76.0%
	500 Other Services	9,141	14,900	7,300	-51.0%
	600 Supplies	29,076	49,440	21,210	-57.1%
	700 Property	4,630	8,300	6,650	-19.9%
	800 Other Objects	2,900	3,000	2,000	-33.3%
<b>Total</b>	<b>Other Instructional Programs</b>	<b>1,564,388</b>	<b>1,455,366</b>	<b>1,520,531</b>	<b>4.5%</b>
<b>Total</b>	<b>Instructional Programs</b>	<b>117,711,729</b>	<b>123,717,545</b>	<b>128,135,094</b>	<b>3.6%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Function and Object**

Function	Object	2008/09 Budget	2009/10 Budget	2010/11 Budget	% Change
<b>2100</b>	<b><u>Pupil Services</u></b>				
	100 Salaries	4,077,297	4,224,201	4,524,340	7.1%
	200 Benefits	1,278,413	1,457,005	1,614,624	10.8%
	300 Professional Services	58,537	63,700	68,000	6.8%
	400 Property Services	2,412	-	-	
	500 Other Services	7,296	8,750	7,550	-13.7%
	600 Supplies	45,372	34,990	50,239	43.6%
	700 Property	-	500	500	0.0%
	800 Other Objects	2,569	1,650	2,300	39.4%
<b>Total</b>	<b>Pupil Services</b>	<b>5,471,896</b>	<b>5,790,796</b>	<b>6,267,553</b>	<b>8.2%</b>
<b>2200</b>	<b><u>Instructional Support</u></b>				
	100 Salaries	3,934,113	4,022,385	4,045,546	0.6%
	200 Benefits	1,235,585	1,391,846	1,453,343	4.4%
	300 Professional Services	75,767	112,781	28,165	-75.0%
	400 Property Services	2,811	9,475	12,565	32.6%
	500 Other Services	95,766	111,620	103,527	-7.3%
	600 Supplies	299,070	262,789	353,628	34.6%
	700 Property	52,713	9,350	24,625	163.4%
	800 Other Objects	23,392	35,713	75,980	112.8%
<b>Total</b>	<b>Instructional Support Svcs.</b>	<b>5,719,217</b>	<b>5,955,959</b>	<b>6,097,379</b>	<b>2.4%</b>
<b>2300</b>	<b><u>Administrative Services</u></b>				
	100 Salaries	4,912,112	4,769,463	4,838,000	1.4%
	200 Benefits	1,581,409	1,653,570	1,746,536	5.6%
	300 Professional Services	495,342	560,350	579,250	3.4%
	400 Property Services	80,488	87,670	87,670	0.0%
	500 Other Services	130,092	201,070	141,005	-29.9%
	600 Supplies	128,021	138,678	179,262	29.3%
	700 Property	8,172	32,102	52,800	64.5%
	800 Other Objects	362,029	428,922	412,366	-3.9%
<b>Total</b>	<b>Administrative Services</b>	<b>7,697,665</b>	<b>7,871,825</b>	<b>8,036,889</b>	<b>2.1%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Function and Object**

Function	Object	2008/09 Budget	2009/10 Budget	2010/11 Budget	% Change
<b>2400</b>	<b><u>Health Services</u></b>				
	100 Salaries	1,668,576	1,624,822	1,728,766	6.4%
	200 Benefits	520,044	567,153	621,051	9.5%
	300 Professional Services	5,401	13,189	14,863	12.7%
	400 Property Services	575	6,350	8,000	26.0%
	500 Other Services	628	3,900	3,900	0.0%
	600 Supplies	33,778	36,012	33,430	-7.2%
	700 Property	3,500	-	3,100	
	800 Other Objects	1,073	325	550	69.2%
<b>Total</b>	<b>Health Services</b>	<b>2,233,575</b>	<b>2,251,751</b>	<b>2,413,660</b>	<b>7.2%</b>
<b>2500</b>	<b><u>Business Office</u></b>				
	100 Salaries	921,665	910,989	925,233	1.6%
	200 Benefits	293,892	318,065	332,385	4.5%
	300 Professional Services	45,058	12,500	47,000	276.0%
	400 Property Services	29,914	3,500	6,500	85.7%
	500 Other Services	48,230	30,500	33,000	8.2%
	600 Supplies	14,078	15,125	15,100	-0.2%
	700 Property	-	-	2,000	
	800 Other Objects	3,104	3,000	5,000	66.7%
<b>Total</b>	<b>Business Office</b>	<b>1,355,941</b>	<b>1,293,679</b>	<b>1,366,218</b>	<b>5.6%</b>
<b>2600</b>	<b><u>Maintenance Services</u></b>				
	100 Salaries	3,133,931	3,072,992	3,090,544	0.6%
	200 Benefits	996,364	1,079,054	1,110,263	2.9%
	300 Professional Services	358,669	292,214	290,592	-0.6%
	400 Property Services	6,232,720	6,115,896	6,270,953	2.5%
	500 Other Services	514,110	495,495	533,729	7.7%
	600 Supplies	1,395,790	1,064,218	1,050,346	-1.3%
	700 Property	49,521	16,750	25,350	51.3%
	800 Other Objects	9,824	5,015	7,900	57.5%
<b>Total</b>	<b>Maintenance</b>	<b>12,690,929</b>	<b>12,141,634</b>	<b>12,379,677</b>	<b>2.0%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Function and Object**

Function	Object	2008/09 Budget	2009/10 Budget	2010/11 Budget	% Change
<b>2700</b>	<b><u>Transportation Services</u></b>				
	100 Salaries	242,272	209,516	213,758	2.0%
	200 Benefits	75,859	74,440	76,792	3.2%
	300 Professional Services	16,408	21,750	21,750	0.0%
	400 Property Services	8,665	7,250	410,250	5558.6%
	500 Other Services	9,819,729	9,878,647	9,153,800	-7.3%
	600 Supplies	2,017	700	700	0.0%
	700 Property	1,100	-	2,700	
	800 Other Objects	395	500	500	0.0%
<b>Total</b>	<b>Transportation Services</b>	<b>10,166,445</b>	<b>10,192,803</b>	<b>9,880,250</b>	<b>-3.1%</b>
<b>2800</b>	<b><u>Central Support Services</u></b>				
	100 Salaries	1,427,695	1,364,028	1,386,427	1.6%
	200 Benefits	468,432	485,529	521,567	7.4%
	300 Professional Services	526,052	395,594	488,398	23.5%
	400 Property Services	1,038,232	1,370,005	1,372,417	0.2%
	500 Other Services	15,555	20,250	23,500	16.0%
	600 Supplies	196,769	172,626	496,694	187.7%
	700 Property	246,508	1,100	800	-27.3%
	800 Other Objects	10,316	4,555	8,355	83.4%
<b>Total</b>	<b>Information Services</b>	<b>3,929,559</b>	<b>3,813,687</b>	<b>4,298,158</b>	<b>12.7%</b>
<b>2900</b>	<b><u>Other Support Services</u></b>				
	100 Salaries				
	200 Benefits				
	300 Professional Services				
	400 Property Services				
	500 Other Services	81,135	85,000	82,000	-3.5%
	600 Supplies				
	700 Property				
	800 Other Objects	7,605	8,000	8,000	0.0%
<b>Total</b>	<b>Other Support Services</b>	<b>88,740</b>	<b>93,000</b>	<b>90,000</b>	<b>-3.2%</b>
<b>Total</b>	<b>Support Services</b>	<b>49,353,967</b>	<b>49,405,134</b>	<b>50,829,784</b>	<b>2.9%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Function and Object**

Function	Object	2008/09 Budget	2009/10 Budget	2010/11 Budget	% Change
<b>3200</b>	<b><u>Student Activities</u></b>				
	100 Salaries	554,158	649,414	678,527	4.5%
	200 Benefits	68,771	102,361	107,085	4.6%
	300 Professional Services	6,201	8,700	9,610	10.5%
	400 Property Services	10,578	15,450	19,040	23.2%
	500 Other Services	39,188	52,485	51,325	-2.2%
	600 Supplies	35,505	39,370	57,706	46.6%
	700 Property	1,751	2,600	5,000	92.3%
	800 Other Objects	31,135	14,720	12,140	-17.5%
	900 Contribution				
<b>Total</b>	<b>Student Activities</b>	<b>747,287</b>	<b>885,100</b>	<b>940,433</b>	<b>6.3%</b>
<b>3300</b>	<b><u>Community Services</u></b>				
	100 Salaries	46,793	66,215	67,600	2.1%
	200 Benefits	5,807	10,437	10,669	2.2%
	300 Professional Services	1,500	4,000	2,500	-37.5%
	400 Property Services	26,612	4,000	4,000	0.0%
	500 Other Services	41,077	43,200	43,000	-0.5%
	600 Supplies	8,664	12,450	16,500	32.5%
	700 Property	3,284	6,500	1,800	-72.3%
	800 Other Objects	1,090	4,300	4,300	0.0%
<b>Total</b>	<b>Community Services</b>	<b>134,827</b>	<b>151,102</b>	<b>150,369</b>	<b>-0.5%</b>
<b>Total</b>	<b>Non Instructional Programs</b>	<b>882,114</b>	<b>1,036,202</b>	<b>1,090,802</b>	<b>5.3%</b>
<b>4000</b>	<b><u>Facilities</u></b>				
	4200 300 Site Improvements				
	4400 300 Arch., Eng. - Improvements				
	4500 400 Bldg Construction - New				
	4600 700 Bldg Const. - Improvements				
<b>Total</b>	<b>Facilities</b>				
<b>5000</b>	<b><u>Other Financing Uses</u></b>				
	5100 800 Debt Service-Interest	5,732,974	6,268,008	6,137,488	-2.1%
	5100 800 Refund of Prior Yrs Receip	188,408			
	5100 900 Debt Service-Principal	9,460,000	9,800,000	10,145,000	3.5%
	5200 900 Transfer to Athletic Fund	1,938,062	1,890,000	1,940,000	2.6%
	5200 900 Transfer to Cap. Reserve Fund				
	5200 900 Transfer to Student Activities Fd		-	-	
	5900 900 Budgetary Reserve		1,653,905	1,000,000	
<b>Total</b>	<b>Other Financing Uses</b>	<b>17,319,444</b>	<b>19,611,913</b>	<b>19,222,488</b>	<b>-2.0%</b>
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>185,267,254</b>	<b>193,770,794</b>	<b>199,278,168</b>	<b>2.8%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Object and Function**

Object	Function	2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>100</b>	<b>Personal Services - Salaries</b>				
	1100 Regular Programs	57,610,399	59,295,471	60,149,230	1.4%
	1200 Special Programs	21,811,316	22,900,527	23,799,115	3.9%
	1300 Vocational Programs	-	-	-	
	1400 Other Instruc. Programs	1,123,935	995,153	1,065,093	7.0%
	2100 Pupil Services	4,077,297	4,224,201	4,524,340	7.1%
	2200 Instructional Support	3,934,113	4,022,385	4,045,546	0.6%
	2300 Administration	4,912,112	4,769,463	4,838,000	1.4%
	2400 Pupil Health	1,668,576	1,624,822	1,728,766	6.4%
	2500 Business Services	921,665	910,989	925,233	1.6%
	2600 Maintenance	3,133,931	3,072,992	3,090,544	0.6%
	2700 Student Transportation	242,272	209,516	213,758	2.0%
	2800 Central Support	1,427,695	1,364,028	1,386,427	1.6%
	2900 Other Support	-	-	-	
	3200 Student Activities	554,158	649,414	678,527	4.5%
	3300 Community Services	46,793	66,215	67,600	2.1%
<b>Total</b>	<b>Personal Services - Salaries</b>	<b>101,464,262</b>	<b>104,105,176</b>	<b>106,512,179</b>	<b>2.3%</b>
<b>200</b>	<b>Personal Services - Benefits</b>				
	1100 Regular Programs	18,069,293	20,684,509	21,655,245	4.7%
	1200 Special Programs	6,719,131	8,024,244	8,595,187	7.1%
	1400 Other Instruc. Programs	360,163	345,518	382,629	10.7%
	2100 Pupil Services	1,278,413	1,457,005	1,614,624	10.8%
	2200 Instructional Support	1,235,585	1,391,846	1,453,343	4.4%
	2300 Administration	1,581,409	1,653,570	1,746,536	5.6%
	2400 Pupil Health	520,044	567,153	621,051	9.5%
	2500 Business Services	293,892	318,065	332,385	4.5%
	2600 Maintenance	996,364	1,079,054	1,110,263	2.9%
	2700 Student Transportation	75,859	74,440	76,792	3.2%
	2800 Central Support	468,432	485,529	521,567	7.4%
	2900 Other Support	-	-	-	
	3200 Student Activities	68,771	102,361	107,085	4.6%
	3300 Community Services	5,807	10,437	10,669	2.2%
<b>Total</b>	<b>Personal Services - Benefits</b>	<b>31,673,163</b>	<b>36,193,731</b>	<b>38,227,376</b>	<b>5.6%</b>



**GENERAL FUND  
EXPENDITURE BUDGET  
By Object and Function**

Object	Function	2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>300</b>	<b><u>Professional Services</u></b>				
	1100 Regular Programs	1,077	2,800	600	-78.6%
	1200 Special Programs	5,040,737	5,400,021	5,567,850	3.1%
	1400 Other Instruc. Programs	33,935	36,177	34,959	-3.4%
	2100 Pupil Services	58,537	63,700	68,000	6.8%
	2200 Instructional Support	75,767	112,781	28,165	-75.0%
	2300 Administration	495,342	560,350	579,250	3.4%
	2400 Pupil Health	5,401	13,189	14,863	12.7%
	2500 Business Services	45,058	12,500	47,000	276.0%
	2600 Maintenance	358,669	292,214	290,592	-0.6%
	2700 Student Transportation	16,408	21,750	21,750	0.0%
	2800 Central Support	526,052	395,594	488,398	23.5%
	2900 Other Support	-	-	-	
	3200 Student Activities	6,201	8,700	9,610	10.5%
	3300 Community Services	1,500	4,000	2,500	-37.5%
	4600 Building Improvement Svcs				
<b>Total</b>	<b>Professional Services</b>	<b>6,664,684</b>	<b>6,923,776</b>	<b>7,153,537</b>	<b>3.3%</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>				
	1100 Regular Programs	502,734	506,153	522,242	3.2%
	1200 Special Programs	395	9,250	7,800	-15.7%
	1400 Other Instruc. Programs	608	2,878	690	-76.0%
	2100 Pupil Services	2,412	-	-	
	2200 Instructional Support	2,811	9,475	12,565	32.6%
	2300 Administration	80,488	87,670	87,670	0.0%
	2400 Pupil Health	575	6,350	8,000	26.0%
	2500 Business Services	29,914	3,500	6,500	85.7%
	2600 Maintenance	6,232,720	6,115,896	6,270,953	2.5%
	2700 Student Transportation	8,665	7,250	410,250	5558.6%
	2800 Central Support	1,038,232	1,370,005	1,372,417	0.2%
	2900 Other Support	-	-	-	
	3200 Student Activities	10,578	15,450	19,040	23.2%
	3300 Community Services	26,612	4,000	4,000	0.0%
	4600 Facilities Improvement				
<b>Total</b>	<b>Purchased Property Services</b>	<b>7,936,744</b>	<b>8,137,877</b>	<b>8,722,127</b>	<b>7.2%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Object and Function**

Object	Function	2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>500</b>	<b>Other Purchased Services</b>				
	1100 Regular Programs	561,687	594,935	440,750	-25.9%
	1200 Special Programs	1,954,659	1,858,650	1,922,300	3.4%
	1300 Vocational Programs	1,470,933	1,587,888	1,666,005	4.9%
	1400 Other Instruc. Programs	9,141	14,900	7,300	-51.0%
	2100 Pupil Services	7,296	8,750	7,550	-13.7%
	2200 Instructional Support	95,766	111,620	103,527	-7.3%
	2300 Administration	130,092	201,070	141,005	-29.9%
	2400 Pupil Health	628	3,900	3,900	0.0%
	2500 Business Services	48,230	30,500	33,000	8.2%
	2600 Maintenance	514,110	495,495	533,729	7.7%
	2700 Student Transportation	9,819,729	9,878,647	9,153,800	-7.3%
	2800 Central Support	15,555	20,250	23,500	16.0%
	2900 Other Support	81,135	85,000	82,000	-3.5%
	3200 Student Activities	39,188	52,485	51,325	-2.2%
	3300 Community Services	41,077	43,200	43,000	-0.5%
<b>Total</b>	<b>Other Purchased Services</b>	<b>14,789,226</b>	<b>14,987,290</b>	<b>14,212,691</b>	<b>-5.2%</b>
<b>600</b>	<b>Supplies</b>				
	1100 Regular Programs	1,417,130	1,131,727	1,476,435	30.5%
	1200 Special Programs	229,685	148,218	349,344	135.7%
	1300 Vocational Programs	-	-	-	
	1400 Other Instruc. Programs	29,076	49,440	21,210	-57.1%
	2100 Pupil Services	45,372	34,990	50,239	43.6%
	2200 Instructional Support	299,070	262,789	353,628	34.6%
	2300 Administration	128,021	138,678	179,262	29.3%
	2400 Pupil Health	33,778	36,012	33,430	-7.2%
	2500 Business Services	14,078	15,125	15,100	-0.2%
	2600 Maintenance	1,395,790	1,064,218	1,050,346	-1.3%
	2700 Student Transportation	2,017	700	700	0.0%
	2800 Central Support	196,769	172,626	496,694	187.7%
	2900 Other Support	-	-	-	
	3200 Student Activities	35,505	39,370	57,706	46.6%
	3300 Community Services	8,664	12,450	16,500	32.5%
<b>Total</b>	<b>Supplies</b>	<b>3,834,955</b>	<b>3,106,343</b>	<b>4,100,594</b>	<b>32.0%</b>

**GENERAL FUND  
EXPENDITURE BUDGET  
By Object and Function**

Object	Function	2008/09 Actual	2009/10 Budget	2010/11 Budget	% Change
<b>700</b>	<b>Equipment</b>				
	1100 Regular Programs	669,026	83,718	243,890	191.3%
	1200 Special Programs	67,994	19,800	157,374	694.8%
	1400 Other Instruc. Programs	4,630	8,300	6,650	-19.9%
	2100 Pupil Services	-	500	500	0.0%
	2200 Instructional Support	52,713	9,350	24,625	163.4%
	2300 Administration	8,172	32,102	52,800	64.5%
	2400 Pupil Health	3,500	-	3,100	
	2500 Business Services	-	-	2,000	
	2600 Maintenance	49,521	16,750	25,350	51.3%
	2700 Student Transportation	1,100	-	2,700	
	2800 Central Support	246,508	1,100	800	-27.3%
	2900 Other Support	-	-	-	
	3200 Student Activities	1,751	2,600	5,000	92.3%
	3300 Community Services	3,284	6,500	1,800	-72.3%
	4600 Facilities	-	-	-	
<b>Total</b>	<b>Equipment</b>	<b>1,108,199</b>	<b>180,720</b>	<b>526,589</b>	<b>191.4%</b>
<b>800</b>	<b>Other Objects</b>				
	1100 Regular Programs	5,187	5,043	4,306	-14.6%
	1200 Special Programs	15,958	9,225	56,890	516.7%
	1400 Other Instruc. Programs	2,900	3,000	2,000	-33.3%
	2100 Pupil Services	2,569	1,650	2,300	39.4%
	2200 Instructional Support	23,392	35,713	75,980	112.8%
	2300 Administration	362,029	428,922	412,366	-3.9%
	2400 Pupil Health	1,073	325	550	69.2%
	2500 Business Services	3,104	3,000	5,000	66.7%
	2600 Maintenance	9,824	5,015	7,900	57.5%
	2700 Student Transportation	395	500	500	0.0%
	2800 Central Support	10,316	4,555	8,355	83.4%
	2900 Other Support	7,605	8,000	8,000	0.0%
	3200 Student Activities	31,135	14,720	12,140	-17.5%
	3300 Community Services	1,090	4,300	4,300	0.0%
	5100 Debt Service - Interest	5,921,382	6,268,008	6,137,488	-2.1%
<b>Total</b>	<b>Other Objects</b>	<b>6,397,959</b>	<b>6,791,976</b>	<b>6,738,075</b>	<b>-0.8%</b>
<b>900</b>	<b>Other Financing Uses</b>				
	5100 Debt Service - Principal	9,460,000	9,800,000	10,145,000	3.5%
	5200 Fund Transfers	1,938,062	1,890,000	1,940,000	2.6%
	5900 Other Financing Uses	-	1,653,905	1,000,000	-39.5%
<b>Total</b>	<b>Other Financing Uses</b>	<b>11,398,062</b>	<b>13,343,905</b>	<b>13,085,000</b>	<b>-1.9%</b>
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>185,267,254</b>	<b>193,770,794</b>	<b>199,278,168</b>	<b>2.8%</b>

# GENERAL FUND EXPENDITURE SUMMARY

By Detailed Object

Obj	Description	2008/09 Actual	2009/10 Budget	2009/10 Adj. Budget	2009/10 Estimate	2010/11 Budget	Difference	% Incr. Bud to Bud	% Incr. Adj B to Bud	% Incr. Est to Bud
110	Administrators	\$4,339,022	\$4,170,028	\$4,170,539		\$4,354,980	\$184,952	4.4%	4.4%	
112	Temporary Salaries	\$117,262	\$152,548	\$152,550		\$170,927	\$18,379	12.0%	12.0%	
120	Teachers	\$77,062,750	\$81,013,055	\$80,990,912		\$84,141,295	\$3,128,240	3.9%	3.9%	
125	Coordinators	\$1,833,032	\$1,833,895	\$1,831,984		\$1,785,262	(\$48,633)	-2.7%	-2.6%	
130	Professional, Other	\$3,132,710	\$3,045,933	\$3,132,803		\$3,345,409	\$299,476	9.8%	6.8%	
140	Technical	\$6,493,205	\$6,293,882	\$6,342,528		\$6,241,018	(\$52,864)	-0.8%	-1.6%	
150	Office / Clerical	\$4,546,371	\$4,353,865	\$4,522,046		\$4,634,125	\$280,260	6.4%	2.5%	
160	Crafts & Trades	\$780,907	\$759,067	\$799,067		\$736,719	(\$22,348)	-2.9%	-7.8%	
170	Operative	\$1,963,398	\$1,913,615	\$1,873,615		\$1,938,014	\$24,399	1.3%	3.4%	
180	Laborer	\$0				\$0				
190	Service Work	\$1,195,605	\$1,082,908	\$1,082,908		\$1,064,935	(\$17,973)	-1.7%	-1.7%	
199	Staffing Reductions					\$0				
199	Estimated Retirements		(\$513,620)			(\$1,900,505)	(\$513,620)			
<b>Total</b>	<b>Salaries</b>	<b>\$101,464,263</b>	<b>\$104,105,176</b>	<b>\$104,898,952</b>	<b>\$104,437,973</b>	<b>\$106,512,179</b>	<b>\$2,407,003</b>	<b>2.3%</b>	<b>1.5%</b>	<b>2.0%</b>
210	Group Insurance	\$17,017,348	\$17,800,284	\$17,697,961	\$17,697,961	\$18,960,800	\$1,160,516	6.5%	7.1%	7.1%
212	Dental Insurance	\$1,667,854	\$1,279,022	\$1,264,849	\$1,700,000	\$1,600,000	\$320,978	25.1%	26.5%	-5.9%
213	Life Insurance	\$85,353	\$78,766	\$77,902	\$77,902	\$99,600	\$20,834	26.5%	27.9%	27.9%
214	Disability Insurance	\$83,016	\$39,379	\$38,930	\$74,034	\$42,600	\$3,221	8.2%	9.4%	-42.5%
219	125 Plan	\$92,368	\$77,500	\$77,500	\$105,532	\$107,750	\$30,250		39.0%	2.1%
220	Social Security	\$7,546,457	\$7,885,138	\$7,926,668	\$7,850,065	\$8,060,510	\$175,372	2.2%	1.7%	2.7%
230	Retirement Contributions	\$4,754,438	\$8,536,624	\$8,562,126	\$4,992,135	\$8,759,524	\$222,900	2.6%	2.3%	75.5%
240	Tuition Reimbursement	\$13,993	\$23,500	\$23,500	\$18,000	\$23,500	\$0	0.0%	0.0%	
250	Unemployment Comp.	\$30,968	\$50,000	\$50,000	\$118,345	\$50,000	\$0	0.0%	0.0%	
260	Worker's Compensation	\$381,368	\$423,517	\$423,517	\$423,517	\$523,092	\$99,575	23.5%	23.5%	23.5%
270	Self-Insured Health		\$0	\$0		\$0				
290	Other Employee Benefits									
<b>Total</b>	<b>Benefits</b>	<b>\$31,673,163</b>	<b>\$36,193,730</b>	<b>\$36,142,953</b>	<b>\$33,057,491</b>	<b>\$38,227,376</b>	<b>\$2,033,646</b>	<b>5.6%</b>	<b>5.8%</b>	<b>15.6%</b>
310	Official Administrative Servio	\$163,957	\$168,000	\$168,000	\$168,000	\$170,000	\$2,000	1.2%	1.2%	1.2%
320	Prof. Educational Services	\$4,644,911	\$4,835,500	\$4,835,000	\$4,835,000	\$5,119,500	\$284,000	5.9%	5.9%	5.9%
330	Other Prof. Services	\$364,178	\$452,586	\$427,516	\$502,075	\$448,420	(\$4,166)	-0.9%	4.9%	-10.7%
340	Technical Services	\$1,111,969	\$1,261,321	\$1,217,289	\$1,127,031	\$1,125,811	(\$135,510)	-10.7%	-7.5%	-0.1%
348	Technical Svcs (computer)	\$378,206	\$206,369	\$188,807	\$188,807	\$289,806	\$83,437	40.4%	53.5%	53.5%
390	Othr Purch. Prof & Tech Servi.									
<b>Total</b>	<b>Professional Services</b>	<b>\$6,663,221</b>	<b>\$6,923,776</b>	<b>\$6,836,612</b>	<b>\$6,820,913</b>	<b>\$7,153,537</b>	<b>\$229,761</b>	<b>3.3%</b>	<b>4.6%</b>	<b>4.9%</b>

# GENERAL FUND EXPENDITURE SUMMARY

By Detailed Object

Obj	Description	2008/09 Actual	2009/10 Budget	2009/10 Adj Budget	2009/10 Estimate	2010/11 Budget	Difference	% Incr. Bud to Bud	% Incr. Adj B to Bud	% Incr. Est to Bud
411	Disposal Services	\$163,507	\$191,278	\$191,278	\$180,127	\$203,660	\$12,382	6.5%	6.5%	13.1%
412	Snow Removal	\$56,605	\$36,000	\$36,000	\$130,000	\$37,000	\$1,000	2.8%	2.8%	-71.5%
413	Custodial Services	\$2,433,502	\$2,462,640	\$2,462,640	\$2,456,384	\$2,462,613	(\$27)	0.0%	0.0%	0.3%
414	Lawn Care Services	\$0	\$0	\$0	\$0	\$0	\$0			
415	Laundry & Linen	\$5,786	\$7,300	\$7,300	\$6,000	\$7,500	\$200	2.7%	2.7%	25.0%
422	Electricity	\$2,000,069	\$2,099,290	\$2,099,290	\$2,098,990	\$2,132,350	\$33,060	1.6%	1.6%	1.6%
423	Bottled Gas	\$0	\$0	\$0	\$0	\$0	\$0			
424	Water / Sewer	\$203,487	\$225,550	\$225,550	\$237,350	\$229,775	\$4,225	1.9%	1.9%	-3.2%
430	Repairs & Maintenance	\$458,746	\$495,115	\$494,058	\$530,000	\$590,560	\$95,445	19.3%	19.5%	11.4%
438	R & M (computers)	\$1,225	\$22,650	\$6,050	\$2,065	\$19,525	(\$3,125)	-13.8%	222.7%	845.5%
440	Rentals	\$1,562,254	\$1,205,115	\$1,213,668	\$1,182,427	\$1,641,807	\$436,692	36.2%	35.3%	38.9%
442	Rental - Equip/Vehicles	\$0	\$0	\$0	\$0	\$0	\$0			
448	Rental (technology related)	\$1,035,456	\$1,365,105	\$1,365,105	\$1,365,105	\$1,367,517	\$2,412	0.2%	0.2%	0.2%
450	Construction Services	\$0	\$0	\$0	\$0	\$0	\$0			
460	Extermination Services	\$16,108	\$14,264	\$14,264	\$14,264	\$16,250	\$1,986	13.9%	13.9%	13.9%
490	Other Purch Property Services	\$0	\$13,570	\$7,500	\$0	\$13,570	\$0	0.0%	80.9%	
<b>Total</b>	<b>Purchased Property Servs</b>	<b>\$7,936,745</b>	<b>\$8,137,877</b>	<b>\$8,122,703</b>	<b>\$8,202,712</b>	<b>\$8,722,127</b>	<b>\$584,250</b>	<b>7.2%</b>	<b>7.4%</b>	<b>6.3%</b>
510	Student Transportation	\$7,904,135	\$8,558,082	\$8,559,382	\$7,950,000	\$7,966,250	(\$591,832)	-6.9%	-6.9%	0.2%
513	Diesel Fuel	\$1,357,956	\$650,001	\$650,000	\$715,000	\$715,000	\$64,999	10.0%	10.0%	0.0%
516	I.U. Transportation	\$640,631	\$750,000	\$750,000	\$650,000	\$550,000	(\$200,000)	-26.7%	-26.7%	-15.4%
520	General Insurance	\$0	\$65,000	\$65,000	\$57,545	\$0	(\$65,000)			-100.0%
521	Fire Insurance	\$0	\$0	\$0	\$0	\$0	\$0			
522	Auto Liability Insurance	\$0	\$0	\$0	\$0	\$0	\$0			
523	Gen Prop & Liab Insurance	\$274,430	\$257,745	\$257,745	\$257,745	\$276,933	\$19,188	7.4%	7.4%	7.4%
525	Bonding Insurance	\$0	\$500	\$500	\$474	\$500	\$0	0.0%	0.0%	
529	Other Insurance	\$100,667	\$96,570	\$96,570	\$96,570	\$114,616	\$18,046	18.7%	18.7%	18.7%
530	Communications	\$136,944	\$139,000	\$139,000	\$139,000	\$140,000	\$1,000	0.7%	0.7%	0.7%
535	Postage	\$75,363	\$90,745	\$86,920	\$75,000	\$98,200	\$7,455	8.2%	13.0%	30.9%
538	Communications (technology)	\$0	\$0	\$0	\$0	\$0	\$0			
540	Advertising	\$32,031	\$17,500	\$17,500	\$17,500	\$17,500	\$0	0.0%	0.0%	
550	Printing & Binding	\$69,156	\$80,620	\$78,262	\$75,000	\$81,666	\$1,046	1.3%	4.3%	8.9%
561	Tuition to Othr LEA's Within	\$33,925	\$50,000	\$50,000	\$42,135	\$30,000	(\$20,000)	-40.0%	-40.0%	-28.8%
563	Tuition to Private Schools	\$1,112,897	\$1,167,500	\$1,167,500	\$1,189,282	\$1,414,000	\$246,500	21.1%	21.1%	18.9%
564	Tuition to MBIT	\$1,470,933	\$1,587,888	\$1,587,888	\$1,587,888	\$1,666,005	\$78,117	4.9%	4.9%	4.9%
568	Tuition-APS,PRRI	\$525,508	\$420,000	\$420,000	\$412,036	\$385,000	(\$35,000)	-8.3%	-8.3%	-6.6%
569	Other Tuition	\$726,816	\$729,310	\$729,310	\$700,000	\$436,000	(\$293,310)	-40.2%	-40.2%	-37.7%
580	Travel	\$72,225	\$88,830	\$81,662	\$70,000	\$75,522	(\$13,308)	-15.0%	-7.5%	7.9%
590	Misc Purchased Services	\$17,700	\$18,000	\$18,000	\$17,925	\$18,000	\$0	0.0%	0.0%	
591	Serv. Purchased locally	\$52,614	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0.0%	0.0%	
595	Int. Unit pymts by W/H	\$81,414	\$85,000	\$85,000	\$86,110	\$82,000	(\$3,000)	-3.5%	-3.5%	-4.8%
596	Int. Unit Direct Payments	\$103,881	\$95,000	\$95,000	\$103,000	\$105,500	\$10,500	11.1%	11.1%	2.4%
<b>Total</b>	<b>Other Purchases Services</b>	<b>\$14,789,226</b>	<b>\$14,987,291</b>	<b>\$14,975,239</b>	<b>\$14,282,210</b>	<b>\$14,212,692</b>	<b>(\$774,599)</b>	<b>-5.2%</b>	<b>-5.1%</b>	<b>-0.5%</b>

**GENERAL FUND**  
**EXPENDITURE SUMMARY**  
 By Detailed Object

Obj	Description	2008/09 Actual	2009/10 Budget	2009/10 Adj Budget	2009/10 Estimate	2010/11 Budget	Difference	% Incr. Bud to Bud	% Incr. Adj B to Bud	% Incr. Est to Bud
610	General Supplies	\$1,724,404	\$1,382,733	\$1,682,085	\$1,417,406	\$1,667,321	\$284,588	20.6%	-0.9%	17.6%
615	Software						\$0			
618	Software (administrative)	\$184,992	\$150,866	\$415,266	\$435,000	\$476,266	\$325,400	215.7%	14.7%	9.5%
621	Natural Gas	\$732,828	\$565,248	\$565,248	\$560,109	\$528,330	(\$36,918)	-6.5%	-6.5%	-5.7%
623	Bottle Gas	\$23,418	\$20,475	\$20,475	\$20,207	\$12,800	(\$7,675)	-37.5%	-37.5%	-36.7%
624	Oil	\$29,386	\$65,232	\$65,232	\$65,232	\$55,500	(\$9,732)	-14.9%	-14.9%	-14.9%
626	Gasolene	\$44,474	\$16,000	\$16,000	\$21,632	\$25,000	\$9,000	56.3%	56.3%	15.6%
627	Diesel Fuel	\$3,248	\$6,000	\$6,000	\$1,939	\$2,000	(\$4,000)	-66.7%	-66.7%	3.1%
635	Meals / Refreshments	\$35,867	\$10,660	\$20,215	\$25,000	\$24,500	\$13,840	129.8%	21.2%	-2.0%
640	Books & Periodicals	\$732,063	\$583,173	\$741,561	\$761,087	\$818,763	\$235,590	40.4%	10.4%	7.6%
648	Software ( educational)	\$328,290	\$305,953	\$356,077	\$336,203	\$490,113	\$184,160	60.2%	37.6%	45.8%
<b>Total</b>	<b>Supplies</b>	<b>\$3,838,970</b>	<b>\$3,106,340</b>	<b>\$3,888,159</b>	<b>\$3,643,815</b>	<b>\$4,100,593</b>	<b>\$994,253</b>	<b>32.0%</b>	<b>5.5%</b>	<b>12.5%</b>
750	Equipment - New	\$203,607	\$72,389	\$263,475	\$229,289	\$225,101	\$152,712	211.0%	-14.6%	-1.8%
758	Computers - New	\$761,834	\$36,230	\$168,650	\$227,227	\$117,935	\$81,705	225.5%	-30.1%	-48.1%
760	Equipment - Replacement	\$94,790	\$24,602	\$122,816	\$107,472	\$109,752	\$85,150	346.1%	-10.6%	2.1%
768	Computers - Replacement	\$29,393	\$24,000	\$26,223	\$25,493	\$26,800	\$2,800	11.7%	2.2%	5.1%
788	Technology Equipment	\$19,913	\$0	\$0	\$0	\$0	\$0			
790	Contingency	\$10,203	\$23,500	\$34,384	\$0	\$47,000	\$23,500	100.0%	36.7%	
<b>Total</b>	<b>Equipment</b>	<b>\$1,119,740</b>	<b>\$180,721</b>	<b>\$615,548</b>	<b>\$589,481</b>	<b>\$526,588</b>	<b>\$345,867</b>	<b>191.4%</b>	<b>-14.5%</b>	<b>-10.7%</b>
810	Dues & Fees	\$457,481	\$521,468	\$530,903	\$545,000	\$597,067	\$75,600	14.5%	12.5%	9.6%
820	Judgements	\$3,700	\$0	\$0			\$0			
832	Interest - Bonds	\$5,732,974	\$6,268,008	\$6,268,008	\$6,673,008	\$6,137,488	(\$130,520)	-2.1%	-2.1%	-8.0%
850	Indirect Cost - Fed Prog.	\$0	\$0	\$0	\$0	\$1,000	\$1,000			
880	Refunds - Prior Year Receipts	\$188,408	\$0	\$0	\$614		\$0			
890	Misc Expenditures	\$1,298	\$2,500	\$2,020	\$1,500	\$2,520	\$20	0.8%	92.6%	68.0%
<b>Total</b>	<b>Other Objects</b>	<b>\$6,383,861</b>	<b>\$6,791,976</b>	<b>\$6,800,931</b>	<b>\$7,220,122</b>	<b>\$6,738,075</b>	<b>(\$53,901)</b>	<b>-0.8%</b>	<b>-0.9%</b>	<b>-6.7%</b>
912	Bonds - Principal Payments	\$9,460,000	\$9,800,000	\$9,800,000	\$8,335,000	\$10,145,000	\$345,000	3.5%	3.5%	21.7%
930	Fund Transfers	\$1,938,062	\$1,890,000	\$1,895,985	\$1,920,000	\$1,940,000	\$50,000	2.6%	2.3%	1.0%
990	Misc Other Use of Funds	\$0	\$1,653,905	\$655,850		\$1,000,000	(\$653,905)		52.5%	
<b>Total</b>	<b>Other Financing Uses</b>	<b>\$11,398,062</b>	<b>\$13,343,905</b>	<b>\$12,351,835</b>	<b>\$10,255,000</b>	<b>\$13,085,000</b>	<b>(\$258,905)</b>	<b>-1.9%</b>	<b>5.9%</b>	<b>27.6%</b>
<b>Total</b>	<b>All Objects</b>	<b>\$185,267,252</b>	<b>\$193,770,793</b>	<b>\$194,632,933</b>	<b>\$188,509,718</b>	<b>\$199,278,168</b>	<b>\$5,507,376</b>	<b>2.8%</b>	<b>2.4%</b>	<b>5.7%</b>

## 2010-2011 Staffing Allocation

ADMINISTRATIVE STAFF	07-08	08-09	09-10	Actual 09 10	10-11	Change
Superintendent/Acting Asst.	1	1	1	1	1	0
Administrators/Supervisors	23	23	23	23	23	0
Principals	15	15	15	15	15	0
Asst. Principals	11	11	10	10	10	0
<b>Total Administrators:</b>	<b>50</b>	<b>50</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>0</b>

PROFESSIONAL STAFF	07-08	08-09	09-10	Actual 09 10	10-11	Change
District Coordinators	6.9	6.90	6.90	6.90	6.90	0.00
Administrative Assistant (Dean of Students)	2	2.00	1.00	1.00	1.00	0.00
Guidance	27.85	27.85	28.10	27.80	27.80	0.00
Psychologists	9.8	9.80	9.90	9.90	9.90	0.00
Social Worker	2.00	2.00	2.00	2.00	2.00	0.00
Nurse	13.8	13.60	13.60	13.80	13.80	0.00
Librarian	18.2	18.2	17.50	17.50	17.50	0.00
IST	9.5	9.5	9.5	9.5	9.50	0.00
ELL	4.4	4.60	4.60	4.60	4.60	0.00
Staff Development	2.00	2.00	2.00	2.00	2.00	0.00
Technology Coach (Sp.Ed. In 09-10 and 10-11)	1.00	1.00	1.00	1.00	1.00	0.00
CARES Coordinators	2.00	2.00	2.00	2.00	2.00	0.00
Elementary Classroom Teachers	238	238.00	228.50	229.00	229.50	0.50
Elementary Specialists (Incl. Reading Recovery)	59.4	57.40	55.90	55.30	56.00	0.70
Secondary Classroom Teachers	332.6	334.40	329.20	330.10	328.80	-1.30
Sloan Alternative School (Including Twilight School)	4.8	4.80	5.60	5.60	5.60	0.00
Gifted Education (Humanities)	19.9	19.60	19.10	18.60	18.60	0.00
Special Education (Including AS Transfer of Entity)	159.3	157.90	160.60	157.90	157.90	0.00
<b>Total Professional:</b>	<b>913.45</b>	<b>911.55</b>	<b>897.00</b>	<b>894.50</b>	<b>894.40</b>	<b>-0.10</b>

SUPPORT STAFF	07-08	08-09	09-10	Actual 09 10	10-11	Change
Teacher Assistant/Regular Education/Title III	3.80	3.80	3.70	4.18	3.70	-0.48
Teacher Assistant – Title I, Rdg Rec.	6.00	6.00	7.30	7.30	7.50	0.20
Teacher Assistant/Special Education (26 NEW AS TE)	212.70	215.70	212.80	208.20	208.20	0.00
Library Aide	17.60	17.60	15.20	15.20	15.20	0.00
Staff Nurse	8.00	8.00	7.00	8.00	8.00	0.00
Staff Nurse/Special Education	5.00	5.00	5.00	5.00	5.00	0.00
Clerical	40.25	40.40	35.00	37.58	37.58	0.00
Secretary (includes AS TE)	64.63	65.03	63.03	63.03	63.03	0.00
Technical/Technology Aides	14.60	14.60	12.80	12.80	12.80	0.00
Recess/Cafeteria/Hall Monitors	39.80	38.64	39.80	40.11	40.11	0.00
Security	6.60	6.60	6.60	6.60	6.60	0.00
Grounds	4.75	4.75	4.75	3.02	3.02	0.00
Central Warehouse/Mail Carrier/Shipper Receiver	3.00	3.00	4.00	3.73	3.73	0.00
Maintenance	33.00	33.00	33.00	33.00	33.00	0.00
Bus Monitors	14.40	17.50	16.35	16.97	16.97	0.00
Van Drivers(09-10 includes registration)	2.00	2.00	3.00	3.00	3.00	0.00
<b>Total Support:</b>	<b>476.13</b>	<b>481.62</b>	<b>469.33</b>	<b>467.72</b>	<b>467.44</b>	<b>-0.28</b>

	07-08	08-09	09-10	Actual 09 10	10-11	Change
<b>Total Staff in District:</b>	<b>1,439.58</b>	<b>1,443.17</b>	<b>1,415.33</b>	<b>1,411.22</b>	<b>1,410.84</b>	<b>-0.38</b>

# **SPECIAL REVENUE AND FUND BUDGETS**





**Athletic Fund  
Budget by Cost Center**

Func	Obj	Holland Middle		Newtown Middle		Richboro Middle		CRHS-North		CRHS-South		2009/10	2010/11
		2009/10	2010/11	2009/10	2010/11	2009/10	2010/11	2009/10	2010/11	2009/10	2010/11		
		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>Revenues</b>													
	Interest											2,000	500
	Admissions											90,000	90,000
	Student Fees (Pay to Play)												
	Other Fees											3,000	3,000
	Donations & Contributions												
<b>Total - Revenues</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,000	\$93,500
<b>Expenses</b>													
<b>3250 Student Athletics</b>													
	130 Salaries - Coaches	\$53,856	\$55,202	\$57,024	\$58,450	\$56,232	\$57,638	\$454,698	\$466,065	\$438,662	\$449,629	1,060,472	1,086,984
	190 Salaries - Event Officials	\$1,596	\$1,500	\$1,596	\$1,500	\$1,596	\$1,500	\$42,549	\$40,000	\$42,549	\$40,000	89,886	84,500
	220 Social Security	\$4,103	\$4,288	\$4,338	\$4,533	\$4,279	\$4,472	\$36,796	\$38,269	\$35,610	\$37,026	85,126	88,588
	230 Retirement	\$2,651	\$4,538	\$2,802	\$4,805	\$2,764	\$4,738	\$23,768	\$38,311	\$23,002	\$36,959	54,987	89,350
	340 Technical Services	\$7,000	\$7,000	\$ 9,000	\$ 8,000	\$ 7,000	\$ 7,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	103,000	122,000
	415 Laundry & Linen											0	0
	430 Repairs & Maintenance	\$7,000	\$7,000	\$ 8,000	\$ 8,000	\$ 7,000	\$ 9,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 42,000	82,000	96,000
	440 Rentals									\$ 1,500	\$ 2,500	1,500	2,500
	510 Student Transportation	\$3,000	\$5,800	\$ 4,400	\$ 6,500	\$ 3,000	\$ 5,000	\$ 70,000	\$ 62,000	\$ 70,000	\$ 62,000	150,400	141,300
	550 Printing									\$ -	\$ -	0	0
	580 Travel							\$ 20,000	\$ 25,000	\$ 15,000	\$ 20,000	35,000	45,000
	610 General Supplies	\$ 2,300	\$ 9,985	\$ 7,800	\$ 10,000	\$ 2,950	\$ 13,500	\$ 55,000	\$ 65,000	\$ 65,000	\$ 62,000	133,050	160,485
	618 Software	\$ 500	\$ 600			\$ 500	\$ 500	\$ 500		\$ 750	\$ 600	2,250	1,700
	640 Books	\$ 125	\$ 300					\$ 500	\$ 500	\$ -	\$ 200	625	1,000
	648 Videos & Software									\$ -	\$ 300	0	300
	750 Equipment - New		\$3,315					\$ 29,000	\$ 25,000	\$ -	\$ 12,000	29,000	40,315
	760 Equipment - Replacement	\$1,500	\$0		\$ 2,000	\$ 1,000				\$ -	\$ 1,000	2,500	3,000
	810 Dues & Fees	\$2,500	\$5,000	\$ 1,200	\$ 1,500	\$ 1,000	\$ 1,000	\$ 30,000	\$ 30,000	\$ 20,000	\$ 30,000	54,700	67,500
	890 Miscellaneous							\$ -	\$ -	\$ -	\$ -	0	0
<b>Total Student Athletics</b>		\$86,131	\$104,528	\$96,160	\$105,288	\$87,321	\$104,348	\$822,811	\$870,145	\$792,073	\$846,214	\$1,884,496	\$2,030,522
													7.75%
<b>Excess Revenues (under) Expenditures</b>													(\$1,937,022)
<b>Transfers from General Fund</b>													\$1,940,000

# EXPENDITURE DETAIL



**GENERAL (OPERATING) FUND**  
**Detail Expenditure Budget by Function and Object**  
**INSTRUCTION - 1000 SERIES**

<u>ACCOUNT</u>	<u>BUDGET</u> <u>2009-10</u>	<u>BUDGET</u> <u>2010-11</u>	<u>PERCENT</u> <u>CHANGE</u>
1100 Regular Programs	\$82,304,356	\$84,492,698	2.7%
1200 Special Education Programs	38,369,935	40,455,860	5.4%
1300 Vocational Education Programs	1,587,888	1,666,005	4.9%
1400 Other Instructional Programs	<u>1,455,366</u>	<u>1,520,531</u>	<u>4.5%</u>
<b>TOTAL INSTRUCTION</b>	<b><u>\$123,717,545</u></b>	<b><u>\$128,135,094</u></b>	<b><u>3.6%</u></b>

INSTRUCTION: The activities dealing directly with the interaction between teachers and students and related costs which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type which assist in the instructional process.

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

1100 **REGULAR PROGRAMS:** Elementary and Secondary programs include activities designed to provide students (K thru 12) with the learning experiences to prepare them for higher education, to be productive and contributing citizens, in their career pursuits, as family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical mental, social and/or emotional handicaps.

100 **Salaries:** The funds budgeted here are for elementary classroom teachers, elementary specialists, instructional support teachers, secondary teachers, teacher aides, and clerical aides along with monitors. Also included are the budgeted salaries for teachers on sabbatical leaves and their replacements, as well as projected costs of contractual certified credit valuations. Salaries for substitute teachers and are included here. All salaries are based on the existing Collective Bargaining Agreement.

<u>ITEMS</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Elementary Classroom Teachers	228.5	\$21,762,037
Elementary Specialists	53.6	5,271,861
Instructional Support Teachers	9.5	986,886
Secondary Teachers	328.8	30,328,681
ELL Program	4.6	472,012
Teacher Assistant	3.7	96,791
Clerical Aides	36.8	779,355
Substitute Teachers (Includes Permanent Subs)		723,900
Clerical Substitutes		72,000
Monitors (Hall, Recess, Cafeteria)	40.1	681,212
Sick Bank		125,000
Retirement/Cross Movement		750,000
Less: Retirements (37)		(1,900,505)
<b>TOTAL</b>	<b>705.6</b>	<b>\$60,149,230</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
INSTRUCTION - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

- 200 Fringe Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs in accordance with the Collective Bargaining Agreement.

<u>ITEM</u>	<u>AMOUNT</u>
Group Health Insurance	\$ 10,494,836
Dental Insurance	908,468
Insurance Waive-Out	200,000
Life Insurance	56,552
Disability Insurance	24,188
Social Security	4,552,374
Retirement Contribution	4,948,489
Workers' Compensation	312,588
Section 125 Plan Costs	107,750
Unemployment Payouts	<u>50,000</u>
<b>TOTAL</b>	<b>\$ 21,655,245</b>

- 300 Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge including expenditures incurred for on-line services and network support.

Technical Service-Technology	<u>\$ 600</u>
<b>TOTAL</b>	<b>\$ 600</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
INSTRUCTION - 1000 SERIES**

**400 Purchased Property Services:** Those services provided by an outside agency, firm, or individual to operate, repair, maintain, and rent property owned and/or used in the regular instruction program, including the leasing of copiers.

<u>COST CENTER</u>	<u>TECHNOLOGY REPAIRS</u>	<u>REPAIRS</u>	<u>COPIER COSTS</u>
Churchville Elementary	\$ 700	\$ 500	\$20,920
Goodnoe Elementary	700	500	24,020
Hillcrest Elementary	700	-0-	14,500
Holland Elementary	700	-0-	11,900
Newtown Elementary	700	950	19,720
Richboro Elementary	700	500	17,490
Rolling Hills Elementary	700	850	20,060
Sol Feinstone Elementary	700	1,500	27,560
Welch Elementary	700	-0-	16,970
Wrightstown Elementary	700	200	5,520
Holland Middle	700	2,000	29,720
Newtown Middle	700	3,600	31,420
Richboro Middle	700	750	17,160
CRHS North	700	22,702	104,670
CRHS South	700	15,800	100,260
District			
<b>TOTALS</b>	<b>\$10,500</b>	<b>\$49,852</b>	<b>\$461,890</b>

**GRAND TOTAL      \$522,242**

**500 Other Purchased Services:** Includes the cost of printing and binding, teacher travel, and tuition for Council Rock students attending charter schools.

<u>ITEM</u>	<u>AMOUNT</u>
Charter School Tuition	\$ 436,000
Teacher Travel	<u>4,750</u>
<b>TOTAL</b>	<b>\$ 440,750</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
INSTRUCTION - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

**600 Supplies:** Amounts budgeted for material items of an expendable nature that are consumed, worn out, or deteriorated in use. This includes textbooks, workbooks, supplies, and all other educational materials used in the classroom.

<u>COST CENTER</u>	<u>GENERAL SUPPLIES</u>	<u>TEXTBOOKS</u>	<u>EDUCATIONAL SOFTWARE</u>
Churchville Elementary	\$40,518	\$13,000	\$4,500
Goodnoe Elementary	24,258	11,175	14,325
Hillcrest Elementary	36,413	8,358	4,258
Holland Elementary	23,200	14,000	1,000
Newtown Elementary	49,140	3,900	1,400
Richboro Elementary	21,970	10,400	3,100
Rolling Hills Elementary	21,413	7,850	2,500
Sol Feinstone Elementary	62,658	16,500	1,800
Welch Elementary	37,443	19,500	1,225
Wrightstown Elementary	17,625	7,220	2,200
Holland Middle	59,908	3,131	3,600
Newtown Middle	54,239	11,700	5,300
Richboro Middle	29,555	4,800	3,000
CRHS North	114,615	35,378	11,292
CRHS South	118,500	47,800	9,400
ELL	500	350	-0-
Curriculum Initiatives	61,224	340,842	78,452
District	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>TOTALS</b>	<b>\$773,179</b>	<b>\$555,904</b>	<b>\$147,352</b>
<b>GRAND TOTAL</b>		<b>\$1,476,435</b>	

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

**700 Property:** New Equipment, whether additional or replacement, which is purchased for the instructional programs in the schools such as science, physical education, industrial arts, musical instruments, and classroom furniture.

<u>COST CENTER</u>	<u>EQUIPMENT</u>	<u>COMPUTER EQUIPMENT</u>
Churchville Elementary	\$ 2,000	\$ 11,000
Goodnoe Elementary	1,000	18,000
Hillcrest Elementary	1,120	6,500
Holland Elementary	1,000	2,500
Newtown Elementary	9,600	6,000
Richboro Elementary	2,000	-0-
Rolling Hills Elementary	2,300	1,500
Sol Feinstone Elementary	4,000	2,000
Welch Elementary	-0-	16,800
Wrightstown Elementary	6,000	2,000
Holland Middle	21,002	-0-
Newtown Middle	6,500	6,493
Richboro Middle	12,100	14,700
CRHS North	7,400	12,000
CRHS South	28,900	-0-
Curriculum Initiatives	8,650	30,825
District Technology	-0-	-0-
<b>Subtotal</b>	<b>\$113,572</b>	<b>\$130,318</b>
 <b>GRAND TOTAL</b>	 <b>\$243,890</b>	



**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

**800 Other Objects:** Expenditures or assessments for membership in professional organizations or associations and registrations for inter-scholastic academic competitions, as well as miscellaneous expenditures not covered in other objects.

<u><b>COST ALLOCATION CENTER</b></u>	<u><b>DUES &amp; FEES</b></u>
Churchville Elementary	\$ 400
Goodnoe Elementary	-0-
Hillcrest Elementary	338
Holland Elementary	1,500
Newtown Elementary	268
Richboro Elementary	300
Rolling Hills Elementary	180
Sol Feinstone Elementary	500
Welch Elementary	300
Wrightstown Elementary	220
Holland Middle	300
Newtown Middle	-0-
Richboro Middle	-0-
CRHS North	-0-
CRHS South	-0-
Curriculum Initiatives	<u>-0-</u>
<b>TOTAL</b>	<b>\$4,306</b>

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

1200 **SPECIAL EDUCATION PROGRAMS:** Activities designed primarily for students having special needs. These special programs include services for the gifted, learning disabled and physically handicapped students.

100 **Salaries:** The activities of Special Education are formulated by the Director of Special Services and implemented by supervisors, classroom teachers, and supplemented with secretaries, and classroom aides. The Life Skills Support area includes salaries required to operate classes for exceptional students where the class is focused primarily on the needs of the students for independent living. Emotional Support classes are designed to help students learn emotional control and social adaptability. They may then improve their self-concepts, their attitudes toward learning, and their academic skills. The Learning Support team focuses on those exceptional students whose primary identified need is academic learning. The elementary learning disabilities program is designed to remediate the student's learning weaknesses by providing direct instruction in specific areas. As students progress through the upper elementary grades and secondary grades the emphasis begins to shift toward more compensatory techniques, i.e. instruction is geared for students to use their strengths and circumvent their weaknesses. The Gifted Support Program is for classes operated for exceptional students identified as mentally gifted/academically talented. Students experience a program which enables them to explore and expand their educational interests.

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
INSTRUCTION - 1000 SERIES**

1200 **SPECIAL EDUCATION PROGRAMS - continued**

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Director of Special Services	.5	\$ 71,762
Supervisors (1 Paid from ARRA Funds)	7.0	818,387
Secretarial/Clerical	5.5	241,628
Special Ed. Bus Monitors	17.0	342,944
Life Skills Program		
Teachers	5.0	418,720
Aides	13.0	374,908
Multi-Handicapped Program		
Teachers	2.0	181,264
Aides	8.0	122,982
Autistic Support Program		
Teachers	18.0	1,462,363
Aides	50.5	1,239,076
Emotional Support Program		
Teachers-Elementary	3.5	299,554
- Secondary	5.0	482,576
Aides - Elementary	8.0	185,805
- Secondary	5.0	140,801
Learning Support		
Teachers- Elementary	71.0	6,452,112
- Secondary	52.9	4,980,436
Aides - Elementary	75.5	1,865,393
- Secondary	48.2	1,179,448
Gifted Support		
Teachers- Elementary	10.2	1,074,721
- Secondary	8.4	996,803
Teacher Aides-ARRA	2.5	60,159
ACCESS Specialist	1.0	47,769
ESY- Teacher-IDEA Funds		241,000
ESY-Teacher's Aides - IDEA Funds		190,000
Technology Integration Specialist	1.0	86,044
Substitute Teachers		120,460
Substitute Aides		<u>122,000</u>
<b>TOTALS</b>	<b>418.7</b>	<b>\$23,799,115</b>

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**INSTRUCTION - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS - continued**

**200 Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, and workers' compensation for the staff working in these programs.

<u>ITEM</u>	<u>AMOUNT</u>
Group Health Insurance	\$ 4,334,208
Dental Insurance	362,600
Life Insurance	22,572
Disability Insurance	9,654
Social Security	1,799,490
Retirement Contribution	1,956,288
Workers' Compensation	110,375
<b>TOTAL</b>	<b>\$ 8,595,187</b>

**300 Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge, including curriculum improvement services, counseling and guidance services and contracted instructional services. Money is budgeted here for contracted special education services provided by Bucks County Intermediate Unit.

<u>ITEM</u>	<u>AMOUNT</u>
Classroom/Program Services from I.U. #22	\$3,900,000
OT/PT/Social Work/Behavioral Specialist From I.U. #22 (IDEA)	959,000
Early Intervention Services from I.U. #22	175,000
ESY Services from I.U. #22 (IDEA)	85,000
ABA Home Therapy Services (Access)	60,000
Emotional Support Counseling (Access)	20,000
Technical Services-Smartboard/Training (ARRA)	78,200
Compensatory Education	10,000
IEP Related Contract Services (IDEA)	261,600
Fuller/Cog AT Scoring Fee Including Profile And Labels	8,500
Kids on the Block Services	1,500
Emotional Support Programs (Ropes Course, Team Building Activities)	2,500
Gifted Support Program (Speakers, Archeology Program)	4,550
Scan/Microfilm Special Education Records	2,000
<b>TOTAL</b>	<b>\$5,567,850</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
INSTRUCTION - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS - continued**

**400 Purchased Property Services:** Those services provided by outside agencies, firms, or individuals to operate, repair, or maintain equipment owned or rented by the School District.

<u>ITEM</u>	<u>AMOUNT</u>
Rentals	\$ 1,500
Repairs and Maintenance	\$ 4,800
Technology Repair	\$ <u>1,500</u>
<b>TOTAL</b>	<b>\$ 7,800</b>

**500 Other Purchased Services:** Including the cost of transporting special education students to programs such as Adaptive Swimming, and teacher travel. Also included, is tuition paid to other public schools within the Commonwealth of Pennsylvania for special education services rendered to students residing in the district. In addition, monies are budgeted for the placement of at-risk students into approved private and alternate schools.

<u>ITEM</u>	<u>AMOUNT</u>
Tuition to Other Public Schools	\$ 30,000
Tuition to Private Schools	1,209,000
Approved Private Schools, PRRI	385,000
Tuition to Non-Public Schools for ESY (IDEA)	205,000
Program Transportation	40,000
Postage	4,000
Printing of Mandated Notices and Parent's Rights Communications	1,500
I.U. #22 Fair Share Program	37,500
Travel	<u>10,300</u>
<b>TOTAL</b>	<b>\$ 1,922,300</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
INSTRUCTION - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS – continued**

**600 Supplies:** These supplies include textbooks, workbooks, and general supplies.

<u>ITEM</u>	<u>AMOUNT</u>
District Supplies	\$ 15,000
Life Skills Supplies	7,575
Multi-Handicapped Program	8,110
Emotional Support Supplies	3,855
Autistic Support Supplies	12,350
Learning Support Supplies	29,863
Gifted Support Supplies	6,000
Other Special Education Supplies	<u>5,500</u>
<b>Subtotal</b>	<b>\$88,253</b>
Meals & Refreshments	\$ <u>1,000</u>
<b>Subtotal</b>	<b>\$ 1,000</b>
District Books & Periodicals	\$ 30,875
Life Skills Books & Periodicals	2,800
Multi-Handicapped Books & Periodicals	400
Emotional Support Books & Periodicals	2,635
Learning Support Books & Periodicals	30,522
Autistic Support Books & Periodicals	6,900
Gifted Support Books & Periodicals	21,013
Other Special Education Books & Periodicals (Includes ARRA Stimulus)	<u>7,400</u>
<b>Subtotal</b>	<b>\$102,545</b>
Educational Software (IDEA, ACCESS, ARRA Stimulus)	\$157,546
<b>Subtotal</b>	<b><u>\$157,546</u></b>
<b>TOTAL</b>	<b>\$349,344</b>

**700 Property:** Expenditures for the acquisition of computers and other equipment, whether new or replacement, for use in the Special Education programs. Sound Field Systems are purchased from this account.

Equipment-ACCESS Funds	\$ 40,000
Equipment – IDEA Funds Equipment	5,300
Equipment – ARRA Funds	106,900
Equipment – Various Schools	<u>5,174</u>
<b>TOTAL</b>	<b>\$157,374</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS – continued**

**800 Other Objects:** Money budgeted for dues and fees in professional organizations and registration for in-service programs.

District	\$12,500
Life Skills	750
Multi-Handicapped	2,000
Emotional Support	4,100
Autistic Support	2,000
Learning Support	34,390
Gifted Support	<u>1,150</u>

**TOTAL \$56,890**

**1300 OTHER PURCHASED SERVICES:** Tuition is paid for services rendered by our area vocational technical school and includes tuition, transportation, authority rentals, capital outlay and all other payments regardless of purpose. The total Middle Bucks Institute of Technology's proposed 2008-09 school budget is shared by the four participating school districts. Council Rock School District's share of the total MBIT Budget is determined by enrollment percentage.

**500 Other Purchased Services**

MBIT Operating Cost	\$1,195,962
Share of MBIT Debt Service	<u>470,043</u>

**TOTAL \$ 1,666,005**

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

1400 **OTHER INSTRUCTIONAL PROGRAMS:** Elementary and secondary programs include those activities that provide students (grades K thru 12) with learning experiences not included in the regular, special education, or vocational education programs. This includes the Homebound Instruction Program, and Federal Instructional Programs.

100 **Salaries:** Money budgeted for Homebound Instruction Program for those students unable to attend regular classes.

<u>ITEM</u>	<u>FTE</u>	<u>AMOUNT</u>
Homebound Instruction		\$ 60,000
Alternative School-Teacher	4.8	421,397
Twilight Program – Director	.8	83,257
Twilight Program – Core Curriculum		21,340
Summer School		30,000
Title II – Teacher (CSRI)	1.0	60,857
Accountability Grant- Teacher*	2.4	232,723
Title I – Aide	<u>6.5</u>	<u>155,519</u>
<b>TOTAL</b>	<b>15.5</b>	<b>\$1,065,093</b>

\* Accountability Grant includes Reading Recovery Teacher.

200 **Fringe Benefits:** Money budgeted for the School District's contribution to the Social Security Fund and Worker's Compensation on the above salaries.

<u>ITEM</u>	<u>AMOUNT</u>
Group Health Insurance	\$ 192,140
Dental Insurance	16,074
Life Insurance	1,001
Disability Insurance	428
Social Security	80,542
Retirement Contribution	87,551
Workers Compensation	<u>4,893</u>
<b>TOTAL</b>	<b>\$382,629</b>

300 **Professional Services:** Services provided by an independent contractor.

Other Instr. Programs -Accountability Grant	\$ 3,500
Other Instr. Programs – Title I	28,000
Alternative School-Special Equestrians	<u>3,459</u>
<b>TOTAL</b>	<b>\$ 34,959</b>



**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**INSTRUCTION - 1000 SERIES**

**1400 OTHER INSTRUCTIONAL PROGRAMS - continued**

**400 Purchased Property Services:** Services provided to operate, maintain, or repair equipment owned or rented by the School District.

Alternative School

Copier Lease/Maintenance	690
<b>TOTAL</b>	<b>\$ 690</b>

**500 Other Purchased Services:**

Summer School – Printing	\$ 2,000
Federal Programs – Travel	1,500
Homebound – Travel	3,000
Alternative School – Travel	800
<b>TOTAL</b>	<b>\$ 7,300</b>

**600 Supplies:** These supplies include textbooks, workbooks, and general supplies.

	<u>SUPPLIES</u>	<u>TEXTBOOKS</u>	<u>EDUCATIONAL SOFTWARE</u>	<u>MEALS/ REFRESHMENTS</u>
Summer School	\$ 2,000	\$ 1,000	\$ -0-	\$ -0-
Alternative School	7,910	2,660	640	-0-
Federal Programs	<u>3,500</u>	<u>3,000</u>	<u>-0-</u>	<u>500</u>
<b>Subtotal</b>	<b>\$13,410</b>	<b>\$ 6,660</b>	<b>\$ 640</b>	<b>\$ 500</b>
<b>TOTAL</b>		<b>\$21,210</b>		

**700 Property:** Money budgeted for equipment.

**EQUIPMENT**

Alternative School	\$ 6,650
Federal Programs	-0-
<b>TOTAL</b>	<b>\$ 6,650</b>

**800 Other Objects:** Money budgeted for dues and fees in professional organizations or associations.

Alternative School	\$ -0-
Federal Programs	<u>2,000</u>
<b>TOTAL</b>	<b>\$ 2,000</b>

## GENERAL (OPERATING) FUND

### Detail Expenditure Budget by Function and Object

#### SUPPORT SERVICES - 2000 SERIES

<u>ACCOUNT</u>	<u>BUDGET 2009-2010</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
2100 Pupil Services	\$5,790,796	6,267,553	8.2%
2200 Instruction Staff Services	5,955,959	6,097,379	2.4%
2300 Administration Services	7,871,825	8,036,889	2.1%
2400 Pupil Health Services	2,251,751	2,413,660	7.2%
2500 Business Services	1,293,679	1,366,218	5.6%
2600 Plant Operation & Maintenance	12,141,634	12,379,677	2.0%
2700 Transportation Services	10,192,803	9,880,250	(3.1%)
2800 Central Support Services	3,813,687	4,298,158	12.7%
2900 Other Support Services	<u>93,000</u>	<u>90,000</u>	<u>(3.2%)</u>
<b>TOTAL SUPPORT SERVICES</b>	<b><u>\$49,405,134</u></b>	<b><u>\$50,829,784</u></b>	<b><u>2.9%</u></b>

SUPPORT SERVICES: Those services which provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction community services and enterprise programs rather than as entities within themselves.

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**SUPPORT SERVICES - 2000 SERIES**

**2100 PUPIL SERVICES:** Activities designed to assess and improve the well-being of students, to supplement the teaching process, and meet the provisions of Article XII of the Public School Code of 1949, as amended. Included are activities designed to provide program coordination, consultation and services to the pupil personnel staff of the district.

**100 Salaries:** Guidance counselors work with students and parents, and provide consultation to other staff members on learning problems, evaluate the abilities of students, assist students as they make their own educational and career plans and choices, assist students in personal and social development, provide referral assistance, and work with other staff members in planning and conducting guidance programs for students. Home and school visitations are done to provide prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws. Psychologists administer psychological tests, and gather and interpret information about student behavior. They work with other staff members in planning school programs to meet the special needs of students as indicated by tests and behavioral evaluation, and plan and manage a program of psychological services for students, staff and parents.

<u>ITEMS</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Director of Special Services	.5	\$ 71,761
Guidance Counselors		
Elementary	5.0	397,732
Secondary	22.8	2,158,090
Psychologist	9.9	960,723
Social Worker	2.0	162,681
Summer per diem:		
Guidance		60,000
Psychologist		30,000
Substitutes/Overtime		3,000
Federal Drug Free Program		-0-
C.A.R.E.S. Coordinators	2.0	180,409
Career Ed. Coordinators	1.2	111,279
Secretary/Clerical		
Special Services	.5	24,177
Guidance	5.0	216,298
Career Ed.		
Attendance	1.0	54,504
Psychologist	<u>1.0</u>	<u>40,218</u>
<b>TOTAL</b>	<b>50.9</b>	<b>\$4,470,872</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**SUPPORT SERVICES - 2000 SERIES**

**2100 PUPIL SERVICES – continued**

**200 Fringe Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation, and workers' compensation.

Group Health Insurance	\$806,535
Dental Insurance	67,475
Life Insurance	4,200
Disability Insurance	1,797
Social Security	342,177
Retirement Contributions	371,901
Workers' Compensation	<u>20,539</u>
<b>TOTAL</b>	<b>\$1,614,624</b>

**300 Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services. The money budgeted in this area is to provide for testing and counseling services to be used in the evaluation process and development of the student database.

<u>ITEMS</u>	<u>AMOUNT</u>
Microfilming Student Records	\$ 800
Bucks County Council on Alcohol & Drug Dependency (Drug Free Schools Grant)	50,700
Psychological Services	<u>16,500</u>
<b>TOTAL</b>	<b>\$68,000</b>

**400 Purchased Property Services:** Rental, Repair and maintenance services for equipment.

**TOTAL** **\$ -0-**

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**SUPPORT SERVICES - 2000 SERIES**

**2100 PUPIL SERVICES - continued**

**500 Other Purchased Services:** Modem costs for attendance reporting and to provide for expenses incurred by staff members traveling on school district business. This includes travel by the district's guidance counselors, Director of Special Services and psychologists.

Postage	
Pupil Services	\$ 250
Guidance	\$ 2,000
<b>Subtotal</b>	<b>\$ 2,250</b>

Printing	
Guidance	\$ 3,000
<b>Subtotal</b>	<b>\$ 3,000</b>

Travel	
Pupil Services	\$ 1,000
Psychological Services	250
Attendance	350
Career Education	700
<b>Subtotal</b>	<b>\$ 2,300</b>

<b>GRAND TOTAL</b>	<b>\$ 7,550</b>
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**600 Supplies:** All items of expendable nature, which are, purchased for use in the guidance, psychological, attendance, and pupil services functions of the district.

<u>ITEM</u>	<u>AMOUNT</u>
Supplies	
Pupil Services	\$ -0-
Guidance	6,297
Psychologists	22,402
Career Education Program	2,670
<b>Subtotal</b>	<b>\$ 31,369</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**SUPPORT SERVICES - 2000 SERIES**

600	<b>Supplies:</b> continued	
	Software	
	Psychologists	\$ <u>1,040</u>
	<b>Subtotal</b>	<b>\$ 1,040</b>
	Books & Periodicals/Educational Software	
	Supervision – Pupil Services	\$ 1,000
	Guidance	15,300
	Career Education	730
	Psychologists	<u>800</u>
	<b>Subtotal</b>	<b>\$ <u>17,830</u></b>
	<b>TOTAL</b>	<b>\$ 50,239</b>
700	<b>Property:</b>	
	Supervision - Pupil Services	\$ <u>500</u>
	<b>TOTAL</b>	<b>\$ 500</b>
800	<b>Other Objects:</b> Money budgeted for dues, fees and memberships in professional organizations or associations as well as registrations for conferences.	
	Guidance	\$ 1,800
	Pupil Services	250
	Attendance	<u>250</u>
	<b>TOTAL</b>	<b>\$ 2,300</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

2200 **INSTRUCTIONAL STAFF SERVICES:** Those activities associated with assisting, supporting, advising and directing the instructional staff in improving the content and process of providing learning experiences for students. These activities include audio-visual/multi-media services, library operations and curriculum coordination and development.

100 **Salaries:** Instructional staff support services are designed to provide specialized curriculum assistance to teachers and/or the district in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students. Librarians are involved in such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed material. They also plan the use of the library by students, teachers and other members of the instructional staff, guiding individuals in their use of library books and materials. Secretaries are employed in this area to assist the librarians. All curriculum coordinators and building coordinators are located within this function. This function also includes the Director of Elementary Education & Curriculum and the Director of Secondary Education.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Library Services		
Library Coordinator	.5	\$ 52,036
Library Coordinator Stipend/Extra Days (5)		6,866
Librarians	17.5	1,637,732
Library Aides	15.2	379,254
Library Aides – Night	.4	8,908
Library Substitutes		35,000
Summer Hours Library Aides		<u>2,312</u>
<b>Subtotal</b>	<b>33.6</b>	<b>\$2,122,108</b>
Curriculum Services		
Director of Elementary Education & Curriculum	1.0	\$ 141,622
Director of Secondary Education	1.0	143,633
Secretary	1.0	49,574
Curriculum Coordinators	5.7	579,940
Stipend		58,282
Extra Days (56)		33,894
Building Coordinators		307,306
Curriculum Development		<u>45,047</u>
<b>Subtotal</b>	<b>8.7</b>	<b>\$1,359,298</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

2200 INSTRUCTIONAL STAFF SERVICES: continued

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Professional Development		
Staff Development Coordinator	1.0	\$ 103,344
Technology Staff Trainer	2.0	223,986
Secretary	1.0	45,672
Professional Development Subs		140,868
Curriculum Development/Workshop		29,926
Facilitation Compensation		
Accountability Grant	<u>1.0</u>	<u>20,344</u>
 <b>Subtotal</b>	 <b><u>5.0</u></b>	 <b>\$ <u>564,140</u></b>
 <b>TOTAL</b>	 <b>47.3</b>	 <b>\$4,045,546</b>

200 **Fringe benefits:** Money budgeted for the school district's contribution to the Public School Employee's Retirement Fund and Social Security Fund on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation and workers' compensation insurance for the staff working in these programs.

Group Health Insurance	\$ 729,806
Dental Insurance	61,056
Life Insurance	3,801
Disability Insurance	1,626
Social Security	305,924
Retirement Contributions	332,544
Workers' Compensation	<u>18,586</u>
 <b>TOTAL</b>	 <b>\$ 1,453,343</b>

300 **Professional Services:** Those services provided by independent persons or Firms with specialized skills or knowledge including various on-line services.

Library Services	\$ 7,442
Curriculum Services	4,000
Staff Development Services	<u>16,723</u>
 <b>TOTAL</b>	 <b>\$ 28,165</b>



**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**SUPPORT SERVICES - 2000 SERIES**

**INSTRUCTIONAL STAFF SERVICES – continued**

400 **Purchased Property Services:** Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment used in audio-visual, library, and curriculum and staff development services.

Library/Audio Visual Equipment Repairs	\$ 7,215
Library Computer/Technology Repairs	4,500
Curriculum Services Repairs	600
Curriculum Services/Technology Repairs	<u>250</u>
<b>TOTAL</b>	<b>\$ 12,565</b>

500 **Other Purchased Services:** Money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses incurred by staff members to attend seminars and in-service activities.

Printing	
Curriculum Services	14,041
Staff Development	<u>-0-</u>
<b>Subtotal</b>	<b>\$ 14,041</b>
Travel	
Library Services	\$ 750
Curriculum Services	9,350
Professional Development Services	<u>11,387</u>
<b>Subtotal</b>	<b>\$ 21,487</b>
Instructional Materials/Research (B.C.I.U #22)	<u>\$68,000</u>
<b>Subtotal</b>	<b>\$ <u>68,000</u></b>
<b>TOTAL</b>	<b>\$ 103,528</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**INSTRUCTIONAL STAFF SERVICES: continued**

600 **Supplies:** All items of an expendable nature which are purchased for use in the curriculum development offices, the school libraries, and audio-visual services. This includes paper, pencils, books, periodicals, audio-visual supplies, etc.

Supplies	
Library Services	\$ 32,065
Curriculum Services	9,980
Professional Development Services	15,493
Other Instructional Staff Services	<u>-0-</u>
Subtotal	\$ 57,538
Administrative Software	
Library Services	\$ -0-
Professional Development Services	<u>500</u>
Subtotal	\$ 500
Refreshments	
Curriculum Services	\$ -0-
Staff Development	<u>-0-</u>
Subtotal	\$ -0-
Books & Periodicals	
Library Services (Various Schools)	\$ 98,536
Curriculum Services	4,956
Professional Development Services	<u>22,263</u>
Subtotal	\$ 125,755
Educational Software & Videos	
Library Services --Online Services	\$ 141,718
Curriculum Services	8,485
Professional Development Services	<u>19,632</u>
Subtotal	\$ <u>169,835</u>
TOTAL	\$ 353,628

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**INSTRUCTIONAL STAFF SERVICES: continued**

**700 Property:** Money budgeted for equipment which is purchased for use as an aid to the teaching-learning process and in the curriculum development process.

<u>ITEM</u>	<u>AMOUNT</u>
Library Services - Equipment (Various Schools)	\$ 18,350
Curriculum Coordinator-Equipment	1,700
Staff Development	<u>4,575</u>
<b>TOTAL</b>	<b>\$ 24,625</b>

**800 Other Objects:** Money budgeted for dues, fees and memberships in professional organizations or associations as well registrations for conferences and workshops.

Dues & Fees

Library Services	\$ 600
Curriculum Coordinators	9,340
Professional Development Services	<u>66,040</u>
<b>TOTAL</b>	<b>\$ 75,980</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**SUPPORT SERVICES - 2000 SERIES**

2300 **ADMINISTRATION:** Those activities concerned with recommending new policies, administering existing policies, and the developing and implementing of procedures in connection with the operation of the school district. It also includes the services of those professional, independent, and separate agencies or individuals that are elected, appointed, or retained to assist in the administration including the Board Treasurer, attorneys, accounting services, tax collectors and tax collection agencies.

100 **Salaries:** Administrative Support includes the Superintendent of Schools. School principals and assistants are needed to direct and manage the operation of the 15 district schools, requiring also the evaluation of the staff members of the school assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the district. Also included are salaries for overtime, secretarial substitutes and monies for the former superintendent.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Superintendent of Schools	1.0	\$ 182,700
Elementary Principals	10.0	1,207,781
Secondary Principals	15.0	1,870,419
Dean of Students – CRHS North, CRHS South	1.0	86,707
Central Office Secretaries/Receptionist	3.0	150,586
Building Secretaries	28.8	1,255,807
Secretarial Substitutes		
Building Secretarial Substitutes		74,000
Central Office Substitutes		5,000
Board Secretary/Treasurer (\$2,500 each)	_____	<u>5,000</u>
<b>TOTAL</b>	<b>58.8</b>	<b>\$4,838,000</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

- 200 Fringe benefits:** Money budgeted for the school district's contribution to the Public School Employee's Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation and workers' compensation insurance for the staff working in these programs.

Group Health Insurance	\$ 878,305
Dental Insurance	73,479
Life Insurance	4,574
Disability Insurance	1,956
Social Security	368,172
Retirement Contributions	397,683
Workers' Compensation	22,367
<b>TOTAL</b>	<b>\$1,746,536</b>

- 300 Professional Services:** Those services provided by outside agencies, independent persons, or firms with specialized knowledge or skills. The money budgeted in this account will provide for contracted legal, tax collection, public relations and administrative services, including broadcasting of board meetings.

<u>ITEM</u>	<u>AMOUNT</u>
Legal Services-General	\$ 200,000
Legal Services-Special Services	170,000
Local Tax Collectors Compensation	170,000
Auditing Services	26,750
Office of the Superintendent	500
Taping of Graduations/Awards Nights	10,000
Board Services	2,000

**TOTAL      \$ 579,250**

- 400 Purchased Property Services:** Those services provided by an outside agency, firm or individual to operate, repair, or maintain equipment owned or rented by the school district.

Repairs-Administration	
General Repairs	\$ 950
Technology Repairs	500
Leases of Equipment	
Copiers-Central Administration	22,320
Copiers-Schools Administration	49,700
Postage Meter-Central Administration	8,000
Schools	6,200
<b>TOTAL</b>	<b>\$ 87,670</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**500 Other Purchased Services:** Money budgeted to provide transportation (both in and out of the district) meals, lodging, and associated expenses incurred by staff members traveling on school district business. Also included in this account is the money budgeted to provide bonds for elected and appointed officials, advertising of school board information, and printing of school information.

Postage	
Principal's Offices/Superintendent's Office	\$ <u>59,450</u>
<b><u>Subtotal</u></b>	<b>\$ 59,450</b>
Printing	
Board Services	\$ 1,750
Principal's Offices	41,375
Graduation	<u>9,000</u>
<b>Subtotal</b>	<b>\$ 52,125</b>
Travel	
Superintendent's Office	\$ 2,000
Principal's Office	<u>8,930</u>
<b>Subtotal</b>	<b>\$ 10,930</b>
PSBA Membership	\$ 18,000
Tax Collector Bond	-0-
Insurance - Bonding	<u>500</u>
<b>Subtotal</b>	<b>\$ <u>18,500</u></b>
<b>TOTAL</b>	<b>\$ 141,005</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

600 **Supplies:** All items of an expendable nature which are purchased for use in the administering of the school district's operation. These supplies include general supplies (such as paper and pencils), books and periodicals, and tax collection supplies. Listed below are the offices requesting these supplies.

<u>GENERAL SUPPLIES</u>	<u>AMOUNT</u>
Tax Collection	\$ 62,000
School Board	1,000
Central Office	9,700
Elementary Schools	25,467
Middle Schools	7,200
Secondary Schools	18,260
Technology	3,000
Graduation	20,000
<b>Subtotal</b>	<b>\$ 146,627</b>

<u>MEAL &amp; REFRESHMENTS</u>	
Central Office	\$ 3,200
Elementary	3,400
Secondary	14,100
<b>Subtotal</b>	<b>\$ 20,700</b>

<u>BOOKS and PERIODICALS</u>	
Central Office/Board Services	\$ 4,500
Elementary Schools	3,150
Secondary Schools	4,285
<b>Subtotal</b>	<b>\$ 11,935</b>

<b>TOTAL</b>	<b>\$ 179,262</b>
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**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

700 **Property:** Money budgeted for new and replacement equipment and computers to be used in the school administrative process.

**EQUIPMENT**

Director of Secondary Education	\$ 1,550
Principals	1,250
Equipment for Cable Channel	<u>3,000</u>
<b>Subtotal</b>	<b>\$ 5,800</b>

**PRINCIPAL'S DISCRETIONARY FUND**

Elementary	\$ 30,000
Secondary	<u>17,000</u>
<b>Subtotal</b>	<b>\$ <u>47,000</u></b>

<b>TOTAL</b>	<b>\$ 52,800</b>
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800 **Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations as well as fees paid to Bucks County for collection of Real Estate Transfer Taxes and Berkheimer Associates for Earned Income and Occupation Privilege Taxes.

**DUES AND FEES**

Tax Collection-EIT	\$238,450
Tax Collection-OPT	2,477
Tax Collection-Transfer Tax (2.0%)	45,200
Tax Claim	89,773
School Board	2,000
Superintendent's Office	5,500
Elementary Schools	9,351
Secondary Schools	<u>19,095</u>
<b>Subtotal</b>	<b>\$411,846</b>

**MISCELLANEOUS EXPENSE**

School Board	\$ <u>520</u>
<b>Subtotal</b>	<b>\$ <u>520</u></b>

<b>TOTAL</b>	<b>\$412,366</b>
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**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2400 PUPIL HEALTH SERVICES PROGRAMS:** Activities that provide physical and mental health services which are not part of curriculum and instruction. Included are activities that provide students and staff with appropriate medical, dental, and nursing services as required by the state.

**100 Salaries:** Money budgeted for school nurses, and health aides who provide services to both public and non-public students. Also provided in this account is money for substitute nurses and health aides when needed. Salaries are based on the existing Collective Bargaining Agreement.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Coordinator – Health Services	.2	\$ 18,687
Stipend & Extra Days (10)		9,000
Public School Nurses	12.6	1,093,507
Non-Public School Nurses	1.2	109,466
Staff Nurses	8.0	261,588
Staff Nurses – Special Services	5.0	163,904
Clerical Staff	2.0	47,114
Substitute Nurses/Aides		<u>25,500</u>
<b>TOTAL</b>	<b>29.0</b>	<b>\$ 1,728,766</b>

**200 Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security Fund on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation and workers' compensation insurance for the staff working in these programs.

Group Health Insurance	\$ 311,865
Dental Insurance	26,091
Life Insurance	1,624
Disability Insurance	695
Social Security	130,729
Retirement Contribution	142,105
Workers' Compensation	<u>7,942</u>
<b>TOTAL</b>	<b>\$ 621,051</b>

**300 Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge. These skills include contracted medical and dental services

Contracted Medical Services & Training	\$ 9,903
Technology Services	<u>4,960</u>
<b>TOTAL</b>	<b>\$ 14,863</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2400 PUPIL HEALTH SERVICES PROGRAMS - continued**

**400 Purchased Property Services:** Those services provided by an outside agency, firm or individual to repair or maintain equipment used in the health services programs.

Repairs & Maintenance	\$ <u>8,000</u>
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<b>TOTAL</b>	<b>\$ 8,000</b>
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**500 Other Purchased Services:** Money budgeted to provide transportation (both in and out of the district), meals, lodging and associated expenses to staff members traveling on School district business and transporting of students for health emergencies.

Postage	\$ 3,000
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Printing	-0-
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Travel	<u>900</u>
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<b>TOTAL</b>	<b>\$ 3,900</b>
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**600 Supplies:** All items of an expendable nature which are purchased for use in the health program. These supplies include first aid supplies, paper, pencils, etc.

Medical Supplies	
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Public Schools	\$ 26,595
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Non-Public Schools	4,500
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Books & Periodicals	<u>2,335</u>
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<b>TOTAL</b>	<b>\$ 33,430</b>
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**700 Property:** Money budgeted for equipment needed in the health suites in the District's schools.

<b>TOTAL</b>	<b>\$ 3,100</b>
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**800 Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

Conference Registrations	\$ <u>550</u>
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<b>TOTAL</b>	<b>\$ 550</b>
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**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2500 BUSINESS SERVICES:** Those activities concerned with the administering of the District's business functions, the accounting of the District's receipts and expenditures and the purchasing, storage and maintenance of goods and services.

**100 Salaries:** Money budgeted for the Director of Business Administration, Assistant Director of Business Administration, Purchasing Manager, secretaries/clerical personnel and for substitute/overtime for clerical staff.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Business Administrator	1.0	\$ 147,056
Asst. Business Administrator/ Purchasing Manager	2.0	204,281
Clerical	11.53	553,896
Substitutes/Overtime		<u>20,000</u>
<b>TOTAL</b>	<b>14.53</b>	<b>\$ 925,233</b>

**200 Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation, workers' compensation insurance and tuition reimbursement for the staff working in these programs.

Group Health Insurance	\$ 166,910
Dental Insurance	13,964
Life Insurance	869
Disability Insurance	372
Social Security	69,966
Retirement Contributions	76,054
Workers' Compensation	<u>4,250</u>
<b>TOTAL</b>	<b>\$ 332,385</b>

**300 Professional Services:** Those services provided by outside agencies, independent persons or firms with specialized knowledge or skills.

E-Rate Consulting	\$10,000
GASB 45 Actuarial Services	9,000
BCIU Cooperative Bidding Services	8,000
BCIU Act 1 Services	5,000
Land Record System	1,000
Tyler/Munis Technical Services	500
Appraisal Services	10,000
Other Technical & Professional Services	<u>3,500</u>
<b>TOTAL</b>	<b>\$ 47,000</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2500 BUSINESS SERVICES - continued**

**400 Purchased Property Services:** Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment owned or rented by the School District.

Repairs and Maintenance	\$	1,000
Check Stuffing Machine-Lease		<u>5,500</u>
<b>TOTAL</b>	<b>\$</b>	<b>6,500</b>

**500 Other Purchased Services:** Money budgeted to provide transportation (both in and out of district), meals, lodging and associated expenses to staff members traveling on District business. Also included in this account is money to provide for bid and legal advertising as well as for the census enumerators.

<u>ITEM</u>		<u>AMOUNT</u>
Advertising	\$	10,000
Postage		18,000
Printing/Forms		2,000
Travel		<u>3,000</u>
<b>TOTAL</b>	<b>\$</b>	<b>33,000</b>

**600 Supplies:** Items of an expendable nature which are purchased for use in the business functions including paper and supplies.

General Supplies	\$	15,000
Books and Periodicals		<u>100</u>
<b>TOTAL</b>	<b>\$</b>	<b>15,100</b>

**700 Property:** Money budgeted for equipment to be used in the business process. This includes computers and other related hardware.

**\$2,000**

**800 Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

Dues and Fees	\$	4,000
Miscellaneous		<u>1,000</u>
<b>TOTAL</b>	<b>\$</b>	<b>5,000</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATION AND MAINTENANCE:** Those activities concerned with keeping the physical plant open, comfortable, and safe. This includes keeping the grounds, buildings and equipment in effective working condition and maintaining safety on all school property.

**100 Salaries:** Money budgeted for a Facilities Engineer, Maintenance Manager, maintenance staff, and secretarial staff. Also included are monies for overtime.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Facilities Engineer	1.0	\$ 110,058
Maintenance Manager	1.0	90,205
Maintenance Staff		
Trades	6.0	402,112
Helpers	4.0	240,311
CRHS North	5.0	287,395
CRHS South	5.0	282,301
Elementary Schools	10.0	565,145
Middle Schools	3.0	170,821
Mail Carrier	.75	32,448
Receivers	2.0	85,844
Central Warehouse	1.0	55,750
Secretary	2.5	126,849
Summer Help		25,000
Overtime		130,000
Overtime/Clerical		18,000
<b>Subtotal</b>	<b>41.25</b>	<b>\$ 2,622,239</b>
Grounds Supervisor	1.0	\$ 70,699
Grounds Staff	3.0	161,781
<b>Subtotal</b>	<b>4.0</b>	<b>\$ 232,480</b>
Security Manager	1.0	\$ 60,844
Holland Middle School	1.0	27,152
Newtown Middle School	1.0	26,398
Richboro Middle School	.6	15,839
CRHS North	2.0	52,796
CRHS South	2.0	52,796
<b>Subtotal</b>	<b>7.6</b>	<b>\$ 235,825</b>
<b>TOTAL</b>	<b>52.85</b>	<b>\$ 3,090,544</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATION AND MAINTENANCE - continued**

**200 Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation, workers' compensation insurance and tuition reimbursement for the staff working in these programs.

Group Health Insurance	\$ 557,527
Dental Insurance	46,643
Life Insurance	2,904
Disability Insurance	1,242
Social Security	233,707
Retirement Contributions	254,043
Workers' Compensation	<u>14,197</u>
<b>TOTAL</b>	<b>\$1,110,263</b>

**300 Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge. This includes water testing and AHERA compliance. Includes inspection services for fire extinguishers.

Maintenance Services

Engineering Studies	\$ 9,000
Wrightstown Spray Monitoring and Permit Fees	22,500
Air Quality Testing	3,000
Asbestos Training	2,000
MSDS Maintenance	2,000
Fire Extinguisher Maint. & Boiler Certificates	10,000
Energy Management Program Fee	<u>157,904</u>
(with Performance Bonus)	
<b>Subtotal</b>	<b>\$ 206,404</b>

Security Services

Canine Detection	\$ 2,500
Police Services (Includes 2 Half Time Resource Officers)	<u>81,688</u>
<b>Subtotal</b>	<b>\$ 84,188</b>
<b>TOTAL</b>	<b>\$ 290,592</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATION AND MAINTENANCE - continued**

**400 Purchased Property Services:** Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment, building, and sites of the School District, including the leases of 15 modular classrooms.

<u>ITEM</u>	<u>AMOUNT</u>
Trash/Recycling Service	\$ 203,660
Snow Removal	37,000
Electric Service	2,132,350
Water/Sewer Service	229,775
Custodial Service	2,462,613
Extermination Service	16,250
Repairs & Maint-Districtwide	499,378
Leases-LSAC Building (Taxes & Utilities)	605,000
Leases – Modulars	40,500
Leases – Grounds	18,000
Other Rentals	12,527
Wrightstown-Lagoon Pumping, Testing	8,870
Maintenance Copies Lease/Service	330
Other Services	4,700
<b>TOTAL</b>	<b>\$ 6,270,953</b>

**500 Other Purchased Services:** Money budgeted to provide transportation meals lodging and associated expenses to staff members traveling on School district business. Also included in this account is the money budgeted to provide insurance contracts to protect the District from loss due to fire, damage, liability, or other causes. The District's telephone costs are also budgeted in this account.

**Maintenance Services**

Property, Liability & Auto Insurance	\$ 276,933
Professional Liability Insurance (E&O)	114,616
Phone Service (Phone Charges)	130,000
Phone Services (Cell Phones/Pagers/Beepers)	10,000
Travel-Work Shops, etc.	1,700
<b>Subtotal</b>	<b>\$ 533,249</b>

**Security Services**

Travel	\$ 480
<b>Subtotal</b>	<b>\$ 480</b>

**TOTAL** **\$ 533,729**

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

2600 **PLANT OPERATION AND MAINTENANCE** - continued

600 **Supplies:** Those items of an expendable nature which are purchased to maintain the building and grounds of the District. This includes fuel oil, natural gas, cleaning supplies, as well as other expendable items associated with maintenance.

<u>ITEM</u>	<u>AMOUNT</u>
Natural Gas	\$ 528,330
Bottled Gas	12,800
Oil	55,500
Gasoline	25,000
Diesel Fuel	2,000
General Maintenance Supplies -	
Security	2,700
General	124,180
Grounds	77,214
HVAC Supplies	58,900
Plumbing	45,850
Electrical	49,750
Painting	16,250
Carpentry	33,250
Book/Periodicals	3,200
Maintenance Software (School Dude, AIA Software)	<u>15,422</u>

**TOTAL** **\$ 1,050,346**

700 **Property:** Money budgeted for the purchase of furniture and equipment to be used in the School District's maintenance operations.

<u><b>Grounds Equipment</b></u>	
Push Mowers	\$ 2,250
Small Equipment	<u>22,500</u>
<b>Subtotal</b>	<b>\$ 24,750</b>
 <u><b>Security Services</b></u>	
<b>Subtotal</b>	<b>\$ 600</b>
 <b>TOTAL</b>	 <b>\$ 25,350</b>



**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATION AND MAINTENANCE - continued**

**800 Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

Maintenance	\$ 7,700
Security	<u>200</u>
<b>TOTAL</b>	<b>\$ 7,900</b>

**2700: TRANSPORTATION:** Those activities concerned with the conveyance of students to and from school, as provided by state law, including trips between home and school and trips to school activities. Act 172 of 1972 requires that all Pennsylvania school districts that provide transportation must do so for all students in their districts. Council Rock School District provides transportation for 12,500 public school students and 2,000 private students attending over 125 schools each day.

**100 Salaries:** Money budgeted for the Transportation Manager and staff.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Supervisor	1.0	\$ 74,361
Clerical	1.0	49,710
Van Drivers	3.0	71,687
Overtime	<u>    </u>	<u>18,000</u>
<b>TOTAL</b>	<b>5.0</b>	<b>\$213,758</b>

**200 Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Group Health Insurance	\$ 38,562
Dental Insurance	3,226
Life Insurance	201
Disability Insurance	86
Social Security	16,164
Retirement Contribution	17,571
Workers' Compensation	<u>982</u>
<b>TOTAL</b>	<b>\$ 76,792</b>

**300 Professional Services:** Those services provided by outside independent persons or firms with specialized knowledge or skills.

Software Maintenance (Edulog License/Support)	\$ 20,000
Professional Services From Edulog	<u>1,750</u>
<b>TOTAL</b>	<b>\$ 21,750</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2700 TRANSPORTATION - continued**

**400 Purchased Property Services:** Those services provided by an outside agency, firm or individual to operate, repair, or maintain equipment used in the transportation services department.

Office Equipment Repair	\$ 250
Maintenance-High School Vans	10,000
Newtown Bus Depot Lease (Includes Taxes, Utilities)	253,000
Wrightstown Bus Lot Lease	<u>147,000</u>
<b>TOTAL</b>	<b>\$410,250</b>

**500 Other Purchased Services:** Money budgeted to provide for contracted transportation services for the School district. Also included is the associated expenses to staff members traveling on School District business.

<u>ITEM</u>	<u>AMOUNT</u>
Contracted Transportation -	
Public Schools	\$ 4,836,705
Non-Public Schools	2,348,295
Kindergarten Runs	190,000
AP Shuttles	21,500
Sloan/Twilight School Shuttles	7,500
I.U. #22 Transportation	500,000
ESY Transportation (I.U. & in-house)	250,000
Fuel for School Buses	715,000
Middle Bucks Shuttles	50,000
Four & Five O'clock Buses	186,300
Early Dismissals	35,000
PSSA Testing	7,500
Transportation Orientation Runs	1,000
Postage	4,000
Travel	<u>1,000</u>
<b>TOTAL</b>	<b>\$ 9,153,800</b>

**600 Supplies:** Those items of an expendable nature which are purchased for use in the transportation of the District's students.

Supplies - Cards for Bus Schedules	\$ 500
Books/Periodicals	<u>200</u>
<b>TOTAL</b>	<b>\$ 700</b>

**700 Property:** Money budgeted for small equipment needs (9 Car Seats for Early Intervention)

**TOTAL \$ 2,700**

**800 Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

**TOTAL \$ 500**

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

- 2800 **CENTRAL SUPPORT SERVICES:** Activities, other than general administration which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and technical services.
- 100 **Salaries:** Money budgeted for the Director of Human Resources, Supervisors of Technology, Computer Technicians, Administrative, Secretarial and Clerical Personnel.

<u>ITEM</u>	<u>POSITIONS</u>	<u>AMOUNT</u>
Human Resources Office		
Director of Human Resources/Federal Programs	1.0	\$ 147,945
HR/DP Manager	1.0	79,444
Administrative Assistant	1.0	53,979
Secretarial/Clerical	1.0	55,876
Overtime		12,000
Supervisor of Federal Programs – Title I	.5	53,647
Technology Office		
Director of Information Technology	1.0	141,396
Network Manager	1.0	96,621
Technical Communications Specialist	1.0	80,542
Database/Systems Analyst	1.0	84,413
Student Information System Support Specialist	1.0	45,619
Educational Network Technicians	5.0	352,871
PC Maintenance Technician	1.0	43,709
Secretary/Help Desk	1.0	48,351
Technology Aides	2.8	85,014
Overtime		5,000
<b>TOTAL</b>	<b>19.3</b>	<b>\$1,386,427</b>

- 200 **Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, unemployment compensation and workers' compensation insurance for the staff working in these programs.

Group Health Insurance	\$ 250,108
Dental Insurance	20,924
Life Insurance	1,303
Disability Insurance	557
Social Security	104,842
Retirement Contribution	113,964
Workers' Compensation	6,369
Tuition Reimbursement	<u>23,500</u>
<b>TOTAL</b>	<b>\$ 521,567</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2800 CENTRAL SUPPORT SERVICES: continued**

**300 Professional Services:** Those services provided by outside independent persons or firms with specialized knowledge or skills and includes public information dissemination, non-instructional in-service, and computer programming services.

Human Resources Office

Consultant Fees to Manage Substitutes	\$ 37,000
Coordinating ASEOP and Tyler/Munis Data	12,000
Contracted Applicant Screening & Screening	18,000
Writing Samples	
RSI Benefits Service Agreement	142,000
Tyler/Munis Training and Tech Support	<u>2,000</u>
<b>Subtotal</b>	<b>\$211,000</b>

Technology Office

Internet Service-Comcast	\$ 18,000
Financial/HR Software Support	60,000
Child Accounting Software Support	75,000
County Wide Area Network	32,898
Dell and HP Server Support	10,000
Network Consultants	50,000
Distance Learning Software	1,500
Global Connect	25,000
Outside Repair Technicians	<u>5,000</u>
<b>Subtotal</b>	<b>\$277,398</b>
<b>TOTAL</b>	<b>\$488,398</b>

**400 Purchased Property Services:** Services performed by persons other than district employees to operate, repair, or maintain property or equipment including network and computer equipment owned or leased by the school district.

<u>ITEM</u>	<u>AMOUNT</u>
Repairs and Maintenance-Technology	\$ 1,500
Technology Dept. Copier Lease	3,400
Maintenance Lease – Fiber Lines	82,812
Capital Lease-Computers (2007-08)	300,000
Capital Lease-Computers (2008-09)	200,000
Capital Lease-Computers (2009-10)	250,000
Capital Lease/Computers (2010-11)	300,000
Capital Lease/HR/Financial Sys./Student Info Sys.	<u>234,705</u>
<b>TOTAL</b>	<b>\$1,372,417</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

**2800 CENTRAL SUPPORT SERVICES: continued**

**500 Other Purchased Services:** Money budgeted to provide for printing and mailing of information publications, advertising for personnel, meals, lodging, and associated expenses to staff members traveling on School District business.

Human Resources Department

Postage	\$ 6,500
Advertising	7,500
Printing	3,000
Travel	<u>6,000</u>
<b>Subtotal</b>	<b>\$ 23,000</b>

Title I

Travel	<u>500</u>
<b>Subtotal</b>	<b>\$ 500</b>

**TOTAL \$ 23,500**

**600 Supplies:** Those items of an expendable nature which are purchased for use in the personnel.

Title I General Supplies	\$ 1,500
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Title I Books & Periodicals	<u>640</u>
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<b>Subtotal</b>	<b>\$ 2,140</b>
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Human Resources Department

General Supplies	5,000
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Books & Periodicals	<u>500</u>
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<b>Subtotal</b>	<b>\$ 5,500</b>
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Technology Department

General Supplies	
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Books & Periodicals	500
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Computer Parts for Repairs	<u>29,850</u>
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<b>Subtotal</b>	<b>\$ 30,350</b>
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Administrative Software

Microsoft Licensing	\$ 250,000
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Teacher Observation Software	30,000
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Symantec	8,000
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Trend/Micro Antivirus	28,000
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School Wires	28,000
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Backup Software Smartnets	58,604
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Big Web Desk	7,500
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Virtualization Software	5,000
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Network Public Address	1,500
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System

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
SUPPORT SERVICES - 2000 SERIES**

2800 **CENTRAL SUPPORT SERVICES:** continued

600 **Supplies:** Those items of an expendable nature which are purchased for use in the personnel. (Continued)

Perinet Spam Filter	3,000
Performance Pathways-	17,600
District Scan Testing	
Citrix Licensing	19,000
Educational Software	1,500
Other Software	<u>1,000</u>
<b>Subtotal</b>	<b>\$ 458,704</b>

<b>TOTAL</b>	<b>\$ 496,694</b>
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700 **Property:** Money budgeted for new and replacement computer equipment and office furniture.

Human Resources	
Equipment for HR Offices	\$ <u>800</u>

<b>TOTAL</b>	<b>\$ 800</b>
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800 **Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

HR Registrations/Fees	\$ 4,355
Fees for Recruitment Fairs	<u>2,000</u>
<b>Subtotal</b>	<b>6,355</b>

Technology Office	\$ <u>2,000</u>
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<b>TOTAL</b>	<b>\$ 8,355</b>
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**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**SUPPORT SERVICES - 2000 SERIES**

2900 **OTHER SUPPORT SERVICES:** All other support services not classified elsewhere in the 2000 series.

500 **Other Purchased Services:** Amounts paid for services not provided by district personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services. To support the activities of the Intermediate Unit, the state withholds Council Rock's share of that cost from our Basic Instructional payment in December.

<b>TOTAL</b>	<b>\$ 82,000</b>
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800 **Paying Agent Fees for Bond Issues**

<b>TOTAL</b>	<b>\$ 8,000</b>
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**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

<u>ACCOUNT</u>	<u>BUDGET 2009-2010</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT INCREASE</u>
3200 Student Activities	\$885,100	\$940,433	6.3%
3300 Community Services	<u>151,102</u>	<u>150,369</u>	<u>(0.5%)</u>
<b>TOTAL NON-INSTRUCTIONAL SERVICES</b>	<b><u>\$1,036,202</u></b>	<b><u>\$1,090,802</u></b>	<b><u>5.3%</u></b>

OPERATION OF NON-INSTRUCTIONAL SERVICES: Those activities concerned with providing non-instructional services to students, staff and community. The activities providing these services include the following:

STUDENT ACTIVITIES  
COMMUNITY AQUATICS PROGRAM  
COMMUNITY SERVICE PROGRAMS



**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

3200 **STUDENT ACTIVITIES:** School sponsored activities, under the guidance and supervision of the School District's staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, speech and debate.

100 **Salaries:** Money budgeted for co-curricular activities.

	<u><b>AMOUNT</b></u>
Student Activities (EDRPP)	
District Elementary	\$ 71,662
Middle Schools	131,348
High Schools	431,974
Webmasters	11,863
Science Kits	<u>31,680</u>
<b>TOTAL</b>	<b>\$ 678,527</b>

200 **Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security.

Social Security	\$ 51,310
Retirement Contribution	<u>55,775</u>
<b>TOTAL</b>	<b>\$ 107,085</b>

300 **Professional Services:** Services which by their nature require persons or firms with specialized skills or knowledge. Money budgeted here to provide for pianists for the elementary school concerts and professionals to design Marching Band drills.

**TOTAL** **\$ 9,610**

400 **Property Services:** Services purchased to operate, repair, maintain, and rent property owned or rented by the district for use in Student Activities.

<u><b>ITEM</b></u>	<u><b>AMOUNT</b></u>
Band Uniform Cleaning	\$ 7,500
Repair Musical Instruments	5,290
Truck Rental for Music Instrument	5,500
Transport - CRHS South	
Music Rental CRHS North	<u>750</u>
<b>TOTAL</b>	<b>\$19,040</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3200 STUDENT ACTIVITIES - Continued**

**500 Other Purchased Services:** Amounts budgeted to provide for transportation for various club and bank activities, printing requirements, for various clubs and organizations of the school district, and for travel for school district personnel.

Transportation	
CRHS North and South	\$ 35,000
District Activities-Music/Other Activities	<u>7,450</u>
<b>Subtotal</b>	<b>\$ 42,450</b>
Printing	2,000
Travel	<u>6,875</u>
<b>Subtotal</b>	<b>\$ <u>8,875</u></b>
 <b>TOTAL</b>	 <b>\$ 51,325</b>

**600 Supplies:** Amounts budgeted for material use of an expendable nature that are consumed, worn out, or deteriorated in use. Co-curricular supplies covers a multitude of materials needed to operate the various activities and clubs active in Council Rock School District, including sheet music for the various bands, orchestras, and choral groups of the district.

General Supplies	
Elementary School Activities	\$ 7,350
Holland Middle	4,800
Newtown Middle	5,000
Richboro Middle	2,500
CRHS North	11,738
CRHS South	18,700
District Activities	<u>5,518</u>
<b>Subtotal</b>	<b>\$55,606</b>
 Refreshments	 \$ 1,700
Books & Periodicals	<u>400</u>
<b>Subtotal</b>	<b>\$ <u>2,100</u></b>
 <b>TOTAL</b>	 <b>\$ 57,706</b>

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**STUDENT ACTIVITIES (Continued)**

700 **Equipment:** Expenditures for the acquisition or replacement of equipment used in club activities.

Equipment	\$ 5,000
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800 **Other Objects:** Amounts paid for goods and services not otherwise classified in objects 100-700. This covers all membership dues and fees for all school organizations, as well as fees charged for participation in conferences, seminars, and scholastic competitions.

CRHS North	\$ 6,000
CRHS South	3,500
Other Schools	<u>2,640</u>
<b>TOTAL</b>	<b>\$ 12,140</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

3300 **COMMUNITY SERVICES:** Activities concerned with providing services for the community as a whole. Expenditures for the Community Aquatics Program.

100 **Salaries:** Monies budgeted here lifeguards, instructors and administration for the community aquatics program.

Aquatics Director	\$ 9,600
Lifeguards/Instructors	<u>58,000</u>
<b>TOTAL</b>	<b>\$67,600</b>

200 **Fringe Benefits:** Money budgeted for the School District's contribution to the Public School Employees' Retirement Fund and Social Security.

Social Security	\$ 5,112
Retirement Contribution	<u>5,557</u>
<b>TOTAL</b>	<b>\$ 10,669</b>

300 **Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge. Of this, \$1,500 is for the contract with S.A.G.E.

<b>TOTAL</b>	<b>\$2,500</b>
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400 **Property Services:** Services to repair equipment for Aquatics Program.

<b>TOTAL</b>	<b>\$ 4,000</b>
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500 **Other Purchased Services:** Monies budgeted here for the district's share in provided school crossing guards at various locations, printing of fliers for the Aquatics Program, as well as, postage, advertising, and printing for the Program.

Postage - SAGE	\$ 1,000
Printing-Aquatics	2,000
Crossing Guards	<u>40,000</u>
<b>TOTAL</b>	<b>\$ 43,000</b>

600 **Supplies:** Monies budgeted here for general supplies for the aquatics program.

**Aquatics**

Supplies	\$10,900
Supplies - SAGE	500
Refreshments-Community Services	600
Softwares	1,000
Books & Periodicals	<u>3,500</u>
<b>TOTAL</b>	<b>\$16,500</b>

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

700 **Equipment:** Monies budgeted for equipment for the Aquatics Program.  
Equipment includes Computer, Diving Board, other.

Aquatic Equipment	<b>\$1,800</b>
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800 **Other Objects:** Monies budgeted here for dues, registration fees and insurance  
for the community swimming program.

<b>TOTAL</b>	<b>\$4,300</b>
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**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**FACILITY AND LAND IMPROVEMENTS - 4000 SERIES**

<u>ACCOUNT</u>	<u>BUDGET 2009-2010</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT INCREASE</u>
4200 Land and Site Improvements	\$ -0-	\$ -0-	
4600 Building Improvements	<u>-0-</u>	<u>-0-</u>	
<b>TOTAL FACILITIES AND LAND IMPROVEMENTS</b>	<b>\$-0-</b>	<b>\$ -0-</b>	

FACILITY AND LAND IMPROVEMENTS: The school district provides funds within the budget to replace major equipment to improve or maintain existing sites or buildings within the district. The accounts listed above are utilized to detail expenditures budgeted for these improvements.

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**FACILITY AND LAND IMPROVEMENTS - 4000 SERIES**

4200 **SITE IMPROVEMENT:** Upgrades of land, playgrounds and parking facilities planned as part of the budget would be included in this category. Funds budgeted include equipment improvements, and therefore, only the 700 Object Account is utilized.

700 **Equipment:** Funds were not requested for expenditure in this account.

4600 **BUILDING IMPROVEMENT:** Facility improvements enhance the educational experience of students, and the funds provided in this account provide additional value to the facilities throughout the district. The following equipment has been included after a thorough review of requests by the Administration:

700 **Equipment:** Funds were not requested for expenditure in this account.

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT  
DEBT SERVICES AND OTHER FINANCING USES – 5000 SERIES**

<u>ACCOUNT</u>	<u>BUDGET 2009-2010</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
5100 Debt Service	\$16,068,008	\$16,282,488	1.3%
5200 Fund Transfers	1,890,000	1,940,000	2.6%
5900 Budgetary Reserve	<u>1,653,905</u>	<u>1,000,000</u>	<u>(39.54%)</u>
<b>TOTAL DEBT SERVICE AND OTHER FINANCING USES</b>	<b><u>\$19,611,913</u></b>	<b><u>\$19,222,488</u></b>	<b><u>(2.0%)</u></b>

OTHER OUTLAYS: Expenditures or transfers of the General Fund not properly classified in the preceding functional areas but that require budgetary and accounting controls. These expenditures include money budgeted to meet the School District debt service payments (for both principal and interest), and the transfer of money to the Capital Reserve Fund and Athletic Fund of the Council Rock School District. Money set aside as a budget reserve is used to provide for operating contingencies over which control is impossible regardless of the care with which the budget is prepared. Amounts are transferred, with Board approval, into the proper expenditure functions and may result from receipt of unexpected offsetting Federal, State or local grant revenue, or reimbursement of casualty losses.



**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**DEBT SERVICES AND OTHER FINANCING USES - 5000 SERIES**

5100 **DEBT SERVICE:** Includes payments of both principal and interest on all long-term debt of the School District.

800 **Other Objects:** Money budgeted for the scheduled interest payments on the District's General Obligation Bonds. The interest rate on the Emmaus Bonds is variable and estimates of repayment are based upon interest rates of the prior budget year. The Series of 2004 represents interest and principal payments on the refinancing of the Series 1998. The Series of 2005 represents a partial Refunding of the Series of 2001A. The Series of 2006 refinanced \$48,575,000 of the \$53,275,000 still outstanding on the Series of 1999. The Series of 2006A represents a partial Refunding of the Series of 2001A and a refinancing of the Series of 2002. The Series of 2007 represents interest/principal on an \$8,800,000 new money borrowing. The Series of 2008 represents interest/principal on an \$8,200,000 new money borrowing. The Series of 2009 refinanced \$9,935,000 remaining of the Series of 2004.

<u>ITEM</u>	<u>AMOUNT</u>
Series of 1998	\$ 28,058
Series of 2001 (A)	89,350
Series of 2003	751,910
Series of 2003A	71,213
Series of 2004 Emmaus	470,000
Series of 2005	353,154
Series of 2006	1,621,332
Series of 2006A	1,040,750
Series of 2007	346,682
Series of 2008	302,543
Series of 2009	258,040
Series of 2009A	554,456
Series of 2010	<u>250,000</u>
<b>TOTAL</b>	<b>\$ <u>6,137,488</u></b>

900 **Redemption of Principal:** Outlays from current funds to retire principal of the debt service.

<u>ITEM</u>	<u>AMOUNT</u>
Series of 2001A	\$ 1,480,000
Series 2003	1,135,000
Series 2003A	2,110,000
Series 2004 Emmaus	700,000
Series of 2005	105,000
Series of 2006	4,445,000
Series of 2006A	125,000
Series of 2007	5,000
Series of 2008	5,000
Series of 2009	30,000
Series of 2009A	<u>5,000</u>
<b>TOTAL</b>	<b>\$ 10,145,000</b>

**GENERAL (OPERATING) FUND  
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**

**DEBT SERVICE AND OTHER FINANCING USES - 5000 SERIES**

5200 **OTHER FINANCING USES - FUND TRANSFERS:** This account provides for funds to be transferred from the General Fund to other funds without expectation of repayment. These transfers are budgeted in support of the athletic program, and to transfer Beverage Contract Commission to the Student Activities Fund accounts.

**Other Uses of Funds:**

<u>ITEM</u>	<u>AMOUNT</u>
Athletic Fund Transfer	\$ <u>1,940,000</u>
<b>TOTAL</b>	<b>\$ 1,940,000</b>

**GENERAL (OPERATING) FUND**  
**DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT**  
**DEBT SERVICE AND OTHER FINANCING USES - 5000 SERIES**

**5900 BUDGETARY RESERVE:** The District maintains a budgetary reserve account to provide for operating contingencies. Expenditures may not be made through the budgetary reserve, but only against the line items that appear throughout the appropriations. An amount equal to the expenditure shall be transferred from the budgetary reserve into the appropriate line item. Each such transfer must be approved by the Board of School Directors. Each line item represents a reserve for a specific Department Allocation Budget Reduction.

Budgetary Reserve – General	\$ 1,000,000
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<b>Budgetary Reserve</b>	<b>\$ 1,000,000</b>
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