

FINAL BUDGET – REVISED 7/21/11

OF THE

COUNCIL ROCK SCHOOL DISTRICT

FOR THE

2011-2012 FISCAL YEAR

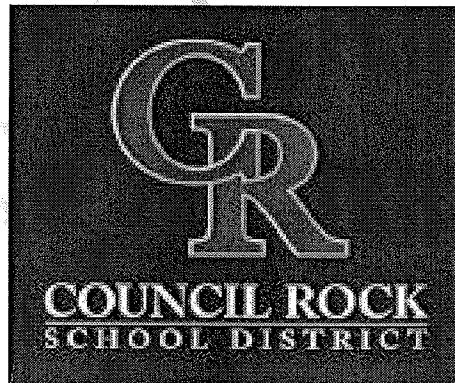
COUNCIL ROCK SCHOOL DISTRICT

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.

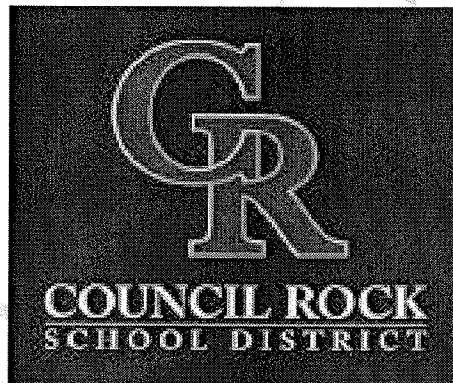
800 OTHER OBJECTS

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.

**2011-2012
FINAL BUDGET
REVISED 7/21/11**



BUDGET SUMMARIES

**Council Rock School District
2011/2012
Financing the Budget**

| | GENERAL FUND |
|----------------------|-----------------|
| REVENUES | \$ 194,719,267 |
| EXPENDITURES | 198,719,267 |
| (Shortfall) Surplus | (4,000,000) |
| Use of Fund Balance | 4,000,000 |
| Needed from Taxation | \$ - |
| Value of a Mill | 1,273,239 |
| Millage Increase | 0.00 |
| Current Millage Rate | 110.68 |
| New Millage Rate | 110.68 |
| Percentage Increase | 0.00% |

**GENERAL FUND
BUDGET SUMMARY**

| | General Fund |
|--|------------------------------|
| Revenues | |
| Local Sources | \$ 156,121,332 |
| State Sources | 36,700,418 |
| Federal Sources | 1,821,517 |
| Other Sources | 76,000 |
| Total Revenues | <u>194,719,267</u> |
| Other Financing Sources | |
| Fund Transfers In | - |
| Total Revenues & Other Financing Sources | <u>194,719,267</u> |
| Expenditures | |
| Instructional Services | 127,297,120 |
| Support Services | 50,293,858 |
| Noninstructional Services | 3,092,968 |
| Building Improvements | - |
| Total Expenditures | <u>180,683,946</u> |
| Other Financing Uses | |
| Debt Service | 17,035,321 |
| Fund Transfers Out | - |
| Budgetary Reserve | 1,000,000 |
| Total Other Financing Uses | <u>18,035,321</u> |
| Total Expenditures & Other Financing Uses | <u>198,719,267</u> |
| Excess of Revenues & Other Sources over Expenditures & Other Uses | <u><u>\$ (4,000,000)</u></u> |

**GENERAL FUND
BUDGET SUMMARY**

| | 2010-11 Budget | 2011-12 Budget |
|--|-------------------------------------|-------------------------------------|
| Revenues | | |
| Local Sources | \$ 156,027,336 | \$ 156,121,332 |
| State Sources | 37,381,169 | 36,700,418 |
| Federal Sources | 3,793,665 | 1,821,517 |
| Other Sources | 76,000 | 76,000 |
| Total Revenues | <u>197,278,170</u> | <u>194,719,267</u> |
| Expenditures | | |
| Salaries | 106,512,179 | 106,178,102 |
| Benefits | 38,227,376 | 38,419,250 |
| Professional Services | 7,153,537 | 7,303,477 |
| Purchased Property Services | 8,722,127 | 8,142,287 |
| Other Purchased Services | 14,212,691 | 15,664,213 |
| Supplies | 4,100,594 | 3,877,911 |
| Equipment | 526,589 | 534,428 |
| Other Objects | 600,587 | 564,278 |
| Debt Service | 16,282,488 | 17,035,321 |
| Total Expenditures | <u>196,338,168</u> | <u>197,719,267</u> |
| Other Financing Uses | | |
| Transfer to Athletic Fund | 1,940,000 | - |
| Transfer to Activity Fund | | |
| Transfer to Debt Service Fund | | |
| Budgetary Reserve | 1,000,000 | 1,000,000 |
| Total Other Financing Uses | <u>2,940,000</u> | <u>1,000,000</u> |
| Total Expenditures & Other Financing Uses | 199,278,168 | 198,719,267 |
| Excess of Revenues & Other Sources over Expenditures & Other Uses | (1,999,998) | (4,000,000) |
| Fund Balances - July 1 | <u>26,376,726</u> | <u>28,000,000</u> |
| Use of Fund Balance Towards Budget | <u><u>\$ (2,000,000)</u></u> | <u><u>\$ (4,000,000)</u></u> |

**GENERAL FUND
REVENUE BUDGET**

| Function | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------------------------------|----------------------|----------------------|----------------------|--------------|
| 6000 Local Sources | | | | |
| 6111 Current R/E Taxes | \$ 126,466,065 | \$ 129,778,653 | \$ 129,771,535 | 0.0% |
| 6112 Interim R/E Taxes | 900,000 | 799,889 | 645,000 | -19.4% |
| 6113 Public Utility Realty Tax | 215,000 | 207,000 | 210,000 | 1.4% |
| 6114 Payments in Lieu of Taxes | 653 | 1,959 | 2,000 | 2.1% |
| 6120 Current Per Capita Taxes | 236,000 | 236,000 | 230,000 | -2.5% |
| 6141 Per Capita Taxes | 236,000 | 236,000 | 230,000 | -2.5% |
| 6143 Occ. Privilege Taxes | 111,000 | 130,000 | 152,000 | 16.9% |
| 6151 Earned Income Taxes | 12,805,000 | 12,550,000 | 13,100,000 | 4.4% |
| 6152 Occ. Taxes - Millage | 4,102,492 | 4,205,000 | 4,172,000 | -0.8% |
| 6153 R/E Transfer Taxes | 1,168,000 | 2,260,000 | 2,200,000 | -2.7% |
| 6400 Tax Delinquencies | 2,400,000 | 2,400,000 | 2,300,000 | -4.2% |
| 6510 Interest | 625,000 | 400,000 | 300,000 | -25.0% |
| 6710 Athletic Gate Receipts | - | - | 97,000 | |
| 6831 Federal Revenue from Other Svcs | 3,198,000 | 2,423,835 | 2,265,397 | -6.5% |
| 6910 Rentals | 100,000 | 190,000 | 190,000 | 0.0% |
| 6920 Donations | 1,000 | 1,000 | - | |
| 6940 Tuition from Patrons | 20,000 | 20,000 | 9,400 | -53.0% |
| 6942 Summer School Tuition | 45,000 | 40,000 | 23,000 | -42.5% |
| 6980 Community Services | 65,000 | 98,000 | 174,000 | 77.6% |
| 6990 Misc Revenues | 95,000 | 50,000 | 50,000 | 0.0% |
| Total Local Sources | 152,789,210 | 156,027,336 | 156,121,332 | 0.1% |
| 7000 State Sources | | | | |
| 7110 Basic Instructional Subsidy | 13,897,516 | 12,768,847 | 12,928,710 | 1.3% |
| 7140 Charter Schools | 70,000 | 150,000 | - | |
| 7160 Tuition-Orphans/Child | | | 75,000 | |
| 7210/7220 Voc Ed/Homebound | 1,000 | 700 | 34,800 | 4871.4% |
| 7271 Special Education | 6,327,343 | 6,327,343 | 6,327,343 | 0.0% |
| 7310 Transportation | 2,500,000 | 2,193,000 | 2,192,000 | 0.0% |
| 7320 Sinking Fund Payments | 1,000,000 | 1,100,000 | 1,100,000 | 0.0% |
| 7330 Medical/Dental/Nurses | 276,000 | 260,000 | 260,000 | 0.0% |
| 7340 State Prop Tax Red | 5,037,914 | 5,646,261 | 4,962,456 | -12.1% |
| 7500 Extra State Grants | 100,000 | 100,000 | 20,000 | -80.0% |
| 7501 Accountability Grant | 425,000 | 425,000 | 156,159 | -63.3% |
| 7810 Social Security Revenues | 3,883,859 | 4,030,183 | 4,056,762 | 0.7% |
| 7820 Retirement Revenues | 2,105,599 | 4,379,835 | 4,587,188 | 4.7% |
| 7900 Technology Revenues | 82,914 | - | - | |
| Total State Sources | \$ 35,707,145 | \$ 37,381,169 | \$ 36,700,418 | -1.8% |

GENERAL FUND
REVENUE BUDGET

| Function | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------------------------------|-----------------------|-----------------------|-----------------------|---------------|
| 8000 Federal Sources | | | | |
| 8513 Title I - Improv Basic Programs | \$ 447,911 | \$ 300,000 | \$ 276,795 | -7.7% |
| 8514 Title I - Improv Tchr Quality | | | | |
| 8519 Title II - | 290,000 | 300,000 | 242,198 | -19.3% |
| 8520 Title V - | 10,950 | | | |
| 8670 Drug Free Schools | 24,000 | 24,400 | | |
| 8680 Title III | 50,000 | 60,000 | 47,524 | -20.8% |
| 8701 ARRA IDEA Part B | | 1,242,646 | | |
| 8708 ARRA Basic Education | | 1,646,619 | | |
| 8810 ACCESS Med Reimb | | 220,000 | 1,255,000 | 470.5% |
| Total Federal Sources | 822,861 | 3,793,665 | 1,821,517 | -52.0% |
| 9000 Other Financing Sources | | | | |
| 9370 Trust & Agency Fund Transfer | 750 | | | |
| 9400 Sale / Loss of Fixed Assets | 500 | 1,000 | 1,000 | 0.0% |
| 9500 Refund of Prior Years Exp. | 75,000 | 75,000 | 75,000 | 0.0% |
| 9610 Receipt from other Pa LEAs | | | | |
| Total Other Financing Sources | 76,250 | 76,000 | 76,000 | 0.0% |
| TOTAL REVENUES | \$ 189,395,466 | \$ 197,278,170 | \$ 194,719,267 | -1.3% |

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

| Function | | 2009/10 Actual | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------|
| REVENUE | | | | | |
| 6000 | Local Sources | \$ 152,789,210 | \$ 156,027,336 | \$ 156,121,332 | 0.1% |
| 7000 | State Sources | 35,707,145 | 37,381,169 | 36,700,418 | -1.8% |
| 8000 | Federal Sources | 822,861 | 3,793,665 | 1,821,517 | -52.0% |
| 9000 | Other Sources | 76,250 | 76,000 | 76,000 | 0.0% |
| | Total - Revenues | 189,395,466 | 197,278,170 | 194,719,267 | -1.3% |
| EXPENDITURE by Function | | | | | |
| 1100 | Regular Education | 82,304,356 | 84,492,698 | 82,826,230 | -2.0% |
| 1200 | Special Education | 38,369,935 | 40,455,860 | 41,806,685 | 3.3% |
| 1300 | Vocational Education | 1,587,888 | 1,666,005 | 1,748,629 | 5.0% |
| 1400 | Other Instructional | 1,455,366 | 1,520,531 | 915,576 | -39.8% |
| 1600 | Adult Education Programs | - | - | - | - |
| | Instructional Programs | 123,717,545 | 128,135,094 | 127,297,120 | -0.7% |
| 2100 | Pupil Services | 5,790,796 | 6,267,553 | 6,084,801 | -2.9% |
| 2200 | Instr. Staff Services | 5,955,959 | 6,097,379 | 5,648,274 | -7.4% |
| 2300 | Administration | 7,871,825 | 8,036,889 | 7,741,495 | -3.7% |
| 2400 | Pupil Health | 2,251,751 | 2,413,660 | 2,678,549 | 11.0% |
| 2500 | Business Office | 1,293,679 | 1,366,218 | 1,269,708 | -7.1% |
| 2600 | Plant Maintenance | 12,141,634 | 12,379,677 | 12,129,686 | -2.0% |
| 2700 | Transportation | 10,192,803 | 9,880,250 | 10,581,643 | 7.1% |
| 2800 | Central Support | 3,813,687 | 4,298,158 | 4,061,725 | -5.5% |
| 2900 | Other Support | 93,000 | 90,000 | 97,977 | 8.9% |
| | Support Services | 49,405,134 | 50,829,784 | 50,293,858 | -1.1% |
| 3200 | Student Activities | 885,100 | 940,433 | 2,939,203 | 212.5% |
| 3300 | Community Services | 151,102 | 150,369 | 153,765 | 2.3% |
| | Non Instructional Services | 1,036,202 | 1,090,802 | 3,092,968 | 183.5% |
| 4400 | Arch, Eng - Improv. | - | - | - | - |
| 4500 | Bldg Const. - New | - | - | - | - |
| 4600 | Bldg Const. - Improv. | - | - | - | - |
| | Facilities Acquisition | - | - | - | - |
| 5100 | Debt Service | 16,068,008 | 16,282,488 | 17,035,321 | 4.6% |
| 5200 | Transfer Funds | 1,890,000 | 1,940,000 | - | - |
| 5900 | Budgetary Reserve | 1,653,905 | 1,000,000 | 1,000,000 | 0.0% |
| | Other Financing Uses | 19,611,913 | 19,222,488 | 18,035,321 | -6.2% |
| TOTAL | EXPENDITURES | \$ 193,770,794 | \$ 199,278,168 | \$ 198,719,267 | -0.3% |

Fund Balance - July 1

Unreserved Fund Balance - June 30

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

| Function | Object | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|-------------------------------------|-----------------------|-----------------------|-----------------------|---------------|
| 1100 | Regular Programs | | | | |
| | 100 Salaries | \$ 59,295,471 | \$ 60,149,230 | \$ 59,693,696 | -0.8% |
| | 200 Benefits | 20,684,509 | 21,655,245 | 20,329,934 | -6.1% |
| | 300 Professional Services | 2,800 | 600 | 2,600 | 333.3% |
| | 400 Property Services | 506,153 | 522,242 | 549,805 | 5.3% |
| | 500 Other Services | 594,935 | 440,750 | 636,000 | 44.3% |
| | 600 Supplies | 1,131,727 | 1,476,435 | 1,268,109 | -14.1% |
| | 700 Property | 83,718 | 243,890 | 337,738 | 38.5% |
| | 800 Other Objects | 5,043 | 4,306 | 8,348 | 93.9% |
| Total | Regular Programs | 82,304,356 | 84,492,698 | 82,826,230 | -2.0% |
| 1200 | Special Programs | | | | |
| | 100 Salaries | 22,900,527 | 23,799,115 | 23,449,010 | -1.5% |
| | 200 Benefits | 8,024,244 | 8,595,187 | 9,963,144 | 15.9% |
| | 300 Professional Services | 5,400,021 | 5,567,850 | 5,616,050 | 0.9% |
| | 400 Property Services | 9,250 | 7,800 | 10,000 | 28.2% |
| | 500 Other Services | 1,858,650 | 1,922,300 | 2,383,300 | 24.0% |
| | 600 Supplies | 148,218 | 349,344 | 305,136 | -12.7% |
| | 700 Property | 19,800 | 157,374 | 67,545 | -57.1% |
| | 800 Other Objects | 9,225 | 56,890 | 12,500 | -78.0% |
| Total | Special Programs | 38,369,935 | 40,455,860 | 41,806,685 | 3.3% |
| 1300 | Vocational Programs | | | | |
| | 100 Salaries | | | | |
| | 500 Other Services | 1,587,888 | 1,666,005 | 1,748,629 | 5.0% |
| Total | Vocational Programs | 1,587,888 | 1,666,005 | 1,748,629 | 5.0% |
| 1400 | Other Instructional Programs | | | | |
| | 100 Salaries | 995,153 | 1,065,093 | 698,289 | -34.4% |
| | 200 Benefits | 345,518 | 382,629 | 181,169 | -52.7% |
| | 300 Professional Services | 36,177 | 34,959 | 17,888 | -48.8% |
| | 400 Property Services | 2,878 | 690 | 680 | -1.4% |
| | 500 Other Services | 14,900 | 7,300 | 2,000 | -72.6% |
| | 600 Supplies | 49,440 | 21,210 | 15,300 | -27.9% |
| | 700 Property | 8,300 | 6,650 | 250 | -96.2% |
| | 800 Other Objects | 3,000 | 2,000 | - | |
| Total | Other Instructional Programs | 1,455,366 | 1,520,531 | 915,576 | -39.8% |
| Total | Instructional Programs | \$ 123,717,545 | \$ 128,135,094 | \$ 127,297,120 | -0.7% |

GENERAL FUND
EXPENDITURE BUDGET
By Function and Object

| Function | Object | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|---------------------------------------|---------------------|---------------------|---------------------|--------------|
| 2100 | <u>Pupil Services</u> | | | | |
| | 100 Salaries | \$ 4,224,201 | \$ 4,524,340 | \$ 4,513,012 | -0.3% |
| | 200 Benefits | 1,457,005 | 1,614,624 | 1,472,845 | -8.8% |
| | 300 Professional Services | 63,700 | 68,000 | 42,100 | -38.1% |
| | 400 Property Services | - | - | 1,000 | |
| | 500 Other Services | 8,750 | 7,550 | 4,300 | -43.0% |
| | 600 Supplies | 34,990 | 50,239 | 46,294 | -7.9% |
| | 700 Property | 500 | 500 | 1,500 | 200.0% |
| | 800 Other Objects | 1,650 | 2,300 | 3,750 | 63.0% |
| Total | Pupil Services | 5,790,796 | 6,267,553 | 6,084,801 | -2.9% |
| 2200 | <u>Instructional Support</u> | | | | |
| | 100 Salaries | 4,022,385 | 4,045,546 | 3,789,474 | -6.3% |
| | 200 Benefits | 1,391,846 | 1,453,343 | 1,270,778 | -12.6% |
| | 300 Professional Services | 112,781 | 28,165 | 56,682 | 101.2% |
| | 400 Property Services | 9,475 | 12,565 | 12,600 | 0.3% |
| | 500 Other Services | 111,620 | 103,527 | 68,063 | -34.3% |
| | 600 Supplies | 262,789 | 353,628 | 355,727 | 0.6% |
| | 700 Property | 9,350 | 24,625 | 32,010 | 30.0% |
| | 800 Other Objects | 35,713 | 75,980 | 62,940 | -17.2% |
| Total | Instructional Support Svcs. | 5,955,959 | 6,097,379 | 5,648,274 | -7.4% |
| 2300 | <u>Administrative Services</u> | | | | |
| | 100 Salaries | 4,769,463 | 4,838,000 | 4,771,294 | -1.4% |
| | 200 Benefits | 1,653,570 | 1,746,536 | 1,670,941 | -4.3% |
| | 300 Professional Services | 560,350 | 579,250 | 562,500 | -2.9% |
| | 400 Property Services | 87,670 | 87,670 | 35,980 | -59.0% |
| | 500 Other Services | 201,070 | 141,005 | 130,625 | -7.4% |
| | 600 Supplies | 138,678 | 179,262 | 188,410 | 5.1% |
| | 700 Property | 32,102 | 52,800 | 16,350 | -69.0% |
| | 800 Other Objects | 428,922 | 412,366 | 365,395 | -11.4% |
| Total | Administrative Services | \$ 7,871,825 | \$ 8,036,889 | \$ 7,741,495 | -3.7% |

GENERAL FUND
EXPENDITURE BUDGET
By Function and Object

| Function | Object | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|-----------------------------|----------------------|----------------------|----------------------|--------------|
| 2400 | Health Services | | | | |
| | 100 Salaries | \$ 1,624,822 | \$ 1,728,766 | \$ 1,831,012 | 5.9% |
| | 200 Benefits | 567,153 | 621,051 | 779,051 | 25.4% |
| | 300 Professional Services | 13,189 | 14,863 | 12,839 | -13.6% |
| | 400 Property Services | 6,350 | 8,000 | 8,025 | 0.3% |
| | 500 Other Services | 3,900 | 3,900 | 2,700 | -30.8% |
| | 600 Supplies | 36,012 | 33,430 | 38,942 | 16.5% |
| | 700 Property | - | 3,100 | 5,430 | 75.2% |
| | 800 Other Objects | 325 | 550 | 550 | 0.0% |
| Total | Health Services | 2,251,751 | 2,413,660 | 2,678,549 | 11.0% |
| 2500 | Business Office | | | | |
| | 100 Salaries | 910,989 | 925,233 | 824,252 | -10.9% |
| | 200 Benefits | 318,065 | 332,385 | 353,856 | 6.5% |
| | 300 Professional Services | 12,500 | 47,000 | 33,000 | -29.8% |
| | 400 Property Services | 3,500 | 6,500 | 6,500 | 0.0% |
| | 500 Other Services | 30,500 | 33,000 | 30,000 | -9.1% |
| | 600 Supplies | 15,125 | 15,100 | 15,100 | 0.0% |
| | 700 Property | - | 2,000 | 2,000 | 0.0% |
| | 800 Other Objects | 3,000 | 5,000 | 5,000 | 0.0% |
| Total | Business Office | 1,293,679 | 1,366,218 | 1,269,708 | -7.1% |
| 2600 | Maintenance Services | | | | |
| | 100 Salaries | 3,072,992 | 3,090,544 | 3,144,224 | 1.7% |
| | 200 Benefits | 1,079,054 | 1,110,263 | 1,451,124 | 30.7% |
| | 300 Professional Services | 292,214 | 290,592 | 221,343 | -23.8% |
| | 400 Property Services | 6,115,896 | 6,270,953 | 5,855,610 | -6.6% |
| | 500 Other Services | 495,495 | 533,729 | 531,549 | -0.4% |
| | 600 Supplies | 1,064,218 | 1,050,346 | 878,186 | -16.4% |
| | 700 Property | 16,750 | 25,350 | 39,750 | 56.8% |
| | 800 Other Objects | 5,015 | 7,900 | 7,900 | 0.0% |
| Total | Maintenance | \$ 12,141,634 | \$ 12,379,677 | \$ 12,129,686 | -2.0% |

GENERAL FUND
EXPENDITURE BUDGET
By Function and Object

| Function | Object | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|---------------------------------|----------------------|----------------------|----------------------|--------------|
| 2700 | Transportation Services | | | | |
| | 100 Salaries | \$ 209,516 | \$ 213,758 | \$ 225,058 | 5.3% |
| | 200 Benefits | 74,440 | 76,792 | 81,238 | 5.8% |
| | 300 Professional Services | 21,750 | 21,750 | 21,750 | 0.0% |
| | 400 Property Services | 7,250 | 410,250 | 410,000 | -0.1% |
| | 500 Other Services | 9,878,647 | 9,153,800 | 9,842,397 | 7.5% |
| | 600 Supplies | 700 | 700 | 700 | 0.0% |
| | 700 Property | - | 2,700 | | |
| | 800 Other Objects | 500 | 500 | 500 | 0.0% |
| Total | Transportation Services | 10,192,803 | 9,880,250 | 10,581,643 | 7.1% |
| 2800 | Central Support Services | | | | |
| | 100 Salaries | 1,364,028 | 1,386,427 | 1,372,064 | -1.0% |
| | 200 Benefits | 485,529 | 521,567 | 519,185 | -0.5% |
| | 300 Professional Services | 395,594 | 488,398 | 501,898 | 2.8% |
| | 400 Property Services | 1,370,005 | 1,372,417 | 1,135,422 | -17.3% |
| | 500 Other Services | 20,250 | 23,500 | 18,100 | -23.0% |
| | 600 Supplies | 172,626 | 496,694 | 503,881 | 1.4% |
| | 700 Property | 1,100 | 800 | 1,500 | 87.5% |
| | 800 Other Objects | 4,555 | 8,355 | 9,675 | 15.8% |
| Total | Information Services | 3,813,687 | 4,298,158 | 4,061,725 | -5.5% |
| 2900 | Other Support Services | | | | |
| | 100 Salaries | | | | |
| | 200 Benefits | | | | |
| | 300 Professional Services | | | 89,977 | |
| | 400 Property Services | | | | |
| | 500 Other Services | 85,000 | 82,000 | | |
| | 600 Supplies | | | | |
| | 700 Property | | | | |
| | 800 Other Objects | 8,000 | 8,000 | 8,000 | 0.0% |
| Total | Other Support Services | 93,000 | 90,000 | 97,977 | 8.9% |
| Total | Support Services | \$ 49,405,134 | \$ 50,829,784 | \$ 50,293,858 | -1.1% |

GENERAL FUND
EXPENDITURE BUDGET
By Function and Object

| Function | Object | 2009/10 Budget | 2010/11 Budget | 2011/12 Budget | % Change |
|---------------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|---------------|
| 3200 | Student Activities | | | | |
| | 100 Salaries | \$ 649,414 | \$ 678,527 | \$ 1,799,117 | 165.2% |
| | 200 Benefits | 102,361 | 107,085 | 334,460 | 212.3% |
| | 300 Professional Services | 8,700 | 9,610 | 124,600 | 1196.6% |
| | 400 Property Services | 15,450 | 19,040 | 105,165 | 452.3% |
| | 500 Other Services | 52,485 | 51,325 | 224,550 | 337.5% |
| | 600 Supplies | 39,370 | 57,706 | 247,576 | 329.0% |
| | 700 Property | 2,600 | 5,000 | 28,315 | 466.3% |
| | 800 Other Objects | 14,720 | 12,140 | 75,420 | 521.3% |
| | 900 Contribution | | | | |
| Total | Student Activities | 885,100 | 940,433 | 2,939,203 | 212.5% |
| 3300 | Community Services | | | | |
| | 100 Salaries | 66,215 | 67,600 | 67,600 | 0.0% |
| | 200 Benefits | 10,437 | 10,669 | 11,525 | 8.0% |
| | 300 Professional Services | 4,000 | 2,500 | 250 | -90.0% |
| | 400 Property Services | 4,000 | 4,000 | 11,500 | 187.5% |
| | 500 Other Services | 43,200 | 43,000 | 42,000 | -2.3% |
| | 600 Supplies | 12,450 | 16,500 | 14,550 | -11.8% |
| | 700 Property | 6,500 | 1,800 | 2,040 | 13.3% |
| | 800 Other Objects | 4,300 | 4,300 | 4,300 | 0.0% |
| Total | Community Services | 151,102 | 150,369 | 153,765 | 2.3% |
| Total | Non Instructional Programs | 1,036,202 | 1,090,802 | 3,092,968 | 183.5% |
| 4000 | Facilities | | | | |
| 4200 | 300 Site Improvements | - | - | - | |
| 4400 | 300 Arch., Eng. - Improvements | - | - | - | |
| 4500 | 400 Bldg Construction - New | - | - | - | |
| 4600 | 700 Bldg Const. - Improvements | - | - | - | |
| Total | Facilities | | | | |
| 5000 | Other Financing Uses | | | | |
| 5100 | 800 Debt Service-Interest | 6,268,008 | 6,137,488 | 6,275,321 | 2.2% |
| 5100 | 800 Refund of Prior Yrs Receipts | | | | |
| 5100 | 900 Debt Service-Principal | 9,800,000 | 10,145,000 | 10,760,000 | 6.1% |
| 5200 | 900 Transfer to Athletic Fund | 1,890,000 | 1,940,000 | - | |
| 5200 | 900 Transfer to Cap. Reserve Fund | | | | |
| 5200 | 900 Transfer to Student Activities Fd | - | - | | |
| 5900 | 900 Budgetary Reserve | 1,653,905 | 1,000,000 | 1,000,000 | 0.0% |
| Total | Other Financing Uses | 19,611,913 | 19,222,488 | 18,035,321 | -6.2% |
| TOTAL EXPENDITURES | | \$ 193,770,794 | \$ 199,278,168 | \$ 198,719,267 | -0.3% |

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

| Object | Function | 2009/10 Actual | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|-------------------------------------|----------------------|----------------------|----------------------|--------------|
| 100 | Personal Services - Salaries | | | | |
| 1100 | Regular Programs | \$ 59,295,471 | \$ 60,149,230 | \$ 59,693,696 | -0.8% |
| 1200 | Special Programs | 22,900,527 | 23,799,115 | 23,449,010 | -1.5% |
| 1300 | Vocational Programs | - | - | - | |
| 1400 | Other Instruc. Programs | 995,153 | 1,065,093 | 698,289 | -34.4% |
| 2100 | Pupil Services | 4,224,201 | 4,524,340 | 4,513,012 | -0.3% |
| 2200 | Instructional Support | 4,022,385 | 4,045,546 | 3,789,474 | -6.3% |
| 2300 | Administration | 4,769,463 | 4,838,000 | 4,771,294 | -1.4% |
| 2400 | Pupil Health | 1,624,822 | 1,728,766 | 1,831,012 | 5.9% |
| 2500 | Business Services | 910,989 | 925,233 | 824,252 | -10.9% |
| 2600 | Maintenance | 3,072,992 | 3,090,544 | 3,144,224 | 1.7% |
| 2700 | Student Transportation | 209,516 | 213,758 | 225,058 | 5.3% |
| 2800 | Central Support | 1,364,028 | 1,386,427 | 1,372,064 | -1.0% |
| 2900 | Other Support | - | - | - | |
| 3200 | Student Activities | 649,414 | 678,527 | 1,799,117 | 165.2% |
| 3300 | Community Services | 66,215 | 67,600 | 67,600 | 0.0% |
| Total | Personal Services - Salaries | 104,105,176 | 106,512,179 | 106,178,102 | -0.3% |
| 200 | Personal Services - Benefits | | | | |
| 1100 | Regular Programs | 20,684,509 | 21,655,245 | 20,329,934 | -6.1% |
| 1200 | Special Programs | 8,024,244 | 8,595,187 | 9,963,144 | 15.9% |
| 1400 | Other Instruc. Programs | 345,518 | 382,629 | 181,169 | -52.7% |
| 2100 | Pupil Services | 1,457,005 | 1,614,624 | 1,472,845 | -8.8% |
| 2200 | Instructional Support | 1,391,846 | 1,453,343 | 1,270,778 | -12.6% |
| 2300 | Administration | 1,653,570 | 1,746,536 | 1,670,941 | -4.3% |
| 2400 | Pupil Health | 567,153 | 621,051 | 779,051 | 25.4% |
| 2500 | Business Services | 318,065 | 332,385 | 353,856 | 6.5% |
| 2600 | Maintenance | 1,079,054 | 1,110,263 | 1,451,124 | 30.7% |
| 2700 | Student Transportation | 74,440 | 76,792 | 81,238 | 5.8% |
| 2800 | Central Support | 485,529 | 521,567 | 519,185 | -0.5% |
| 2900 | Other Support | - | - | - | |
| 3200 | Student Activities | 102,361 | 107,085 | 334,460 | 212.3% |
| 3300 | Community Services | 10,437 | 10,669 | 11,525 | 8.0% |
| Total | Personal Services - Benefits | \$ 36,193,731 | \$ 38,227,376 | \$ 38,419,250 | 0.5% |

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

| Object | Function | 2009/10 Actual | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|------------------------------------|---------------------|---------------------|---------------------|--------------|
| 300 | Professional Services | | | | |
| | 1100 Regular Programs | \$ 2,800 | \$ 600 | \$ 2,600 | 333.3% |
| | 1200 Special Programs | 5,400,021 | 5,567,850 | 5,616,050 | 0.9% |
| | 1400 Other Instruc. Programs | 36,177 | 34,959 | 17,888 | -48.8% |
| | 2100 Pupil Services | 63,700 | 68,000 | 42,100 | -38.1% |
| | 2200 Instructional Support | 112,781 | 28,165 | 56,682 | 101.2% |
| | 2300 Administration | 560,350 | 579,250 | 562,500 | -2.9% |
| | 2400 Pupil Health | 13,189 | 14,863 | 12,839 | -13.6% |
| | 2500 Business Services | 12,500 | 47,000 | 33,000 | -29.8% |
| | 2600 Maintenance | 292,214 | 290,592 | 221,343 | -23.8% |
| | 2700 Student Transportation | 21,750 | 21,750 | 21,750 | 0.0% |
| | 2800 Central Support | 395,594 | 488,398 | 501,898 | 2.8% |
| | 2900 Other Support | - | - | - | |
| | 3200 Student Activities | 8,700 | 9,610 | 124,600 | 1196.6% |
| | 3300 Community Services | 4,000 | 2,500 | 250 | -90.0% |
| | 4600 Building Improvement Svcs | | | | |
| Total | Professional Services | 6,923,776 | 7,153,537 | 7,213,500 | 0.8% |
| 400 | Purchased Property Services | | | | |
| | 1100 Regular Programs | 506,153 | 522,242 | 549,805 | 5.3% |
| | 1200 Special Programs | 9,250 | 7,800 | 10,000 | 28.2% |
| | 1400 Other Instruc. Programs | 2,878 | 690 | 680 | -1.4% |
| | 2100 Pupil Services | - | - | 1,000 | |
| | 2200 Instructional Support | 9,475 | 12,565 | 12,600 | 0.3% |
| | 2300 Administration | 87,670 | 87,670 | 35,980 | -59.0% |
| | 2400 Pupil Health | 6,350 | 8,000 | 8,025 | 0.3% |
| | 2500 Business Services | 3,500 | 6,500 | 6,500 | 0.0% |
| | 2600 Maintenance | 6,115,896 | 6,270,953 | 5,855,610 | -6.6% |
| | 2700 Student Transportation | 7,250 | 410,250 | 410,000 | -0.1% |
| | 2800 Central Support | 1,370,005 | 1,372,417 | 1,135,422 | -17.3% |
| | 2900 Other Support | - | - | - | |
| | 3200 Student Activities | 15,450 | 19,040 | 105,165 | 452.3% |
| | 3300 Community Services | 4,000 | 4,000 | 11,500 | 187.5% |
| | 4600 Facilities Improvement | - | - | - | |
| Total | Purchased Property Services | \$ 8,137,877 | \$ 8,722,127 | \$ 8,142,287 | -6.6% |

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

| Object | Function | 2009/10 Actual | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|---------------------------------|---------------------|---------------------|---------------------|--------------|
| 500 | Other Purchased Services | | | | |
| | 1100 Regular Programs | \$ 594,935 | \$ 440,750 | \$ 636,000 | 44.3% |
| | 1200 Special Programs | 1,858,650 | 1,922,300 | 2,383,300 | 24.0% |
| | 1300 Vocational Programs | 1,587,888 | 1,666,005 | 1,748,629 | 5.0% |
| | 1400 Other Instruc. Programs | 14,900 | 7,300 | 2,000 | -72.6% |
| | 2100 Pupil Services | 8,750 | 7,550 | 4,300 | -43.0% |
| | 2200 Instructional Support | 111,620 | 103,527 | 68,063 | -34.3% |
| | 2300 Administration | 201,070 | 141,005 | 130,625 | -7.4% |
| | 2400 Pupil Health | 3,900 | 3,900 | 2,700 | -30.8% |
| | 2500 Business Services | 30,500 | 33,000 | 30,000 | -9.1% |
| | 2600 Maintenance | 495,495 | 533,729 | 531,549 | -0.4% |
| | 2700 Student Transportation | 9,878,647 | 9,153,800 | 9,842,397 | 7.5% |
| | 2800 Central Support | 20,250 | 23,500 | 18,100 | -23.0% |
| | 2900 Other Support | 85,000 | 82,000 | 89,977 | 9.7% |
| | 3200 Student Activities | 52,485 | 51,325 | 224,550 | 337.5% |
| | 3300 Community Services | 43,200 | 43,000 | 42,000 | -2.3% |
| Total | Other Purchased Services | 14,987,290 | 14,212,691 | 15,754,190 | 10.8% |
| 600 | Supplies | | | | |
| | 1100 Regular Programs | 1,131,727 | 1,476,435 | 1,268,109 | -14.1% |
| | 1200 Special Programs | 148,218 | 349,344 | 305,136 | -12.7% |
| | 1300 Vocational Programs | - | - | - | - |
| | 1400 Other Instruc. Programs | 49,440 | 21,210 | 15,300 | -27.9% |
| | 2100 Pupil Services | 34,990 | 50,239 | 46,294 | -7.9% |
| | 2200 Instructional Support | 262,789 | 353,628 | 355,727 | 0.6% |
| | 2300 Administration | 138,678 | 179,262 | 188,410 | 5.1% |
| | 2400 Pupil Health | 36,012 | 33,430 | 38,942 | 16.5% |
| | 2500 Business Services | 15,125 | 15,100 | 15,100 | 0.0% |
| | 2600 Maintenance | 1,064,218 | 1,050,346 | 878,186 | -16.4% |
| | 2700 Student Transportation | 700 | 700 | 700 | 0.0% |
| | 2800 Central Support | 172,626 | 496,694 | 503,881 | 1.4% |
| | 2900 Other Support | - | - | - | - |
| | 3200 Student Activities | 39,370 | 57,706 | 247,576 | 329.0% |
| | 3300 Community Services | 12,450 | 16,500 | 14,550 | -11.8% |
| Total | Supplies | \$ 3,106,343 | \$ 4,100,594 | \$ 3,877,911 | -5.4% |

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

| Object | Function | 2009/10 Actual | 2010/11 Budget | 2011/12 Budget | % Change |
|--------------|-------------------------------|-----------------------|-----------------------|-----------------------|---------------|
| 700 | Equipment | | | | |
| | 1100 Regular Programs | \$ 83,718 | \$ 243,890 | \$ 337,738 | 38.5% |
| | 1200 Special Programs | 19,800 | 157,374 | 67,545 | -57.1% |
| | 1400 Other Instruc. Programs | 8,300 | 6,650 | 250 | -96.2% |
| | 2100 Pupil Services | 500 | 500 | 1,500 | 200.0% |
| | 2200 Instructional Support | 9,350 | 24,625 | 32,010 | 30.0% |
| | 2300 Administration | 32,102 | 52,800 | 16,350 | -69.0% |
| | 2400 Pupil Health | - | 3,100 | 5,430 | 75.2% |
| | 2500 Business Services | - | 2,000 | 2,000 | 0.0% |
| | 2600 Maintenance | 16,750 | 25,350 | 39,750 | 56.8% |
| | 2700 Student Transportation | - | 2,700 | - | |
| | 2800 Central Support | 1,100 | 800 | 1,500 | 87.5% |
| | 2900 Other Support | - | - | - | |
| | 3200 Student Activities | 2,600 | 5,000 | 28,315 | 466.3% |
| | 3300 Community Services | 6,500 | 1,800 | 2,040 | 13.3% |
| | 4600 Facilities | - | - | - | |
| Total | Equipment | 180,720 | 526,589 | 534,428 | 1.5% |
| 800 | Other Objects | | | | |
| | 1100 Regular Programs | 5,043 | 4,306 | 8,348 | 93.9% |
| | 1200 Special Programs | 9,225 | 56,890 | 12,500 | -78.0% |
| | 1400 Other Instruc. Programs | 3,000 | 2,000 | - | |
| | 2100 Pupil Services | 1,650 | 2,300 | 3,750 | 63.0% |
| | 2200 Instructional Support | 35,713 | 75,980 | 62,940 | -17.2% |
| | 2300 Administration | 428,922 | 412,366 | 365,395 | -11.4% |
| | 2400 Pupil Health | 325 | 550 | 550 | 0.0% |
| | 2500 Business Services | 3,000 | 5,000 | 5,000 | 0.0% |
| | 2600 Maintenance | 5,015 | 7,900 | 7,900 | 0.0% |
| | 2700 Student Transportation | 500 | 500 | 500 | 0.0% |
| | 2800 Central Support | 4,555 | 8,355 | 9,675 | 15.8% |
| | 2900 Other Support | 8,000 | 8,000 | 8,000 | 0.0% |
| | 3200 Student Activities | 14,720 | 12,140 | 75,420 | 521.3% |
| | 3300 Community Services | 4,300 | 4,300 | 4,300 | 0.0% |
| | 5100 Debt Service - Interest | 6,268,008 | 6,137,488 | 6,275,321 | 2.2% |
| Total | Other Objects | 6,791,976 | 6,738,075 | 6,839,599 | 1.5% |
| 900 | Other Financing Uses | | | | |
| | 5100 Debt Service - Principal | 9,800,000 | 10,145,000 | 10,760,000 | 6.1% |
| | 5200 Fund Transfers | 1,890,000 | 1,940,000 | - | |
| | 5900 Other Financing Uses | 1,653,905 | 1,000,000 | 1,000,000 | 0.0% |
| Total | Other Financing Uses | 13,343,905 | 13,085,000 | 11,760,000 | -10.1% |
| TOTAL | EXPENDITURES | \$ 193,770,794 | \$ 199,278,168 | \$ 198,719,267 | -0.3% |

**GENERAL FUND
EXPENDITURE SUMMARY**

By Detailed Object

| Obj | Description | 2009/10 Actual | 2010/11 Budget | 2010/11 Adj Budget | 2010/11 Estimate | 2011/12 Budget | Difference | % Incr. Bud to Bud | % Incr. Adj B to Bud | % Incr. Est to Bud |
|--------------|----------------------------------|----------------------|----------------------|-----------------------|----------------------|--------------------|---------------------|-----------------------|-------------------------|-----------------------|
| 110 | Official/Administrative | \$4,241,998 | \$4,377,858 | \$4,377,858 | \$4,474,506 | 4,289,803 | \$ (88,055) | -2.0% | -2.0% | -4.1% |
| 112 | Temporary Salaries | 83,627 | 170,927 | 170,927 | 76,345 | 90,066 | (80,861) | -47.3% | -47.3% | 18.0% |
| 120 | Teachers | 79,511,415 | 83,988,767 | 83,988,767 | 81,435,439 | 82,828,481 | (1,160,286) | -1.4% | -1.4% | 1.7% |
| 125 | Coordinators | 1,648,921 | 1,785,262 | 1,785,262 | 1,756,887 | 1,652,764 | (132,498) | -7.4% | -7.4% | -5.9% |
| 130 | Professional, Other | 3,302,557 | 3,452,346 | 3,452,346 | 3,152,437 | 4,402,688 | 950,342 | 27.5% | 27.5% | 39.7% |
| 140 | Technical | 6,350,407 | 6,246,511 | 6,246,511 | 6,282,677 | 6,303,885 | 57,374 | 0.9% | 0.9% | 0.3% |
| 150 | Office / Clerical | 4,451,795 | 4,634,125 | 4,634,125 | 4,249,615 | 4,519,405 | (114,720) | -2.5% | -2.5% | 6.3% |
| 160 | Crafts & Trades | 709,085 | 736,719 | 736,719 | 703,960 | 775,372 | 38,653 | 5.2% | 5.2% | 10.1% |
| 170 | Operative | 1,991,455 | 1,938,014 | 1,938,014 | 1,960,499 | 1,916,512 | (21,502) | -1.1% | -1.1% | -2.2% |
| 180 | Laborer | | | | | - | - | | | |
| 190 | Service Work | 1,240,505 | 1,082,156 | 1,082,156 | 1,232,692 | 1,274,038 | 191,882 | 17.7% | 17.7% | 3.4% |
| 199 | CREA Salary Increase Deferral | | | | | (1,048,457) | (1,048,457) | | | |
| 199 | Estimated Retirements | | (1,900,505) | (1,900,505) | | (826,455) | 1,074,050 | -56.5% | -56.5% | |
| Total | Salaries | \$103,531,765 | \$106,512,180 | \$106,512,180 | \$105,325,059 | 106,178,102 | \$ (334,078) | -0.3% | -0.3% | 0.8% |
| 211 | Healthcare | 14,837,458 | 18,960,800 | 18,960,800 | 17,546,938 | 18,495,570 | (465,230) | -2.5% | -2.5% | 5.4% |
| 212 | Dental Insurance | 1,405,592 | 1,600,000 | 1,600,000 | 1,856,033 | 1,543,697 | (56,303) | -3.5% | -3.5% | -16.8% |
| 213 | Life Insurance | 101,165 | 99,600 | 99,600 | 95,720 | 77,562 | (22,038) | -22.1% | -22.1% | -19.0% |
| 214 | Disability Insurance | 82,108 | 42,600 | 42,600 | 59,955 | 101,591 | 58,991 | 138.5% | 138.5% | 69.4% |
| 219 | 125 Plan | 109,402 | 107,750 | 107,750 | 61,612 | 73,380 | (34,370) | -31.9% | -31.9% | 19.1% |
| 220 | Social Security | 7,668,622 | 8,060,510 | 8,060,510 | 8,057,367 | 8,122,787 | 62,277 | 0.8% | 0.8% | 0.8% |
| 230 | Retirement Contributions | 4,962,084 | 8,759,527 | 8,759,527 | 5,940,333 | 9,184,852 | 425,325 | 4.9% | 4.9% | 54.6% |
| 240 | Tuition Reimbursement | 12,380 | 23,500 | 23,500 | 5,559 | 23,500 | - | 0.0% | 0.0% | 322.8% |
| 250 | Unemployment Comp. | 115,729 | 50,000 | 50,000 | 78,984 | 265,325 | 215,325 | 430.7% | 430.7% | 235.9% |
| 260 | Worker's Compensation | 423,517 | 523,088 | 523,088 | 426,476 | 530,986 | 7,898 | 1.5% | 1.5% | 24.5% |
| Total | Benefits | \$29,718,056 | \$38,227,375 | \$38,227,375 | \$34,128,987 | 38,419,250 | \$8,509,319 | 22.3% | 0.5% | 12.6% |
| 310 | Official/Administrative Services | 197,622 | 170,000 | 170,000 | 204,792 | 170,000 | \$0 | 0.0% | 0.0% | -17.0% |
| 320 | Prof. Educational Services | 5,176,556 | 5,119,500 | 5,119,500 | 5,243,394 | 5,214,000 | \$94,500 | 1.8% | 0.0% | -0.6% |
| 330 | Other Prof. Services | 638,152 | 448,420 | 458,119 | 560,841 | 432,970 | (\$15,450) | -3.4% | -2.1% | -22.8% |
| 340 | Technical Services | 1,022,846 | 1,125,811 | 1,137,122 | 920,729 | 1,073,168 | (\$52,643) | -4.7% | -1.0% | 16.6% |
| 348 | Technical Svcs (computer) | 215,811 | 289,806 | 227,700 | 306,872 | 323,362 | \$33,556 | 11.6% | 27.3% | 5.4% |
| 390 | Othr Purch. Prof & Tech Servi. | | | | | | \$0 | | | |
| Total | Professional Services | \$7,250,987 | \$7,153,537 | \$7,112,441 | \$7,236,629 | 7,213,500 | \$ 59,963 | 0.8% | 0.6% | -0.3% |

**GENERAL FUND
EXPENDITURE SUMMARY
By Detailed Object**

| Obj | Description | 2009/10 Actual | 2010/11 Budget | 2010/11 Adj Budget | 2010/11 Estimate | 2011/12 Budget | Difference | % Incr. Bud to Bud | % Incr. Adj B to Bud | % Incr. Est to Bud |
|--------------|---------------------------------|---------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-----------------------|-------------------------|-----------------------|
| 411 | Disposal Services | \$178,806 | \$203,660 | \$203,660 | \$188,061 | 226,435 | \$22,775 | 11.2% | 0.0% | 20.4% |
| 412 | Snow Removal | 123,758 | 37,000 | 133,642 | 140,219 | 95,000 | 58,000 | 156.8% | -72.3% | -32.2% |
| 413 | Custodial Services | 2,458,765 | 2,462,613 | 2,462,613 | 2,450,587 | 2,538,109 | 75,496 | 3.1% | 0.0% | 3.6% |
| 414 | Lawn Care Services | - | - | - | - | - | - | - | - | - |
| 415 | Laundry & Linen | 5,552 | 7,500 | 7,500 | 4,081 | 7,500 | - | - | 0.0% | 83.8% |
| 422 | Electricity | 1,952,008 | 2,132,350 | 2,023,204 | 1,929,357 | 1,550,500 | (581,850) | -27.3% | 5.4% | -19.6% |
| 423 | Bottled Gas | - | - | - | - | - | - | - | - | - |
| 424 | Water / Sewer | 204,213 | 229,775 | 225,775 | 198,372 | 231,766 | 1,991 | 0.9% | 1.8% | 16.8% |
| 430 | Repairs & Maintenance | 581,396 | 590,560 | 600,305 | 507,845 | 651,223 | 60,663 | 10.3% | -1.6% | 28.2% |
| 438 | R & M (computers) | 1,065 | 19,525 | 4,368 | - | 19,100 | (425) | -2.2% | 347.0% | - |
| 440 | Rentals | 1,217,826 | 1,641,807 | 1,640,788 | 1,598,769 | 1,667,192 | 25,385 | 1.5% | 0.1% | 4.3% |
| 442 | Rental - Equip/Vehicles | - | - | - | - | - | - | - | - | - |
| 448 | Rental (technology related) | 1,550,560 | 1,367,517 | 1,367,517 | 1,065,105 | 1,132,812 | (234,705) | -17.2% | 0.0% | 6.4% |
| 450 | Construction Services | - | - | - | - | - | - | - | - | - |
| 460 | Extermination Services | 11,153 | 16,250 | 23,750 | 16,507 | 17,950 | 1,700 | 10.5% | -31.6% | 8.7% |
| 490 | Other Purch Property Services | - | 13,570 | 2,070 | - | 4,700 | (8,870) | -65.4% | 555.6% | - |
| Total | Purchased Property Servs | \$8,285,101 | \$8,722,127 | \$8,695,192 | \$8,098,903 | 8,142,287 | \$ (579,840) | -6.6% | 0.3% | 0.5% |
| 510 | Student Transportation | 7,770,971 | 7,966,250 | 7,966,250 | 8,204,809 | 8,379,454 | 413,204 | 5.2% | 0.0% | 2.1% |
| 513 | Diesel Fuel | 692,916 | 715,000 | 717,720 | 744,325 | 1,091,193 | 376,193 | 52.6% | -0.4% | 46.6% |
| 516 | I.U. Transportation | 497,305 | 550,000 | 550,000 | 503,713 | 550,000 | - | - | 0.0% | 9.2% |
| 520 | General Insurance | 57,545 | - | - | - | - | - | - | - | - |
| 521 | Fire Insurance | - | - | - | - | - | - | - | - | - |
| 522 | Auto Liability Insurance | - | - | - | - | - | - | - | - | - |
| 523 | Gen Prop & Liab Insurance | 200,158 | 276,933 | 288,110 | 209,944 | 276,933 | - | - | -3.9% | 31.9% |
| 525 | Bonding Insurance | 474 | 500 | 500 | 474 | - | (500) | -100.0% | 0.0% | - |
| 529 | Other Insurance | 96,750 | 114,616 | 114,616 | 114,830 | 114,616 | - | - | 0.0% | -0.2% |
| 530 | Communications | 118,191 | 140,000 | 159,713 | 123,804 | 140,000 | - | - | -12.3% | 13.1% |
| 535 | Postage | 74,241 | 98,200 | 95,180 | 73,113 | 98,000 | (200) | -0.2% | 3.2% | 34.0% |
| 538 | Communications (technology) | - | - | 905 | 529 | - | - | - | - | - |
| 540 | Advertising | 15,853 | 17,500 | 17,500 | 9,519 | 17,500 | - | - | 0.0% | 83.8% |
| 550 | Printing & Binding | 49,812 | 81,666 | 74,094 | 47,055 | 78,883 | (2,783) | -3.4% | 10.2% | 67.6% |
| 561 | Tuition to Othr LEA's Within | 69,655 | 30,000 | 30,000 | 52,919 | 30,000 | - | - | 0.0% | -43.3% |
| 563 | Tuition to Private Schools | 1,201,955 | 1,414,000 | 1,539,000 | 1,590,352 | 1,608,000 | 194,000 | 13.7% | -8.1% | 1.1% |
| 564 | Tuition to MBIT | 1,451,436 | 1,666,005 | 1,666,005 | 1,623,403 | 1,748,629 | 82,624 | 5.0% | 0.0% | 7.7% |
| 567 | Tuition-APS | - | - | - | - | 431,000 | - | - | - | - |
| 568 | Tuition-PRRI | 192,024 | 385,000 | 260,000 | 170,859 | 270,000 | (115,000) | -29.9% | 48.1% | 58.0% |
| 569 | Other Tuition | 988,647 | 436,000 | 436,000 | 781,939 | 636,000 | 200,000 | 45.9% | 0.0% | -18.7% |
| 580 | Travel | 57,849 | 75,522 | 75,746 | 49,390 | 41,650 | (33,872) | -44.9% | -0.3% | -15.7% |
| 590 | Misc Purchased Services | 17,925 | 18,000 | 18,050 | 18,050 | 18,000 | - | - | -0.3% | -0.3% |
| 591 | Serv. Purched locally | 45,317 | 40,000 | 40,000 | 42,733 | 40,000 | - | - | 0.0% | -6.4% |
| 594 | Srv.Prch.Fr.Int.Units. | 2,428 | - | - | - | - | - | - | - | - |
| 595 | Int. Unit pymts by W/H | 92,483 | 82,000 | 82,000 | 89,977 | 89,977 | 7,977 | 9.7% | 0.0% | 0.0% |
| 596 | Int. Unit Direct Payments | 67,070 | 105,500 | 105,500 | 63,910 | 94,355 | (11,145) | -10.6% | 0.0% | 47.6% |
| Total | Other Purchases Services | \$13,761,004 | \$14,212,692 | \$14,236,889 | \$14,515,647 | 15,754,190 | \$1,110,498 | 7.8% | -0.2% | 8.5% |

**GENERAL FUND
EXPENDITURE SUMMARY
By Detailed Object**

| Obj | Description | 2009/10 Actual | 2010/11 Budget | 2010/11 Adj Budget | 2010/11 Estimate | 2011/12 Budget | Difference | % Incr. Bud to Bud | % Incr. Adj B to Bud | % Incr. Est to Bud |
|--------------|-------------------------------|----------------------|----------------------|-----------------------|----------------------|--------------------|----------------------|-----------------------|-------------------------|-----------------------|
| 610 | General Supplies | \$1,328,269 | \$1,667,321 | \$1,720,366 | \$1,428,667 | 1,975,403 | \$308,082 | 18.5% | -3.1% | 38.3% |
| 615 | Software | | | | | 1,500 | 1,500 | | | |
| 618 | Software (administrative) | 454,335 | 476,266 | 568,414 | 376,909 | 489,862 | 13,596 | 2.9% | -16.2% | 30.0% |
| 621 | Natural Gas | 480,211 | 528,330 | 528,330 | 446,562 | 319,000 | (209,330) | -39.6% | 0.0% | -28.6% |
| 623 | Bottled Gas | 17,030 | 12,800 | 16,800 | 14,249 | 15,000 | 2,200 | 17.2% | -23.8% | 5.3% |
| 624 | Oil | 30,758 | 55,500 | 55,500 | 46,453 | 67,000 | 11,500 | 20.7% | 0.0% | 44.2% |
| 626 | Gasoline | 31,532 | 25,000 | 29,000 | 31,941 | 25,000 | - | | -13.8% | -21.7% |
| 627 | Diesel Fuel | 1,939 | 2,000 | 2,000 | | - | (2,000) | -100.0% | 0.0% | |
| 635 | Meal/Refreshments | 27,864 | 24,500 | 36,387 | 30,700 | 28,475 | 3,975 | 16.2% | -32.7% | -7.2% |
| 640 | Books & Periodicals | 796,560 | 818,763 | 827,627 | 708,211 | 578,180 | (240,583) | -29.4% | -1.1% | -18.4% |
| 648 | Software (educational) | 292,508 | 490,113 | 452,320 | 387,485 | 378,491 | (111,622) | -22.8% | 8.4% | -2.3% |
| Total | Supplies | \$3,461,007 | \$4,100,593 | \$4,236,744 | \$3,471,175 | 3,877,911 | \$ (222,682) | -5.4% | -3.2% | 11.7% |
| 750 | Equipment - New | 190,160 | 225,101 | 220,378 | 340,860 | 167,894 | (57,207) | -25.4% | 2.1% | -50.7% |
| 758 | Computers - New | 226,995 | 117,935 | 272,602 | 193,919 | 147,625 | 29,690 | 25.2% | -56.7% | -23.9% |
| 760 | Equipment - Replacement | 96,680 | 109,752 | 150,214 | 127,377 | 183,359 | 73,607 | 67.1% | -26.9% | 44.0% |
| 768 | Computers - Replacement | 21,493 | 26,800 | 38,584 | 21,990 | 35,550 | 8,750 | 32.6% | -30.5% | 61.7% |
| 788 | Technology Equipment | - | - | | | - | - | | | |
| 790 | Contingency | | 47,000 | 19,866 | (487) | - | (47,000) | -100.0% | 136.6% | |
| Total | Equipment | \$535,328 | \$526,588 | \$701,644 | \$683,660 | 534,428 | \$ (8,740) | -1.7% | -24.9% | -21.8% |
| 810 | Dues & Fees | 392,960 | 597,067 | 594,744 | 375,239 | 555,778 | (41,289) | -6.9% | 0.4% | 48.1% |
| 820 | Judgements | - | | | | - | - | | | |
| 832 | Interest - Bonds | 5,514,260 | 6,137,488 | 6,137,488 | 5,851,210 | 6,275,321 | 137,833 | 2.2% | 0.0% | 7.2% |
| 850 | Indirect Cost - Fed Prog. | - | 1,000 | 1,000 | | 1,000 | - | | 0.0% | |
| 880 | Refunds - Prior Year Receipts | 614 | | | | - | - | | | |
| 890 | Misc Expenditures | | 2,520 | 2,470 | 199 | 7,500 | 4,980 | 197.6% | 2.0% | 3668.8% |
| Total | Other Objects | \$5,907,834 | \$6,738,075 | \$6,735,702 | \$6,226,648 | 6,839,599 | \$830,241 | 12.3% | 0.0% | 9.8% |
| 912 | Bonds - Principal Payments | 8,985,000 | 10,145,000 | 10,145,000 | 10,320,000 | 10,760,000 | 615,000 | 6.1% | 0.0% | 4.3% |
| 930 | Fund Transfers | 5,871,558 | 1,940,000 | 1,940,000 | 1,940,000 | - | (1,940,000) | -100.0% | 0.0% | |
| 932 | Cap.Rsv.Fnd.Trans.Sec2932 | 3,181,817 | | | | - | - | | | |
| 990 | Misc Other Use of Funds | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | | 0.0% | 0.0% |
| Total | Other Financing Uses | \$18,038,375 | \$13,085,000 | \$13,085,000 | \$13,260,000 | 11,760,000 | (\$4,953,375) | -37.9% | 0.0% | -11.3% |
| Total | All Objects | \$190,489,458 | \$199,278,168 | \$199,543,168 | \$192,946,709 | 198,719,267 | \$4,411,307 | 2.2% | -0.1% | 3.0% |

2011-2012 Staffing Allocation

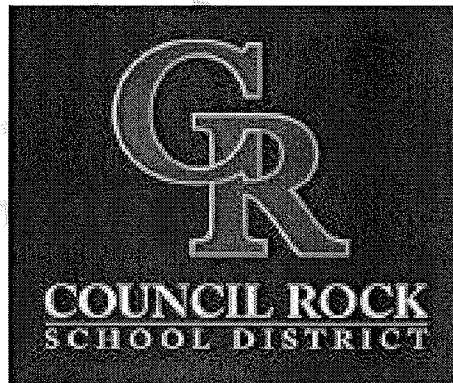
| ADMINISTRATIVE STAFF | 07-08 | 08-09 | 09-10 | Actual 09-10 | 10-11 | 11-12 | Change |
|------------------------------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|
| Superintendent/Acting Asst. | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Administrators/Supervisors | 23 | 23 | 23 | 23 | 23 | 21 | -2 |
| Principals | 15 | 15 | 15 | 15 | 15 | 15 | 0 |
| Asst. Principals | 11 | 11 | 10 | 10 | 10 | 9 | -1 |
| Total Administrators: | 50 | 50 | 49 | 49 | 49 | 46 | -3 |

| PROFESSIONAL STAFF | 07-08 | 08-09 | 09-10 | Actual 09-10 | 10-11 | 11-12 | Change |
|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| District Coordinators | 6.9 | 6.90 | 6.90 | 6.90 | 6.90 | 6.70 | (0.20) |
| Administrative Assistant (Dean of Students) | 2 | 2.00 | 1.00 | 1.00 | 1.00 | 0.00 | (1.00) |
| Guidance | 27.85 | 27.85 | 28.10 | 27.80 | 27.80 | 27.80 | - |
| Psychologists | 9.8 | 9.80 | 9.90 | 9.90 | 9.90 | 9.90 | - |
| Social Worker | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Nurse | 13.8 | 13.60 | 13.60 | 13.80 | 13.80 | 13.80 | - |
| Librarian | 18.2 | 18.2 | 17.50 | 17.50 | 17.50 | 17.00 | (0.50) |
| IST | 9.5 | 9.5 | 9.5 | 9.5 | 9.50 | 9.50 | - |
| ELL | 4.4 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | - |
| Staff Development | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Technology Coach (Sp.Ed. In 09-10 and 10-11) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| CARES Coordinators | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Elementary Classroom Teachers | 238 | 238.00 | 228.50 | 229.00 | 229.50 | 220.64 | (8.86) |
| Elementary Specialists (Incl. Reading Recovery) | 59.4 | 57.40 | 55.90 | 55.30 | 56.00 | 53.55 | (2.45) |
| Secondary Classroom Teachers | 332.6 | 334.40 | 329.20 | 330.10 | 328.80 | 310.22 | (18.58) |
| Sloan Alternative School (Including Twilight School) | 4.8 | 4.80 | 5.60 | 5.60 | 5.60 | 5.40 | (0.20) |
| Gifted Education (Humanities) | 19.9 | 19.60 | 19.10 | 18.60 | 18.60 | 14.91 | (3.69) |
| Special Education (Including AS Transfer of Entity) | 159.3 | 157.90 | 160.60 | 157.90 | 157.90 | 152.00 | (5.90) |
| Total Professional: | 913.45 | 911.55 | 897.00 | 894.50 | 894.40 | 853.02 | (41.38) |

| SUPPORT STAFF | 07-08 | 08-09 | 09-10 | Actual 09-10 | 10-11 | 11-12 | Change |
|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Teacher Assistant/Regular Education/Title III | 3.80 | 3.80 | 3.70 | 4.18 | 3.70 | 3.62 | (0.08) |
| Teacher Assistant – Title I, Rdg Rec. | 6.00 | 6.00 | 7.30 | 7.30 | 7.50 | 6.50 | (1.00) |
| Teacher Assistant/Special Education (26 NEW AS TE) | 212.70 | 215.70 | 212.80 | 208.20 | 208.20 | 199.81 | (8.39) |
| Library Aide | 17.60 | 17.60 | 15.20 | 15.20 | 15.20 | 16.40 | 1.20 |
| Staff Nurse | 8.00 | 8.00 | 7.00 | 8.00 | 8.00 | 8.00 | - |
| Staff Nurse/Special Education | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - |
| Clerical | 40.25 | 40.40 | 35.00 | 37.58 | 37.58 | 36.57 | (1.01) |
| Secretary (includes AS TE) | 64.63 | 65.03 | 63.03 | 63.03 | 63.03 | 63.53 | 0.50 |
| Technical/Technology Aides | 14.60 | 14.60 | 12.80 | 12.80 | 12.80 | 9.02 | (3.78) |
| Recess/Cafeteria/Hall Monitors | 39.80 | 38.64 | 39.80 | 40.11 | 40.11 | 39.40 | (0.71) |
| Security | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | - |
| Grounds | 4.75 | 4.75 | 4.75 | 3.02 | 3.02 | 3.02 | - |
| Central Warehouse/Mail Carrier/Shipper Receiver | 3.00 | 3.00 | 4.00 | 3.73 | 3.73 | 1.73 | (2.00) |
| Maintenance | 33.00 | 33.00 | 33.00 | 33.00 | 33.00 | 32.00 | (1.00) |
| Bus Monitors | 14.40 | 17.50 | 16.35 | 16.97 | 16.97 | 17.76 | 0.79 |
| Van Drivers(09-10 includes registration) | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Total Support: | 476.13 | 481.62 | 469.33 | 467.72 | 467.44 | 451.96 | (15.48) |

| | 07-08 | 08-09 | 09-10 | Actual 09-10 | 10-11 | 11-12 | Change |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| Total Staff in District: | 1,439.58 | 1,443.17 | 1,415.33 | 1,411.22 | 1,410.84 | 1,350.98 | -59.86 |

SPECIAL REVENUE AND FUND BUDGETS

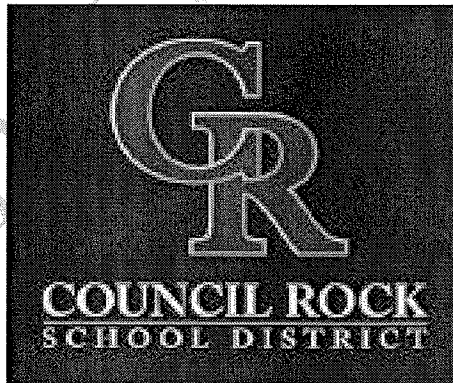


Athletic Fund (1)
Budget by Cost Center

| Func | Obj | Holland Middle | | Newtown Middle | | Richboro Middle | | CRHS-North | | CRHS-South | | 2010/11 Budget | 2011/2012 Budget |
|-------------------------|--------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| | | 2010/11 Budget | 2011/2012 Budget | 2010/11 Budget | 2011/2012 Budget | 2010/11 Budget | 2011/2012 Budget | 2010/11 Budget | 2011/2012 Budget | 2010/11 Budget | 2011/2012 Budget | | |
| Revenues | | | | | | | | | | | | | |
| | Interest | | | | | | | | | | | | - |
| | State Share of FICA | | | | | | | | | | | | - |
| | State Share of Retirement | | | | | | | | | | | | - |
| | Admissions | | | | | | | | | | | | - |
| | Student Fees (Pay to Play) | | | | | | | | | | | | - |
| | Other Fees | | | | | | | | | | | | - |
| | Donations & Contributions | | | | | | | | | | | | - |
| Total - Revenues | | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenses | | | | | | | | | | | | | |
| 3250 Student Athletics | | | | | | | | | | | | | - |
| | 130 Salaries - Coaches | 55,202.00 | - | 58,450.00 | - | 57,638.00 | - | 466,065.00 | - | - | - | 637,355.00 | - |
| | 190 Salaries - Event Officials | 1,500.00 | - | 1,500.00 | - | 1,500.00 | - | 40,000.00 | - | - | - | 44,500.00 | - |
| | 210 Healthcare | - | - | - | - | - | - | - | - | - | - | - | - |
| | 212 Dental | - | - | - | - | - | - | - | - | - | - | - | - |
| | 213 Life Insurance | - | - | - | - | - | - | - | - | - | - | - | - |
| | 214 Disability | - | - | - | - | - | - | - | - | - | - | - | - |
| | 220 Social Security | 4,288.00 | - | 4,533.00 | - | 4,472.00 | - | 38,269.00 | - | 37,026.00 | - | 88,588.00 | - |
| | 230 Retirement | 4,538.00 | - | 4,805.00 | - | 4,738.00 | - | 38,311.00 | - | 36,959.00 | - | 89,351.00 | - |
| | 250 Unemployment Compensation | - | - | - | - | - | - | - | - | - | - | - | - |
| | 260 Workmen's Compensation | - | - | - | - | - | - | - | - | - | - | - | - |
| | 340 Technical Services | 7,000.00 | - | 8,000.00 | - | 7,000.00 | - | 50,000.00 | - | 50,000.00 | - | 122,000.00 | - |
| | 415 Laundry & Linen | - | - | - | - | - | - | - | - | - | - | - | - |
| | 430 Repairs & Maintenance | 7,000.00 | - | 8,000.00 | - | 9,000.00 | - | 30,000.00 | - | 42,000.00 | - | 96,000.00 | - |
| | 440 Rentals | - | - | - | - | - | - | - | - | 2,500.00 | - | 2,500.00 | - |
| | 510 Student Transportation | 5,800.00 | - | 6,500.00 | - | 5,000.00 | - | 62,000.00 | - | 62,000.00 | - | 141,300.00 | - |
| | 550 Printing | - | - | - | - | - | - | - | - | - | - | - | - |
| | 580 Travel | - | - | - | - | - | - | 25,000.00 | - | 20,000.00 | - | 45,000.00 | - |
| | 610 General Supplies | 9,985.00 | - | 10,000.00 | - | 13,500.00 | - | 65,000.00 | - | 62,000.00 | - | 160,485.00 | - |
| | 618 Software | 600.00 | - | - | - | 500.00 | - | - | - | 600.00 | - | 1,700.00 | - |
| | 640 Books | 300.00 | - | - | - | - | - | 500.00 | - | 200.00 | - | 1,000.00 | - |
| | 648 Videos & Software | - | - | - | - | - | - | - | - | 300.00 | - | 300.00 | - |
| | 750 Equipment - New | 3,315.00 | - | - | - | - | - | 25,000.00 | - | 12,000.00 | - | 40,315.00 | - |
| | 760 Equipment - Replacement | - | - | 2,000.00 | - | - | - | - | - | 1,000.00 | - | 3,000.00 | - |
| | 810 Dues & Fees | 5,000.00 | - | 1,500.00 | - | 1,000.00 | - | 30,000.00 | - | 30,000.00 | - | 67,500.00 | - |
| | 890 Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Student Athletics | | 104,528.00 | - | 105,288.00 | - | 104,348.00 | - | 870,145.00 | - | 356,585.00 | - | 1,540,894.00 | - |

(1) New Generally Accepted Accounting Principles (GAAP) require the district to report the interscholastic athletic activities in the general fund.

EXPENDITURE DETAIL



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

| <u>ACCOUNT</u> | <u>BUDGET 2010-11</u> | <u>BUDGET 2011-12</u> | <u>PERCENT CHANGE</u> |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| 1100 Regular Programs | \$ 84,492,698 | \$ 82,826,230 | -1.97% |
| 1200 Special Education Programs | 40,455,860 | 41,806,685 | 3.34% |
| 1300 Vocational Education Programs | 1,666,005 | 1,748,629 | 4.96% |
| 1400 Other Instructional Programs | 1,520,531 | 915,576 | -39.79% |
| TOTAL INSTRUCTION | \$ 128,135,094 | \$ 127,297,120 | -0.65% |

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 | 220.64 \$ | 21,715,786 |
| Elementary Specialists | 53.55 | 5,327,062 |
| Instructional Support Teachers | 9.50 | 1,015,873 |
| Secondary Teachers | 310.22 | 29,537,324 |
| ELL Program | 4.60 | 467,960 |
| Teacher Assistant (ELL) | 3.62 | 94,196 |
| Clerical Aides | 34.28 | 790,751 |
| Substitute Teachers (Includes Permanent Subs) | | 648,900 |
| Clerical Substitutes | | 72,000 |
| Monitors (Hall, Recess, Cafeteria) | 39.40 | 747,301 |
| Sick Bank | | 75,000 |
| Retirement/Cross Movement | | 250,000 |
| CREA Half Year Delay in Increase | | (1,048,457) |
| TOTAL | 675.81 \$ | 59,693,696 |

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 | \$ 9,233,262 |
| Dental Insurance | 817,532 |
| Life Insurance | 39,397 |
| Disability Insurance | 51,612 |
| Social Security | 4,566,427 |
| Retirement Contribution | 5,163,548 |
| Workers' Compensation | 298,523 |
| Section 125 Plan Costs | 10,463 |
| Unemployment Payouts | 149,170 |
| TOTAL | \$ 20,329,934 |

- 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 | \$ 2,600 |
| TOTAL | \$ 2,600 |

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

1100 **REGULAR PROGRAMS - continued**

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 | \$ 22,030 |
| Goodnoe Elementary | 700 | 500 | 27,660 |
| Hillcrest Elementary | 700 | - | 17,420 |
| Holland Elementary | 700 | - | 14,210 |
| Newtown Elementary | 700 | 1,250 | 22,610 |
| Richboro Elementary | 700 | 500 | 16,220 |
| Rolling Hills Elementary | 700 | 850 | 14,240 |
| Sol Feinstone Elementary | 700 | 2,000 | 24,560 |
| Welch Elementary | 700 | - | 21,930 |
| Wrightstown Elementary | 700 | | 11,170 |
| Holland Middle | 700 | 2,000 | 25,800 |
| Newtown Middle | 700 | 3,600 | 36,860 |
| Richboro Middle | 700 | 1,000 | 21,430 |
| CRHS North | 700 | 23,525 | 105,700 |
| CRHS South | 700 | 15,500 | 106,240 |
| District | | | |
| TOTALS | \$ 10,500 | \$ 51,225 | \$ 488,080 |

GRAND TOTAL \$ 549,805

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 | \$ 636,000 |
| Teacher Travel | - |
| TOTAL | \$ 636,000 |

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</u> <u>SUPPLIES</u> | <u>TEXTBOOKS</u> | <u>EDUCATIONAL</u> <u>SOFTWARE</u> |
|--------------------------|-----------------------------------|-------------------|---------------------------------------|
| Churchville Elementary | \$ 50,030 | \$ 13,000 | \$ 4,000 |
| Goodnoe Elementary | 24,070 | 14,000 | 21,000 |
| Hillcrest Elementary | 41,428 | 6,500 | 4,780 |
| Holland Elementary | 26,404 | 14,000 | 1,000 |
| Newtown Elementary | 56,228 | 14,693 | 1,485 |
| Richboro Elementary | 24,348 | 7,367 | 3,120 |
| Rolling Hills Elementary | 26,076 | 9,800 | 2,500 |
| Sol Feinstone Elementary | 79,096 | 8,700 | 1,000 |
| Welch Elementary | 56,500 | 14,973 | 4,080 |
| Wrightstown Elementary | 17,860 | 7,450 | 1,000 |
| Holland Middle | 51,780 | 3,331 | 4,500 |
| Newtown Middle | 58,130 | 11,625 | 4,750 |
| Richboro Middle | 37,200 | 5,600 | 3,000 |
| CRHS North | 119,956 | 32,117 | 12,485 |
| CRHS South | 118,700 | 48,600 | 10,600 |
| Curriculum | 78,408 | 87,435 | 17,680 |
| Title I | 5,300 | | |
| Title III | 424 | | |
| TOTALS | \$ 871,938 | \$ 299,191 | \$ 96,980 |
| GRAND TOTAL | \$ 1,268,109 | | |

**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 | 20,000 |
| Hillcrest Elementary | 1,800 | 5,200 |
| Holland Elementary | 1,000 | 2,500 |
| Newtown Elementary | 2,900 | 6,000 |
| Richboro Elementary | 1,500 | 9,845 |
| Rolling Hills Elementary | 5,500 | 3,500 |
| Sol Feinstone Elementary | 5,000 | - |
| Welch Elementary | 9,250 | 2,010 |
| Wrightstown Elementary | 7,760 | - |
| Holland Middle | 21,000 | 6,494 |
| Newtown Middle | 39,500 | 4,500 |
| Richboro Middle | 14,030 | 12,000 |
| CRHS North | 14,450 | 19,550 |
| CRHS South | 39,100 | 26,450 |
| Curriculum | 17,803 | 25,096 |
| Subtotal | \$ 183,593 | \$ 154,145 |
| GRAND TOTAL | \$ 337,738 | |

**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>COST ALLOCATION CENTER</u> | <u>DUES & FEES</u> |
|-------------------------------|------------------------|
| Churchville Elementary | \$ 500 |
| Goodnoe Elementary | - |
| Hillcrest Elementary | 400 |
| Holland Elementary | 2,500 |
| Newtown Elementary | 288 |
| Richboro Elementary | 300 |
| Rolling Hills Elementary | 200 |
| Sol Feinstone Elementary | 290 |
| Welch Elementary | 300 |
| Wrightstown Elementary | 220 |
| Holland Middle | 1,600 |
| Newtown Middle | - |
| Richboro Middle | 750 |
| CRHS North | - |
| CRHS South | 1,000 |
| Curriculum Initiatives | - |
| TOTAL | \$ 8,348 |
| TOTAL 1100 | \$ 82,826,230 |

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**

100 **Salaries**

| <u>ITEM</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|-----------------------------------|------------------|-------------------|
| Director of Special Services | 0.50 \$ | 76,560 |
| Supervisors (1 Paid from ACCESS) | 7.00 | 861,328 |
| Secretarial/Clerical | 6.00 | 292,099 |
| Special Ed. Bus Monitors | 17.76 | 381,887 |
| Life Skills Program | | |
| 1210 Teachers | 6.00 | 494,566 |
| Aides | 14.00 | 373,014 |
| Multi-Handicapped Program | | |
| Teachers | 2.00 | 193,273 |
| Aides | 8.50 | 221,873 |
| Autistic Support Program | | |
| 1233 Teachers | 18.70 | 1,648,812 |
| Aides | 53.50 | 1,385,112 |
| Emotional Support Program | | |
| 1231 Teachers-Elementary | 3.50 | 319,389 |
| - Secondary | 7.50 | 760,736 |
| Aides - Elementary | 7.50 | 198,330 |
| - Secondary | 5.00 | 131,770 |
| Learning Support | | |
| 1241 Teachers- Elementary | 64.50 | 6,070,426 |
| - Secondary | 48.80 | 4,574,498 |
| Aides - Elementary | 71.11 | 1,898,680 |
| - Secondary | 36.20 | 970,904 |
| Gifted Support | | |
| 1243 Teachers- Elementary | 9.11 | 959,207 |
| - Secondary | 5.80 | 597,150 |
| Teacher Aides-ACCESS | 4.00 | 102,538 |
| ACCESS Specialist | 1.00 | 51,971 |
| Autism Specialist | 1.00 | 106,934 |
| ESY- Teacher-IDEA Funds | | 250,000 |
| ESY-Teacher's Aides - IDEA Funds | | 190,000 |
| Technology Integration Specialist | 1.00 | 95,493 |
| Substitute Teachers | | 120,460 |
| Substitute Aides | | 122,000 |
| TOTALS | 399.98 \$ | 23,449,010 |

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 | \$ 5,442,166 |
| Dental Insurance | 433,600 |
| Life Insurance | 22,462 |
| Disability Insurance | 29,408 |
| Social Security | 1,793,813 |
| Retirement Contribution | 2,028,354 |
| Workers' Compensation | 117,262 |
| Section 125 Plan Costs | 37,529 |
| Unemployment Compensation | 58,550 |
| TOTAL | \$ 9,963,144 |

- 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 | \$ 4,250,000 |
| OT/PT/Social Work/Behavioral Specialist From I.U. #22 (IDEA) | 964,000 |
| Early Intervention Services from I.U. #22 | |
| ESY Services from I.U. #22 (IDEA) | |
| ABA Home Therapy Services (Access) | 60,000 |
| Emotional Support Counseling (Access) | - |
| Technical Services-Smartboard/Training (ARRA) | - |
| Compensatory Education | 20,000 |
| IEP Related Contract Services (IDEA) | 306,900 |
| Fuller/Cog AT Scoring Fee Including Profile and Labels | 9,000 |
| Kids on the Block Services | 1,500 |
| Emotional Support Programs (Ropes Course, Team Building Activities) | - |
| Gifted Support Program (Speakers, Archeology Program) | 4,650 |
| IDEA | - |
| TOTAL | \$ 5,616,050 |

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 | 7,000 |
| Technology Repair | 1,500 |
| TOTAL | \$ 10,000 |

- 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 | 1,393,000 |
| Approved Private Schools, PRRI | 701,000 |
| Tuition to Non-Public Schools for ESY (IDEA) | 215,000 |
| Program Transportation | - |
| Postage | 3,500 |
| Printing of Mandated Notices and Parent's Rights Communications | 3,000 |
| I.U. #22 Fair Share Program | 37,500 |
| Travel | 300 |
| TOTAL | \$ 2,383,300 |

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 | 7,595 |
| Multi-Handicapped Program | 8,811 |
| Emotional Support Supplies | 3,800 |
| Autistic Support Supplies | 11,945 |
| Learning Support Supplies | 30,695 |
| Gifted Support Supplies | 4,100 |
| Other Special Education Supplies | 5,795 |
| Subtotal | \$ 87,741 |
| Meals & Refreshments | \$ 1,000 |
| Subtotal | \$ 1,000 |
| District Books & Periodicals | \$ 30,875 |
| Life Skills Books & Periodicals | 1,328 |
| Multi-Handicapped Books & Periodicals | 250 |
| Emotional Support Books & Periodicals | 500 |
| Learning Support Books & Periodicals | 45,761 |
| Autistic Support Books & Periodicals | 7,603 |
| Gifted Support Books & Periodicals | 13,573 |
| Other Special Education Books & Periodicals | 7,820 |
| Subtotal | \$ 107,710 |
| Educational Software (IDEA, ACCESS) | \$ 108,685 |
| Subtotal | \$ 108,685 |
| GRAND TOTAL | \$ 305,136 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|----------------------------------|------------------|
| Equipment-ACCESS Funds | \$ 40,000 |
| Equipment – IDEA Funds Equipment | 22,949 |
| Equipment – ARRA Funds | - |
| Equipment – Various Schools | 4,596 |
| TOTAL | \$ 67,545 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------------|--------------------------|
| District | \$ 3,100 |
| Life Skills | 1,000 |
| Multi-Handicapped | 1,000 |
| Emotional Support | 2,000 |
| Autistic Support | 2,000 |
| Learning Support | 1,200 |
| Gifted Support | 2,200 |
| TOTAL | \$ 12,500 |
| TOTAL 1200 | \$ 41,806,685 |

1300 OTHER PURCHASED SERVICES: Tuition is paid for services rendered by our area vocational

500 Other Purchased Services

| <u>ITEM</u> | <u>AMOUNT</u> |
|----------------------------|-------------------------|
| MBIT Operating Cost | \$ 1,278,497 |
| Share of MBIT Debt Service | 470,132 |
| TOTAL | \$ 1,748,629 |
| TOTAL 1300 | \$ 1,748,629 |

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 | \$ | 40,000 |
| Alternative School-Teacher | 4.80 | 399,726 |
| Twilight Program – Director | 0.60 | 64,160 |
| Twilight Program – Core Curriculum | | |
| Summer School | | 30,000 |
| Title II – Teacher (CSRI) | - | - |
| Accountability Grant- Teacher* | - | - |
| Title I – Aide | 6.50 | 164,403 |
| TOTAL | 11.90 \$ | 698,289 |

* 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 | \$ 54,916 |
| Dental Insurance | 4,925 |
| Life Insurance | 979 |
| Disability Insurance | 1,282 |
| Social Security | 53,424 |
| Retirement Contribution | 60,407 |
| Workers' Compensation | 3,488 |
| Unemployment Compensation | 1,748 |
| TOTAL | \$ 181,169 |

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

| | |
|-------------------------------|------------------|
| Other Instr. Programs-Title I | \$ 17,888 |
| TOTAL | \$ 17,888 |

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 | \$ | 680 |
|--------------------------|----|-----|

| | | |
|--------------|-----------|------------|
| TOTAL | \$ | 680 |
|--------------|-----------|------------|

500 **Other Purchased Services:**

| | | |
|--------------------------|----|-------|
| Summer School - Printing | \$ | 2,000 |
|--------------------------|----|-------|

| | | |
|-------------------------|--|---|
| Federal Programs-Travel | | - |
|-------------------------|--|---|

| | | |
|------------------|--|---|
| Homebound-Travel | | - |
|------------------|--|---|

| | | |
|---------------------------|--|---|
| Alternative School-Travel | | - |
|---------------------------|--|---|

| | | |
|--------------|-----------|--------------|
| TOTAL | \$ | 2,000 |
|--------------|-----------|--------------|

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

Summer School

| | | |
|----------|----|-------|
| Supplies | \$ | 2,000 |
|----------|----|-------|

| | | |
|-----------|--|-------|
| Textbooks | | 1,000 |
|-----------|--|-------|

| | | |
|----------------------|--|---|
| Educational Software | | - |
|----------------------|--|---|

| | | |
|--------------------|--|---|
| Meals/Refreshments | | - |
|--------------------|--|---|

| | | |
|-----------------|-----------|--------------|
| SUBTOTAL | \$ | 3,000 |
|-----------------|-----------|--------------|

Alternative School

| | | |
|----------|----|-------|
| Supplies | \$ | 5,750 |
|----------|----|-------|

| | | |
|-----------|--|-----|
| Textbooks | | 900 |
|-----------|--|-----|

| | | |
|----------------------|--|-------|
| Educational Software | | 5,650 |
|----------------------|--|-------|

| | | |
|--------------------|--|---|
| Meals/Refreshments | | - |
|--------------------|--|---|

| | | |
|-----------------|-----------|---------------|
| SUBTOTAL | \$ | 12,300 |
|-----------------|-----------|---------------|

Federal Programs

| | | |
|----------|----|---|
| Supplies | \$ | - |
|----------|----|---|

| | | |
|-----------|--|---|
| Textbooks | | - |
|-----------|--|---|

| | | |
|----------------------|--|---|
| Educational Software | | - |
|----------------------|--|---|

| | | |
|--------------------|--|---|
| Meals/Refreshments | | - |
|--------------------|--|---|

| | | |
|-----------------|-----------|----------|
| SUBTOTAL | \$ | - |
|-----------------|-----------|----------|

| | | |
|--------------|-----------|---------------|
| TOTAL | \$ | 15,300 |
|--------------|-----------|---------------|

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

EQUIPMENT

| | | |
|--------------------|----|-----|
| Alternative School | \$ | 250 |
|--------------------|----|-----|

| | | |
|------------------|--|---|
| Federal Programs | | - |
|------------------|--|---|

| | | |
|--------------|-----------|------------|
| TOTAL | \$ | 250 |
|--------------|-----------|------------|

| | | |
|-------------------|-----------|----------------|
| TOTAL 1400 | \$ | 915,576 |
|-------------------|-----------|----------------|

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

| <u>ACCOUNT</u> | <u>BUDGET 2010-11</u> | <u>BUDGET 2011-12</u> | <u>PERCENT CHANGE</u> |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| 2100 Pupil Services | \$ 6,267,553 | \$ 6,084,801 | -2.92% |
| 2200 Instruction Staff Services | 6,097,379 | 5,648,274 | -7.37% |
| 2300 Administration Services | 8,036,889 | 7,741,495 | -3.68% |
| 2400 Pupil Health Services | 2,413,660 | 2,678,549 | 10.97% |
| 2500 Business Services | 1,366,218 | 1,269,708 | -7.06% |
| 2600 Plant Operation & Maintenance | 12,379,677 | 12,129,686 | -2.02% |
| 2700 Transportation Services | 9,880,250 | 10,581,643 | 7.10% |
| 2800 Central Support Services | 4,298,158 | 4,061,725 | -5.50% |
| 2900 Other Support Services | 90,000 | 97,977 | 8.86% |
| TOTAL SUPPORT SERVICES | \$ 50,829,784 | \$ 50,293,858 | -1.05% |

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 BY OBJECT
INSTRUCTION - 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 | 0.50 \$ | 76,560 |
| Guidance Counselors | | |
| Elementary | 5.00 | 428,486 |
| Secondary | 22.80 | 2,200,696 |
| Psychologist | 9.90 | 1,008,694 |
| Social Worker | 2.00 | 175,275 |
| Summer per diem: | | |
| Guidance | | 60,000 |
| Psychologist | | 30,000 |
| Substitutes/Overtime | | 3,000 |
| C.A.R.E.S. Coordinators | 2.00 | 194,374 |
| Career Ed. Coordinators | 0.30 | 33,043 |
| Secretary/Clerical | | |
| Special Services | | - |
| Guidance | 4.50 | 205,215 |
| Career Ed. | | - |
| Attendance | 1.00 | 55,622 |
| Psychologist | 1.00 | 42,047 |
| TOTAL | 49.00 \$ | 4,513,012 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION BY OBJECT
INSTRUCTION - 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|---------------------|
| Group Health Insurance | \$ 645,356 |
| Dental Insurance | 50,586 |
| Flex Spending Account Contribution | 1,250 |
| Life Insurance | 2,678 |
| Disability Insurance | 3,513 |
| Social Security | 345,246 |
| Retirement Contribution | 390,373 |
| Workers' Compensation | 22,564 |
| Unemployment Compensation | 11,279 |
| TOTAL | \$ 1,472,845 |

- 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

| <u>ITEM</u> | <u>AMOUNT</u> |
|--|------------------|
| Archiving of Student Records | \$ 4,000 |
| Bucks County Council on Alcohol & Drug | 27,100 |
| Psychological Services | 11,000 |
| TOTAL | \$ 42,100 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|--------------|-----------------|
| Guidance | \$ 1,000 |
| TOTAL | \$ 1,000 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION BY OBJECT
INSTRUCTION - 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------|-----------------|
| Postage | |
| Pupil Services | \$ 200 |
| Guidance | 1,500 |
| Subtotal | \$ 1,700 |
| Printing | |
| Guidance | \$ 2,600 |
| Subtotal | \$ 2,600 |
| Travel | |
| Pupil Services | \$ - |
| Psychological Services | - |
| Attendance | - |
| Career Education | - |
| Subtotal | \$ - |
| TOTAL | \$ 4,300 |

- 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 | \$ - |
| Guidance | 8,418 |
| Psychologists | 24,906 |
| Career Education Program | 670 |
| Software | |
| Psychologists | 840 |
| Books & Periodicals/Educational Software | |
| Supervision - Pupil Services | 1,500 |
| Guidance | 8,530 |
| Career Education | 730 |
| Psychologists | 700 |
| TOTAL | \$ 46,294 |

**GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION BY OBJECT
INSTRUCTION - 2000 SERIES**

2100 PUPIL SERVICES - continued

700 Property:

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------|-----------------|
| Supervision - Pupil Services | \$ 1,500 |
| TOTAL | \$ 1,500 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|----------------|-----------------|
| Guidance | \$ 2,800 |
| Safe Schools | 400 |
| Pupil Services | 300 |
| Attendance | 250 |
| TOTAL | \$ 3,750 |

| | |
|-------------------|---------------------|
| TOTAL 2100 | \$ 6,084,801 |
|-------------------|---------------------|

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 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>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|---|------------------|------------------|
| Library Services | | |
| Library Coordinator | 0.50 \$ | 42,534 |
| Library Coordinator Stipend/Extra Days (5) | | 891 |
| Librarians | 16.50 | 1,576,077 |
| Library Aides | 16.00 | 425,899 |
| Library Aides – Night | 0.40 | 9,748 |
| Library Substitutes | | 35,000 |
| Summer Hours Library Aides | | 2,312 |
| Subtotal | 33.40 \$ | 2,092,461 |
| Curriculum Services | | |
| Director of Elementary Education & Curriculum | 1.00 \$ | 154,655 |
| Director of Secondary Education | 1.00 | 155,901 |
| Secretary | 1.00 | 51,829 |
| Curriculum Coordinators | 5.70 | 604,971 |
| Stipend | | - |
| Extra Days (28) | | 15,596 |
| Building Coordinators | | 336,183 |
| Curriculum Development | | 9,066 |
| Subtotal | 8.70 \$ | 1,328,201 |
| TOTAL | 42.10 \$ | 3,420,662 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2200 INSTRUCTIONAL STAFF SERVICES - continued

100 Salaries - continued

| <u>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|--------------------------------|------------------|----------------|
| Professional Development | | |
| Staff Development Coordinators | 2.00 \$ | 212,302 |
| Technology Staff Trainer | - | 23,376 |
| Secretary | 1.00 | 47,750 |
| Professional Development Subs | | 85,384 |
| Subtotal | 3.00 \$ | 368,812 |

| | | |
|--------------|-----------------|------------------|
| TOTAL | 45.10 \$ | 3,789,474 |
|--------------|-----------------|------------------|

- 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|---------------|
| Group Health Insurance | \$ 568,336 |
| Dental Insurance | 46,986 |
| Flex Spending Account Contribution | 3,000 |
| Life Insurance | 2,423 |
| Disability Insurance | 3,176 |
| Social Security | 290,229 |
| Retirement Contribution | 328,170 |
| Workers' Compensation | 18,973 |
| Unemployment Compensation | 9,485 |

| | |
|--------------|---------------------|
| TOTAL | \$ 1,270,778 |
|--------------|---------------------|

- 300 Professional Services:** Those services provided by independent persons or firms with specialized skills or knowledge, including various online services.

| <u>ITEM</u> | <u>AMOUNT</u> |
|----------------------------|---------------|
| Library Services | \$ 7,070 |
| Curriculum Services | 9,600 |
| Staff Development Services | 35,512 |
| Title II | 4,500 |

| | |
|--------------|------------------|
| TOTAL | \$ 56,682 |
|--------------|------------------|

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2200 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|--|------------------|
| Library/Audio Visual Equipment Repairs | \$ 7,700 |
| Library Computer/Technology Repairs | 4,500 |
| Curriculum Services Repairs | 300 |
| Curriculum Services/Technology Repairs | 100 |
| | <hr/> |
| TOTAL | \$ 12,600 |

- 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|---|------------------------|
| Printing | |
| Curriculum Services | \$ 10,458 |
| Staff Development | - |
| Subtotal | <hr/> \$ 10,458 |
| Travel | |
| Library Services | \$ - |
| Curriculum Services | - |
| Professional Development Services | - |
| Title II | 750 |
| Subtotal | <hr/> \$ 750 |
| Instructional Materials/Research (B.C.I.U. #22) | \$ 56,855 |
| Subtotal | <hr/> \$ 56,855 |
| TOTAL | <hr/> \$ 68,063 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2200 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|-------------------|
| Supplies | |
| Library Services | \$ 31,030 |
| Curriculum Services | 10,135 |
| Professional Development Services | 13,993 |
| Title I | 1,000 |
| Title II | 1,479 |
| Title III | 200 |
| Subtotal | \$ 57,837 |
| Administrative Software | |
| Library Services | \$ - |
| Professional Development Services | 2,000 |
| Subtotal | \$ 2,000 |
| Refreshments | |
| Curriculum Services | \$ - |
| Staff Development | 375 |
| Subtotal | \$ 375 |
| Books & Periodicals | |
| Library Services (Various Schools) | \$ 106,000 |
| Curriculum Services | 5,559 |
| Professional Development Services | 28,720 |
| Subtotal | \$ 140,279 |
| Educational Software & Videos | |
| Library Services-Online Services | \$ 146,476 |
| Curriculum Services | 7,260 |
| Professional Development Services | 1,500 |
| Subtotal | \$ 155,236 |
| TOTAL | \$ 355,727 |

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

2200 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) | \$ 27,625 |
| Curriculum Coordinator-Equipment | 1,760 |
| Staff Development | <u>2,625</u> |
| TOTAL | \$ 32,010 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------------------------|--------------------------------|
| Dues & Fees | |
| Library Services | \$ 950 |
| Curriculum Coordinators | 10,268 |
| Professional Development Services | <u>51,722</u> |
| TOTAL | \$ 62,940 |
| TOTAL 2200 | <u>\$ 5,648,274</u> |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 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>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|--|------------------|------------------|
| Superintendent of Schools | 1.00 \$ | 195,713 |
| Elementary Principals | 10.00 | 1,263,906 |
| Secondary Principals | 14.00 | 1,805,984 |
| Dean of Students-CRHS North, CRHS South | - | - |
| Central Office Secretaries/Receptionist | 3.00 | 209,405 |
| Building Secretaries | 27.79 | 1,262,286 |
| Secretarial Substitutes | | |
| Building Secretarial Substitutes | | 24,000 |
| Central Office Substitutes | | 5,000 |
| Board Secretary/Treasurer (\$2,500 each) | | 5,000 |
| TOTAL | 55.79 \$ | 4,771,294 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|---------------------|
| Group Health Insurance | \$ 784,904 |
| Dental Insurance | 60,102 |
| Flex Spending Account Contribution | 5,250 |
| Life Insurance | 3,107 |
| Disability Insurance | 4,068 |
| Social Security | 365,010 |
| Retirement Contribution | 412,715 |
| Workers' Compensation | 23,861 |
| Unemployment Compensation | 11,924 |
| TOTAL | \$ 1,670,941 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2300 **ADMINISTRATION** - continued

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 | \$ 180,000 |
| Legal Services-Special Services | 170,000 |
| Local Tax Collectors Compensation | 170,000 |
| Auditing Services | 29,000 |
| Office of the Superintendent | 500 |
| Taping of Graduations/Awards Nights | 10,000 |
| Title I | 250 |
| Title II | - |
| Title III | 750 |
| Board Services | 2,000 |
| | <hr/> |
| TOTAL | \$ 562,500 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|--------------------------------------|------------------|
| Repairs-Administration | |
| General Repairs | \$ 500 |
| Technology Repairs | 500 |
| Leases of Equipment | |
| Copiers-Central Administration | 21,680 |
| Postage Meter-Central Administration | 8,000 |
| Schools | 5,300 |
| | <hr/> |
| TOTAL | \$ 35,980 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2300 **ADMINISTRATION** - continued

500 **Other Purchased Services:** Money budgeted to provide transportation (both in and out of 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|---|-------------------|
| Postage | |
| Principals' Offices/Superintendent's Office | \$ 61,600 |
| Subtotal | \$ 61,600 |
| Printing | |
| Board Services | \$ 1,750 |
| Principals' Offices | 40,525 |
| Graduation | 8,750 |
| Subtotal | \$ 51,025 |
| Travel | |
| Superintendent's Office | \$ - |
| Principals' Offices | - |
| Subtotal | \$ - |
| PSBA Membership | 18,000 |
| Tax Collector Bond | - |
| Insurance-Bonding | - |
| Subtotal | \$ 18,000 |
| TOTAL | \$ 130,625 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2300 **ADMINISTRATION** - continued

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 | 29,350 |
| Middle Schools | 7,900 |
| Secondary Schools | 17,460 |
| Technology | 3,000 |
| Graduation | 19,000 |
| Subtotal | \$ 149,410 |

| <u>MEALS & REFRESHMENTS</u> | |
|---------------------------------|------------------|
| Central Office | \$ 3,200 |
| Elementary | 6,400 |
| Secondary | 15,600 |
| Subtotal | \$ 25,200 |

| <u>BOOKS & PERIODICALS</u> | |
|--------------------------------|------------------|
| Central Office/Board Services | \$ 7,000 |
| Elementary Schools | 2,650 |
| Secondary Schools | 4,150 |
| Subtotal | \$ 13,800 |

| | |
|--------------|-------------------|
| TOTAL | \$ 188,410 |
|--------------|-------------------|

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2300 **ADMINISTRATION - continued**

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

| <u>EQUIPMENT</u> | <u>AMOUNT</u> |
|---------------------------------|------------------|
| Director of Secondary Education | \$ 1,550 |
| Principals | 11,800 |
| Equipment for Cable Channel | 3,000 |
| Subtotal | \$ 16,350 |

PRINCIPAL'S DISCRETIONARY FUND

| | |
|-----------------|-------------|
| Elementary | \$ - |
| Secondary | - |
| Subtotal | \$ - |

TOTAL **\$ 16,350**

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, Earned Income, and Occupation Privilege Taxes.

| <u>DUES AND FEES</u> | <u>AMOUNT</u> |
|------------------------------------|-------------------|
| Tax Collection-EIT | \$ 185,000 |
| Tax Collection-LST | 1,807 |
| Tax Collection-Transfer Tax (2.0%) | 45,200 |
| Tax Claim | 89,773 |
| School Board | 2,000 |
| Superintendent's Office | 5,500 |
| Elementary Schools | 11,040 |
| Secondary Schools | 19,575 |
| Subtotal | \$ 359,895 |

MISCELLANEOUS EXPENSE

| | |
|-------------------------|-----------------|
| Superintendent's Office | \$ 5,000 |
| School Board | 500 |
| Subtotal | \$ 5,500 |

TOTAL **\$ 365,395**

TOTAL 2300 **\$ 7,741,495**

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 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, 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>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|-------------------------------|------------------|------------------|
| Coordinator-Health Services | 0.20 \$ | 19,201 |
| Stipend & Extra Days (10) | | 9,000 |
| Public School Nurses | 12.60 | 1,166,626 |
| Non-Public School Nurses | 1.20 | 114,755 |
| Staff Nurses | 9.00 | 310,665 |
| Staff Nurses-Special Services | 4.00 | 136,012 |
| Clerical Staff | 2.00 | 49,253 |
| Substitute Nurses/Aides | | 25,500 |
| TOTAL | 29.00 \$ | 1,831,012 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|-------------------|
| Group Health Insurance | \$ 428,852 |
| Dental Insurance | 32,580 |
| Flex Spending Account Contribution | 1,750 |
| Life Insurance | 1,594 |
| Disability Insurance | 2,088 |
| Social Security | 140,068 |
| Retirement Contribution | 158,385 |
| Workers' Compensation | 9,154 |
| Unemployment Compensation | 4,580 |
| TOTAL | \$ 779,051 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2400 **PUPIL HEALTH SERVICES PROGRAMS - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|--|------------------|
| Contracted Medical Services and Training | \$ 8,775 |
| Technology Services | \$ 4,064 |
| TOTAL | \$ 12,839 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-------------------------|-----------------|
| Repairs and Maintenance | \$ 8,025 |
| TOTAL | \$ 8,025 |

500 **Other Purchased Services:** Money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses incurred by staff members traveling on school district business and transporting of students for health emergencies.

| <u>ITEM</u> | <u>AMOUNT</u> |
|--------------|-----------------|
| Postage | \$ 2,700 |
| Printing | - |
| Travel | - |
| TOTAL | \$ 2,700 |

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.

| <u>ITEMS</u> | <u>AMOUNT</u> |
|---------------------|------------------|
| Medical Supplies | |
| Public Schools | \$ 31,842 |
| Non-Public School | 3,000 |
| Books & Periodicals | 4,100 |
| TOTAL | \$ 38,942 |

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

2400 **PUPIL HEALTH SERVICES PROGRAMS - continued**

700 **Property:** Money budgeted for equipment needed in the health suites in the District's schools.

| | <u>ITEMS</u> | <u>AMOUNT</u> |
|--------------|--------------|---------------|
| TOTAL | | \$ 5,430 |

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

| | <u>ITEMS</u> | <u>AMOUNT</u> |
|--------------------------|--------------|---------------|
| Conference Registrations | | \$ 550 |
| TOTAL | | \$ 550 |

| | | |
|-------------------|--|---------------------|
| TOTAL 2400 | | <u>\$ 2,678,549</u> |
|-------------------|--|---------------------|

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2500 **BUSINESS SERVICES:** Those activities concerned with the administering of 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 Business Administrator, Purchasing Manager, secretaries/clerical personnel and for substitute/overtime for clerical staff.

| <u>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|-------------------------------------|------------------|----------------|
| Director of Business Administration | 1.00 \$ | 149,435 |
| Assistant Business Administrator | 1.00 | 101,365 |
| Clerical | 10.53 | 553,452 |
| Substitutes/Overtime | | 20,000 |
| TOTAL | 12.53 \$ | 824,252 |

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 and tuition reimbursement for the staff working in these programs.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|-------------------|
| Group Health Insurance | \$ 195,345 |
| Dental Insurance | 13,692 |
| Flex Spending Account Contribution | 2,633 |
| Life Insurance | 715 |
| Disability Insurance | 936 |
| Social Security | 63,056 |
| Retirement Contribution | 71,297 |
| Workers' Compensation | 4,122 |
| Unemployment Compensation | 2,060 |
| TOTAL | \$ 353,856 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2500 **BUSINESS SERVICES - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---|------------------|
| E-Rate Consulting | \$ 10,000 |
| GASB 45 Actuarial Services | - |
| BCIU Cooperative Bidding Services | 8,000 |
| BCIU Act 1 Services | - |
| Land Record System | 1,000 |
| Tyler/Munis Technical Services | 500 |
| Appraisal Services | 10,000 |
| Other Technical & Professional Services | 3,500 |
| TOTAL | \$ 33,000 |

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.

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

500 **Other Purchased Services:** Money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses incurred by staff members traveling on school 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 | - |
| TOTAL | \$ 30,000 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2500 **BUSINESS SERVICES** - continued

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------------|------------------|
| General Supplies | \$ 15,000 |
| Books and Periodicals | 100 |
| TOTAL | \$ 15,100 |

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

TOTAL \$ 2,000

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------|-----------------|
| Dues and Fees | \$ 4,000 |
| Miscellaneous | 1,000 |
| TOTAL | \$ 5,000 |

TOTAL 2500 \$ 1,269,708

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 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 Supervisor of Operational Services, Maintenance Manager, maintenance staff, and secretarial staff. Also included are monies for overtime.

| <u>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|------------------------------------|------------------|------------------|
| Supervisor of Operational Services | 1.00 \$ | 115,564 |
| Maintenance Manager | 1.00 | 94,717 |
| Maintenance Staff | | |
| Trades | 8.00 | 413,505 |
| Helpers | 3.00 | 186,057 |
| CRHS North | 5.00 | 302,785 |
| CRHS South | 4.00 | 313,416 |
| Elementary Schools | 10.00 | 595,480 |
| Middle Schools | 3.00 | 182,324 |
| Mail Carrier | 0.73 | 31,407 |
| Receivers | 1.00 | 42,047 |
| Central Warehouse | 1.00 | 58,286 |
| Secretaries | 3.00 | 167,824 |
| Summer Help | | 25,000 |
| Overtime | | 130,000 |
| Overtime/Clerical | | - |
| Subtotal | 40.73 \$ | 2,658,412 |
| Grounds Supervisor | 1.00 | 74,235 |
| Grounds Staff | 3.02 | 165,563 |
| Subtotal | 4.02 \$ | 239,798 |
| Security Manager | 1.00 | 63,887 |
| Holland Middle School | 1.00 | 27,595 |
| Newtown Middle School | 1.00 | 27,595 |
| Richboro Middle School | 0.60 | 16,557 |
| CRHS North | 2.00 | 55,190 |
| CRHS South | 2.00 | 55,190 |
| Subtotal | 7.60 \$ | 246,014 |
| TOTAL | 52.35 \$ | 3,144,224 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2600 **PLANT OPERATION AND MAINTENANCE** - continued

- 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 and tuition reimbursement for the staff working in these programs.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|---------------------|
| Group Health Insurance | \$ 839,631 |
| Dental Insurance | 60,168 |
| Flex Spending Account Contribution | 8,500 |
| Life Insurance | 2,915 |
| Disability Insurance | 3,816 |
| Social Security | 240,530 |
| Retirement Contribution | 271,980 |
| Workers' Compensation | 15,719 |
| Unemployment Compensation | 7,865 |
| TOTAL | \$ 1,451,124 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------------------------------|-------------------|
| Maintenance Services | |
| Engineering Studies | \$ 3,000 |
| Wrightstown Spray Monitoring & Permit | 18,500 |
| Fees | |
| Chemical Removal | 4,200 |
| Asbestos Training | 2,000 |
| Air Quality Testing | 3,000 |
| MSDS Maintenance | 2,000 |
| Water Testing | 2,000 |
| Bleacher Inspection | 1,000 |
| Energy Management Program Fee | 100,743 |
| Subtotal | \$ 136,443 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2600 **PLANT OPERATION AND MAINTENANCE - continued**

300 **Professional Services - continued**

| <u>ITEM</u> | <u>AMOUNT</u> |
|---|-------------------|
| Security Services | |
| Canine Detection | \$ 2,400 |
| Police Services (Includes 2 Half Time Resource Officers) | 82,500 |
| Subtotal | <u>\$ 84,900</u> |
| TOTAL | \$ 221,343 |

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 | \$ 226,435 |
| Snow Removal | 95,000 |
| Electric Service | 1,550,500 |
| Water/Sewer Service | 231,766 |
| Custodial Service | 2,538,108 |
| Extermination Service | 17,950 |
| Repairs & Maintenance Districtwide | 466,809 |
| Leases-LSAC Building (Taxes & Utilities) | 634,500 |
| Leases-Modulars | 40,500 |
| Leases-Grounds | 20,000 |
| Other Rentals | 29,032 |
| Wrightstown-Lagoon Pumping, Testing | - |
| Maintenance Copies Lease/Service | 310 |
| Other Services | <u>4,700</u> |
| TOTAL | \$ 5,855,610 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2600 **PLANT OPERATION AND MAINTENANCE - continued**

500 **Other Purchased Services:** Money budgeted to provide transportation (both in and out of 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 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|--|-------------------|
| Maintenance Services | |
| Property, Liability & Auto Insurance | \$ 276,933 |
| Professional Liability Insurance (E&O) | 114,616 |
| Phone Service (Phone Charges) | 130,000 |
| Phone Services (Cell | 10,000 |
| Phones/Pagers/Beepers) | |
| Travel-Workshops, etc. | - |
| Subtotal | \$ 531,549 |
| Security Services | |
| Travel | \$ - |
| Subtotal | \$ - |
| TOTAL | \$ 531,549 |

600 **Supplies:** All 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 | \$ 319,000 |
| Bottled Gas | 15,000 |
| Oil | 67,000 |
| Gasoline | 25,000 |
| Diesel Fuel | - |
| General Maintenance Supplies - | |
| Security | 2,700 |
| General | 142,500 |
| Grounds | 85,214 |
| HVAC Supplies | 54,400 |
| Plumbing | 44,850 |
| Electrical | 53,500 |
| Painting | 15,200 |
| Carpentry | 35,250 |
| Book/Periodicals | 3,150 |
| Maintenance Software (School Dude, AIA | 15,422 |
| TOTAL | \$ 878,186 |

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

2600 **PLANT OPERATION AND MAINTENANCE - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------|----------------------|
| Grounds Equipment | |
| Push Mowers | \$ 2,250 |
| Small Equipment | 37,500 |
| Subtotal | \$ 39,750 |
| Security Services | |
| Subtotal | - |
| TOTAL | \$ 39,750 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------|-----------------|
| Maintenance | \$ 7,700 |
| Security | 200 |
| Subtotal | \$ 7,900 |

| | |
|-------------------|----------------------|
| TOTAL 2600 | \$ 12,129,686 |
|-------------------|----------------------|

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

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 school students attending over 125 schools each day.

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

| <u>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|--------------|------------------|----------------|
| Supervisor | 1.00 \$ | 77,706 |
| Clerical | 1.00 | 54,020 |
| Van Drivers | 3.00 | 75,332 |
| Overtime | | 18,000 |
| TOTAL | 5.00 \$ | 225,058 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|------------------|
| Group Health Insurance | \$ 37,419 |
| Dental Insurance | 4,308 |
| Flex Spending Account Contribution | 500 |
| Life Insurance | 275 |
| Disability Insurance | 360 |
| Social Security | 17,218 |
| Retirement Contribution | 19,468 |
| Workers' Compensation | 1,127 |
| Unemployment Compensation | 563 |
| TOTAL | \$ 81,238 |

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

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

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 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.

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

- 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 | \$ 5,088,376 |
| Non-Public Schools | 2,551,828 |
| Kindergarten Runs | 176,000 |
| AP Shuttles | 21,500 |
| Sloan/Twilight School Shuttles | 10,000 |
| I.U. #22 Transportation | 500,000 |
| ESY Transportation (I.U. & in-house) | 250,000 |
| Fuel for School Buses | 1,091,193 |
| Middle Bucks Shuttles | 40,000 |
| Four O'Clock Buses | 66,000 |
| Early Dismissals | 35,000 |
| PSSA Testing | 7,500 |
| Transportation Orientation Runs | 1,000 |
| Postage | 4,000 |
| Travel | - |
| | <hr/> |
| TOTAL | \$ 9,842,397 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2700 **TRANSPORTATION** - continued

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

| <u>ITEMS</u> | <u>AMOUNT</u> |
|------------------------------------|---------------|
| Supplies - Cards for Bus Schedules | \$ 500 |
| Books/Periodicals | 200 |
| | <hr/> |
| TOTAL | \$ 700 |

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

| | |
|--------------|-------------|
| TOTAL | \$ - |
|--------------|-------------|

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

| | |
|--------------|---------------|
| TOTAL | \$ 500 |
| | <hr/> |

| | |
|-------------------|----------------------|
| TOTAL 2700 | \$ 10,581,643 |
| | <hr/> <hr/> |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 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>ITEMS</u> | <u>POSITIONS</u> | <u>AMOUNT</u> |
|---|------------------|------------------|
| Human Resources Office | | |
| Director of Human Resources/Federal Programs | 1.00 \$ | 163,108 |
| HR/DP Manager | 1.00 | 84,217 |
| Administrative Assistant | 1.00 | 55,087 |
| Secretarial/Clerical | 1.00 | 57,028 |
| Overtime | | 12,000 |
| Supervisor of Federal Program - Title I | 0.50 | 55,071 |
| Technology Office | | |
| Director of Information Technology | 1.00 | 148,467 |
| Network Manager | 1.00 | 99,512 |
| Technical Communications Specialist | 1.00 | 84,207 |
| Database/Systems Analyst | 1.00 | 88,254 |
| Student Information System Support Specialist | 2.00 | 95,390 |
| Educational Network Technicians | 4.00 | 326,195 |
| PC Maintenance Technician | 1.00 | 46,699 |
| Secretary/Help Desk | 1.00 | 51,829 |
| Technology Aides | - | - |
| Overtime | | 5,000 |
| TOTAL | 16.50 \$ | 1,372,064 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2800 CENTRAL SUPPORT SERVICES - continued

- 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, workers' compensation insurance, and tuition reimbursement for the staff working in these programs.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------------|-------------------|
| Group Health Insurance | \$ 239,943 |
| Dental Insurance | 17,202 |
| Flex Spending Account Contribution | 2,505 |
| Life Insurance | 907 |
| Disability Insurance | 1,188 |
| Social Security | 104,963 |
| Retirement Contribution | 118,684 |
| Workers' Compensation | 6,859 |
| Unemployment Compensation | 3,434 |
| Tuition Reimbursement | 23,500 |
| TOTAL | \$ 519,185 |

- 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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|---|-------------------|
| Human Resources Office | |
| Consultant Fees to Manage Substitutes | \$ 37,500 |
| Coordinating ASEOP and Tyler/Munis Data | 9,000 |
| Contracted Applicant Screening | 18,000 |
| RSI Benefits Service Agreement | 120,000 |
| Tyler/Munis Training and Tech Support | 10,000 |
| Subtotal | \$ 194,500 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2800 CENTRAL SUPPORT SERVICES - continued

300 Professional Services - continued

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------------------|-----------------------|
| Technology Office | |
| Reliance Telecom (internet) | \$ 18,000 |
| BCIU Consortium | 32,898 |
| Polycom Support | 1,500 |
| Consultants | 50,000 |
| Server Warranties | 10,000 |
| Global Connect | 25,000 |
| Outside Repairs | 15,000 |
| Tyler Munis | 60,000 |
| eSchool Plus | 75,000 |
| Tyler Consulting | 10,000 |
| Sungard Consulting | 10,000 |
| iObservation | - |
| Subtotal | <u>307,398</u> |
| TOTAL | \$ 501,898 |

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 | 1,110 |
| Maintenance Lease-Fiber Lines | 82,812 |
| Capital Lease-Computers (40050488) | 200,000 |
| Capital Lease-Computers (40055042) | 250,000 |
| Capital Lease-Computers (8840005980) | 300,000 |
| Capital Lease-Computers (2011-2012) | <u>300,000</u> |
| TOTAL | \$ 1,135,422 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2800 **CENTRAL SUPPORT SERVICES - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------------------------|------------------|
| Human Resources Department | |
| Postage | \$ 6,500 |
| Advertising | 7,500 |
| Printing | 3,500 |
| Travel | - |
| Subtotal | \$ 17,500 |
| Title I | |
| Travel | 600 |
| Subtotal | \$ 600 |
| TOTAL | \$ 18,100 |

GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
INSTRUCTION - 2000 SERIES

2800 **CENTRAL SUPPORT SERVICES** - continued

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------------------------|-------------------|
| Title I | |
| General Supplies | \$ - |
| Books and Periodicals | 181 |
| Subtotal | \$ 181 |
| Human Resources Department | |
| General Supplies | \$ 4,000 |
| Books & Periodicals | 500 |
| Subtotal | \$ 4,500 |
| Technology Department | |
| Meals | \$ 200 |
| Books and Periodicals | 500.0 |
| Computer Parts for Repairs | 29,000.0 |
| Subtotal | \$ 29,700 |
| Administrative Software | |
| Trend | \$ 30,000 |
| Symantec | 8,000 |
| Big Web Desk | 7,500 |
| Smartnets | 70,000 |
| School Wires | 28,500 |
| Performance Pathways | 20,000 |
| Citrix | 25,000 |
| Verisign/Thawte | 1,300 |
| Microsoft | 200,000 |
| VMWare | 20,000 |
| Barracuda | 3,000 |
| ARIN | 100 |
| Informacast | 5,000 |
| TTC | 41,600 |
| Sungard Reporting Serv | 6,000 |
| OTS | 2,000 |
| Subtotal | \$ 468,000 |
| Other Software | \$ 1,500 |
| Subtotal | \$ 1,500 |
| TOTAL | \$ 503,881 |

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

2800 CENTRAL SUPPORT SERVICES - continued

700 Property: Money budgeted for new and replacement equipment and office furniture.

| <u>EQUIPMENT</u> | <u>AMOUNT</u> |
|--------------------------|-----------------|
| Equipment for HR Offices | \$ 1,500 |
| TOTAL | \$ 1,500 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|----------------------------|---------------------|
| HR Registrations/Fees | \$ 4,675 |
| Fees for Recruitment Fairs | 3,500 |
| Subtotal | \$ 8,175 |
| Technology Office | \$ 1,500 |
| TOTAL | \$ 9,675 |
| TOTAL 2800 | \$ 4,061,725 |

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

| | | |
|--------------|-----------|---------------|
| TOTAL | \$ | 89,977 |
|--------------|-----------|---------------|

800 **Other Objects:** Paying agent fees for Bond Issues.

| | | |
|--------------|-----------|--------------|
| TOTAL | \$ | 8,000 |
|--------------|-----------|--------------|

| | | |
|-------------------|-----------|---------------|
| TOTAL 2900 | \$ | 97,977 |
|-------------------|-----------|---------------|

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

| <u>ACCOUNT</u> | <u>BUDGET 2010-11</u> | <u>BUDGET 2011-12</u> | <u>PERCENT CHANGE</u> |
|---|---------------------------|---------------------------|---------------------------|
| 3200 Student Activities | \$ 940,433 | \$ 978,599 | 4.06% |
| 3250 School Sponsored Athletics | - | 1,960,604 | N/A |
| 3300 Community Services | 150,369 | 153,765 | 2.26% |
| TOTAL NON-INSTRUCTIONAL SERVICES | \$ 1,090,802 | \$ 3,092,968 | 183.55% |

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: 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.

STUDENT ACTIVITIES

SCHOOL SPONSORED ATHLETICS

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>ITEM</u> | <u>AMOUNT</u> |
|-----------------------------------|-------------------|
| Student Activities (EDRPP) | |
| District Elementary | \$ 68,051 |
| Middle Schools | 165,536 |
| High Schools | 439,239 |
| Webmasters | 12,372 |
| Science Kits | 15,932 |
| TOTAL | \$ 701,130 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------------------|-------------------|
| Social Security | \$ 53,636 |
| Retirement Contribution | 60,648 |
| Workmen's Compensation | 3,506 |
| Unemployment Compensation | 1,753 |
| TOTAL | \$ 119,543 |

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 **\$9,100**

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

3200 **STUDENT ACTIVITIES - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|--|------------------|
| Band Uniform Cleaning | \$ 7,500 |
| Repair Musical Instruments | 5,665 |
| Truck Rental for Musical Instrument Transport- CRHS South | 5,000 |
| Music Rental CRHS North | 2,000 |
| | <hr/> |
| TOTAL | \$ 20,165 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|--|------------------|
| Transportation | |
| CRHS North and South | \$ 35,000 |
| District Activities-Music/Other Activities | 7,050 |
| Subtotal | \$ 42,050 |
| Printing | 2,300 |
| Travel | - |
| Subtotal | \$ 2,300 |
| | <hr/> |
| TOTAL | \$ 44,350 |

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

3200 STUDENT ACTIVITIES - continued

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------------|------------------|
| General Supplies | |
| Elementary School Activities | \$ 12,040 |
| Holland Middle | 4,800 |
| Newtown Middle | 5,000 |
| Richboro Middle | 3,000 |
| CRHS North | 16,000 |
| CRHS South | 18,300 |
| District Activities | 5,451 |
| Subtotal | \$ 64,591 |
| Refreshments | \$ 1,550 |
| Books & Periodicals | 250 |
| Subtotal | \$ 1,800 |
| TOTAL | \$ 66,391 |

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

TOTAL \$ **5,000**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|--------------|------------------|
| CRHS North | \$ 6,000 |
| CRHS South | 4,200 |
| Other School | 2,720 |
| TOTAL | \$ 12,920 |

TOTAL 3200 \$ **978,599**

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

3250 **SCHOOL SPONSORED ATHLETICS:** School sponsored athletics under the guidance and supervision of the school district's staff, designed to provide opportunities to students to pursue various aspects of physical education.

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-------------------|---------------------|
| Coaches | 875,353 |
| Athletic Trainers | 135,784 |
| Event Officials | 86,850 |
| TOTAL | \$ 1,097,987 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------------------|-------------------|
| Group Health Insurance | 25,440 |
| Dental Insurance | 2,016 |
| Life Insurance | 110 |
| Disability Insurance | 144 |
| Social Security | 83,997 |
| Retirement Contribution | 94,976 |
| Workers' Compensation | 2,744 |
| Unemployment Compensation | 5,490 |
| TOTAL | \$ 214,917 |

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 | \$115,500 |
|--------------|------------------|

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

3250 **SCHOOL SPONSORED ATHLETICS - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------------|------------------|
| Repair of Equipment | \$ 82,000 |
| Rentals | 3,000 |
| TOTAL | \$ 85,000 |

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|----------------|-------------------|
| Transportation | \$ 140,200 |
| Travel | 40,000 |
| TOTAL | \$ 180,200 |

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

3250 **SCHOOL SPONSORED ATHLETICS - continued**

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.

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------------|-------------------|
| General Supplies | |
| Holland Middle | 9,985 |
| Newtown Middle | 1,000 |
| Richboro Middle | 13,000 |
| CRHS North | 78,000 |
| CRHS South | 75,000 |
| Subtotal | \$ 176,985 |
| Software | \$ 2,900 |
| Subtotal | \$ 2,900 |
| Books & Periodicals | 1,300 |
| Subtotal | \$ 1,300 |
| TOTAL | \$ 181,185 |

700 **Equipment:** Expenditures for the acquisition or replacement of equipment.

| | |
|--------------|------------------|
| TOTAL | \$ 23,315 |
|--------------|------------------|

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

3250 **SCHOOL SPONSORED ATHLETICS - continued**

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-------------------|-----------------------------------|
| CRHS North | \$ 27,000 |
| CRHS South | 28,000 |
| Other School | <u>7,500</u> |
| TOTAL | \$ <u>62,500</u> |
| TOTAL 3200 | \$ <u><u>1,960,604</u></u> |

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:** Money budgeted for lifeguards, instructors and administration for the community aquatics program.

| <u>ITEM</u> | <u>AMOUNT</u> |
|------------------------|------------------|
| Aquatics Director | \$ 9,600 |
| Lifeguards/Instructors | 58,000 |
| TOTAL | \$ 67,600 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|---------------------------|------------------|
| Social Security | \$ 5,171 |
| Retirement Contribution | 5,847 |
| Workmen's Compensation | 338 |
| Unemployment Compensation | 169 |
| TOTAL | \$ 11,525 |

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.

| | |
|--------------|---------------|
| TOTAL | \$ 250 |
|--------------|---------------|

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

3300 **COMMUNITY SERVICES - continued**

400 **Purchased Property Services:** Services to repair equipment for Aquatics Program.

| | | |
|--------------|-----------|---------------|
| TOTAL | \$ | 11,500 |
|--------------|-----------|---------------|

500 **Other Purchased Services:** Money budgeted 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.

| <u>ITEM</u> | | <u>AMOUNT</u> |
|---------------------|-----------|---------------|
| Postage -S.A.G.E. | \$ | - |
| Printing - Aquatics | | 2,000 |
| Crossing Guards | | 40,000 |
| | | 40,000 |
| TOTAL | \$ | 42,000 |

600 **Supplies:** Money budgeted here for general supplies for the Aquatics Program.

| <u>ITEM</u> | | <u>AMOUNT</u> |
|---------------------------------|-----------|---------------|
| Supplies | \$ | 9,400 |
| Supplies - S.A.G.E. | | - |
| Refreshments-Community Services | | 150 |
| Software | | 1,000 |
| Books & Periodicals | | 4,000 |
| | | 4,000 |
| TOTAL | \$ | 14,550 |

700 **Equipment:** Money budgeted for equipment for the Aquatics Program. Equipment includes computer, diving board, other.

| | | |
|--------------|-----------|--------------|
| TOTAL | \$ | 2,040 |
|--------------|-----------|--------------|

800 **Other Objects:** Money budgeted for dues registration fees and insurance for the community swimming program.

| | | |
|--------------|-----------|--------------|
| TOTAL | \$ | 4,300 |
|--------------|-----------|--------------|

| | | |
|-------------------|-----------|----------------|
| TOTAL 3300 | \$ | 153,765 |
|-------------------|-----------|----------------|

**GENERAL (OPERATING) FUND
DETAIL EXPENDITURE BUDGET BY FUNCTION AND OBJECT
FACILITY AND LAND IMPROVEMENTS - 4000 SERIES**

| <u>ACCOUNT</u> | <u>BUDGET 2010-11</u> | <u>BUDGET 2011-12</u> | <u>PERCENT CHANGE</u> |
|---|---------------------------|---------------------------|---------------------------|
| 4200 Land and Site Improvements | \$ - | \$ - | 0.0% |
| 4600 Building Improvements | - | - | 0.0% |
| TOTAL FACILITIES AND LAND IMPROVEMENTS | \$ - | \$ - | 0.0% |

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 700 Object Accounts is utilized.

700 **Equipment:** Funds were not requested for expenditures 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

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 2010-11</u> | <u>BUDGET 2010-11</u> | <u>PERCENT CHANGE</u> |
|---|---------------------------|---------------------------|---------------------------|
| 5100 Debt Service | \$ 16,282,488 | \$ 17,035,321 | 4.6% |
| 5200 Fund Transfers | 1,940,000 | - | -100.0% |
| 5900 Budgetary Reserve | 1,000,000 | 1,000,000 | 0.0% |
| TOTAL DEBT SERVICES & OTHER FINANCING USES | \$ 19,222,488 | \$ 18,035,321 | -6.2% |

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 services 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 SERVICE 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 assumption used for our variable rate bonds 3.00%. All other interest costs are based on the fixed rate scheduled interest payments to be made during the 2011-2012 fiscal year.

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------|---------------------|
| Series of 2001A | \$ 30,800 |
| Series of 2004A | 31,750 |
| Series of 2004C | 300,000 |
| Series of 2005 | 350,086 |
| Series of 2006 | 1,458,188 |
| Series of 2006A | 1,035,750 |
| Series of 2007 | 346,506 |
| Series of 2008 | 302,388 |
| Series of 2009 | 248,352 |
| Series of 2009A | 554,306 |
| Series of 2010 | 529,650 |
| Series of 2010A | 323,545 |
| Series of 2011 | 764,000 |
| TOTAL | \$ 6,275,321 |

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

| <u>ITEM</u> | <u>AMOUNT</u> |
|-----------------|----------------------|
| Series of 2001A | \$ 1,540,000 |
| Series of 2004A | 700,000 |
| Series of 2004C | - |
| Series of 2005 | 110,000 |
| Series of 2006 | 5,195,000 |
| Series of 2006A | 130,000 |
| Series of 2007 | 5,000 |
| Series of 2008 | 5,000 |
| Series of 2009 | 745,000 |
| Series of 2009A | 5,000 |
| Series of 2010 | 2,320,000 |
| Series of 2010A | 5,000 |
| Series of 2011 | - |
| TOTAL | \$ 10,760,000 |

TOTAL 5100

\$ 17,035,321

**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 | \$ - |
| TOTAL | <u>-</u> |
| TOTAL 5200 | <u><u>\$ -</u></u> |

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 | \$ <u>1,000,000</u> |
| TOTAL | <u>1,000,000</u> |
| TOTAL 5900 | <u><u>\$ 1,000,000</u></u> |