

FINAL BUDGET
OF THE
COUNCIL ROCK SCHOOL DISTRICT
FOR THE
2012-2013 FISCAL YEAR

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

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2012-2013 FINAL BUDGET
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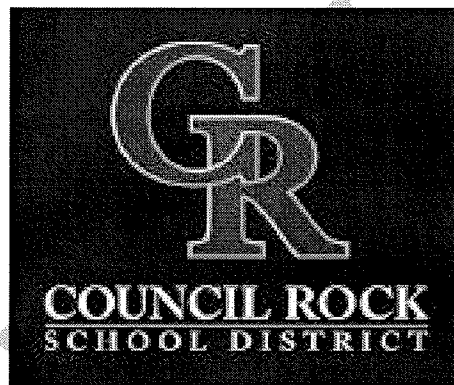
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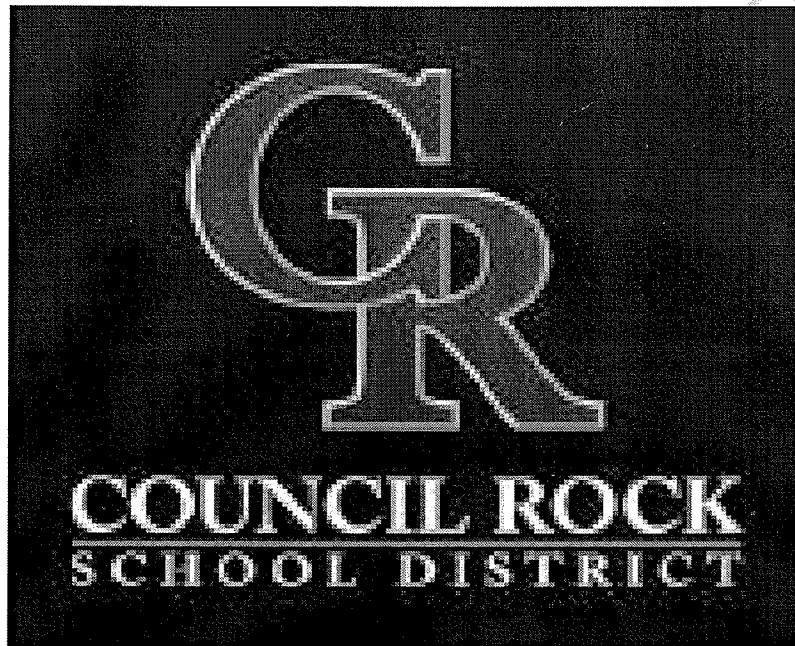


2012-2013

FINAL BUDGET



**INTRODUCTORY
SECTION**



COUNCIL ROCK SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS

Kyle A. McKessy President

Wendi Thomas Vice President

Other Members

Richard Abramson

Dr. Paul Anagnostakos

Robert Donnelly

Dr. William Foster

Jerold Grupp

Bernadette Heenan

Patricia Sexton

Non-Voting Member Officers

Charlotte I. Walter Secretary

Robert W. Reinhart..... Treasurer

Administration

Mark J. Klein, Superintendent

Barry Desko, Director of Secondary Education

Joy McClendon, Director of Elementary Education/Curriculum Services

Christine Trioli, Director of Administrative Services

Robert W. Reinhart, Director of Business Administration

Charles Lambert, Director of Special Services

Matthew Frederickson, Director of Informational Technology

COUNCIL ROCK SCHOOL DISTRICT BOARD COMMITTEES

Facilities Committee Bernadette Heenan, Chairperson

Finance Committee Robert Donnelly, Chairperson

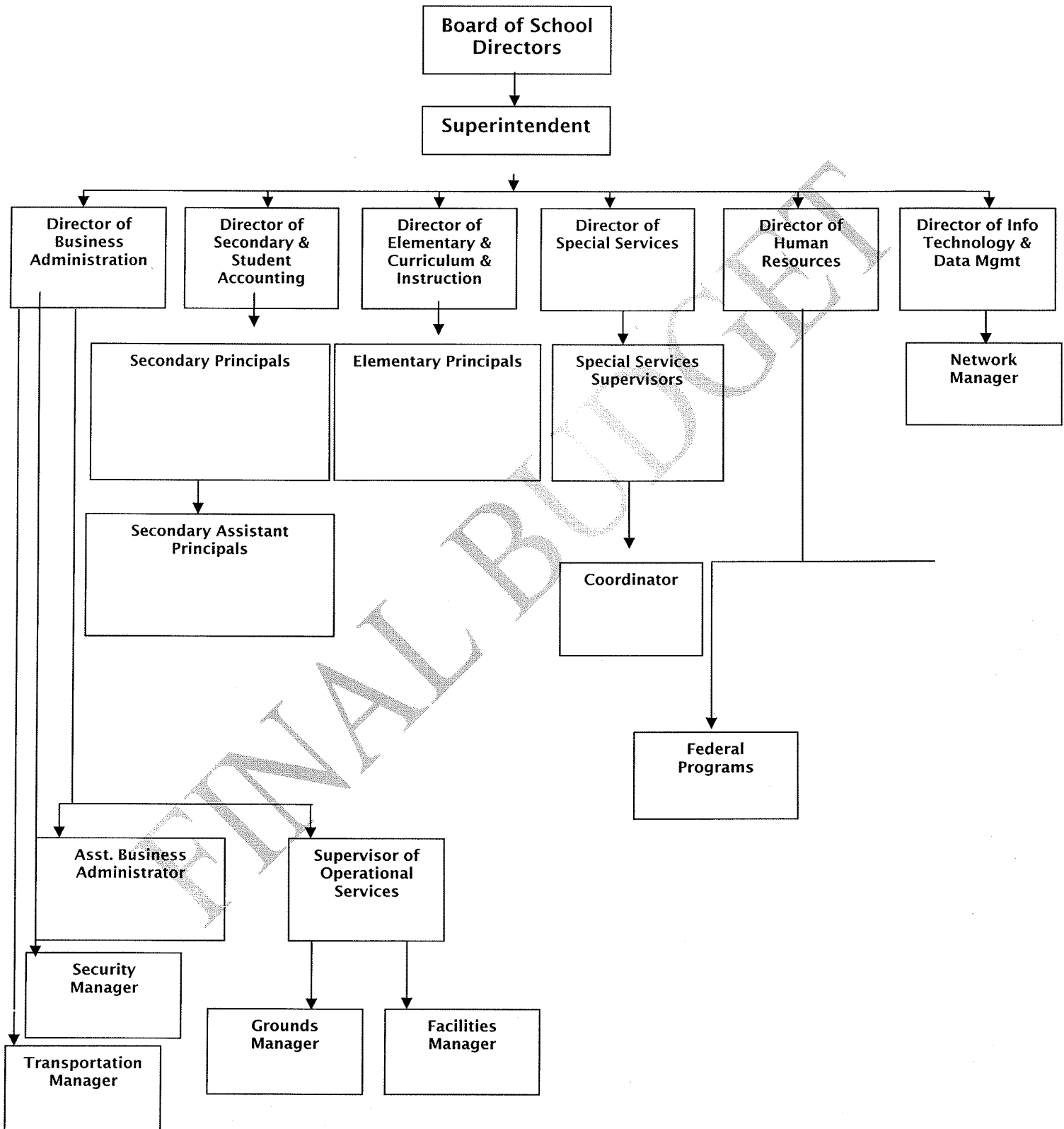
Academic Standards Committee Wendi Thomas, Chairperson
Intermediate Unit Board Representative. Patricia Sexton
Bernadette Heenan - Alternate

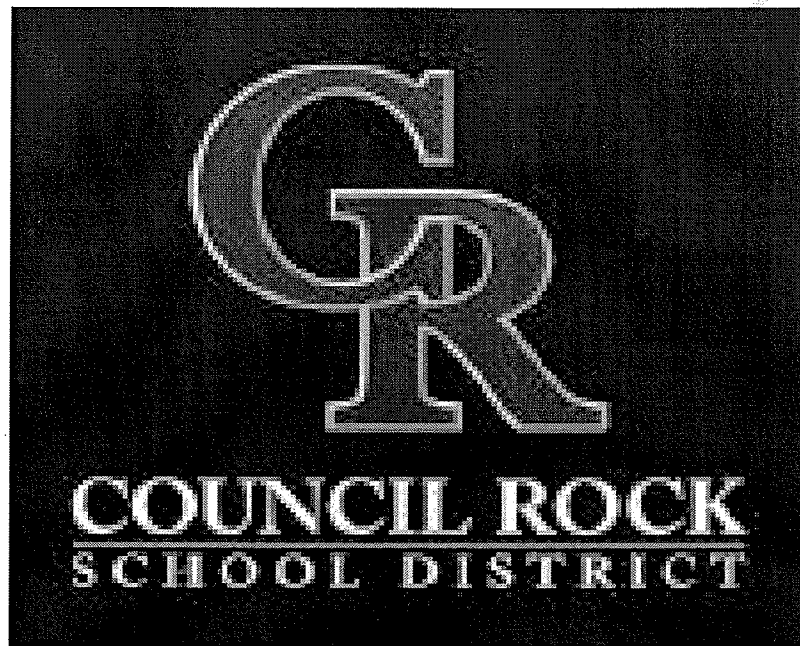
Middle Bucks Institute of Technology. Dr. William Foster
Bernadette Heenan

PSBA Legislative Chairperson Jerold Grupp

PSBA Employee Relations Contact Richard Abramson, Esquire

**Council Rock School District
Administrative Organizational Chart 2012-2013**





LETTER OF TRANSMITTAL

FINAL BUDGET

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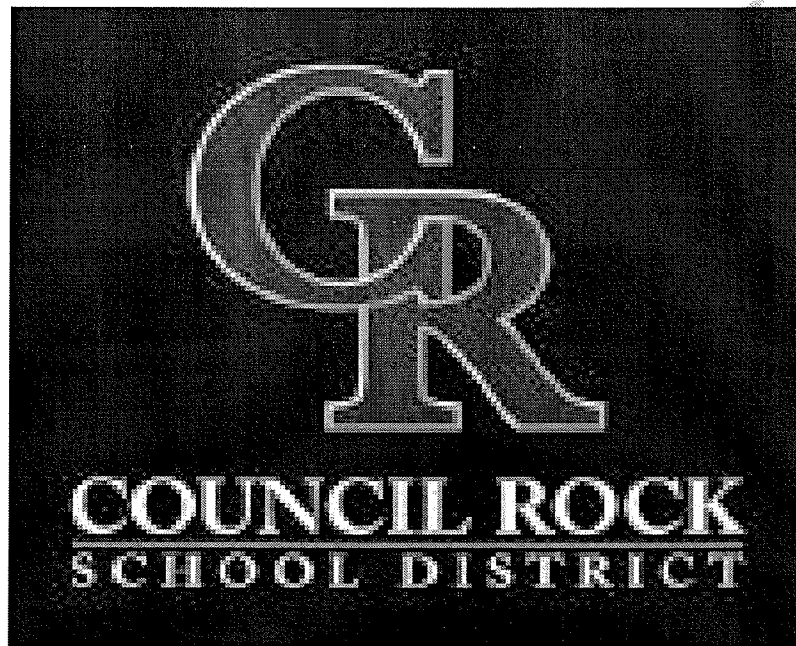
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FINAL BUDGET



Developing and Managing the Budget

Proposed 2012-13 Fiscal Year Budget

Purpose

Each year, the Board and the Administration are challenged to explain and justify changes and increases in the school budget. Over the past seven (7) years, this administration has endeavored to make our budget process as open and as transparent as possible. Under the structure and timelines of Act 1, budget information was shared as follows:

- We began a conversation with the Board in December in the Finance Committee that began the 2012-13 fiscal year planning. Based on the need for the district to consider Act 1 exceptions, a Preliminary Budget draft was shared with the Board and the community in January – compliant with the Act 1 timelines.
- In January, the Board of School Directors passed a resolution that approved the district's application for exceptions under Act 1. The district applied for a single exception to the Act 1 index – an exception that covers the increase in our state retirement fund contribution (PSERS).
- With the exception listed above, the district enters the 2012-13 budget process with the ability to raise real estate taxes by 3.08% or \$4.1 million.
- Beginning in March, all relevant budget information will be posted to the web for public review. That information is on the CR Finances link on the front page of the website- www.crsd.org.
- Continued updates are given to the Finance Committee of the Board of School Directors during their regular monthly meetings. Updates are and will be given to the Board as the school year progresses during their regular meetings.
- On April 26th, the Board will consider the adoption of the Preliminary Budget. After the adoption, the Preliminary Budget will be posted for community review.
- A community forum on the budget will be held on Wednesday, May 16, 2012, beginning at 7:00 PM at the Chancellor Center.
- Through May, the administration will make final revisions based on the most accurate data we receive on subsidies, real estate assessments and other revenue lines.

As we manage the construction of this budget, we also manage the expenses associated with the present budget to ensure that our spending stays within the parameters set by the Board for the current fiscal year. In addition to carefully monitoring our spending, a variety of controls are in place and being developed that ensure that every budget dollar is spent wisely and conforms to our mission and strategic plan.

For your consideration, the following information explains the varied approaches, controls, and external measures that influence and validate our budget process. It is presented to demonstrate to the Board and our community the important processes and controls that are in place and the external validations of these spending measures.

The purpose of this document is to explain how the administration manages the budget and to allow constructive suggestions.

Salaries

Quantity Factors

- **Administrative Staffing:** A recent Standard and Poor's report indicates that administrative costs in Council Rock are in the 4th percentile statewide, meaning that 96% of school districts spend more on this function. For this school year, the student to administrative staff ratio is among the lowest in the four county region surrounding Philadelphia.
- **Professional Staffing**
 - **Elementary:** Staffing levels are controlled by class size guidelines. In the past three years, elementary staffing numbers have declined along with elementary enrollment. Each year, we have carefully maintained our guidelines and watched class size as it was approaching critical cut off points. No new staff are applied to elementary classrooms until the student count, as verified by the Director of Elementary Education, exceeds the class size limits. This year, the district capped more class sections than we have done in the past resulting in over 20 elementary students attending other adjacent schools because class size capacity was reached in a home school. That transfer occurs, in most cases, for one year and is responsible for saving a number of elementary staff positions that otherwise would have been applied when the class size threshold was exceeded.
 - **Middle School:** Staffing levels are set on a maximum team size of 140-150 students per team. Consistent scrutiny begins at the Director level on enrollment status for teams. Five years ago, a team was eliminated at NMS. Two years ago, a team was eliminated at HMS. The redistricting of students to Richboro Middle School from Rolling Hills Elementary School will begin to equalize enrollment between the two middle schools in Northampton and will result in the reduction of a team at HMS for the 2012-13 school year.
 - **High School:** Staffing levels are dependent on the number of students who select each course offering and the ability of scheduling methods to match students to the courses selected. The Board has worked with administration to establish threshold levels for course enrollments. For the past seven years, we have reported course enrollments to the Board and justified courses that fell below thresholds of 20. Central Office and high school administrators spend hours beginning in March to assess enrollment patterns and then assign/reassign staff to courses. Over the past two years, despite a consistent rise in high school enrollment, staffing levels have declined at both high schools.
 - **Instructional Support Staff:** Teacher Assistants are a necessary part of the delivery of instruction to students with special needs. They are

particularly clustered around programs that serve students with autism, multiple handicaps and mental retardation. Staffing levels for teacher assistants continue to be carefully scrutinized. While we have applied necessary teacher assistants to serve the needs identified in an IEP, we have not increased our special education professional staff over these past three (3) years. In fact, this staffing line has declined by 11.7 full-time equivalent positions since 2008-09. When we apply support costs, we can often trace savings in the avoidance of more costly outsourced alternatives – like private schools.

- **Custodial Staffing:** Although this function is contracted, the staffing levels provided by the contractor are compared to industry averages from a variety of sources including the PASBO Facilities Study.
- **Maintenance, Grounds and Shipper/Receiver Staffing:** The staffing levels are compared to the industry averages from the PASBO Facilities Study. The staffing levels in Maintenance have declined by 3 positions since 2008-09
- **Technology Staffing:** The staffing levels are consistent with local school districts and well below industry averages. We eliminated technology aides last year and our total staffing is down by 4.6 positions since 2008-09.

Employee Benefits

Healthcare

Quantity factors: Employees working 20 hours or more per week are eligible for healthcare insurance. Their dependents are also eligible. Payments are available to encourage employees with coverage available elsewhere to drop district coverage.

Unit cost factors: In 2006-07, the District began to migrate to a self-funding model with the funding of the district's prescription coverage. The savings in one year with that change was over \$800,000. In 2008-09, Council Rock took the next logical step in self-funding its medical insurance. In the past three years of a self-funded insurance model, we have realized over \$2,000,000 in cost avoidance when compared against the fully insured plan increases in surrounding districts.

We fully realize that other cost containment factors are important in the coming years. We have emphasized "wellness" plans within the district to help control insurance claims. We have aggressively negotiated administrative fees and stop loss insurance costs resulting in over \$300,000 of savings in this fiscal year. We also watch, with interest, the formation of the Bucks-Mont Consortium for Health Care. While not a founding member, Council Rock will evaluate the costs and the coverage presented by this consortium to see if it would be advantageous to the school district to join in future years.

Retirement: Employees contribute a percentage of their salaries into the Pennsylvania School Employees Retirement System (PSERS), a cost sharing multi-employer, defined

benefit pension plan, based on the date they entered the system and their personal benefit election. The majority of employees contribute 7.5% of their salaries. The district will contribute a total of 12.36% (\$13.3 million) for the 2012-13 budget year. We recognize that the projections forward for contributions to the Pennsylvania State Retirement System, (PSERS), will create significant issues for both Council Rock and the state. As one effort to guard against significant budget increases for PSERS, the district has placed \$7 million in a designated fund balance for the payment of future PSERS increases. With increases projected to be approximately 4.5% for fiscal year 2013-14 and beyond until the contribution rate approaches 27% of payroll, we will consider when to release funds from this designated fund balance to offset these increased costs to the school district.

Instructional Supplies, Equipment, and Contracted Services

These expenses are allocated on a per student basis and have been increased at rates below inflation. Amounts have been compared to other school districts in the region. Spending is monitored to determine that the allocations are adequate to meet needs but not more than required. Our schools are operating at approximately 75% of the allocation they received in 2007-08. The per pupil allocation has remained at the 2009-2010 level. The actual dollars included in the budget are actually reducing because of the decline of our student enrollment.

Energy

Electricity

Quantity factor: An energy management program was implemented in December 2005 and consumption has been reduced by over 50%. We continue to look for ways to improve savings in consumption including significant setbacks over holidays and summer hours. As one example of this work, we use aggressive temperature setbacks in the winter when schools are unoccupied.

Unit cost factor: The Public Utility Commission regulated Electricity costs until January of 2011 when deregulation began. We have contracted with a firm, Amerex, to purchase electricity through a larger view of the electric grid in the United States through the use of a "Heat Rate" contract. This process allows the district to purchase electricity with an electric generation company based on the natural gas market. In our first year of this strategy, our electrical generation costs have decreased by over 15%.

Natural Gas

Quantity factor: An energy management program was implemented in December 2005 and consumption has been reduced by over 50%.

Unit cost factor: Natural Gas was bid through the BCIU Joint Purchasing Board for many years. In 2009-10, Council Rock also contracted *Amerex*, an energy brokerage firm to enter a "Basis Contract" with a natural gas supplier. The District is able to

purchase natural gas future contracts based on the NYMEX market to supply natural gas to our buildings. We have achieved great savings by purchasing these supplies throughout the year.

Combined Costs: The energy consumption and costs of all schools are benchmarked by the EnergyStar benchmarking system which adjusts performance targets by building type and region. A combination of intelligent procurement and energy savings measures has resulted in a total energy savings over the past five (5) years of over \$9,000,000. In addition to this monetary savings, we have realized other significant benefits from our energy management approach:

- The cooperation of students and staffing “greening” Council Rock.
- A national reputation for sustainability as evidenced by three years of Energy Star Awards issued by the US Environmental Protection Agency

General Business Insurance Program

The insurance program is reviewed every year for all lines of coverage, deductibles, and limits. Every year the insurance broker shops the market for competitive insurance programs and provides the school board with several alternatives. The broker also researches the feasibility of self-insurance for property/casualty and workers compensation. Loss runs for the past 15 years and other statistics are tabulated by the broker and used to show insurance carriers the long term history of the District which helps get more favorable pricing. This claims data also helps spot problems that may occur and that can be brought to the attention of the administration. For risk control, there are insurance carrier inspections, staff training, and certification of the Workplace Safety Committee, which provides a 5% credit to the Workers Compensation premium.

Special Education

Special education costs are the purest UNFUNDED MANDATE imposed by the state and federal government. For services to students with special needs, the state and federal government reimburse Council Rock for only a fraction of the cost of our services. In addition to the array of services we offer to our students we realize an Increase cost each year in simply trying to comply with a complex and changing regulatory scheme. For example, in 2009, new regulations from Harrisburg impacted school program by introducing a new format for evaluation and identification. Every significant change in regulations creates a corresponding cost factor in CR as we move to comply with the changes, train staff, and realign our services and our staff to meet comply with these changes.

As special education costs increase, state subsidies continue to decline against actual spending. Significantly, unlike most other areas of the budget, the cost of not spending to provide appropriate services comes with it the penalty associated with federal law— that is, damages that range from compensatory education to attorney fees.

The following efforts have been made to control special education costs:

- Implementation of software that assists in procedural compliance
- Legal defense
- Tracking of special education teaching assistants assigned to a single student (one-on-one assistants).

Access Funding. One significant initiative that was implemented in 2009 after a careful benchmarking process was the district's decision to take back the Access Reimbursement process. Based on the federal Medicaid program, Access reimbursement occurs when students with disabilities are provided certain services in our school district including specialize services like Occupational Therapy and transportation. This year, our collection efforts allowed the district to bank over \$900,000 in Access reimbursement. Due to the district's foresight in this funding, we recognized no budget deficit even after the withdrawal of \$1.2 million of federal stimulus funding in 2011-12 for special education.

Debt Service

The District maintains a relatively small, short debt portfolio in the amount of \$155.3 million with 75% of our debt maturing by 2021. This portfolio consists of mostly fixed rate debt with only \$11.7 million being variable rate. The district and our financial advisor, Public financial Management (PFM), continually reviews all opportunities to refinance debt our fixed rate issues. With interest rates near 40-year lows these opportunities have become numerous. In 2009-10, their recommendation to refinance portions of three debt issues resulted in savings of just over \$1,000,000 to Council Rock. In 2011-12 and into the future, debt refinance savings will be distributed over several years to allow the District to finance new bonds, without a tax increase, needed to continue our capital plan. This plan has worked well with our total debt service of approximately \$17 million reducing to \$15.6 million in 2019 and \$3.5 million in 2025.

The district will continue to consider debt issues of \$10,000,000 each year to continue on our path for renovations to school facilities. The failure to provide this funding will result in the continued use of modular units on school buildings as well as the delay in needed renovations to facilities that are 15-40 years old.

Contract Administration

The business office maintains a database of all contracts. This information is systematically reviewed to ensure that contracts have the best terms and conditions to ensure quality service and enforceability. When contracts are initiated, market comparisons are used to determine that the amounts are reasonable. When contracts are renewed, cost increases are compared to the Act 1 Index. Any contract increasing above the Index requires justification.

Transportation

Since the state reimbursement formula is determined by efficiency of bus utilization and contract provisions, net cost is the important focus. Net cost is total annual expenditures less annual state subsidy. In the past two years, net cost has increased. However, while the district has controlled our *actual* transportation costs, our net cost continues to rise. This is due in large part to the decline in the state transportation subsidy to Council Rock, allocated through an antiquated system of assessed real estate value in the district and county.

We have worked, over the past two years, to find ways to become more efficient in our transportation function. Those efforts began with a significant benchmarking study in 2008. That study showed us that our runs and our methods of allocating busses were efficient. We began to examine other ways to maximize our transportation dollars including taking over some of the smaller runs done by First Student and the Bucks County Intermediate Unit and scrutinizing private school runs for economies.

Copying and Printing

Copying and printing costs have increased as technology has become easier to use and more reliable. As technology use advances and matures, opportunities to reduce cost are available from two approaches, reducing the number of copies/prints made and reducing the cost per copy/print. The number of copies/prints made can be reduced by using electronic communication, minimizing marginal uses, avoiding wasteful use, encouraging wise and frugal use, and imposing restrictions. Cost per copy/print can be reduced by procuring the most cost effective equipment, supplies, and service.

A reduction in copying/printing cost is targeted over the next five years. That effort began with a benchmarking study of best practice in copier procurement that resulted in new contracts for copiers in the district. Thereafter, benchmarking was done on actual copying with significant reductions in the per student copy allocation in each school. "Paperless" has been one of the keynotes of this effort with the Board of School Directors leading in this initiative. Efforts in school to reduce copy and paper expenses range from the use of efriday folders for parent information to more active use of the web and teacher web portals for assignments. This overall effort has resulted in per pupil copy costs declining by over 10 pages per student per day over the past year. Corresponding savings in budget dollars from procurement and copy reductions is in excess of \$2,000,000 over the past three years.

Revenue Challenges and Opportunities

One of the most significant impacts of the downturn in this economy for Council Rock has been the stagnation and/or decline of real estate value, real estate sales, and corresponding decline in real estate taxes. In the first year of decline, we saw changes in assessed value and collection rates that resulted in a drop in revenue of approximately 4 million dollars. Last year, we saw the effect of over 800 taxpayers in Council Rock challenging assessed values and asking the Bucks County Board of Assessment to reduce the assessed value of their homes. Those changes result in a decline in assessed value in the district and a corresponding drop in real estate revenue. This decline affects both the value of a mil and the overall real estate tax revenue we can collect. In 2011, almost 1000 taxpayers filed for assessment reductions with a corresponding decrease of over \$1,000,000 in revenue. In 2012, the number of taxpayers seeking reassessment was significantly less. We don't know, now, whether that reduction in reassessments was due to a strengthening real estate market or the exhaustion of the pool of home-owners who could realize savings on real estate reassessments.

The district was proactive in both understanding this change and planning for it. Council Rock's 2009-10 budget was built on worst-case scenarios for both decline in assessed value and real estate tax collection rates. In June of 2010, the Board of School Directors set aside \$4.1 million in a Revenue Stabilization Fund to be used in the next 3-5 years to offset these declines until the real estate assessments end and values begin to increase.

Other changes in revenue streams have also been detrimental to our budget including:

- A change in Transfer Tax collection that has reduced this funding line to 60% of the total collection rates in 2008-09. This is a loss of revenue of between \$1,000,000 and \$2,000,000. That revenue stream will improve when the economy recovers and sales of existing and new homes improve.
- Interest Rates are at all-time lows creating attractive opportunities for borrowing but impacting the district's revenue lines for the investment of real estate tax revenue each August. From rates of 3-4% on short-term investments 3 years ago, real estate investments now accrue .1% interest. In fact, our main depository, Citizens Bank has made all accounts non-interest bearing and stopped collateralizing all public funds. A clear message that the bank no longer wants to be our financial partner. That change in interest rates results in a loss of interest earnings revenue of approximately \$2,000,000 a year.

In school year 2009-10, significant work has been done in Benchmarking district practices and examining new and improved revenue streams. The following benchmarking committees met last year with reports now housed on the CR Finances link to the main page of the web. In summary:

- **Facilities Use.** The benchmarking team examined facility fees in this county and across the state. The corresponding recommendation resulted in a change to Board Policy 707 and an increase in facility use fees that will bring that revenue

line from \$13,000 in 2007-08 to over \$120,000.00 in 2011-12. In addition to these fees, we also acknowledge a significant contribution made by many of our local athletic organizations that are cost savers for Council Rock. For example, Council Rock United Soccer contributes in excess of \$100,000 in field mowing and maintenance. Various baseball and softball organizations contribute infill for the fields and also contribute toward field maintenance. These donations offset costs that would otherwise be part of our general fund budget.

- **Before and After Care Services.** Before and After care services are offered at each elementary school. This program has been in existence in Council Rock since the 1990's and has been run by an independent contractor. Before this team met, Council Rock had charged the contractor a lease rate for the facilities that resulted in about \$30,000 in revenue – most of which was offset by facility costs for this program. The benchmarking team examining this program ultimately recommended a revised request for proposal (RFP) and ultimately a competitive bid for this service. The bid resulted in a new relationship with the provider that creates profit sharing and a revenue increase of \$140,000 for the 2010-11 fiscal year.
- Other benchmarking efforts focused on student parking, co-curricular programs and Adult Education Services. Each resulted in recommendations for further study and/or changes in our practice.

Three Years of Act One: For purposes of comparison and review, this is a three-year snap-shot of the Act 1 index and corresponding district budget increases.

2009-10 Act 1	2009-10 Budget	2010-11 Act 1	2010-11 Budget	2011-12 Act 1	2011-12 Budget*
4.1%	3.2%	2.9%	2.12%	1.4%	-0.3%

While we will continue to analyze the index and the available exceptions, we have worked to keep our budget in line with this index through a combination of revenue maximization and careful expenditure controls.

Summary

The outlook for public education funding is dismal. Every revenue line in the Council Rock budget is either stagnant or declining. Nevertheless, Council Rock is poised to confront these issues through the ongoing efforts we are making to control costs and increase available revenues. This paper is designed to present an overview of the many efforts we have made over the past few years in doing both. To most observers, these efforts occur behind the scenes and go unnoticed in the day-to-day operations of this school district. As we approach our final budget decisions each year, it is important to outline and highlight the work that has been done in our district to make the tax dollars we collect from this community work in the most efficient manner to maintain and improve the excellent educational program offered in Council Rock.



**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
PENNSYLVANIA SCHOOL CODE OF 1949 AS AMENDED**

- (a) The board of school directors of each school district of the second, third, or fourth class shall, annually, at least thirty (30) days prior to the adoption of the annual budget, prepare a proposed budget of the amount of funds that will be required by the school district in its several departments for the following fiscal year. Such proposed budget shall be prepared on a uniform form, prepared and furnished by the Department of Public Instruction, and shall be apportioned to the several classes of expenditures of the district as the board of school directors thereof may determine. Final action shall not be taken on any proposed budget, in which the estimated expenditures exceed two thousand dollars (\$2,000), until after ten (10) days' public notice. Nothing in the act shall be construed to prevent any school district, whose total estimated expenditures do not exceed two thousand dollars (\$2,000), from holding a public hearing. The proposed budget shall be printed, or otherwise made available for public inspection to all persons who may interest themselves, at least twenty (20) days prior to the date set for the adoption of the budget.
- (b) The board of school directors, after making such revisions and changes therein as appear advisable, shall adopt the budget and the necessary appropriation measures required to put it into effect. The total amount of such budget shall not exceed the amount of funds, including the proposed annual tax levy and State appropriation, available for school purposes in that district. Within fifteen (15) days after adoption of the budget, the board of school directors shall file a copy of the same in the office of the Department of Public Instruction.
- (c) The board of school directors, may, during any fiscal year, make additional appropriations or increase existing appropriations to meet emergencies, such as epidemics, floods, fires, or other catastrophes, or to provide for the payment for rental under leases or contracts to lease from the State Public School Building Authority or any municipality authority entered into subsequent to the date of the adoption of the budget. The funds therefor shall be provided from unexpended balances in existing appropriations, from unappropriated revenue, if any, or from temporary loans. Such temporary loans, when made, shall be approved by a two-thirds vote of the board of school directors.
- (d) The board of school directors shall have power to authorize the transfer of any unencumbered balance, or any portion thereof, from one class of expenditure or item, to another, but such action shall be taken only during the last nine (9) months of the fiscal year.



**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#602 – BUDGET PLANNING**

The budget shall be designed to reflect the Board's objectives for the education of the students of the district. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. This necessitates a continuous review of the financial requirements of district program.

To meet the objectives of this policy, the Board delegates to the Business Administrator responsibilities that shall include but not be limited to:

1. Include in all ongoing district studies of the educational program an estimated annual cost of implementing said program.
2. Maintain an inventory of all district equipment along with a replacement schedule.
3. Prepare a long range plan for the annual maintenance and replacement of facilities.
4. Establish a projected budget of expenditures and income for two years beyond the current fiscal year.
5. Prepare an annual estimate of anticipated school enrollments for two years beyond the current fiscal year.
6. Maintain a plan of anticipated revenues based on changes in State and Federal legislation.
7. Report to the Board any serious financial implications arising from the budget plan.
8. Meet periodically with the municipal governing board to review their planned expenditures and the effect of school/community costs on district tax rates.



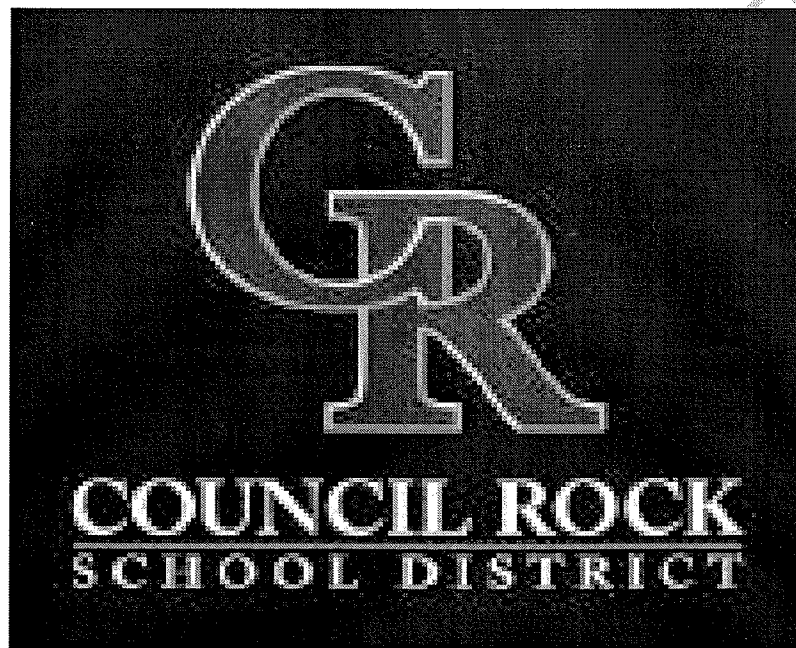
**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#605 – TAX LEVY**

The Board of School Directors shall annually determine and establish local real estate and per capita taxes as authorized by the School Code. It shall provide the means to levy and collect such taxes.

Further, the Board of School Directors shall evaluate the need for alternative taxes authorized by Act 511 of 1965. The levy and collection shall be in accordance with Act 511.

In establishing tax levies, the Board shall review the assessment and valuation practices of local tax assessment agencies, the county assessment office and the State Tax Equalization Board.

Appeals arising from these practices shall be determined by Board action.



**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#620 – MAINTENANCE OF FUND BALANCE**

The School Board of the Council Rock School District believes in sound fiscal management and understands that keeping adequate working capital is fiscally responsible and advantageous for both the district and the taxpayer. Therefore, the following practice will be used to assure proper management of school district funds. It establishes guidelines for determining year-end fund balance for the general fund.

Definitions.

Fund Balance – the difference between assets and liabilities, and can be referred to as fund equity. There are two (2) portions, reserved and unreserved.

1. **Reserved Fund Balance** – denotes portions of the fund balance that are either:

- a. Legally restricted to a specific future use.
- b. Not available for appropriation or expenditure.

Examples of a reserved fund balance are for encumbrances, inventories, reserve for future liabilities for accumulated sick days, and federal grant monies.

2. **Unreserved Fund Balance** – the excess of the fund assets over its liabilities and reserved fund balance accounts. There are two (2) portions of unreserved fund balance.

- a. **Unreserved, Designated Fund Balance** – designates reserve for tentative management plans. These designations should be supported by definitive plans and approved by the administration and Board to control future resources.
- b. **Unreserved, Undesignated Fund Balance** – that portion of the fund balance representing expendable available financial resources. It is the residual after the reserved and unreserved designated portions are deducted from the total fund balance.

The Board directs the Superintendent to maintain an unreserved, undesignated fund balance in the general fund with a target of four percent (4%) of the annual general fund budget. (The total fund balance, consisting of several portions including unreserved undesignated, unreserved designated, and reserved may exceed four percent (4%).) The unreserved, undesignated portion of the fund balance shall not drop below four percent (4%) and any portion in excess of five percent (5%) must be reallocated. This is the portion of the fund balance not otherwise designated and thus available to apply toward unexpected needs. Excess funds shall first be applied to the Capital Reserve Fund for use in financing annual capital projects and future capital projects. Guidelines for maintenance of the fund balance level are provided herein.

Delegation of Responsibility.

The Superintendent, or his/her designee, shall be responsible for the enforcement of this policy. The Director of Business Administration shall inform the Superintendent and the Board of steps recommended to meet the requirements of this policy.

Guidelines.

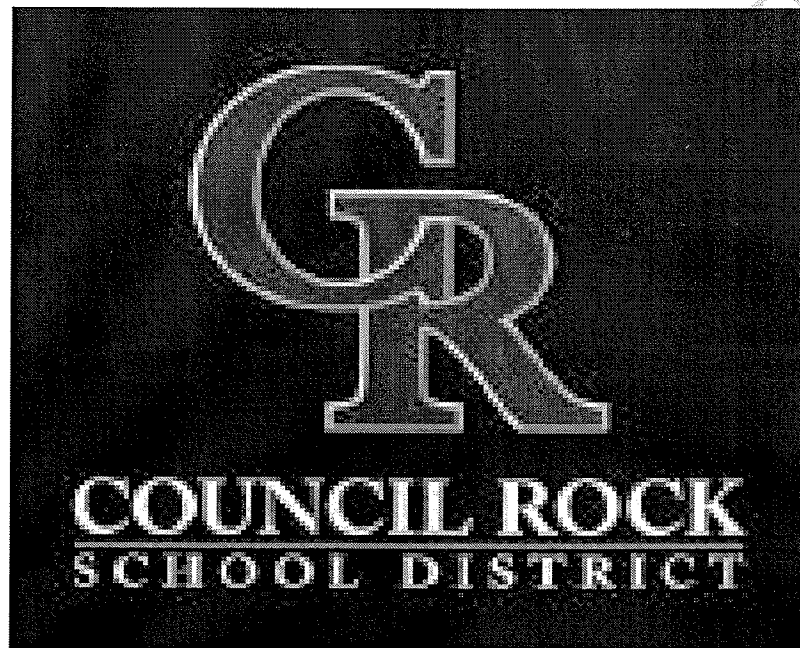
All references to “fund balance” below shall be assumed to be the unreserved, undesignated portion of the fund balance unless specifically stated otherwise. At the time of budget planning and adoption for the next fiscal, the current year’s final fund balance is not yet determined. The fund balance becomes known several months after the fiscal year ends.

Fund Balance Minimum Of Four Percent (4%)

When the year ending fund balance is projected to decrease below four percent (4%) of the general fund budget, the district shall initiate measures for next year’s budget to replenish it by generating revenue, decreasing expenditures, or a combination thereof. These measures are to ensure that the year-end fund balance does not drop and remain below four percent (4%) of the total general fund budget. If this condition is clearly anticipated at the time of budget preparation, action must be taken to include the provision for the additional fund balance in the budget.

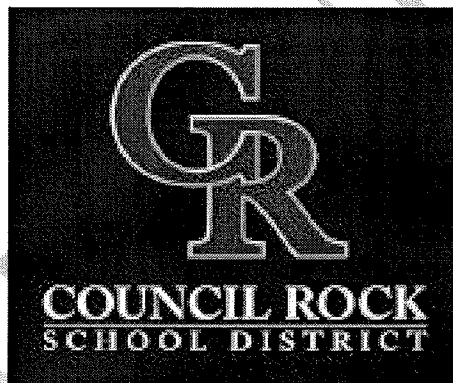
Fund Balance Maximum Of Five Percent (5%)

When the final balance of unreserved, undesignated fund balance is determined, any balance in excess of five percent (5%) shall be transferred to the Capital Reserve Fund.



2012-2013

FINAL BUDGET



FINANCIAL SECTION

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
FINANCIAL SECTION**

The Financial Section of this document provides comparative information including the actual revenue and expenditure values for the years ending June 30, 2010 and 2011 and the budgeted amounts for the year ending June 30, 2012 and the proposed budget for the year ending June 30, 2013. The financial statement on the opposing page is a highly aggregated analysis of the information described above. The following sections are organized in the same format but provide a higher level of detail with programmatic narrative to aid you in your understanding of the district operations. These sections are:

REVENUE

There are two levels of information contained in this section. The first is a detailed comparative listing of revenues with subtotals at each major category. The second is a listing of each revenue with a description and explanation of the origin of the revenue and supporting calculations where applicable.

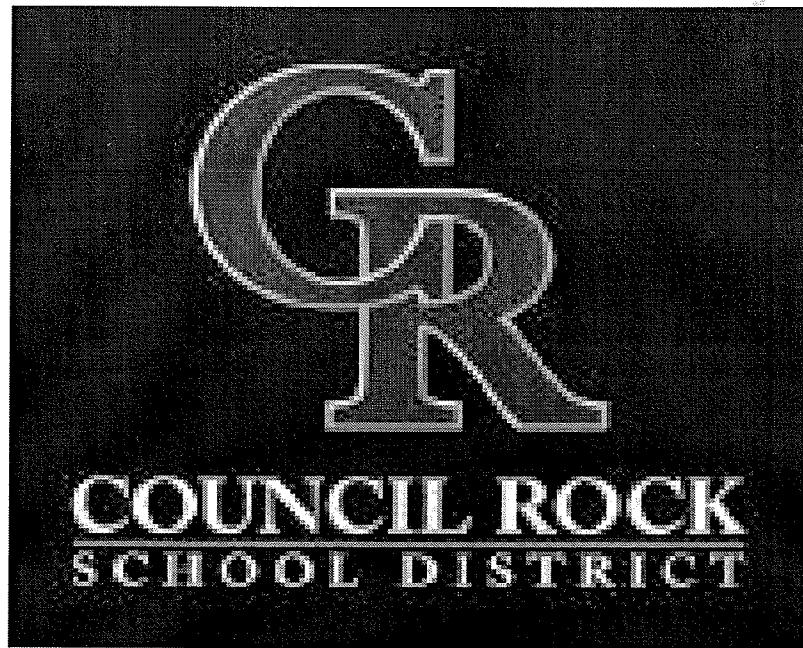
APPROPRIATIONS

There are two levels of information contained in this section. The first is a detailed comparative listing of appropriations organized on a functional basis. Functional areas representing higher costing or core programs have been further broken down to provide additional detailed analysis. This is very evident in the Regular Instructional Function. This function has been categorized by school building.

The second level of information is the functional/program level that further categorizes the appropriations by the service or commodity being obtained. These generally include salaries and wages, employee benefits, contract services, travel, supplies, book and periodicals, equipment and dues and fees. In addition this section contains narrative that provides programmatic information for each of the functions/programs.

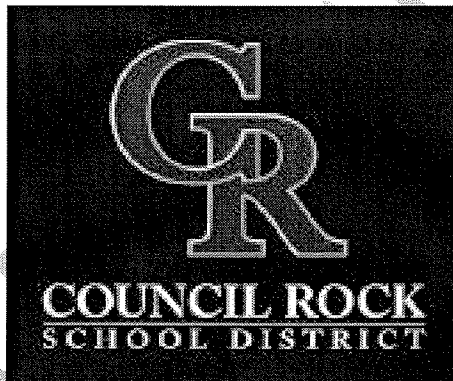
**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES AND OTHER FINANCING SOURCES
AND EXPENDITURES AND OTHER FINANCING USES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
REVENUES AND OTHER FINANCING SOURCES:						
Revenues:						
Local Sources	\$ 154,092,752	\$ 156,023,403	\$ 156,121,332	\$ 157,485,653	\$ 1,364,321	0.87%
State Sources	33,796,787	34,912,564	36,700,418	40,089,080	3,388,662	9.23%
Federal Sources	3,553,703	4,657,827	1,821,517	1,841,517	20,000	1.10%
Total Revenues	<u>191,443,242</u>	<u>195,593,794</u>	<u>194,643,267</u>	<u>199,416,250</u>	<u>4,772,983</u>	<u>2.45%</u>
Other Financing Sources:						
Sale of Fixed Assets	8,251,960	-	1,000	1,000	-	0.00%
Refund of Prior Year Expenditures	60,243	131,392	75,000	75,000	-	0.00%
Total Other Financing Uses	<u>8,312,203</u>	<u>131,392</u>	<u>76,000</u>	<u>76,000</u>	<u>-</u>	<u>0.00%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>199,755,445</u>	<u>195,725,186</u>	<u>194,719,267</u>	<u>199,492,250</u>	<u>4,772,983</u>	<u>2.45%</u>
EXPENDITURES AND OTHER FINANCING USES:						
Expenditures:						
Instruction	118,302,206	124,837,271	127,297,120	129,045,768	1,748,648	3.92%
Support Services	47,324,384	50,591,119	50,293,858	51,822,916	1,529,058	3.68%
Non Instructional Services	1,309,618	2,929,370	3,092,968	3,174,020	81,052	2.68%
Total Expenditures	<u>166,936,208</u>	<u>178,357,760</u>	<u>180,683,946</u>	<u>184,042,704</u>	<u>3,358,758</u>	<u>1.86%</u>
Other Financing Uses						
Debt Service	14,499,874	15,821,526	17,035,321	17,050,000	14,679	0.09%
Fund Transfers	9,053,375	-	-	-	-	N/A
Budgetary Reserve	-	-	1,000,000	750,000	(250,000)	-
Total Other Financing Uses	<u>23,553,249</u>	<u>15,821,526</u>	<u>18,035,321</u>	<u>17,800,000</u>	<u>(235,321)</u>	<u>-1.30%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>190,489,457</u>	<u>194,179,286</u>	<u>198,719,267</u>	<u>201,842,704</u>	<u>3,123,437</u>	<u>1.57%</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 9,265,988</u>	<u>\$ 1,545,900</u>	<u>\$ (4,000,000)</u>	<u>\$ (2,350,454)</u>	<u>1,649,546</u>	<u>-41.24%</u>



2012-2013

FINAL BUDGET



Revenues

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
Current Real Estate Tax	\$ 127,755,413	130,271,092	129,771,535	131,207,627	1,436,092	1.11%
Interim Real Estate Tax	636,092	688,661	645,000	645,000	-	0.00%
Public Utility Tax	207,099	209,979	210,000	210,000	-	0.00%
Payment in Lieu of Taxes	1,960	1,960	2,000	2,000	-	0.00%
Per Capita -Tax Section 679 of School Code	230,101	231,010	230,000	231,000	1,000	0.43%
Per Capita - Act 511	230,094	231,010	230,000	231,000	1,000	0.43%
Local Services Tax	152,143	112,419	152,000	152,000	-	0.00%
Earned Income Tax	12,962,731	12,741,572	13,100,000	13,100,000	-	0.00%
Occupation Assessment Tax	4,162,227	4,161,400	4,172,000	4,172,000	-	0.00%
Realty Transfer Tax	2,411,699	2,015,219	2,200,000	2,400,000	(100,000)	-4.55%
Delinquent Real Estate Tax	1,754,191	1,793,936	1,750,000	1,775,000	25,000	1.43%
Other Delinquent Taxes	549,509	652,956	550,000	600,000	50,000	9.09%
Earnings on Investments	508,207	215,855	300,000	300,000	-	0.00%
Athletic Events Gate Receipts	-	-	97,000	97,000	-	0.00%
IDEA Funding Throught the Intermediate Unit	2,157,884	2,080,435	2,265,397	2,172,626	(92,771)	-4.10%
Facility Rentals	142,135	274,032	190,000	250,000	60,000	31.58%
Tuition from Patrons	9,406	101,253	9,400	9,400	-	0.00%
Summer School Tuition	22,985	26,122	23,000	26,000	3,000	13.04%
Revenue from Community Services	134,394	141,657	174,000	145,000	(29,000)	-16.67%
Miscellaneous Revenue	64,482	72,835	50,000	60,000	10,000	20.00%
Total Local Revenue	154,092,752	156,023,403	156,121,332	157,485,653	1,364,321	0.87%
Basic Education Subsidy	12,250,897	11,616,711	12,928,710	13,625,016	696,306	5.39%
Charter School Subsidy	143,939	107,116	-	-	-	N/A
Tuition for Section 1305 and 1306 Students	47,401	107,632	75,000	75,000	-	0.00%
Alternative Education Grant	34,852	-	34,800	-	(34,800)	-100.00%
Special Education Subsidy	6,402,364	6,357,950	6,327,343	6,327,343	-	0.00%
Transportation Subsidy	2,192,391	2,269,165	2,192,000	2,192,000	-	0.00%
Rental Reimbursement	663,254	1,286,630	1,100,000	1,150,000	50,000	4.55%
Medical and Dental Services Reimbursement	253,803	248,818	260,000	260,000	-	0.00%
State Property Reduction Funds	5,025,682	5,646,261	4,962,456	5,775,519	813,063	16.38%
Other Grants	22,881	18,069	20,000	20,000	-	0.00%
Accountability Block Grant	424,470	397,466	156,159	156,159	-	0.00%
State Social Security Reimbursement	3,855,309	3,883,707	4,056,762	3,981,716	(75,046)	-1.85%
State Retirement Reimbursement	2,479,544	2,973,039	4,587,188	6,526,327	1,939,139	42.27%
	33,796,787	34,912,564	36,700,418	40,089,080	3,388,662	9.23%
Title I	302,079	257,932	276,795	276,795	-	0.00%
Title II	237,929	264,483	242,198	242,198	-	0.00%
Title IV	4,842	-	-	-	-	N/A
Title V	15,385	-	-	-	-	N/A
Title III	63,370	54,178	47,524	47,524	-	N/A
Drug Free Schools	23,395	-	-	-	-	N/A
ARRA - IDEA Part B	1,117,202	1,392,750	-	-	-	N/A
ARRA - State Fiscal Stabilization Funding	1,646,619	1,606,771	-	-	-	N/A
Federal Jobs Funding	-	951,985	-	-	-	N/A
School Based ACCESS	124,030	122,767	1,255,000	1,255,000	-	0.00%
Medical Assistance Reimbursements	18,852	6,961	-	20,000	20,000	N/A
	3,553,703	4,657,827	1,821,517	1,841,517	20,000	1.10%
Sale of Fixed Assets	8,251,960	-	1,000	1,000	-	0.00%
Refund of Prior Year Expenditures	60,243	131,392	75,000	75,000	-	0.00%
	8,312,203	131,392	76,000	76,000	-	0.00%
Total	199,755,445	195,725,186	\$ 194,719,267	\$ 199,492,250	\$ 4,772,983	2.45%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

LOCAL REVENUES:

REAL ESTATE TAX \$ 131,207,627

Real Estate Tax is the largest revenue source funding the operations of the school district. The tax is based on the assessed valuation of the taxable real property within the boundaries of the school district. This assessed value is multiplied by the millage rate set on an annual basis by the Board of School Directors. The following is the calculation used to determine the budgeted amount:

2012 Budgeted Assessed Value	\$ 1,252,863,400
Less: Act 153 Properties	(3,083,590)
Adjusted Taxable Assessed Value	1,249,779,810
Collection Rate	<u>97.20%</u>
Value of One Mill (Assessed Value X Collection Rate/1,000)	1,214,786
Current Millage Rate	<u>112.56</u>
Revenue Prior to Act 153 Property Revenue	136,736,312
Revenue Generated from Act 153 Properties	<u>246,834</u>
Total Real Estate Tax Revenue Prior to Tax Relief Reduction	136,983,146
Less: Gaming Revenue	<u>5,775,519</u>
	<u><u>\$ 131,207,627</u></u>

As you will notice in the calculation, there is a special adjustment for Act 152 properties. These are properties that are participating in an open space program that restricts the property owners rights to subdivide their property for future land development. These properties taxes are calculated based on the millage rate assessed at the time the property entered into the open space program.

The calculation of this revenue source is very critical to the validity of the budget. This is because Real Estate Taxes are approximately 68% of budget revenues. Additionally, Act 1 of 2006 limits the District's ability to raise the millage rate in any given year beyond the Act 1 Index. This Index is the average of two independent indexes. The first is the State Average Week Wage (SAWW), a PA Workmen's Compensation calculated index, and the second is the Employment Cost Index For Elementary and Secondary Education, a US Department of Education Index.

INTERIM REAL ESTATE TAX 645,000

Interim Real Estate Tax is revenue derived from increases in real estate assessed values that have an partial year effective dates. The amount of the tax is pro rated based on the amount of the increase and the remaining portion of the fiscal year. In most cases these changes occur because of new construction, subdivisions, and improvements to existing real property.

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

PUBLIC UTILITY TAX 210,000

Public Utility Tax is revenue from the Pennsylvania Public Utilities Commission based on the school district's request, the assessed value of the utility property in the district, amount available and other public entities requesting this tax. This budgeted amount is based on historic trends.

PAYMENT IN LIEU OF TAXES 2,000

Revenues received for properties that have been removed from our tax rolls for purposes such as public housing, forest lands, game lands, water conservation or flood control. Each year we receive funds from the Pennsylvania Department of Conservation, Bureau of Forestry.

PER CAPITA - SECTION 679 AND ACT 511 462,000

Revenue generated from per capita taxes levied under Section 679 of the Pennsylvania School Code and Act 511, the Local Tax Enabling Act. Each of these levies allow for a Per Capita Tax amount of \$5.00 for a total of \$10.00 per adult living within the District

LOCAL SERVICES TAX 152,000

Revenue generated under Act 511 for flat rate assessment of occupational privilege taxes in the amount of \$5.00 per individual. The occupational privilege tax is levied on resident and non-resident individuals employed within the taxing district for the privilege of engaging in an occupation.

EARNED INCOME TAX 13,100,000

Revenue generated under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income and reside within the District. A significant exception to receiving this tax is for those employed and pay tax within the City of Philadelphia and, in some circumstances, outside the State.

OCCUPATION ASSESSMENT TAX 4,172,000

Revenue generated under Act 511 for assessment of occupation taxes. The occupation tax is a tax placed on the occupations of persons residing within the district. 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 occupation, the valuations themselves bear no relationship to the potential earning power of individuals in these occupation. The District imposes a 400 mill tax on the assessed value of each occupation.

REALTY TRANSFER TAX 2,100,000

Revenue generated under Act 511 for the percentage assessment on the sale price of real property within the District. This tax is actually paid at settlement to the County at a rate of 2%. The District receives one quarter of the tax received or 0.5% of the sale price.

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

DELINQUENT TAXES 2,375,000

Revenue generated from unpaid taxes that were leveled more than one prior to receipt. The taxes included in this line item include delinquent real estate, per capita, and occupation assessment taxes.

EARNINGS ON INVESTMENTS 300,000

Earnings on investments is revenue from the investment of idle school district revenue as it becomes available. The 2012-2013 estimate is based on an average cash balance of \$100 million at a rate of 0.30%. These funds are invested according with state law that restricts investments to bank savings accounts, money market accounts or certificates of deposit either insured by the FDIC or collateralized according to Act 72 or US Treasury Securities or Agencies backed by the full faith of the US government. In most cases, US Treasuries or Agencies are invested through the use of local government investment trusts such as , Pennsylvania School District Liquid Asset Fund (PSDLAF) or Pennsylvania Local Government Investment Trust (PLGIT).

ATHLETIC EVENT GATE RECEIPTS 97,000

The District charges spectators to attend many of our varsity sporting events. This revenue is used to offset the cost of our interscholastic sports program.

**IDEA FUNDING PASSED THROUGH THE BUCKS COUNTY
SCHOOLS INTERMEDIATE UNIT** 2,172,626

The Individual with Disabilities Education Act (IDEA) Federal Grant revenue is passed from the US Department of Education to the Pennsylvania Department of Education through the Bucks County Schools Intermediate Unit to the school district. The Manual of Accounting and Financial Reporting for Pennsylvania Public Schools indicate that this Federal funding must be accounted for within the local sources portion of the budget because these funds flow through the Intermediate Unit.

FACILITIES RENTALS 250,000

The District makes our facilities available to community groups and individuals during time the facilities are being used for district events. The use of our facilities and associated costs are defined in Board Policy No. 707.

TUITION 35,400

The District receives tuition payments from patrons for 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. Additionally, the District

REVENUE FROM COMMUNITY SOURCES 145,000

The District operate a community aquatics program in the Council Rock North natatorium. The revenues received from this program are recorded within this line item.

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

MISCELLANOUUS REVENUES 60,000

Local revenue that is received and not account for in other areas is accounted for within this line item.

TOTAL LOCAL REVENUES 157,485,653

STATE REVENUES:

BASIC EDUCATION SUBSIDY 13,625,016

The Basic Education Subsidy is the primary unrestricted State funding provide to school districts throughout the state. Historically these funds have been allocated to school district thorough a formula the considers size, comparative wealth, local tax effort and educational needs of the community. Under the Rendell administration this subsidy was distributed based on a "Costing Out Study" conducted by the governors office. As the state economy worsened the Basic Education Subsidy has been allocated based on previous allocations.

CHARTER SCHOOL REIMBURSEMENT -

In previous years the State committed to funding thirty percent of the Charter School costs of school Districts. This reimbursement was eliminated from the 2011-2012 State budget.

TUITION FOR SECTION 1305 AND 1306 STUDENTS 75,000

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

ALTERNATIVE EDUCATION SUBSIDY -

Revenues received from the State for alternative education expenditures. Alternative education is specialized educational instruction and support services to students removed from regular classrooms because of disruptive behavior. The Distict operates the Sloan School to provide these services. the funding of this grant program was slimated from the State budget in 2011-2012.

SPECIAL EDUCATION SUBSIDY 6,327,343

Revenue received from the State for expenditures incurred in instructing school age special education students. In previous years this revenue was provided base on the district student enrollment. During the 2011-2012 year the funding was held at the 2010-2011 levels.

TRANSPORTATION SUBSIDY 2,192,000

Revenues received from the State for pupil transportation expenditures. The revenue provided under this subsidy is based on a very complex formula that considers the number of miles driven, age of the bus fleet, and the relative wealth of the District. The District's subsidy has been adversely affected by the State Tax Equilization Boards (STEB) annual increase in the District's real estate market value. This value is used to set the level of local funding of transportation. The state will only subsidize the calculated reimbursement in excess of one half of one mil of the District STEB market value.

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

RENTAL REIMBURSEMENT 1,150,000

Revenue received from the State for the partial reimbursement of the debt service payments made on bonds used to finance the costs of building or renovation projects that have gone through the Plan Con process with the Department of Education. The district submits documentation notifying the Department of Education of a debt service payments made and the approved reimbursement percentage to receive this revenue.

MEDICAL AND DENTAL REIMBURSEMENT 260,000

Revenue received from the State for health services expenditures which include medical, dental nurse and Act 25 health services.

STATE PROPERTY REDUCTION 5,775,519

The State legalized gambling a few years ago. A portion of the tax revenue derived by the State is provided to the school district for the sole purpose of the reduction of taxes. The Homestead and Farmstead Rebate program developed to allocate this savings to home and farmowners within the District. The revenue included in this line item does not fund any portion of the District's operating budget. It directly offsets the Current Real Estate Tax revenue line item.

OTHER GRANTS 20,000

Revenue received from the State for various small grants

ACCOUNTABILITY BLOCK GRANT 156,159

Revenue received from the State to fund specific allowable expenditure to fund researched based programs to boost student achievement.

STATE REIMBURSEMENT OF SOCIAL SECURITY 3,981,716

Revenue received from the State as a the matching share of the employer's contribution towards the cost of social security tax for covered employees. The social security rate is set at 4.2% for social security benefits and 1.45% for medicare benefits.

STATE REIMBURSEMENT OF RETIREMENT CONTRIBUTIONS 6,526,327

Revenue received from the State as a matching share of the employer's contribution towards the cost of retirement. The employer contribution rate to the Pennsylvania School Employee Retirement System (PSERS) has risen from 8.65% in 2011-2012 to 12.36% in 2012-2013. The contribution rate is expected to continue to rise up to 4.5% each year until it plateaus in the around 25%.

TOTAL STATE REVENUE SOURCES 40,089,080

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

FEDERAL REVENUES:

TITLE GRANTS 566,517

Revenue received from the Federal government in the form of grants to provide for specific expenditures for designated services. These block grants are provided to the Pennsylvania Department of education to be distributed on behalf of the Federal government. The size and relative wealth are considered in the allocation of these funds.

DRUG FREE SCHOOLS -

Revenue received from the Federal Government for drug education at all levels of the school system. The funding of this program has been eliminated.

ARRA FUNDING -

Revenue received from the Federal government as part of the American Recovery and Reinvestment Act of 2009. This included one time funds from the Federal government to aid States in maintaining funding of programs after the dramatic economic slow down. The funding of these programs have expired.

SCHOOL BASED ACCESS AND MEDICAL ASSISTANCE REIMBURSEMENTS 1,275,000

Revenue received through the Federal government from Medical Assistance funds used to reimburse school districts for medical related service of special needs children. The school district applies for this reimbursement for services such occupational therapy, physical therapy and speech therapy. Once approved, the District requests these funds by submitting a budget identifying costs that all acceptable to the program guidelines.

TOTAL FEDERAL REVENUE 1,841,517

SALE OF FIXED ASSETS 1,000.00

Receipts received from the sale of district assets. In most situations the receipts recorded in this line item are immaterial to the finances of the school District. However, in the 2010-2011 fiscal year the school district sold a large property in Upper Makefield Township at a significant price.

REFUND OF PRIOR YEAR EXPENDITURES 75,000

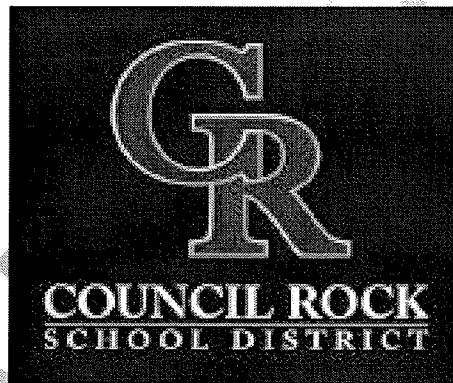
Receipts received as refunds associated with expenditures from previous years.

TOTAL OTHER FINANCING SOURCES 76,000

TOTAL BUDGETED REVENUES \$ 199,492,250

2012-2013

FINAL BUDGET



Appropriations

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2012-2013 BUDGET**

Function/Program	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School	\$ 13,089,951	\$ 12,754,833	\$ 13,191,993	\$ 13,408,713	\$ 216,720	1.64%
Council Rock South High School	12,265,555	12,974,590	13,368,472	13,930,605	562,133	4.20%
Holland Middle School	4,805,080	5,043,033	5,206,932	4,701,038	(505,894)	-9.72%
Newtown Middle School	5,642,345	5,955,860	5,709,042	6,016,459	307,417	5.38%
Richboro Middle School	3,316,850	3,801,596	3,955,775	3,976,244	20,469	0.52%
Churchville Elementary School	4,270,935	4,523,968	4,773,426	4,631,990	(141,436)	-2.96%
Goodnoe Elementary School	4,548,528	5,120,965	5,041,392	4,726,950	(314,442)	-6.24%
Hillcrest Elementary School	3,499,947	3,587,204	3,380,820	3,470,354	89,534	2.65%
Holland Elementary School	3,071,889	3,210,164	3,343,533	2,934,102	(409,431)	-12.25%
Newtown Elementary School	4,256,628	4,408,525	4,687,724	4,567,393	(120,331)	-2.57%
Richboro Elementary School	3,372,151	3,546,688	3,618,427	3,799,467	181,040	5.00%
Rolling Hills Elementary School	2,903,908	2,885,912	3,104,964	3,225,541	120,577	3.88%
Sol Feinstone Elementary School	4,149,460	4,516,378	4,755,596	4,908,956	153,360	3.22%
Welch Elementary School	4,404,782	4,780,222	4,724,357	4,702,908	(21,449)	-0.45%
Wrightstown Elementary School	2,377,088	2,527,331	2,262,028	2,619,922	357,894	15.82%
District-Wide Regular Instruction	2,009,184	1,945,851	1,490,784	1,885,386	394,602	26.47%
Grants	83,876	999,239	210,963	52,856	(158,107)	-74.95%
Total Regular Instruction	78,068,157	82,582,359	82,826,228	83,558,884	732,656	0.88%
Special Education Programs						
District-Wide Services	28,856,878	29,885,562	32,437,683	33,098,695	661,012	2.04%
Contracted Services	4,862,282	5,459,065	6,446,650	6,070,500	(376,150)	-5.83%
Grants	3,404,195	3,592,894	2,922,354	3,211,943	289,589	9.91%
Total Special Education	37,123,355	38,937,521	41,806,687	42,381,138	574,451	1.37%
Vocational Technical Education	1,451,436	1,666,005	1,748,629	1,780,832	32,203	1.84%
Other Instructional Programs						
Sloan School	644,273	718,478	616,668	734,274	117,606	19.07%
Other Instructional Programs	110,737	118,868	86,935	101,069	14,134	16.26%
Grants	904,248	814,040	211,973	489,571	277,598	130.96%
Total Other Instructional Programs	1,659,258	1,651,386	915,576	1,324,914	409,338	44.71%
TOTAL INSTRUCTIONAL PROGRAMS	118,302,206	124,837,271	127,297,120	129,045,768	1,748,648	1.37%
<u>SUPPORT SERVICES</u>						
Pupil Personnel Services						
Pupil Personnel Administration	2,450	4,068	102,252	106,233	3,981	3.89%
Guidance Services	3,767,022	3,961,330	4,176,159	4,134,293	(41,866)	-1.00%
Social Work Services	261,489	274,248	301,455	335,222	33,767	11.20%
Psychological Services	1,331,862	1,366,663	1,483,559	1,480,806	(2,753)	-0.19%
Total Pupil Personnel Services	5,362,823	5,606,309	6,063,425	6,056,554	(6,871)	-0.11%
Instructional Staff Services						
Library Services	2,928,320	2,994,260	3,314,719	3,302,892	(11,827)	-0.36%
Curriculum Services	1,704,536	1,804,308	1,690,441	1,746,911	56,470	3.34%
Instructional Staff Development	666,578	579,052	576,302	400,903	(175,399)	-30.44%
Grants	21,766	69,196	66,812	128,459	61,647	92.27%
Total Instructional Staff Services	5,321,200	5,446,816	5,648,274	5,579,165	(69,109)	-1.22%

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2012-2013 BUDGET**

Fuction/Program	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
Administrative Services						
School Board Services	1,201,510	1,031,736	985,678	1,114,913	129,235	13.11%
Superintendent's Office Services	567,291	421,632	615,434	632,883	17,449	2.84%
Principal's Services	5,987,756	6,269,246	6,161,831	6,451,204	289,373	4.70%
Total Administrative Services	7,756,557	7,722,614	7,762,943	8,199,000	436,057	5.62%
Health Services	2,242,471	2,389,237	2,678,549	2,777,746	99,197	3.70%
Business Services	1,227,674	1,400,201	1,269,708	1,303,522	33,814	2.66%
Buildings and Grounds	11,828,473	12,151,045	12,129,614	12,825,842	696,228	5.74%
Student Transportation	9,281,268	10,456,326	10,581,643	10,815,666	234,023	2.21%
Central Support Services						
Human Resources	608,895	671,299	756,300	729,589	(26,711)	-3.53%
Technology	3,538,081	4,586,601	3,239,010	3,345,829	106,819	3.30%
Grants	63,642	63,484	66,415	92,398	25,983	39.12%
Total Central Support Services	4,210,618	5,321,384	4,061,725	4,167,816	106,091	2.61%
Other Support Services	93,300	97,187	97,977	97,605	(372)	-0.38%
TOTAL SUPPORT SERVICES	47,324,384	50,591,119	50,293,858	51,822,916	1,529,058	3.04%
NON-INSTRUCTIONAL SERVICES						
School Sponsored Student Activities	1,133,061	843,272	978,599	987,370	8,771	0.90%
School Sponsored Athletics	-	1,921,156	1,960,604	2,011,102	50,498	2.58%
Community Services	176,557	164,942	153,765	175,548	21,783	14.17%
TOTAL NON-INSTRUCTIONAL SERVICE:	1,309,618	2,929,370	3,092,968	3,174,020	81,052	2.62%
TOTAL CURRENT EXPENDITURES	166,936,208	178,357,760	180,683,946	184,042,704	3,358,758	1.86%
OTHER FINANCING USES						
Debt Services	14,499,874	15,821,526	17,035,321	17,050,000	14,679	0.09%
Other Financing Programs	9,053,375	-	1,000,000	750,000	(250,000)	-25.00%
TOTAL OTHER FINANCING USES	23,553,249	15,821,526	18,035,321	17,800,000	(235,321)	-1.30%
TOTAL EXPENDITURES	190,489,457	194,179,286	\$ 198,719,267	\$ 201,842,704	\$ 3,123,437	1.57%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
COUNCIL ROCK HIGH SCHOOL NORTH**

The Council Rock High School North Regular Instructional section of the budget includes all costs associated with instructional programs for ninth, tenth, eleventh and twelfth grade students. Our instructional programs are designed to provide a comprehensive education that prepares students for the rigors of college, the workplace, and/or military service. The school serves approximately 2259 students living in the Borough of Newtown and the Townships of Newtown, Northampton, Upper Makefield, and Wrightstown, Bucks County, with the majority of the faculty holding advanced degrees in their fields. A source of great pride among our faculty members is that two of Council Rock North's English teachers have been recently honored as published authors.

Ranked by *Newsweek Magazine* as one of America's top schools, Council Rock North sends 92% of its students onto higher education, with SAT and ACT scores falling well above national and state averages. Council Rock North is consistently recognized for its high number of National Merit Scholars and AP Scholars, with 94% of all AP students earning scores of 3, 4, and 5 in 2011. The Class of 2011, in particular, additionally boasts a 20% acceptance rate to the top 10 universities ranked in *US News and World Report*, with over \$8M in scholarships awarded to its graduates.

Council Rock North is very proud of the broad array of curricular offerings that meet the needs of all students. In state of the art 21st Century classrooms across all curricular areas, research-based content and pedagogy are on display daily. In particular, the English curriculum is proud to acknowledge that every core course has been systemically updated to incorporate the tenets of *Understanding by Design* through the identification of both Essential Questions and Enduring Understandings. In addition, the *Reading Apprenticeship* program has been enthusiastically embraced by English teachers as well as many other teachers across the curriculum. For many of our Foundations students, *Scholastic's READ 180* has improved reading levels by multiple grade levels.

Offering a diverse selection of electives in the Science Department, students experience a multitude of laboratory environments that emulate those found in various careers in the sciences. Some of these courses include Animal Science, Astronomy, Forensic Science, Environmental Science, Human Anatomy and Physiology, Plant Science, Meteorology, and Microbiology. The use of iPads in the science classrooms provides opportunities for students to collect data, complete research, and participate in virtual simulations, thereby bringing science to life for our students.

Providing unique venues to display the many talents of our students, Council Rock North's Music Department offers various select ensembles that include a Trombone Choir, Rhythm of the Rock Acapella Choir, Jazz Band and Lab Band. Recent international performances in China, Argentina, Great Britain, and Italy by our major performing groups have also provided memorable experiences for our students.

Further demonstrating the strength of the entire Regular Instructional Program of Council Rock North has been the consistently high performance of our students in such competitions as the Bucks County Mathletes League, state and national writing competitions, and the National Language Examinations. Great success in curriculum-related clubs and organizations also consistently occurs in Future Business Leaders of America; the Debate Club; Family, Career, and Community Leaders of America; the Pennsylvania Junior Academy of Science ;and the National Honor Society, as well as honor societies in Science, Social Studies and World Languages.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School						
<u>Object</u>						
Salaries	\$ 9,954,771	\$ 9,293,291	\$ 9,618,669	\$ 9,635,132	\$ 16,463	0.17%
Employee Benefits	2,849,161	3,183,840	3,248,841	3,503,935	255,094	7.85%
Repair and Maintenance Services	13,340	12,947	24,225	19,691	(4,534)	-18.72%
Printing	105,535	107,415	105,700	93,358	(12,342)	-11.68%
Travel Reimbursement	(381)	883	-	1,000	1,000	N/A
General Supplies	110,594	104,932	119,956	97,087	(22,869)	-19.06%
Books and Periodicals	21,094	20,121	32,117	34,483	2,366	7.37%
Software	2,174	5,706	8,485	3,180	(5,305)	-62.52%
Equipment	33,663	25,698	34,000	20,847	(13,153)	-38.69%
Total Council Rock North High School	\$ 13,089,951	\$ 12,754,833	\$ 13,191,993	\$ 13,408,713	\$ 216,720	1.64%

Comparative Analysis of Personnel			
Professional	98.52	98.90	0.38
Monitors	5.64	5.41	(0.23)
Instructional Assistants	1.00	-	(1.00)
Clerical Aides	7.83	6.99	(0.84)
Total Staffing	112.99	111.30	(1.69)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
COUNCIL ROCK HIGH SCHOOL SOUTH**

The Council Rock High School South Regular Instructional section of the budget includes all costs associated with activities and instructional programs for instructing ninth through twelfth grade students. Our instructional programs are designed to prepare students for the entry into higher education, trade schools, the military and the workforce. The school serves approximately 2,129 students living in Northampton Township, Bucks County. The majority of the faculty hold advanced degrees in their fields.

Ranked by Newsweek Magazine as one of America's top schools, Council Rock South sends 92% of its students onto higher education, with SAT and ACT scores falling well above national and state averages. Council Rock South is consistently recognized for its high number of National Merit Scholars and AP Scholars with 87% of all Advanced Placement students earning scores of 3, 4, or 5 on the AP assessment. This year, one of our seniors was named the Pennsylvania State Winner of the 2011 Siemens Award for Advanced Placement (one of 101 students named in the nation).

Council Rock South is very proud of the broad array of curricular offerings that meet the needs of all students. In state of the art 21st Century classrooms across all curricular areas, research-based content and pedagogy are on display daily. Each classroom is equipped with interactive whiteboards and projectors and between computer labs and laptop carts, over 1500 computers are in constant use.

Beyond enhancing their technological aptitude, South's professional staff has adopted the work of Robert Marzano, particularly his book *THE ART AND SCIENCE OF TEACHING* to guide instructional methodology. Administrators have utilized Marzano's *EFFECTIVE SUPERVISION* to guide their work in supporting teachers. Also, administrators are consistently visible in classrooms through frequent informal observation and walkthroughs.

Approximately seventy percent of the student body participate in a wide array of co-curricular activities. Over sixty co-curricular clubs are offered to our students. Interest dictates the formation of many clubs that range from those that are service oriented, honor societies and those that allow pursuit of student hobbies. An activity of special note this year was "The Rock Rovers" team. A team of NASA scientists and engineers selected Council Rock South to participate in NASA's Microgravity Experience Program. Seven schools were selected from applicants across the country to design and test an experiment aboard NASA's reduced gravity aircraft known as the "Vomit Comet".

At South, we have a competitive athletic program which encourages physical activity as well as the opportunity to experience leadership roles, cooperation and team play. Over 800 student athletes participate in 30 varsity and 16 junior varsity sports. Our student athletes have earned league, district, regional and state championships.

There are over 400 students enrolled in the music program. The Choir, Orchestra and Marching Band are nationally recognized for their excellence and all three groups have performed overseas. This year, the Council Rock South Vocal Ensemble and Orchestra were invited to play at the White House over the holiday season. South's Marching Band played during halftime of the Holiday Bowl in San Diego.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock South High School						
<u>Object</u>						
Salaries	\$ 9,284,679	\$ 9,492,763	\$ 9,705,802	\$ 9,912,974	\$ 207,172	2.13%
Employee Benefits	2,657,537	3,183,766	3,302,780	3,676,522	373,742	11.32%
Repair and Maintenance Services	7,342	12,148	16,200	17,000	800	4.94%
Printing	112,546	97,475	106,240	93,838	(12,402)	-11.67%
Travel Reimbursement	830	1,083	-	1,000	1,000	N/A
General Supplies	101,172	91,625	118,700	110,821	(7,879)	-6.64%
Books and Periodicals	43,505	41,778	45,600	52,450	6,850	15.02%
Software	666	7,029	6,600	12,500	5,900	89.39%
Equipment	57,278	46,923	65,550	52,500	(13,050)	-19.91%
Dues and Fees	-	-	1,000	1,000	-	0.00%
Total Council Rock South High School	\$ 12,265,555	\$ 12,974,590	\$ 13,368,472	\$ 13,930,605	\$ 562,133	4.20%

Comparative Analysis of Personnel

Professional	101.20	101.90	0.70
Monitors	5.00	5.13	0.13
Instructional Assistants	1.00	1.00	-
Clerical Aides	5.56	5.56	-
	112.76	113.59	0.83

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
HOLLAND MIDDLE SCHOOL**

The Holland Middle School Regular Instructional section of the budget includes all costs associated with activities, materials and instructional programs for instructing seventh and eighth grade students. Our instructional programs are designed to prepare students for the rigors of our high school program. The school serves approximately 502 children living in Northampton Township, Bucks County.

At Holland Middle School, we plan to continue to fund two reading initiatives which focus on the development of reading skills. Students enrolled in the Literacy Skills course are provided the opportunity to utilize TeenBiz 3000. This web-based program provides individualized reading and writing instruction designed for grades 6-8. Whether teacher or student selected, all reading passages are individualized based on students' instructional and Lexile levels (Lexile measures reading ability on a scale). For our struggling readers who need a more intense reading program, we provide Scholastic's READ 180. This program is designed for any student reading two or more years below grade-level. READ 180 is a comprehensive system of curriculum, instruction, and assessment.

In science, we provide our students with Gizmo, a web-based library of interactive on-line simulation. This on-line library is easy to use and helps students to develop a deeper understanding of challenging concepts through inquiry and exploration. It is designed to supplement our existing science curriculum and is correlated to both the State Curriculum Standards as well as the Common Core Standards.

In math, social studies, and science we continue to fund Quia which is short for Quintessential Instructional Archive. This program provides an on-line testing system with automatic grading and immediate feedback to students, a detailed performance report for teachers, and a means of sharing curricular activities among other professionals. Quia has been a valuable tool for our teachers at Holland Middle School primarily in science and math, but also in other curricular areas as well.

Over the summer our library was renovated, moving the circulation desk from the center of the library and filling the area with student tables allowing it to become more student-centered. Additionally, we updated our magazine selection, began an eBook selection, and added nonfiction eBooks. These changes have paid great dividends for our students, and we have seen a circulation increase of 145%. We will continue to designate funds to renew and update some of our outdated book selections.

Lastly, we are slowly introducing the iPads to the staff and students at Holland Middle School. We plan to initially use them in the classroom lab environment as well as academic areas that are structured to the available apps that may be invaluable to creating a learning environment that will be interactive, exciting and informative. As the teachers' knowledge of these devices increases through training, our hope is that this type of technology will be integrated into current curriculum.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010	2010-2011	2011-2012	2012-2013	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Holland Middle School						
<u>Object</u>						
Salaries	\$ 3,658,666	\$ 3,703,937	\$ 3,834,268	\$ 3,402,258	\$ (432,010)	-11.27%
Employee Benefits	1,047,314	1,241,033	1,256,859	1,213,663	(43,196)	-3.44%
Contracted Services	-	225	600	600	-	0.00%
Repair and Maintenance Services	1,285	464	2,700	2,700	-	0.00%
Printing	32,651	27,578	25,800	22,788	(3,012)	-11.67%
General Supplies	33,521	40,069	51,780	36,829	(14,951)	-28.87%
Books and Periodicals	1,979	4,957	3,331	3,200	(131)	-3.93%
Software	986	1,444	2,500	8,000		0.00%
Equipment	26,396	22,530	27,494	10,300	(17,194)	-62.54%
Dues and Fees	2,282	796	1,600	700	(900)	-56.25%
Total Holland Middle School	\$ 4,805,080	\$ 5,043,033	\$ 5,206,932	\$ 4,701,038	\$ (511,394)	-9.82%

Comparative Analysis of Personnel

Professional	37.80	33.20	(4.60)
Monitors	0.64	0.65	0.01
Clerical Aides	3.21	2.99	(0.22)
	41.65	36.84	(4.81)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
NEWTOWN MIDDLE SCHOOL**

The Newtown Middle School Regular Instructional section of the budget includes all costs associated with activities and instructional programs for instructing seventh and eighth grade students. Our instructional programs are designed to prepare students for the rigors of our high school program. The school serves approximately 880 students living in the Borough of Newtown and the Townships of Newtown, Upper Makefield and Wrightstown, Bucks County.

Newtown Middle School is a grade 7-8 school with a diverse population of student that strives to meet the learning levels of all students. NMS is organized into 6 core academic teams and one arts team. These teams work together to support student learning.

As indicated in our in our Mission Statement, we are preparing students to become “life-long learners” and to “grow to their fullest potential.” This is the driving force behind the following goals for the 2012-2013 School Year:

- ✦ Goal 1: Continue the commitment to implementing sound, scientifically proven, instructional strategies as outlined in the research of Robert Marzano and his text The Art & Science of Teaching.
- ✦ Goal 2: Ensuring the success of all students through programs providing support and guidance. (i.e. Social Norming Campaign, Swagger Team, SADD Group, Anti-Bullying Programs, and Circles).
- ✦ (Goal 3): Enhancing our technological capabilities.

Over the course of the past several years, Newtown Middle School has succeeded in equipping every classroom with a SmartBoard. Having met this goal, we will continue to improve our technological capabilities in multiple ways. First, during the 2012-2013 fiscal year, we will bring on line a fully functioning computer lab with 34 stations. Along with this, we will add six computers to a pre-existing lab. This lab will be remodeled to better accommodate a full class of students. Secondly, we plan to purchase additional Smart Response systems. These systems allow teachers to review pertinent information in a fun way much like playing Jeopardy and other types of trivia games. Lastly, we will begin to explore the effective use of iPads by our teachers to help increase the effectiveness of classroom instruction.

Each of our curricular based content areas enhance programs through individualized budgets. Each of our curriculum content areas has a budget which supports the programs of our school. Curriculum budgets historically have been driven by textbook and classroom supplies. This trend is changing. Curricular areas are looking at initiatives that represent what students will connect with in the future. To that end, we have increased those base- line budgets. Curricular departments are looking into purchasing lab carts that will house either iPads, or Notebooks. Listed below are examples of how each curricular area has improved or will look to improve the delivery of their specific content through technological means.

- The Math Department utilizes the SMART Board, graphing calculators and graphing calculator software for the SMART Board, book websites, a SMART Response System, and the Eggsper system.
- The Science Department utilizes the SMART Board as well as CBL's. CBL's are Computer based laboratories. This is a TI 83 calculator with a temperature probe on it. They also plan on using Gizmo. Gizmo is a web-based library of interactive on-line simulation. This on-line library is easy to use and helps students to develop a deeper understanding of challenging concepts through inquiry and exploration. It is designed to supplement our existing science curriculum and is correlated to both the State Curriculum Standards as well as the Common Core Standards.
- In all curricular areas we continue to fund Quia which is short for Quintessential Instructional Archive. This program provides an on-line testing system with automatic grading and immediate feedback to students, a detailed performance report for teachers, and a means of sharing curricular activities among other professionals.
- For Readers who need additional support or a more intense reading program, we provide Scholastic's READ 180. This program is designed for any student reading two or more years below grade-level. READ 180 is a comprehensive system of curriculum, instruction, and assessment.

Our building budget also support upgrades in building/classroom furniture, classroom resources, and music and stage equipment. Additionally, we continue to invest in the aesthetics of our building such as painting, flooring, and landscaping.

We enter the 2012-2013 school year with great anticipation and look forward to the incoming student and parent population. The process of completing the budget is a collaborative effort with the curriculum leaders and the investment of our time and capital is essential to the improvement of student learning. It is our goal to provide the best education for each child and to that end we take great care in constructing a responsible building budget.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Middle School						
<u>Object</u>						
Salaries	\$ 4,291,416	\$ 4,368,528	\$ 4,168,845	\$ 4,306,810	\$ 137,965	3.31%
Employee Benefits	1,227,712	1,463,615	1,382,532	1,556,064	173,532	12.55%
Repair and Maintenance Services	1,978	1,535	4,300	4,400	100	2.33%
Printing	34,387	29,866	36,860	32,558	(4,302)	-11.67%
General Supplies	46,949	45,652	58,130	62,827	4,697	8.08%
Books and Periodicals	3,552	9,654	11,625	9,650	(1,975)	-16.99%
Software	821	819	2,750	1,950	(800)	-29.09%
Equipment	35,530	36,191	44,000	42,200	(1,800)	-4.09%
Total Newtown Middle School	\$ 5,642,345	\$ 5,955,860	\$ 5,709,042	\$ 6,016,459	\$ 307,417	5.38%

Comparative Analysis of Personnel

Professional	42.10	43.72	1.62
Monitors	0.97	1.00	0.03
Clerical Aides	1.86	1.86	-
	<u>44.93</u>	<u>46.58</u>	<u>1.65</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
RICHBORO MIDDLE SCHOOL**

The Richboro Middle School Regular Instructional section of the budget includes all costs associated with activities and instructional programs for instructing seventh and eighth grade students. Our instructional programs are designed to prepare students for the rigors of our high school program. The school serves approximately 557 students living in Northampton Township, Bucks County.

Over the course of the past several years, our focus has been to provide each of our classrooms with SMART Board Technology. During the 2012-2013 fiscal year, we will have completed that initiative. Each of our classrooms will be outfitted with a SMART Board including our Library Media Center and our small group instruction rooms. In addition, this budget year we will complete our auditorium audio-visual upgrade and an upgrade to our sound system in the gymnasium and cafeteria. This fiscal year we will also add two additional sound-field system equipped classrooms. As a building we will be supporting an iPad cart for the Library Media Center as well as several departmental iPads which teachers will use to explore applications that promote learning and technology.

Our building budget will also support upgrades in classroom furniture, classroom libraries, additional Library Media Center furniture, and music and stage equipment. We are hoping to add an additional TV monitor in the cafeteria which will support an in-house media program designed and implemented by students. Next year we have also earmarked some funds to support a variety of co-curricular clubs that will promote student involvement in school. Additionally, we cooperate with the District Maintenance Team to continue to invest in the aesthetics of our building such as painting, flooring, and landscaping.

Each of our curriculum content areas has a budget which supports the programs of our school. Curriculum budgets are typically exhausted on text books and classroom supplies however; the charge for the 2012-2013 school year is to “think ahead” on initiatives that represent what students will connect with in the future. To that end, we have increased those base line budgets. Several departments are exploring the use of iPads and applications which will support the content. In addition, the next 2012-2013 school year we will host approximately 560 students which represent the largest population in the past five years.

We enter the 2012-2013 school year with great anticipation and look forward to the incoming student and parent population. The process of completing the budget is a collaborative effort with the curriculum leaders and the investment of our time and capitol is student centered. It is our goal to provide the best education for each child and to that end we take great care in constructing a responsible building budget.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Middle School						
<u>Object</u>						
Salaries	\$ 2,525,201	\$ 2,799,359	\$ 2,898,993	\$ 2,850,742	\$ (48,251)	-1.66%
Employee Benefits	723,264	939,521	963,072	1,025,503	62,431	6.48%
Repair and Maintenance Services	1,482	441	1,700	1,100	(600)	-35.29%
Printing	20,282	16,001	21,430	18,928	(2,502)	-11.68%
General Supplies	24,564	23,012	37,200	22,821	(14,379)	-38.65%
Books and Periodicals	189	864	5,600	6,150	550	9.82%
Software	-	-	1,000	1,000	-	0.00%
Equipment	21,868	22,386	26,030	50,000	23,970	92.09%
Dues and Fees	-	12	750	-	(750)	-100.00%
Total Richboro Middle School	\$ 3,316,850	\$ 3,801,596	\$ 3,955,775	\$ 3,976,244	\$ 20,469	0.52%

Comparative Analysis of Personnel

Professional	30.60	30.40	(0.20)
Monitors	0.29	0.59	0.30
Clerical Aides	1.00	1.00	-
	<u>31.89</u>	<u>31.99</u>	<u>0.10</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
CHURCHVILLE ELEMENTARY SCHOOL**

The Churchville Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in Northampton Township, Bucks County.

Our school houses approximately six hundred fifty students in grades kindergarten through six. Our school was built in 1959 and recently underwent a complete renovation. A four classroom addition was added, as well as new music rooms, gymnasium, kitchen, and an office suite. Classrooms have been refurbished. All classrooms now have SMART Boards, ceiling mounted projectors and sound amplification systems.

Our K-6 grade level structure provides a wide array of academic and enrichment programs. Students are heterogeneously grouped to ensure a mix of ability, social, emotional characteristics, boy/girl ratio and the teaching style that would best fit their needs. In addition to the Council Rock School District's standards-based curricular programs in Language Arts, Mathematics, Social Studies and Science, a math specialist, literacy specialist, instructional support specialist, developmental guidance and humanities program are available to provide support and enrichment. Special education teachers work closely with regular education teachers and teaching assistants in implementing Individual Education Plans (I.E.P.'s) daily in our classrooms. Inclusion programs are available at each grade level and special education resource rooms are available for those students who need support beyond the inclusion model for all grades.

Churchville Elementary has a dedicated team that works to implement the C.A.R.E.S. program. This program is meant to foster a community where each member feels valued, respected, connected, and safe. Over the past few years, the team has begun to shift our program to align with an evidence-based approach for establishing a positive social culture and behavior support system. This approach is called School-Wide Positive Behavior Supports (SWPBS). A primary component of SWPBS is having rules that students can easily remember. Our rules are as follows: Cooperation, Acceptance of others, Respect, Eagerness to learn, and Staying safe. The principle rules included in the pledge apply to all areas of our school, as well as the bus ride to and from school. We recognize student efforts to follow these rules. When rules are not followed, consequences are natural, positive, and progressive. They are designed to assist children in understanding the expectations for their behavior in school, as well as throughout the Council Rock School District community. Students are directly taught how to be caring citizens through Second Step lessons (K-3), Life Skills lessons (4-6), school assemblies, school guidance lessons, and the use of Restorative Circles.

The Churchville Elementary community service program supports local and national causes including the Pennel Shelter, Red Cross Shelter, Children's Tumor Foundation, Athletes Helping Athletes, Alex's Lemonade Stand, and Neighborhood Outreach. Students and staff members donate money, time, and needed items to help these worthy causes.

Our active Parent Teacher Organization (PTO) supports our school with a variety of activities, special events and fundraisers including Bingo, Puttin' on the Hits, Father- Daughter Dance, Market Day, Pretzel Sales, Fall Fest, Polar Bear Day and many others. Their generosity has contributed to Churchville Elementary in many positive ways with the purchase of items like Smart boards for some of our classrooms, recess equipment, a new kindergarten/first grade playground, additional furniture for the library and area rugs for our classrooms.

Churchville is a warm, friendly, family-oriented school. More than fifty professional staff and twenty-five support staff employees are committed to creating an encouraging learning environment for all students. We are committed to maximizing the growth, development, academic achievement, and self-esteem of all our children.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Churchville Elementary School						
<u>Object</u>						
Salaries	\$ 3,260,963	\$ 3,351,094	\$ 3,451,644	\$ 3,335,068	\$ (116,576)	-3.38%
Employee Benefits	933,730	1,120,220	1,218,522	1,200,241	(18,281)	-1.50%
Repair and Maintenance	-	-	1,200	1,200	-	0.00%
Services						
Printing	20,219	19,935	22,030	19,456	(2,574)	-11.68%
Travel Reimbursement	366	421	-	1,000	1,000	N/A
General Supplies	26,194	21,040	50,030	38,525	(11,505)	-23.00%
Books and Periodicals	10,301	5,324	13,000	20,000	7,000	53.85%
Software	2,758	4,598	3,500	7,500	4,000	114.29%
Equipment	16,290	1,127	13,000	8,000	(5,000)	-38.46%
Dues and Fees	114	209	500	1,000	500	100.00%
Total Churchville Elementary School	\$ 4,270,935	\$ 4,523,968	\$ 4,773,426	\$ 4,631,990	\$ (141,436)	-2.96%

Comparative Analysis of Personnel

Professional	33.70	31.10	(2.60)
Monitors	3.03	3.05	0.02
Clerical Aides	2.46	2.38	(0.08)
	<u>39.19</u>	<u>36.53</u>	<u>(2.66)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
GOODNOE ELEMENTARY SCHOOL**

The Goodnoe Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in the Borough of Newtown and Newtown Township, Bucks County.

Goodnoe Elementary School serves 792 students in grades kindergarten through sixth and is a fully inclusionary school. Goodnoe houses seven district classes for students with Autism who are provided services in small groups or are included in the regular classrooms. Our staff takes pride in teaching each child based on his/her strengths, while meeting his/her individual needs.

Our students benefit from academic supports such as Response to Intervention and Instruction (RtII), Instructional Support Team (IST), Math Club, and Enriched Math. Students in grades kindergarten through second grade are also supported with either Primary Literacy Support or Title I.

All students participate in a variety of universal screenings which provide the teachers with a detailed and working knowledge of each student's academic ability. The universal screenings are also utilized to identify students who need to be further challenged.

Math Club, which addresses both academic, as well as "learning-to-learn" skills, provides students who struggle in mathematics, the opportunity to be pre-taught math skills. Students become stronger problem solvers using Envision Mathematics program where district, PA Common Core, and NCTM Standards are embedded. Goodnoe has also incorporated the First in Math (FIM) program in our first through sixth grades to help students become more self-motivated in mathematics.

Students are provided many opportunities to extend their reading and writing abilities through programs such as SRI and KidBiz. The faculty encourages the love of reading and writing with their students by modeling and reading stories aloud. Students are encouraged to always have a book, kindle or Nook to read at their desk.

Additionally, our computer labs are constantly in use by students and teachers. Students have learned to take part in programs such as Distance Learning, Skype, and Glogster. Research projects are started at an early age and become more advanced as the students skills advance.

The social curriculum is also very important at Goodnoe Elementary. Extracurricular activities such as student council, after school sports, the school play, Reading Olympics, chess club, running club, and the talent show, play a big role in our social curriculum. Service projects such as CR Cares, Jump Rope for Heart, Walk-a-Thon for Heart, and lunches for the Trenton Soup Kitchen also contribute to our social curriculum.

Our PTO continually provides us with a variety of activities to connect our teachers, staff, and parents, within our school community. Together we all work together to provide a healthy, supportive environment for our students and their families.

Our mission at Goodnoe Elementary School is to support all students in reaching their fullest potential in their journey to become life-long learners. We strive to make Goodnoe a welcoming, safe environment that reflects student diversity and accomplishments. Goodnoe School is a community that promotes responsibility, self-control, respect, cooperation, and honesty.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Goodnoe Elementary School						
<u>Object</u>						
Salaries	\$ 3,459,525	\$ 3,769,522	\$ 3,647,006	\$ 3,361,058	\$ (285,948)	-7.84%
Employee Benefits	990,521	1,264,105	1,285,956	1,269,251	(16,705)	-1.30%
Repair and Maintenance	-	-	1,200	1,200	-	0.00%
Services	24,477	22,851	27,660	24,432	(3,228)	-11.67%
Printing	-	-	-	-	-	N/A
Travel Reimbursement	18,116	21,590	24,070	15,159	(8,911)	-37.02%
General Supplies	10,112	11,171	14,000	18,350	4,350	31.07%
Books and Periodicals	12,595	15,634	20,500	17,500	(3,000)	-14.63%
Software	32,914	16,092	21,000	20,000	(1,000)	-4.76%
Equipment	268	-	-	-	-	N/A
Dues and Fees						
Total Goodnoe Elementary School	\$ 4,548,528	\$ 5,120,965	\$ 5,041,392	\$ 4,726,950	\$ (314,442)	-6.24%

Comparative Analysis of Personnel

Professional	35.60	33.50	(2.10)
Monitors	3.36	3.07	(0.29)
Clerical Aides	2.00	1.99	(0.01)
	40.96	38.56	(2.40)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
HILLCREST ELEMENTARY SCHOOL**

The Hillcrest Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in Northampton Township, Bucks County.

We are a K-6 building with approximately 507 students. As you enter our building, the Hillcrest Credo and our mascot, Tigger the tiger, will greet you. Over four hundred pieces of framed student artwork grace the Hillcrest hallways. Several teachers have turned our courtyard into the "Children's Garden," which is used for science observations and a quiet reading and writing place for small and large groups. Seven modular classroom units house our math support and enrichment, English as a Second Language, speech and language, instrumental strings and primary literacy support programs.

We truly believe that excellence in education is reached when the principal and the extended community work together to create an educational climate that encourages active and creative learning. Because of this philosophy we embrace the "inclusion" model at our school. All children, regardless of learning style, receive their education in the general education classroom with extra support given in a supplemental support room on an "as needed" basis. It is important for children to recognize differences and realize that they can learn from each other. If our goal is to nurture life-long learners, students must be exposed to diversity and become aware that "collective wisdom" originates from many, not a chosen few. Approximately sixty fifth and sixth grade students volunteer their time each month to support community projects in our Kids Care Club. Whether raising money for homeless shelters, making scarves for needy children or collecting baby supplies for local hospitals, our students embody all of the components of our accepting, inclusive culture.

Academic, social, and emotional growth are the core of our mission statement. These diverse needs are met through many special programs and services. We have increased our leveled library to ensure that all students' needs are met through small group reading instruction. We also encourage our students to read "just right" books, while at home, through our RAZ-KIDS subscription. This awesome use of technology allows teachers to assign students interactive books that are individualized to each student's reading level. Innovation is the norm, rather than the exception. Every fall, many of our families participate in the annual Science Fair. It is here that you will observe innovation at its best. Experiments range from creating a solar oven to social experiments that measure reactions to finding a wallet at the mall.

We integrate technology into all curricular areas, both as a teaching tool and as a necessary skill. Students must be able to access information, manipulate data, synthesize concepts, evaluate results, and express ideas using current and emerging technologies. We, at Hillcrest, believe that technology skills are critical to preparing our students for the future. With the support of our Parent Teacher Organization we are fortunate to have a SMART Board in every classroom, including special area classes. We look forward to adding the newest and most innovative technology, in our classrooms, to continually enhance our teaching and learning. We hope to have iPad labs in the very near future.

As you approach our school, banners proclaiming "Hillcrest Children Succeed" welcome you to our building. With an enthusiastic, dedicated and intrinsically motivated staff, our school is committed to the social, emotional, and academic growth of our students. Because we are preparing our children to be responsible citizens in the 21st Century, we, at Hillcrest, believe in giving them the tools to be self-motivated learners who are creative problem solvers, flexible thinkers, effective questioners, productive team members, and competent information managers.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Hillcrest Elementary School						
Object						
Salaries	\$ 2,662,978	\$ 2,643,545	\$ 2,439,840	\$ 2,466,349	\$ 26,509	1.09%
Employee Benefits	762,150	886,658	863,252	930,639	67,387	7.81%
Repair and Maintenance Services	-	-	700	700	-	0.00%
Printing	13,832	12,917	17,420	15,386	(2,034)	-11.68%
Travel Reimbursement	514	258	-	1,000	1,000	N/A
General Supplies	25,260	22,719	41,428	34,880	(6,548)	-15.81%
Books and Periodicals	14,509	9,735	6,500	12,931	6,431	98.94%
Software	2,609	4,007	4,280	3,489	(791)	-18.48%
Equipment	17,970	7,058	7,000	4,550	(2,450)	-35.00%
Dues and Fees	125	307	400	430	30	7.50%
Total Hillcrest Elementary School	\$ 3,499,947	\$ 3,587,204	\$ 3,380,820	\$ 3,470,354	\$ 89,534	2.65%

Comparative Analysis of Personnel

Professional	23.80	23.24	(0.56)
Monitors	2.85	2.35	(0.50)
Clerical Aides	1.57	1.55	(0.02)
	<u>28.22</u>	<u>27.14</u>	<u>(1.08)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
HOLLAND ELEMENTARY SCHOOL**

The Holland Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in Northampton Township, Bucks County.

Holland Elementary School serves 395 students in grades kindergarten through sixth and is a fully inclusionary school. We take pride in teaching each child based on his/her strengths, while simultaneously meeting his/her needs.

Our student population benefits from academic supports such as Response to Intervention and Instruction (RtII), Instructional Support Team (IST), Math Club, and Skill Review (PSSA, grades 3-6). The data collected over the years from RtII resoundingly proves that it is highly effective. Students in grades Kindergarten through second grade are also supported with either Primary Literacy Support or Title I.

All students participate in a variety of universal screenings which provides the teachers with a detailed and working knowledge of each student's academic ability. The universal screenings are also utilized to identify students who need to be further challenged.

Math Club, which addresses both academic as well as "learning-to-learn" skills, provides students who struggle in mathematics the opportunity to be pre-taught math skills. This enables the students to feel empowered when new concepts are being taught during math. Students become stronger problem solvers using the District's enVision mathematics program where District, State, Common Core, and NCTM Standards are embedded.

Students are provided many opportunities to extend their reading and writing. The faculty exhibits a genuine love of reading and writing with their students by modeling, reading stories out loud, and sharing their own published works. This love of literature has permeated throughout the student body, and is most evident throughout Holland Elementary School. Students take pride in their reading and frequently display their favorite books on their desks, Kindles or Nooks, as well as share them during recess.

The computer laboratories are put to maximum use on a daily basis. Students are involved in endeavors including Distance Learning, Skype, and Glogster. Also, students can be directly connected to other students, schools, districts, and even NASA.

Year after year, our vibrant PTO provides personal connections within our school community. An effective collaboration of parent, teacher and staff efforts result in a variety of school activities that make Holland the recreational and educational focal point of our community. At Holland Elementary School we use the adage, "A community is known by the school that it keeps" as a guidepost. We work with our PTO to ensure a healthy, supportive environment for our staff and families throughout the year.

The Holland Elementary School community fosters life-long learning. We are preparing our students for a 21st Century future that is changing exponentially each day.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010	2010-2011	2011-2012	2012-2013	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Holland Elementary School						
<u>Object</u>						
Salaries	\$ 2,345,696	\$ 2,370,303	\$ 2,431,873	\$ 2,077,496	\$ (354,377)	-14.57%
Employee Benefits	671,483	793,702	849,846	802,212	(47,634)	-5.61%
Repair and Maintenance						
Services	-	-	700	700	-	0.00%
Printing	12,209	12,296	14,210	12,548	(1,662)	-11.70%
General Supplies	18,238	22,965	26,404	23,446	(2,958)	-11.20%
Books and Periodicals	5,265	6,534	14,000	11,200	(2,800)	-20.00%
Software	-	300	500	500	-	0.00%
Equipment	17,220	3,500	3,500	3,500	-	0.00%
Dues and Fees	1,778	564	2,500	2,500	-	0.00%
Total Holland Elementary School	\$ 3,071,889	\$ 3,210,164	\$ 3,343,533	\$ 2,934,102	\$ (409,431)	-12.25%

Comparative Analysis of Personnel

Professional	24.40	20.50	(3.90)
Monitors	2.57	3.89	1.32
Clerical Aides	1.00	1.00	-
	27.97	25.39	(2.58)

COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
MAUREEN M. WELCH ELEMENTARY SCHOOL

The Maureen M. Welch Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in Northampton Township, Bucks County. It is a K-6 building that opened in August, 2000, and currently has an enrollment of over 640 students. With an enthusiastic, dedicated and motivated staff and community, this school is committed to creating a safe, child-centered environment where home and school guide children to reach their potential. Points of pride for this school include:

- Student performance on the PA System of Student Assessment (PSSA) that consistently meets Adequate Yearly Progress (AYP) targets as set by the No Child Left Behind (NCLB) Act.
- Instructional Support Team (IST) and Response to Intervention (RTI) Programs that involves teachers, staff and parents in a collaborative process to design and implement interventions for students with academic or social/emotional needs and provide access to student services.
- Effective technology integration via computer labs, laptop carts, SMART Boards, and other classroom tools to enhance learning including internet research, word processing, typing, student-made multi-media presentations, and online video streaming.
- Excellent Humanities, Learning Support, and Emotional Support programs to meet the individual special needs of qualified students in partnership with parents.
- Strong, effective support for students in Reading and Mathematics by teachers and specialists and differentiated instructional practices in all grade levels.
- A school wide Positive Behavior Support (PBS) Plan that includes student involvement, clear expectations, prevention/intervention for social issues, and positive reinforcement of good choices to maintain an optimal environment for learning.
- State-of-the-Art Music, Visual Arts, Library, and Physical Education programs that provide skills and deep knowledge while promoting life-long appreciation and learning.
- Highly supportive and involved parent community including an active Parent Teacher Organization (PTO) that provides programs for families and resources to enhance student learning.
- An enthusiastic, involved Student Council in grades 3-6 whose members support school initiatives and lead charitable community service projects.
- Many well-attended, extracurricular opportunities including After School Sports, Chess Club, Ecology Club, Art Club, Math Olympiad, Reading Olympics, Geography Bee and other enrichment programs.
- Senior Adults for Greater Education (S.A.G.E.) and parent volunteers who enhance the educational program by working with students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Maureen Welch Elementary School						
<u>Object</u>						
Salaries	\$ 3,351,752	\$ 3,508,243	\$ 3,471,357	\$ 3,394,004	\$ (77,353)	-2.23%
Employee Benefits	958,785	1,179,980	1,143,757	1,207,746	63,989	5.59%
Repair and Maintenance						
Services	-	-	700	700	-	0.00%
Printing	15,975	15,202	21,930	19,368	(2,562)	-11.68%
Travel Reimbursement	104	77	-	750	750	N/A
General Supplies	33,413	38,877	56,500	48,310	(8,190)	-14.50%
Books and Periodicals	19,901	17,642	14,973	20,620	5,647	37.71%
Software	636	525	3,580	3,750	170	4.75%
Equipment	23,948	19,153	11,260	7,260	(4,000)	-35.52%
Dues and Fees	268	523	300	400	100	33.33%
Total Maureen Welch Elementary School	\$ 4,404,782	\$ 4,780,222	\$ 4,724,357	\$ 4,702,908	\$ (21,449)	-0.45%

Comparative Analysis of Personnel

Professional	32.20	30.80	(1.40)
Monitors	1.85	1.85	-
Clerical Aides	2.00	2.00	-
	36.05	3.85	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
NEWTOWN ELEMENTARY SCHOOL**

The Newtown Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs for instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept responsibility for the academic rigor of middle school and beyond. The school serves children living in Newtown Township, Bucks County.

Newtown Elementary School opened in 1995 committed to the mission and belief that all children can learn. Being the home to one of the Multiple Disabilities Classes in the Council Rock School District, we believe an inclusive environment fosters a sense of belonging for every student and honors the diverse learning needs of our entire school population. Beyond our commitment to student academic excellence, we are also committed to creating compassionate, community-minded citizens who understand the importance of serving our school and the surrounding community. Student Council facilitates monthly service projects including collecting various items for needy organizations and families. Sixth grade students focus their annual service project on improving our school environment and playground. PTO, parents and Girl Scout Troops initiate and support additional projects that generously donate to local and national charities.

We are extremely invested in an approach we call our School-wide Positive Behavioral Support System (SPBSS). This system helps students feel connected and promotes respect, personal value and safety within our school community. Newtown Elementary is a child-centered learning community where positive relationships encourage the greatest student success. Our staff utilizes Restorative Practices and Responsive Classroom to give students a voice and promote techniques to transform challenges into strengths. Students are taught respect, responsibility, cooperation and sportsmanship while recognizing stellar student behavior with Newtown Knight's Honors awards. Our students are able to practice these skills when meeting monthly with their cross-age buddies. Cross age buddies enjoy activities that foster positive peer relationships and role-model opportunities. Our school celebrates many achievements during Knight's Out Assemblies.

Our school provides a wide array of academic and enrichment programs for our 650 students in kindergarten through sixth grade. In addition to the School District's standards-based curricular programs, we offer support and enrichment services including: literacy support, remedial and enrichment mathematics, Instructional Support Team (IST), gifted support, Response to Intervention (RTI), learning support services, speech services, English as a Second Language and Physical Education support. We also address students' special area interests by offering library, art, music, physical education and computers. We offer many co-curricular activities including: chorus, band, orchestra, after school sports, clubs, school talent shows and plays to help develop the whole child.

We are proud of the partnership we have developed with our Student Council, parents, PTO and Newtown Township Parks and Recreation, Police and government officials. Together and as a team, we support and empower the children of Newtown Elementary with the skills and knowledge to be the best they can be while contributing positively to their own community.

“Education is for improving the lives of others and for leaving your community and world better than you found it.” ~Marian Wright Edelman

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Elementary School						
Object						
Salaries	\$ 3,247,354	\$ 3,243,281	\$ 3,422,364	\$ 3,268,576	\$ (153,788)	-4.49%
Employee Benefits	928,718	1,085,547	1,159,706	1,198,079	38,373	3.31%
Repair and Maintenance						
Services	198	509	1,950	1,950	-	0.00%
Printing	19,200	18,762	22,610	19,970	(2,640)	-11.68%
Travel Reimbursement	242	520	-	500	500	N/A
General Supplies	28,125	31,544	56,228	59,287	3,059	5.44%
Books and Periodicals	1,134	11,703	14,693	3,829	(10,864)	-73.94%
Software	325	774	985	987	2	0.20%
Equipment	31,064	15,617	8,900	13,895	4,995	56.12%
Dues and Fees	268	268	288	320	32	11.11%
Total Newtown Elementary School	\$ 4,256,628	\$ 4,408,525	\$ 4,687,724	\$ 4,567,393	\$ (120,331)	-2.57%

Comparative Analysis of Personnel

Professional	33.10	30.54	(2.56)
Monitors	3.94	3.46	(0.48)
Clerical Aides	2.00	1.50	(0.50)
	39.04	35.50	(3.54)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
RICHBORO ELEMENTARY SCHOOL**

The Richboro Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves approximately 465 students and 130 families living in Northampton Township. Our school community takes pride in the numerous activities and opportunities offered to our students. Richboro is an inclusive school, housing two district classes for students with Autism.

Our school supports a School Wide Positive Behavior Support program- fondly referred to as the "Spike" program (our bulldog mascot's name). This program focuses on four character traits; Respect, Responsibility, Cooperation, and Sportsmanship. In addition, teachers implement the Responsive Classroom, which focuses on developing a safe community, providing respect and challenging learning for all. Many of our teachers are also trained in Restorative Practice, strategies in resolving conflict between students.

Students are provided with a variety of academic supports, including math enrichment, math club, and reading club. Our Child Study Team, led by the Instructional Support teacher, reviews student progress and achievement data. Should individual student academic needs be identified, additional supports are provided by the literacy and math specialists. In addition, our school supports Response to Intervention. This program provides small groups of primary students with additional academic supports in reading, if they are not meeting the school's benchmarks. Our academic programs are supported with supplemental programs such as First in Math, Study Island, and Scholastic Reading Inventory.

We have a strong collaborative, working relationship with our parent-school association, RSA. Their support of our academic goals includes many activities such as book fairs, science fair, Literacy Night, Math Night, iRun for Life club, and assembly programs related to ecology and positive behaviors. They are a tremendous support for our school musical.

Most recently, with the help of the RSA, each of our classrooms has been upgraded with new technology, including SMART Boards in each room. This technology is used on a daily basis and integrated with our core curriculum. In addition, we recently received new computers in our library and computer lab, further enhancing the technology experience.

The curriculum and experiences offered at Richboro Elementary School are designed to meet the diverse needs of our students and support a strong commitment to learning and student success. We strive to create a positive, caring, and safe environment.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Elementary School						
Object						
Salaries	\$ 2,580,252	\$ 2,619,820	\$ 2,631,522	\$ 2,696,253	\$ 64,731	2.46%
Employee Benefits	738,298	878,385	923,505	1,044,695	121,190	13.12%
Repair and Maintenance						
Services	-	-	1,200	1,200	-	0.00%
Printing	16,355	15,613	16,220	14,324	(1,896)	-11.69%
Travel Reimbursement	546	515	-	400	400	N/A
General Supplies	16,343	15,041	24,348	25,203	855	3.51%
Books and Periodicals	6,519	6,490	7,367	10,371	3,004	40.78%
Software	1,390	984	2,620	3,120	500	19.08%
Equipment	12,180	9,572	11,345	3,581	(7,764)	-68.44%
Dues and Fees	268	268	300	320	20	6.67%
Total Richboro Elementary School	\$ 3,372,151	\$ 3,546,688	\$ 3,618,427	\$ 3,799,467	\$ 181,040	5.00%

Comparative Analysis of Personnel

Professional	24.80	25.20	0.40
Monitors	1.86	2.86	1.00
Clerical Aides	1.00	1.06	0.06
	<u>27.66</u>	<u>29.12</u>	<u>1.46</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
ROLLING HILLS ELEMENTARY SCHOOL**

The Rolling Hills Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing 416 kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in Northampton Township, Bucks County.

The school is unique by offering two distinct learning environments which are the self-contained classrooms and the open-space learning centers. The choice of two learning environments assists the staff in meeting the diverse educational needs of all students and supports the acquisition of those skills that will enable our students to become life-long learners and productive community members.

Our students are able to participate in a wide array of extra-curricular activities including after-school sports, chorus, band, and orchestra, along with student organizations such as conflict mediators, sixth grade safeties, ecology club, knitting club, chess club, and writing club. The student council and student club programs undertake a variety of community service projects such as clothing and food collections for the homeless and fund raising for charity organizations.

Rolling Hills provides a wide range of special programs and services to support our students. The services currently offered are: English as a Second Language, Instructional Support, Speech and Language Support, Physical Therapy, Occupational Therapy, Adaptive Physical Education, Literacy Support, Gifted Support, Math Remediation and Enrichment, Response to Intervention (RTI) and Learning Support. In addition, our staff is committed to employing additional programs to enhance instruction such as First in Math, Study Island, and Scholastic Reading Inventory. Furthermore, the staff at Rolling Hills is dedicated to learning about and using innovative tools of technology to augment their instructional practices, and all classrooms (regular education, special education, and special classes) are equipped with a mounted projector and SMART Board.

The school program enjoys the full support of the Rolling Hills Home and School Association comprised of parents who are very actively involved with their children's education by volunteering in the school and sponsoring numerous activities such as "March Madness", holiday shops, young authors, family fun nights, and student musicals. Also, the association generously provides education equipment and supplies that enrich the school program.

One element about Rolling Hills that is quite distinctive is the school's commitment to creating a school community whereby the staff helps each child to learn and all children to care through the Responsive Classroom approach. This philosophy integrates the teaching of academic skills with the teaching of social skills as part of everyday school life, and members of the teaching staff have taken the Responsive Classroom training. Since 1997, the school has been a member of The Responsive Leadership Forum which is a collaborative of elementary schools founded by the Northeast Foundation for Children.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Rolling Hills Elementary School						
<u>Object</u>						
Salaries	\$ 2,213,955	\$ 2,119,322	\$ 2,262,536	\$ 2,321,554	\$ 59,018	2.61%
Employee Benefits	633,065	710,534	779,561	843,674	64,113	8.22%
Repair and Maintenance Servic	-	478	1,550	1,100	(450)	-29.03%
Printing	19,298	18,813	14,240	12,578	(1,662)	-11.67%
Travel Reimbursement	-	24	-	-	-	N/A
General Supplies	17,986	20,966	26,077	26,250	173	0.66%
Books and Periodicals	7,023	4,463	9,800	7,000	(2,800)	-28.57%
Software	1,221	1,739	2,000	3,000	1,000	50.00%
Equipment	11,241	9,394	9,000	10,185	1,185	13.17%
Dues and Fees	119	179	200	200	-	0.00%
Total Rolling Hills Elementary	\$ 2,903,908	\$ 2,885,912	\$ 3,104,964	\$ 3,225,541	\$ 120,577	3.88%

Comparative Analysis of Personnel

Professional	23.20	23.00	(0.20)
Monitors	2.54	2.54	-
Clerical Aides	1.00	1.00	-
	<u>26.74</u>	<u>26.54</u>	<u>(0.20)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
SOL FEINSTONE ELEMENTARY SCHOOL**

The Sol Feinstone Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing 750 kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in the Townships of Newtown and Upper Makefield, Bucks County.

Our school provides a wide array of academic and enrichment programs for our 750 children in Kindergarten through sixth grade. In addition to the Council Rock School District's standards-based curricular programs in Language Arts, Mathematics, Social Studies and Science, we offer corrective reading, remedial and enrichment mathematics, Instructional Support Team (IST), gifted support, Response to Intervention (RTI) and learning support services. Beyond the basics, our students gain an understanding and appreciation of the arts through visual arts classes and vocal/instrumental music programs, and they begin to develop the skills for life-long fitness in our physical education program. In weekly library classes, students develop research skills and deepen their love of reading. These programs are a sampling of the many outstanding learning opportunities available to our students.

Parents are integral partners in our school, and they regularly volunteer to support student learning in classroom activities, and supplemental programs such as the PTO children's publishing center and the Spring Fair fundraiser. Because of the contributions of the PTO, our students and teachers benefit from the latest teaching tools like the SMART Board technology which add to the quality of education and learning that takes place daily at Sol Feinstone Elementary.

Our school motto, "SFE: Success for Everyone", exemplifies our school's dedication to continuous improvement on behalf of our students. We are committed to giving children the support and experiences they need to achieve their personal best, academically and personally. We're proud of our school's tradition of excellence and our students' many years of success!

COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Sol Feinstone Elementary School						
Object						
Salaries	\$ 3,170,703	\$ 3,324,601	\$ 3,459,084	\$ 3,493,557	\$ 34,473	1.00%
Employee Benefits	907,004	1,114,359	1,175,666	1,298,504	122,838	10.45%
Repair and Maintenance Services	354	150	2,700	7,000	4,300	159.26%
Printing	26,005	25,201	24,560	21,692	(2,868)	-11.68%
Travel Reimbursement	115	175	-	400	400	N/A
General Supplies	29,809	31,860	79,096	54,961	(24,135)	-30.51%
Books and Periodicals	7,331	11,699	8,700	17,092	8,392	96.46%
Software	397	676	500	1,000	500	100.00%
Equipment	7,474	7,221	5,000	14,500	9,500	190.00%
Dues and Fees	268	436	290	250	(40)	-13.79%
Total Sol Feinstone Elementary School	\$ 4,149,460	\$ 4,516,378	\$ 4,755,596	\$ 4,908,956	\$ 153,360	3.22%

Comparative Analysis of Personnel

Professional	35.79	35.50	(0.29)
Monitors	3.32	2.78	(0.54)
Clerical Aides	2.00	2.00	-
	<u>41.11</u>	<u>40.28</u>	<u>(0.83)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
REGULAR INSTRUCTION
WRIGHTSTOWN ELEMENTARY SCHOOL**

The Wrightstown Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in the Townships of Newtown, Northampton and Wrightstown, Bucks County.

Our boundaries include the historic beginning of the Walking Purchase, the famous 1737 treaty developed between the sons of William Penn and the Lenape Indians for the land in this area. We take pride in a one-room school house built in 1802, which still stands today and serves as the Wrightstown Township Library. While we respect and value our past, we are ever mindful of our need to help our children prepare for a future of change.

Wrightstown Elementary has 13 classrooms, serving 319 students. We have two classes of each grade, one morning session of kindergarten, and one afternoon session. We offer a comprehensive instructional program to all our students, with additional interventions to assist students with academic, emotional, or physical needs. Our staff continues to meet the needs of all our students through differentiated instruction, studying and applying best practices within education, and by setting long and short term goals for the school as well as our students. Through our Response to Intervention process, our primary grade level teachers use data to plan instructional programs to help individual students at risk. We continue to explore the use of technology in the classroom as a means to help in the development of 21st Century Learners. Through the generosity of our PTO, our classrooms are rich in technology tools, with every instructional area having a SMART Board. Students have access to computers in our lab, use of our two laptop carts, or Netbooks which are currently housed in three of our classrooms.

In collaboration with an outstanding parent organization, our school is committed to creating a shared culture of respect and responsibility, where children feel confident in themselves and in taking educational risks within the classroom. We incorporate character education into our school day by sharing our daily Words of Wisdom, modeling appropriate behavior, providing opportunities for classroom meetings, and through ongoing discussions that focus on the importance of good character.

Our school sponsors activities during and after school that promote the artistic, athletic, scholastic, or service-oriented development of the child. Student council, musical ensembles, after school sports, boy scouts, brownies, art class, and foreign language classes are just a few examples. Evening activities are offered as a means to bring our families together. These opportunities for fellowship help to build a strong school community.

While we may be small, we are mighty. We provide a challenging and relevant curriculum in an atmosphere of care and respect, and we continue to work towards fulfilling our mission of helping every child meet his/her academic, social, and emotional potential.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Wrightstown Elementary School						
<u>Object</u>						
Salaries	\$ 1,820,879	\$ 1,863,789	\$ 1,619,226	\$ 1,864,869	\$ 245,643	15.17%
Employee Benefits	521,151	624,187	595,142	708,730	113,588	19.09%
Contracted Services	-	-	2,000	1,000	(1,000)	-50.00%
Repair and Maintenance Service	174	-	700	700	-	0.00%
Printing	6,198	5,967	11,170	9,868	(1,302)	-11.66%
Travel Reimbursement	243	219	-	300	300	N/A
General Supplies	12,468	18,133	17,860	14,830	(3,030)	-16.97%
Books and Periodicals	7,425	7,413	7,450	6,000	(1,450)	-19.46%
Software	1,048	1,493	500	2,600	2,100	420.00%
Equipment	7,323	5,951	7,760	10,800	3,040	39.18%
Dues and Fees	179	179	220	225	5	2.27%
Total Wrightstown Elementary School	\$ 2,377,088	\$ 2,527,331	\$ 2,262,028	\$ 2,619,922	\$ 357,894	15.82%

Comparative Analysis of Personnel

Professional	15.10	17.00	1.90
Monitors	1.55	1.57	0.02
Clerical Aides	0.79	1.07	0.28
	<u>17.44</u>	<u>19.64</u>	<u>2.20</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
DISTRICT-WIDE REGULAR INSTRUCTION**

The District-wide Regular Instruction budget is developed through the Directors of Elementary and Secondary Education along with the guidance of the District Curriculum Coordinators. The focus of this budget area is to revise and refresh the district curriculum, primarily with the adoption of new textbooks, supplemental instructional software programs and equipment. Most equipment supported through this budget is for new initiatives or as an ongoing support of programs not funded through building allocations. The replacement of the Music in Education music labs at the elementary schools is an example of equipment funded through this budget.

In addition to curriculum support, this fund also budgets for our reimbursement to charter schools that enroll Council Rock Students. State regulations require us to pay our per pupil costs to state approved charter schools for each Council Rock student enrolled. The approximate cost for a regular education student is \$12,000 and for a special education student \$23,000.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
District-Wide Regular Instruction						
<u>Object</u>						
Salaries	\$ 475,925	\$ 447,996	\$ 467,960	\$ 458,189	\$ (9,771)	-2.09%
Employee Benefits	136,969	150,250	138,403	137,902	(501)	-0.36%
Contracted Services	(250)	-	-	-	-	N/A
Charter Schools	834,944	825,061	636,000	650,000	14,000	2.20%
Travel Reimbursement	405	-	-	-	-	N/A
Curriculum Supervisors:						N/A
General Supplies	61,328	49,190	78,408	61,345	(17,063)	-21.76%
Books and Periodicals	485,731	377,223	90,434	521,213	430,779	476.35%
Software	52,457	56,779	36,680	28,055	(8,625)	-23.51%
Equipment	29,227	39,352	42,899	28,682	(14,217)	-33.14%
Other Objects	(67,552)	-	-	-	-	N/A
Total District-Wide Regular Instruction	\$ 2,009,184	\$ 1,945,851	\$ 1,490,784	\$ 1,885,386	\$ 394,602	26.47%

Comparative Analysis of Personnel

Professional	4.60	4.60	-
	4.60	4.60	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GRANTS (REGUAR INSTRUCTIONAL)**

The Council Rock School District receives federal funds through ESEA (Elementary & Secondary Education Act) grants which include: *Title I, Part A*: Improving the Academic Achievement of the Disadvantaged. Additional grants may be added based on annual federal / state opportunities.

Federal Title I funding allocations are distributed based on Census Data and October Free & Reduced Lunch / Medicaid / Foster Count Information. Council Rock's Title I program provides supplemental grades K-2 language arts support to struggling emergent readers in eight public elementary schools and two non-public elementary schools. A student is eligible to receive Title I services in a targeted assistance school if the school identifies the student as "most at risk" of failing to meet district academic standards and benchmarks. Part time Title I staff currently service approximately 180 students in PDE identified public and non-public schools. This number is expected to grow for the 2012-2013 school year based on district January 2012 Free and Reduced Lunch numbers. Title I funding also supports a four-week, half day summer program for current Title I public and non-public students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Grants						
<u>Object</u>						
Salaries	\$ 58,525	\$ 991,208	\$ 162,705	\$ 41,567	\$ (121,138)	-74.45%
Employee Benefits	16,704	3,009	42,534	8,628	(33,906)	-79.72%
Tuition	2,598	-	-	-	-	N/A
General Supplies	1,428	915	5,724	2,661	(3,063)	-53.51%
Books and Periodicals	4,621	4,107	-	-	-	N/A
Total Grants	\$ 83,876	\$ 999,239	\$ 210,963	\$ 52,856	\$ (158,107)	-74.95%

Comparative Analysis of Personnel

Professional	2.00	-	(2.00)
Instructional Assistants	-	1.62	1.62
	<u>2.00</u>	<u>-</u>	<u>(2.00)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SPECIAL EDUCATION DISTRICT SERVICES**

Council Rock offers special education programs based on students' Individualized Education Plans (IEP). These programs are offered to children in grades K-12 who have needs in the areas of learning, emotional, autistic, speech/language, multiple disability, life skills, vision, hearing, and physical support. Programs are offered along a continuum of services that addresses the amount of assistance provided over the course of a school day, as well as the amount of time in a special education classroom versus the regular education classroom. In all cases, IEPs are developed to provide services within the child's home school and regular education classroom to the maximum extent possible. Currently there are approximately 1900 students with IEPs. This is in line with the state average.

Students are provided with services to prepare for the transition to adult life beginning at age 14. These services include planning and developing skills necessary for post-secondary education and training, employment, and independent living. The district is fortunate to have the SAIL House facility (Students Achieving Independent Living) adjacent to Goodnoe Elementary School. At this facility teachers can teach activities of daily living in an actual home setting. Students who continue to demonstrate a need for developing transition skills beyond the typical 12th grade year can receive services up until age 21. These students often receive specialized programming in actual work-type settings within the community. Even at the elementary level there is a focus on adult life functioning through Community Based Instruction (CBI) where students generalize daily living skills learned in the classroom in the actual community where they live. CBI opportunities continue through high school.

Many students have disability related needs resulting in obstacles to their accessing the curriculum as it is presented in the classroom. For students with more intense needs in areas where more typical compensatory strategies are not sufficient, a SETT analysis (Setting, Environment, Task, Tools) is conducted to determine if there are technologies available that will allow them to access their program. This may include tools for enlarging or converting text for a student with a visual impairment to iPad apps that allow a student with a language disability to communicate more efficiently.

Gifted services also fall under the umbrella of special education. There are approximately 1000 students identified as mentally gifted. These students receive services in grades 1 through 12. GIEPs are developed to ensure that the needs of the gifted student are being addressed during their school day. Opportunities for both advancement and enrichment are provided based on individual student need.

Staffing includes approximately 150 special education teachers, 200 instructional assistants, 5 staff nurses, 30 gifted support teachers, and 6 special education supervisors.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
District Services						
<u>Object</u>						
Salaries	\$ 22,406,363	\$ 22,771,574	\$ 22,653,396	\$ 22,423,902	\$ (229,494)	-1.01%
Employee Benefits	6,387,074	6,974,103	9,695,113	10,386,755	691,642	7.13%
Repair and Maintenance Services	1,377	555	3,500	3,500	-	0.00%
Rental	-	-	-	1,500	1,500	N/A
Printing	1,975	2,728	3,000	3,000	-	0.00%
Postage	3,505	3,141	3,500	3,750	250	7.14%
Refreshments	1,313	484	1,000	1,100	100	10.00%
Student Transportation	14,047	55,873	-	81,000	81,000	N/A
Travel	9,510	13,225	-	15,000	15,000	N/A
General Supplies	15,198	26,755	30,550	69,916	39,366	128.86%
Books and Periodicals	13,695	33,132	37,728	57,607	19,879	52.69%
Software	-	-	-	32,860	32,860	N/A
Equipment	-	1,530	4,596	10,400	5,804	126.28%
Dues and Fees	2,821	2,462	5,300	8,405	3,105	58.58%
Total District Services	\$ 28,856,878	\$ 29,885,562	\$ 32,437,683	\$ 33,098,695	\$ 661,012	2.04%

Comparative Analysis of Personnel

Administration	7.50	7.50	-
Professional	165.91	167.31	1.40
Bus Monitors	17.76	18.72	0.96
Instructional Assistants	195.81	186.00	(9.81)
Clerical	6.00	5.50	(0.50)
	<u>392.98</u>	<u>385.03</u>	<u>(7.95)</u>

COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SPECIAL INSTRUCTIONAL PROGRAMS CONTRACTED SERVICES

Based on needs identified in students' IEPs as a result of their educational disability, a wide variety of services are offered. Council Rock teachers and support staff provide the majority of instructional and support services. However, at times it is necessary to contract with other agencies and individuals to supply specialized services for when there are not a sufficient number of children requiring the service to warrant employing a Council Rock staff person.

By far, the largest contractual arrangement is with the Bucks County Intermediate Unit (BCIU). This county level educational agency provides a variety of services to Council Rock students. There are a small number of students who attend BCIU classes for whom the district pays 'tuition'. In conjunction with the BCIU, transition-to-adult life services are provided for older students, whether through services such as job-coaching or actual job simulation programs. The contract also covers children who are kindergarten age for whom parents have elected to have their school-aged child remain in the BCIU's Early Intervention Program. The BCIU also provides a variety of related services to children in order to help them meet their IEP goals. These can include speech/language, occupational, physical, hearing, and vision therapies. Some hearing impaired students receive interpreter and c-print captionist (transcribes classroom verbal communication to a screen to be viewed by the student) services.

In addition to services provided by the BCIU, the district also contracts with a few private schools to fund programs for students with very specialized needs. The district also is required to offer educational programs for students placed in residential programs by the juvenile justice system, the mental health system, and Bucks County Office of Children and Youth.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Contracted Services						
<u>Object</u>						
Intermediate Unit Services	\$ 3,392,111	\$ 3,808,990	\$ 4,250,000	\$ 4,030,000	\$ (220,000)	-5.18%
Other Contracted Services	34,416	31,714	72,650	73,500	850	1.17%
County Fair Share Payment	-	8,528	-	25,000	25,000	N/A
Approved Private Schools	192,024	216,911	701,000	270,000	(431,000)	-61.48%
Private Schools	1,022,972	1,316,457	1,393,000	1,642,000	249,000	17.88%
Tuition to Other Public Schools	69,655	25,747	30,000	30,000	-	0.00%
Other Tuition Payments	151,104	50,718	-	-	-	N/A
Total Contracted Services	\$ 4,862,282	\$ 5,459,065	\$ 6,446,650	\$ 6,070,500	\$ (376,150)	-5.83%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SPECIAL INSTRUCTIONAL PROGRAMS GRANTS**

There are three primary funding sources for special education programming. The largest is local tax dollars. However, funds are received through two other sources. These other sources total about 3 million dollars in revenue.

The district receives approximately 2 million dollars in IDEA funds annually. When the original law regulating the provision of special education services was passed by the federal government in 1975, a financial commitment for covering excess costs was included. The target was 40% of the average per pupil excess costs. However, at this time IDEA funding from the federal government is only about 17%. IDEA funds are determined based on the number of students with IEP in a district. These funds must be used solely for special education programs and they must supplement programs funded by local tax dollars. They cannot be used to support programs previously funded by local tax dollars.

In Council Rock, a large portion of IDEA dollars are used to fund the Extended School year program (ESY). ESY programming is provided to students with disabilities who are found to be eligible for this service by their IEP team based on regulated eligibility criteria. IDEA funds cover the salaries of teachers, instructional assistants, nurses, and related services staff as well as all materials and supplies. Children typically attend ESY for 5 weeks in the summer. The number of days and hours per day vary based on the needs of the student. Council Rock enjoys a special relationship with Newtown Parks and Recreation. This collaborative effort has students with social skills goals partner with the Parks and Recs campers to generalize skills taught in the classroom. These funds are also used to cover the costs of many of the district's contracted services. Finally, supplementary books, materials, supplies, equipment, and software are provided through the use of these funds to meet IEP related student needs.

The third source of revenue comes through the Pennsylvania School-Based ACCESS program. Through this program, certain medically necessary services required by an IEP can be reimbursed. These include such services as speech/language, occupational, physical, hearing and vision therapies; one-to-one assistants; social work; nursing; transportation; evaluations; and IEP development. The district is reimbursed approximately 50% of the cost of providing the service. Currently, this results in about \$900,000 in revenue per year. Similar to IDEA funds, this generated revenue must be used to supplement local tax dollars. In 2012-13, a large portion of these funds will be used to pay the salaries and benefits of 16 instructional assistants, 1.5 clerical, and two certificated positions. Also, supplementary books, materials, supplies, equipment, and software are provided through the use of ACCESS funds.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
<u>Special Instructional Programs</u>						
<u>Grants</u>						
<u>Object</u>						
Salaries	\$ 683,243	\$ 838,491	\$ 795,616	\$ 1,084,677	\$ 289,061	36.33%
Employee Benefits	86,635	219,074	268,031	575,476	307,445	114.71%
Contracted Services	2,152,602	2,027,540	1,330,900	1,284,790	(46,110)	-3.46%
Repairs and Maintenance	2,971	3,610	6,500	-	(6,500)	-100.00%
Private School Tuition	178,983	192,369	215,000	220,000	5,000	2.33%
Travel Reimbursement	89	-	300	-	(300)	-100.00%
General Supplies	44,523	52,465	57,191	2,000	(55,191)	-96.50%
Books and Periodicals	44,137	35,729	73,302	10,000	(63,302)	-86.36%
Software	62,585	117,743	105,365	20,000	(85,365)	-81.02%
Equipment	140,417	105,250	62,949	15,000	(47,949)	-76.17%
Dues and Fees	8,010	623	7,200	-	(7,200)	-100.00%
Total Grants	\$ 3,404,195	\$ 3,592,894	\$ 2,922,354	\$ 3,211,943	\$ 289,589	9.91%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	-	1.50	1.50
Instructional Assistants	4.00	17.50	13.50
	6.00	21.00	15.00

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
VOCATIONAL TECHNICAL EDUCATION**

The Vocational Technical Education section of the budget included the annual contribution paid to the Middle Bucks Institute of Technology (MBIT). MBIT is a joint venture operated by the Council Rock and Central Bucks, Centennial, and New Hope/Solebury School Districts to provide career development, advanced technical training, and pre-professional programs for our high school students.

On an annual basis, the member districts adopt an operating budget for the School that requires each District to share in the costs of the operations. There are two distinct pro ration methods used. The first involves the calculation for all current operating costs. Each District's share is based on the member district's pro proportionate share of the three year average of their Average Daily Membership of students attending the MBIT. The second method is used to distribute the capital costs of the MBIT. Each District's share is based on the member district proportionate Estimated Real Estate Market Value developed by the State Tax Equalization Board. The following calculations have been used to determine this year's share for the School Districts.

	Three Year Average ADM	Prorated Share	Prorated Contribution
Centennial School District	192.583	26.612%	1,908,604
Central Bucks School District	381.937	52.778%	3,785,221
Council Rock School District	132.077	18.251%	1,308,884
New Hope Solebury School District	17.070	2.359%	169,187
Total ADM's	723.667	100.000%	7,171,896
Total Contribution to Operating Costs	\$ 7,171,968		

	STEB Estimated Real Estate Market Value	Prorated Share	Prorated Contribution
Centennial School District	\$ 4,475,439,543	14.02%	\$ 205,743
Central Bucks School District	14,534,680,307	45.55%	668,446
Council Rock School District	10,263,983,758	32.16%	471,948
New Hope Solebury School District	2,638,160,424	8.27%	121,362
	\$ 31,912,264,032	100.00%	\$ 1,467,499
Total Contribution to Capital Costs	\$ 1,467,499		

	Contribution for Operating Costs	Contribution for Capital Costs	Total Contributions
Centennial School District	\$ 1,908,604	\$ 205,743	\$ 2,114,347
Central Bucks School District	3,785,221	668,446	4,453,667
Council Rock School District	1,308,884	471,948	1,780,832
New Hope Solebury School District	169,187	121,362	290,549
	\$ 7,171,896	\$ 1,467,499	\$ 8,639,395

The MBIT listing of program offerings include the following:

Automotive Collision Technology
Automotive Technology
Building Trades Occupations
Commercial Art and Design
Construction Carpentry
Cosmetology
Culinary Arts
Dental Occupations
Drafting and Design Technology
Early Childhood Care and Education
Electrical and Network Cabling
Engineering Related Technology

Health Occupations
Health Science
HVAC and Plumbing Technology
Multimedia Technology
Networking and Operating Systems
Practical Environmental Landscaping
Public Safety
Web Page and Information Resources Design
Welding Technology

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Vocational Technical Education						
<u>Object</u>						
Payments to the Middle Bucks						
Vocational Technical School	\$ 1,451,436	\$ 1,666,005	\$ 1,748,629	\$ 1,780,832	\$ 32,203	1.84%
Total	<u>\$ 1,451,436</u>	<u>\$ 1,666,005</u>	<u>\$ 1,748,629</u>	<u>\$ 1,780,832</u>	<u>\$ 32,203</u>	<u>1.84%</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
THE SLOAN SCHOOL**

The Theodore A. Sloan School is in its 17th year of operation, beginning its sixth year at the Council Rock Educational Center in Newtown. The students attending Sloan have been given an opportunity to continue their education in an environment that is an alternative to the traditional large high school setting. The school offers an intimate, supportive, and highly structured approach where the students are held accountable for their behavior. Teachers employ techniques to encourage positive decision-making. There is a focus on community service throughout the year. The students also serve as peer tutors to a special education classroom at one of the high schools. They are exposed to the same Council Rock curriculum as students at our high schools. The staff includes 4 teachers (both regular education and special education certified), a part-time counselor, and an assistant who manages nursing, instructional, and clerical responsibilities.

Students who attend the Sloan School may return to the high school after they have demonstrated a mastery of coping strategies, which empowers them to overcome the issues that had necessitated attending an alternative school. Graduates from Sloan attend college or post-secondary educational programs, join the armed services, or seek employment.

Sloan's small, home-like environment addresses the emotional as well as academic needs of these students. Its goal is to foster the development of healthy, fully functioning adolescents who will become productive members of the world community.

The Twilight Program is also included in this budget area. The Twilight Program serves approximately 30 students per year. Typically, between 5 and 10 are present at a given time. These students are receiving education for the period of time they are excluded from school for a disciplinary offense, usually 45 days for a first offense of drug possession. Occasionally this program is utilized as a transition for an emotionally fragile youngster returning back to school from a hospitalization. Students receive tutoring in each major content area on one day of the week. This is provided by the Twilight Coordinator, a content area teacher, as well as supervised student teachers when available. The students also receive counseling twice a week. The Twilight Coordinator works with the classroom teachers at the high schools to ensure that students are receiving appropriate content and materials in order to meet the goal of the program – successful integration back into the class at the conclusion of the exclusionary period.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Sloan Alternative/Twilight School						
Object						
Salaries	\$ 455,654	\$ 515,951	\$ 463,886	\$ 518,432	\$ 54,546	11.76%
Employee Benefits	177,786	190,504	139,552	205,480	65,928	47.24%
Contracted Services	-	3,456	-	-	-	N/A
Rentals	763	709	680	612	(68)	-10.00%
Postage	52	69	-	-	-	N/A
Travel	428	110	-	-	-	N/A
Tuition	6,373	(1,869)	-	-	-	N/A
General Supplies	2,067	1,913	5,750	3,000	(2,750)	-47.83%
Books and Periodicals	730	5,767	6,550	900	(5,650)	-86.26%
Software	-	-	-	5,600	5,600	N/A
Equipment	-	1,868	250	250	-	0.00%
Dues and Fees	420	-	-	-	-	N/A
Total Sloan Alternative/Twilight School	\$ 644,273	\$ 718,478	\$ 616,668	\$ 734,274	\$ 117,606	19.07%

Comparative Analysis of Personnel

Professional	5.40	5.40	-
	5.40	5.40	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
OTHER INSTRUCTIONAL PROGRAMS**

Summer Academic Programs

The *CRSD Summer Academic Program* is comprised of three sub-programs: The Council Rock Elementary Academic Program (K-6); The Council Rock Elementary-Middle Transition Program (7); and The Council Rock Evening Music Program for Band and Orchestra (4-12).

In addition to Council Rock's federally funded Title I and ELL/Title III summer programs, the district offers additional summer academic programs at the Maureen M. Welch Elementary School during the month of July (M-TH, 8:30 AM – 12:30 PM). All summer academic courses are standards-based and address both the remedial and enrichment needs of our Council Rock sending area students. New classes are added and or revised each year to meet student/district needs. These programs are also pre-approved for high school volunteers to help the teachers in the classrooms and earn L.I.N.C.S. hours.

The Council Rock Evening Music Program for Band and Orchestra (July-evenings) also continues to provide a wide range of musical opportunities that include multi-level string and band classes, and string and band ensembles.

Tuition payments for the *CRSD Summer Academic Programs* and the *Council Rock Evening Music Program* support program salaries and costs.

Homebound Instruction

If a student is excused from compulsory school attendance by a medical practitioner, they are provided with 5 hours per week of homebound instruction. The purpose is to keep the students on track with their academic work so that they may return to school without being behind in their studies.

Elementary principals and secondary guidance counselors will find teachers who are interested in providing homebound instruction. Each teacher must hold the appropriate instructional certification for the subject which they are providing the homebound instruction. The classroom teacher works in conjunction with the homebound instructor to provide the appropriate content and materials to allow the student to successfully reintegrate into the classroom following the physician's approval for the student to return to school.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Summer Academic Programs						
<u>Object</u>						
Salaries	\$ 22,116	\$ 20,603	\$ 30,000	\$ 30,000	\$ -	0.00%
Employee Benefits	6,395	13,025	5,115	6,228	1,113	21.76%
Printing	-	-	2,000	2,000	-	0.00%
General Supplies	507	458	2,000	2,000	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Total Summer Academic Programs	29,018	34,086	40,115	41,228	1,113	2.77%
Homebound Instruction						
<u>Object</u>						
Salaries	58,234	58,809	40,000	45,000	5,000	12.50%
Employee Benefits	17,744	21,769	6,820	9,341	2,521	36.96%
Travel	5,741	4,204	-	5,500	5,500	N/A
Total Homebound Instruction	81,719	84,782	46,820	59,841	13,021	27.81%
Total Other Instructional Programs	\$ 110,737	\$ 118,868	\$ 86,935	\$ 101,069	\$ 14,134	30.58%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
FEDERAL GRANTS (OTHER INSTRUCTIONAL)**

The Council Rock School District receives federal funds through ESEA (Elementary & Secondary Education Act) grants which include: *Title I, Part A*: Improving the Academic Achievement of the Disadvantaged, *Title II, Part A*: Improving Educator Quality, and *Title III*: English Language Acquisition and Academic Achievement Program for Limited English Proficient Students. Additional grants may be added based on annual federal / state opportunities.

The Council Rock School District complies with all federal and state requirements in developing, implementing, administering and evaluating funded Title programs. Working closely with district administration, non-public administration, and PDE, the federal programs coordinator works to ensure that all requirements for receiving state and federal funds are fulfilled in an accurate and timely manner. Procurement, control use and disposition of equipment and supplies purchased with state/federal funds, required testing, data-tracking, professional development, parent involvement, homeless set-asides (Title I) and ongoing state reporting are in full compliance with the law.

Federal Title I funding allocations are distributed based on Census Data and October Free & Reduced Lunch / Medicaid / Foster Count Information. Council Rock's Title I program provides supplemental grades K-2 language arts support to struggling emergent readers in eight public elementary schools and two non-public elementary schools. A student is eligible to receive Title I services in a targeted assistance school if the school identifies the student as "most at risk" of failing to meet district academic standards and benchmarks. Part time Title I staff currently service approximately 180 students in PDE identified public and non-public schools. This number is expected to grow for the 2012-2013 school year based on district January 2012 Free & Reduced Lunch numbers. Title I funding also supports a four-week, half day summer program for current Title I public and non-public students.

Title II A funding currently supports one elementary teacher through the Class Size Reduction Initiative, professional development through membership in the Bucks County Mathematics/Science Consortium, .5 staff developer, provision of supplemental supplies and materials for professional learning opportunities for public and non-public teachers, administrators, and paraprofessionals which centers around our core curriculum.

The focus of Title III is on meeting the needs of grades K-12 students who are learning English and helping them meet the same challenging state and local standards required of all other students.

Title III requires each district to meet a state prescribed level attainment of English proficiency and academic achievement standards (AMAO). The district currently serves almost 200 ELL/Title III students representing 29+ different languages and monitors an additional 200+ students who have been released from the ELL program within the past two years.

Part time instructional paraprofessionals funded by Title III work under the supervision of an ELL certified teacher. They primarily work with identified immigrant students.

All district ELL/Title III students are annually assessed and must meet three required Annual Measurable Achievement Objectives per federal requirements. The Council Rock School District also provides opportunities for equitable participation by public and nonpublic students in a Title III program including a four-week, ½ day K-8 summer program. The federal programs coordinator oversees the implementation of these programs and is responsible for the administration of the annual state required WIDA testing.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Grants						
<u>Object</u>						
Salaries	\$ 677,031	\$ 641,036	\$ 164,403	\$ 342,322	\$ 177,919	108.22%
Employee Benefits	188,196	150,411	29,682	117,249	87,567	295.02%
Contracted Services	31,514	18,672	17,888	30,000	12,112	67.71%
Travel	1,907	539	-	-	-	N/A
General Supplies	387	912	-	-	-	N/A
Refreshments	-	159	-	-	-	N/A
Books and Periodicals	1,558	501	-	-	-	N/A
Dues and Fees	3,655	1,810	-	-	-	N/A
Total Grants	\$ 904,248	\$ 814,040	\$ 211,973	\$ 489,571	\$ 277,598	130.96%

Comparative Analysis of Personnel

Professional	-	2.12	2.12
Instructional Assistants	6.50	6.00	(0.50)
	6.50	8.12	(0.50)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
PUPIL PERSONNEL SERVICES**

Pupil Personnel Services is a division of the Special Services Department. Within this area are guidance counseling, psychology, nursing, social work, student assistance, and Instructional Support. This section of the budget covers costs related to the administration of these programs. Included is one administrative position.

Section 504 of the amended 1973 Rehabilitation Act is codified in Chapter 15 of the PA School Code. This requires evaluating students who may be eligible as protected handicapped students but not eligible for special education. If found eligible, a Service Agreement is developed that outlines the accommodations that need to be provided for the student to access his/her educational program. It is sometimes necessary to purchase equipment or supplies in order to meet a student's needs.

At the elementary level, Instructional Support Teams (IST) are coordinated by the Instructional Support Teachers. Through the IST process, students who are not meeting with success for a variety of reasons are brought to the attention of Instructional Support. The group of professionals working with the student and the student's parents meet to identify specific areas of concern. Intervention strategies to address the concern(s) are also identified. The strategies are implemented and data is collected on the student's success as a result of the implemented strategies. The goal is to maintain the student in the regular education class. If meaningful progress is not noted, a referral is made for a more comprehensive MDT evaluation.

An important service for students in need of assistance is the CARES team. In Pennsylvania, there has been an initiative for secondary schools to develop a Student Assistance Program (SAP). A SAP team, made up of school and community agency staff, functions to help families access school and community services. These are typically for drug and alcohol or mental health issues. The Council Rock SAP teams are called CARES teams (Children at Risk in the Educational System).

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Pupil Personnel Services						
Administration						
<u>Object</u>						
Salaries	\$ -	\$ -	\$ 76,560	\$ 77,633	\$ 1,073	1.40%
Employee Benefits	-	2,062	22,192	25,750	3,558	16.03%
Postage	-	-	200	-	(200)	-100.00%
Travel	1,633	855	-	-	-	N/A
Books and Periodicals	659	907	1,500	1,000	(500)	-33.33%
Equipment	-	-	1,500	1,500	-	0.00%
Dues and Fees	158	244	300	350	50	16.67%
Total Administration	\$ 2,450	\$ 4,068	\$ 102,252	\$ 106,233	\$ 3,981	3.89%

Comparative Analysis of Personnel			
Administration	0.50	0.50	-
	0.50	0.50	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GUIDANCE SERVICES**

This section of the budget covers administration of the guidance counseling program at the district level. Transferring student records from a paper file to a permanent record is an annual endeavor. Graduates' files are reduced to the necessary data to maintain in perpetuity. This information is then stored permanently in a digital format.

Licensing for the use of the Naviance website also falls within this budget area. The Naviance Family Connection is a comprehensive website that enables students and parents to learn more about college and career planning. Students can maintain an on-line portfolio of their college applications and career information, and parents can log in to chart their child's progress.

School profiles for each high school are prepared each year to accompany transcripts in college applications. These contain information about the high schools' programs, GPA ranges, and general demographics about the school. Through the profile, college admissions offices receive a better understanding of what a diploma from Council Rock means.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Guidance						
<u>Object</u>						
Salaries	\$ 2,882,225	\$ 2,972,064	\$ 3,121,814	\$ 3,010,554	\$ (111,260)	-3.56%
Employee Benefits	827,687	945,724	995,757	1,070,976	75,219	7.55%
Contracted Services	36,940	31,875	31,100	28,630	(2,470)	-7.94%
Rentals	904	1,000	1,000	1,000	-	0.00%
Postage	-	-	1,500	1,000	(500)	-33.33%
Printing	2,680	1,533	2,600	2,100	(500)	-19.23%
Travel	1,597	-	-	-	-	N/A
General Supplies	2,642	4,328	9,928	7,910	(2,018)	-20.33%
Books and Periodicals	585	380	1,620	1,383	(237)	-14.63%
Software	8,494	4,426	7,640	7,740	100	1.31%
Equipment	2,531	-	-	-	-	N/A
Dues and Fees	737	-	3,200	3,000	(200)	-6.25%
Total Guidance	\$ 3,767,022	\$ 3,961,330	\$ 4,176,159	\$ 4,134,293	\$ (41,866)	-1.00%

Comparative Analysis of Personnel

Professional	30.10	29.60	(0.50)
Clerical	4.50	4.00	(0.50)
	34.60	33.60	(1.00)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SOCIAL WORK SERVICES**

The district employs two social worker home and school visitors who provide services in all 16 of the district's schools. The social workers handle the following activities among many others:

- Attendance and truancy issues
- Children and families in crisis
- Referrals to community agencies
- Management of Free and Reduced Lunch Program
- Home visits
- Liaison with Juvenile Justice and Bucks County Children and Youth
- Member of CARES teams
- Member of Child Study teams
- Organization of community service projects
- Educational counseling

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Social Work Services						
<u>Object</u>						
Salaries	\$ 203,767	\$ 217,073	\$ 230,897	\$ 232,566	\$ 1,669	0.72%
Employee Benefits	57,662	56,987	70,308	102,056	31,748	45.16%
Travel	-	128	-	350	350	N/A
Dues and Fees	60	60	250	250	-	0.00%
Total Social Work Services	\$ 261,489	\$ 274,248	\$ 301,455	\$ 335,222	\$ 33,767	11.20%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	1.00	1.00	-
	3.00	3.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
PSYCHOLOGICAL SERVICES**

Council Rock has 9.9 school psychologist positions, filled by 11 full-time and part-time staff. Childfind is fundamental mandate of the IDEA. It requires the district to locate and evaluate all Council Rock resident children suspected of having a disability. Many methods of public outreach and screening are in place to fulfill this requirement. When these methods identify a youngster who is suspected of having a disability, a multi-disciplinary team (MDT) conducts a comprehensive evaluation to determine whether the student does indeed have an educational disability. Equally important as the eligibility determination, the school psychologist's evaluation provides data for developing an IEP should the child be found eligible for services. The school psychologist serves as the quarterback of the MDT and conducts the preponderance of the evaluation.

These evaluations are conducted not only for students attending Council Rock Schools. They are also conducted when a student who resides in Council Rock attends a private school and is suspected of having a disability. This responsibility is shared with the BCIU.

Students who receive Early Intervention (EI) services (ages 3-5) through the BCIU receive a MDT evaluation prior to their entering kindergarten. The purpose is to determine continued eligibility and to identify services needed to provide a seamless transition from EI services to school-age services.

In addition, in Pennsylvania the Childfind mandate extends to students who are potentially mentally gifted. As a screening for this purpose, all students are administered the Cognitive Abilities Test (CogAT) in first grade. This is a cognitive abilities screening measure. If screening data indicates potential giftedness, a full evaluation is conducted which incorporates multiple criteria in addition to the score obtained from an assessment of cognitive ability.

During the 2010-11, the MDTs conducted approximately 650 evaluations. This includes 242 initial evaluations and 189 gifted evaluations. Re-evaluations to determine continued eligibility and to guide IEP development are required by the IDEA every few years as well. In some cases this will involve a full evaluation conducted by the school psychologist. In 2010-2011, 234 re-evaluations were conducted.

In addition to their Childfind responsibilities, school psychologists are often involved with the Instructional Support and Child Study Teams in each building. In so doing, they are able to provide insights to the team based on their expertise in learning theory. These problem-solving teams can then provide meaningful strategies to employ with struggling students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Psychological Services						
Object						
Salaries	\$ 1,021,995	\$ 1,015,091	\$ 1,083,741	\$ 1,041,738	\$ (42,003)	-3.88%
Employee Benefits	292,194	322,229	363,212	403,434	40,222	11.07%
Contracted Services	-	11,000	11,000	11,000	-	0.00%
Travel	147	-	-	-	-	N/A
General Supplies	16,564	18,332	24,906	24,634	(272)	-1.09%
Books and Periodicals	962	11	700	-	(700)	-100.00%
Total Psychological Services	\$ 1,331,862	\$ 1,366,663	\$ 1,483,559	\$ 1,480,806	\$ (2,753)	-0.19%

Comparative Analysis of Personnel

Professional	9.90	9.90	-
Clerical	1.00	1.00	-
	<u>10.90</u>	<u>10.90</u>	<u>-</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
LIBRARY SERVICES**

The Council Rock Library program ensures our students and staff have access to the additional information resources needed to support classroom learning and the instruction to successfully use these resources. Council Rock supports this program with a school library in each building staffed with state certified Teacher-Librarians and an annual budget to provide the best reviewed and accurate print and online resources.

Library Services adopted the 2007 American Association of School Libraries national standards of instruction in Information Literacy. Kindergarten through sixth grade is taught information literacy, technology use, and literature appreciation in a weekly Library class. Fourth, Fifth, and Sixth grade students are formally assessed. Students in grades seven through twelve receive instruction through classroom teacher and school librarian collaboration and at the point of need with a flexibly scheduled, open Library/Media center.

Library Services continually strives to provide the best available technologies and information to meet the needs of students born into and thriving in a digital age. Digital learners use multiple media resources for research and network online simultaneously to collaborate and share their work. Digital learners present their research using a variety of print and online presentation tools. Council Rock's Library program teaches the skills needed to become digital citizens that can access, evaluate, and communicate information from any available medium responsibly to a global community.

A primary focus for this budget year is to provide the subscriptions to online databases that easily search and access the current abundance of information. Council Rock students and staff need accurate, authoritative information readily available. Council Rock students and staff need access to primary documents of the past; including photographs, audio clips, and video.

Council Rock school libraries respond to the needs of the entire district population. All members of the Council Rock School District learning community have equitable access to all resources. The information resources available are presented at the multiple levels of understanding and in the multiple media formats that meet the needs of each individual.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Library Services						
<u>Object</u>						
Salaries	\$ 2,041,778	\$ 2,018,427	\$ 2,092,463	\$ 2,028,797	\$ (63,666)	-3.04%
Employee Benefits	579,569	636,746	834,050	883,008	48,958	5.87%
Contracted Services	3,402	7,258	7,070	6,095	(975)	-13.79%
Repairs and Maintenance	554	618	12,200	12,000	(200)	-1.64%
Instructional Materials Research	67,070	63,910	56,855	55,782	(1,073)	-1.89%
Travel	-	-	-	200	200	N/A
General Supplies	16,421	15,152	31,030	28,995	(2,035)	-6.56%
Books and Periodicals	70,020	92,851	106,000	106,221	221	0.21%
Software	137,506	146,420	146,476	156,316	9,840	6.72%
Equipment	12,000	12,808	27,625	23,998	(3,627)	-13.13%
Dues and Fees	-	70	950	1,480	530	55.79%
Total Library Services	\$ 2,928,320	\$ 2,994,260	\$ 3,314,719	\$ 3,302,892	\$ (11,827)	-0.36%

Comparative Analysis of Personnel

Professional	17.00	17.00	-
Instructional Assistants	16.40	16.00	(0.40)
Clerical	1.00	-	(1.00)
	34.40	33.00	(1.40)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL DISTRICT ADMINISTRATION
CURRICULUM SERVICES**

The curriculum is the core of any instructional institution. Council Rock is proud to maintain a varied, yet rigorous curriculum designed to meet the needs and interests of a diverse student population.

Curriculum Services provides for the support of all academic programs in grades kindergarten through grade twelve servicing the approximately twelve thousand students in the district. This section of the Curriculum Services budget includes salaries of the District Curriculum Coordinators who oversee K-12 curricular areas such as Reading, English, Science, Social Studies, Math, Art, Music and Library Services to name a few. Additionally, resources are included which support curriculum implementation.

A primary focus for this budget year is the development and implementation of new academic frameworks to support a shift toward the newly approved Common Core Standards and the anticipated Keystone Graduation Competency Exams. In addition to the re-writing of our Curriculum Frameworks, our instructional materials will also need to appropriately support required implementation of these new standards.

In each curricular area, a plan for curriculum review and renewal is maintained. This plan ensures updated and current instructional resources for all subjects and courses, as well as aid in overall planning of district expenditures. In any given year, expenditures may be driven by district or required state initiatives. For example, the realignment of content in a course or grade to meet future Keystone Exams or PSSA expectations could necessitate new instructional resources. It is our desire to provide our students with appropriate instruction and resources to continue to be a district that consistently supports our students' success.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Curriculum Services						
Object						
Salaries	\$ 1,308,244	\$ 1,354,053	\$ 1,306,171	\$ 1,285,458	\$ (20,713)	-1.59%
Employee Benefits	368,635	422,150	328,830	398,673	69,843	21.24%
Contracted Services	-	2,900	9,600	9,000	(600)	-6.25%
Repair and Maintenance	195	130	400	550	150	37.50%
Printing	9,216	11,782	10,458	7,000	(3,458)	-33.07%
Travel	6,139	4,754	-	8,750	8,750	N/A
General Supplies	3,395	1,365	10,135	9,190	(945)	-9.32%
Refreshments	1,516	286	-	-	-	N/A
Books and Periodicals	2,472	2,904	12,819	4,869	(7,950)	-62.02%
Software	548	-	-	13,250	13,250	N/A
Equipment	-	-	1,760	1,850	90	5.11%
Dues and Fees	4,176	3,984	10,268	8,321	(1,947)	-18.96%
Total Curriculum Services	\$ 1,704,536	\$ 1,804,308	\$ 1,690,441	\$ 1,746,911	\$ 56,470	3.34%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Professional	5.50	6.00	0.50
Clerical	1.00	1.00	-
	8.50	9.00	0.50

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
INSTRUCTIONAL STAFF DEVELOPMENT**

Council Rock Professional Development empowers over 900 professional staff members with the knowledge and skills to prepare the children of today to become contributing members of the world community tomorrow. Council Rock leads professional staff in the implementation of best practices and the use of emerging technologies to support instruction and to promote student achievement.

Professional learning is an essential part of the Council Rock culture. Within our community of learners, there is a strong partnership among administrators, teachers, support professionals, students, and parents. Release time and guest teacher coverage enable staff to participate in district-sponsored workshops, as well as outside conferences sponsored by professional organizations. Professional learning opportunities are also available to staff on in-service days, after the school day, and during the summer.

All Council Rock professional staff members have the opportunity to continue to develop as lifelong learners by attending one or more of the following professional development options: a teacher induction program, a district professional development program, a curriculum focused program, and/or out of school conferences. With this supportive structure in place, Council Rock staff can continue to grow as lifelong learners.

Professionals are also encouraged to collaborate with one another as a means of enhancing content knowledge and professional development. This ongoing learning and collaboration serves as a model to our students, who see that all members of the Council Rock community continue to learn and to share individual areas of expertise with one another. Unique programming such as *Leaving Your Island*, encourages professionals to venture out onto other "islands" or classrooms to further develop their knowledge and skills in one of the district core competencies. The district core competencies include: Essential Elements of Instruction, Creation of a Positive Classroom Community, Differentiated Instruction, Balanced Assessment, Alignment of Curriculum, Instruction, and Assessment, Literacy Strategies across the Curriculum, and Using Emerging Technologies to Impact Student Learning. Council Rock's Professional Development program is designed to support teachers in developing expertise in these core competencies.

Recently, Council Rock designed a formalized professional development plan to train all professional staff (K-12) in one of two classroom community-building programs: Responsive Classroom (elementary) and Restorative Practices (secondary). For both programs, Council Rock has devoted time and resources to developing in-house trainers to implement the formal training plan over a five year period. By developing Council Rock professionals as trainers, the district no longer needs to rely on the use of outside consultants to train staff.

The Council Rock Professional Development department continually identifies and implements the latest research within the programs that are offered to staff. Each program is research-based, has clearly defined goals and objectives, and is designed to increase student achievement. Participation in these programs fosters continuous improvement and establishes a vehicle for ongoing collegial dialogue among all professional staff.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Instructional Staff Development						
Object						
Salaries	\$ 480,873	\$ 383,814	\$ 364,428	\$ 209,534	\$ (154,894)	-42.50%
Employee Benefits	135,399	121,187	102,927	81,205	(21,722)	-21.10%
Contracted Services	8,301	8,330	8,412	14,743	6,331	75.26%
Travel	2,836	2,257	-	10,981	10,981	N/A
General Supplies	2,310	6,741	15,993	13,693	(2,300)	-14.38%
Refreshments	5,380	5,510	375	-	(375)	-100.00%
Books and Periodicals	5,153	27,857	28,720	21,700	(7,020)	-24.44%
Software	865	-	1,500	3,500	2,000	133.33%
Equipment	5,196	962	2,625	-	(2,625)	-100.00%
Dues and Fees	20,265	22,394	51,322	45,547	(5,775)	-11.25%
Total Instructional Staff Development	\$ 666,578	\$ 579,052	\$ 576,302	\$ 400,903	\$ (170,285)	-29.55%

Comparative Analysis of Personnel

Professional	2.20	1.50	(0.70)
Clerical	1.00	1.00	-
	<u>3.20</u>	<u>2.50</u>	<u>(0.70)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
GRANTS SUPPORT SERVICES**

The district receives numerous Federal grants that require the associated expenditures to be segregated from the general costs of the District. The Support Services - Student Services Grant section accounts for appropriations associated with grant costs for support services. This includes the following grants:

Title I

The Title I grant funds the cost of staff development supplies in this area of the budget. The Title I grant provides a strong Emergent Literacy Program and Reading Recovery program for first grade students in the ten elementary schools.

Title II

The Title II grant funds the professional staff development costs associated with mathematics and sciences. This year's budget is planning on funding 0.50 FTE staff developer, membership in the Bucks County Mathematic/Science consortium and supplemental supplies and materials for professional learning opportunities for public and non-public teachers.

Title III

The Title III program funds supplemental supplies and materials for the professional staff of the grant. This grant is focused on meeting the needs of students who are learning English and helping them meet the same challenging standards of all other students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Grants						
<u>Object</u>						
Salaries	\$ 20,232	\$ 41,954	\$ 26,412	\$ 95,495	\$ 69,083	261.56%
Employee Benefits	1,534	22,358	4,971	21,477	16,506	332.05%
Contracted Services	-	3,644	31,600	3,567	(28,033)	-88.71%
Travel	-	345	750	600	(150)	-20.00%
General Supplies	-	-	2,679	1,820	(859)	-32.06%
Books and Periodicals	-	-	-	3,500	3,500	N/A
Dues and Fees	-	895	400	2,000	1,600	400.00%
Total Grants	\$ 21,766	\$ 69,196	\$ 66,812	\$ 128,459	\$ 61,647	92.27%

Comparative Analysis of Personnel

Professional	-	0.90	0.90
	-	0.90	0.90

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL BOARD AND TAX COLLECTION SERVICES**

The School Board Services section of the budget includes the costs associated with the general governance of the District. The major functions include compensation for the Board Secretary and Treasurer. Also, included are the costs associated with the issuance of tax bills and the compensation of our tax collection entities as well as other entity-wide costs such as expenses relating to legal services.

The District is governed by a Board of School Directors that is comprised of nine elected voting members and two non-voting members which include the Board Secretary and Board Treasurer. The Board generally meets on the first and third Thursday each month in a public session to conduct the District business. There are three Committees that are convened each month to provide a more focused discussion on specific issues:

Academic Standards
Facilities Committee
Finance Committee

Additionally, the Board appoints members to sit on the Board of Directors of the following related organizations:

Bucks County Schools Intermediate Unit
Middle Bucks Institute of Technology
County-Wide Act 32 Tax Collection Committee

The District assesses the following local taxes:

Real Estate Tax
Earned Income Tax
Occupation Assessment Tax

Local Emergency Services Tax
Per Capita Tax

There is a detailed explanation of each of these taxes in the Revenue section of this budget. The District contracts with various entities to collect these taxes. There is an elected tax collector from each of our five municipalities that are responsible for collecting the Current Real Estate, the Per Capita and the Occupation Assessment Taxes. The Earned Income tax is collected by Keystone Collection Group, the County-Wide Earned Income Tax Collector. Keystone also collects the Local Emergency Services Tax.

Finally, the Bucks County Tax Claim Bureau is required by law to collect all delinquent real estate taxes. The District contracts the collection of delinquent per capita and occupation assessment tax with G.H. Harris Associates.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
School Board and Tax Collection Services						
Object						
Salaries	\$ 2,500	\$ 3,383	\$ 5,000	\$ 5,000	\$ -	0.00%
Employee Benefits	13,608	25,544	21,448	14,043	(7,405)	-34.53%
Elected Tax Collection Services	197,622	176,067	170,000	170,000	-	0.00%
Contracted Legal Services	550,328	392,653	350,000	380,000	30,000	8.57%
Auditing Services	27,860	23,060	29,000	29,000	-	0.00%
Other Contracted Services	8,293	750	3,000	2,000	(1,000)	-33.33%
Printing	-	-	1,750	1,750	-	0.00%
Tax Collector Bonds	57,545	-	-	-	-	N/A
Other Bonding	474	8,952	-	109,420	109,420	N/A
PSBA Membership	17,925	18,050	18,000	18,000	-	0.00%
General Supplies	47,740	55,858	63,200	63,200	-	0.00%
Equipment	-	5,534	-	-	-	N/A
Other Tax Collection	276,665	320,586	321,780	320,000	(1,780)	-0.55%
Other Costs	950	1,299	2,500	2,500	-	0.00%
Total School Board and Tax Collection Services	\$ 1,201,510	\$ 1,031,736	\$ 985,678	\$ 1,114,913	\$ 129,235	13.11%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
OFFICE OF SUPERINTENDENT SERVICES**

With the ultimate responsibility for the entire school budget, the actual expenditures that are within the budgeting responsibilities for the Superintendent's office are relatively small. The total funding for this office represents primarily the salary and benefits for the Superintendent of Schools and the administrative assistant to the Superintendent. The salary and benefit lines also include two other clerical positions in the central office.

The Superintendent's office budgets for printing and postage for the central office. This budget category also includes travel and professional dues and fees for the Superintendent of Schools.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010	2010-2011	2011-2012	2012-2013	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<u>SUPPORT SERVICES</u>						
Administration						
Office of Superintendent Services						
Object						
Salaries	\$ 382,107	\$ 268,493	\$ 410,118	\$ 402,522	\$ (7,596)	-1.85%
Employee Benefits	104,175	86,806	132,386	147,463	15,077	11.39%
Contracted Services	-	-	500	10,500	10,000	2000.00%
Repair and Maintenance	-	-	500	500	-	0.00%
Printing	21,209	24,647	21,680	19,148	(2,532)	-11.68%
Printing - Overage	25,599	-	-	-	-	N/A
Postage Meter Rental	1,670	7,545	8,000	8,000	-	0.00%
Postage	13,955	13,850	7,500	7,500	-	0.00%
Travel	6,000	6,000	-	2,500	2,500	N/A
Refreshments	3,879	4,676	3,000	3,000	-	0.00%
General Supplies	1,820	1,971	9,700	9,700	-	0.00%
Books and Periodicals	2,602	3,335	4,500	4,500	-	0.00%
Software	-	-	2,500	2,500	-	0.00%
Equipment	-	-	1,550	1,550	-	0.00%
Dues and Fees	4,275	4,309	5,500	5,500	-	0.00%
Pupil Relations Equipment	-	-	3,000	3,000	-	0.00%
Other Costs	-	-	5,000	5,000	-	0.00%
Total Office of Superintendent Services	\$ 567,291	\$ 421,632	\$ 615,434	\$ 632,883	\$ 17,449	2.84%

Comparative Analysis of Personnel

Administration

1.00

1.00

-

Clerical

3.00

3.00

-

3.00

3.00

-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
OFFICE OF PRINCIPAL'S SERVICES**

The category of Principal's Services includes the salary and benefits for the school administrators in Council Rock. There are 24 school administrators associated with this budget category representing principals and assistant principals at high schools, middle schools and elementary schools. Along with these school administrators, the salary and benefits for clerical support within their offices are also captured in this account.

Each principal allocates funds within his/her principal's account to cover postage and printing for their schools. The principal's office also budgets for office supplies, administrative travel and dues/fees to professional organizations for these administrators.

The ratio of students to administrators in Council Rock is 276:1. This ratio is one of the lowest in this region and in the state. *Standards and Poor* ranked Council Rock in the lowest 1% of school districts in the Commonwealth for this ratio. Administrators in Council Rock assume a variety of diverse functions that, in other districts, would be allocated to other personnel. In short, this budget line and others that represent administrative support in Council Rock represents a strong efficiency in our use of tax dollars.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
Office of Principal's Services						
Object						
Salaries	\$ 4,468,808	\$ 4,533,270	\$ 4,356,176	\$ 4,403,910	\$ 47,734	1.10%
Employee Benefits	1,261,212	1,468,022	1,538,555	1,770,215	231,660	15.06%
Contracted Video Services	10,062	18,338	10,000	18,000	8,000	80.00%
Other Contracted Services	4,498	2,000	-	-	-	N/A
Intermediate Unit Services	39,561	39,505	-	-	-	N/A
Repair and Maintenance	9,395	363	500	500	-	0.00%
Rentals	-	-	5,300	1,450	(3,850)	-72.64%
Postage	35,259	35,965	54,100	46,700	(7,400)	-13.68%
Printing	86,718	85,007	49,275	53,180	3,905	7.92%
Communications	-	812	-	1,200	1,200	N/A
Travel	5,484	6,765	-	8,530	8,530	N/A
General Supplies	27,782	37,399	76,710	73,480	(3,230)	-4.21%
Refreshments	14,031	14,795	22,000	21,114	(886)	-4.03%
Books and Periodicals	2,305	3,710	6,800	6,550	(250)	-3.68%
Software				900	900	N/A
Equipment	1,525	3,212	11,800	16,250	4,450	37.71%
Dues and Fees	21,116	20,083	30,615	29,225	(1,390)	-4.54%
Total Office of Principal's Services	\$ 5,987,756	\$ 6,269,246	\$ 6,161,831	\$ 6,451,204	\$ 287,394	4.66%

Comparative Analysis of Personnel

Administration	24.00	24.00	-
Clerical	27.79	29.42	1.63
	51.79	53.42	1.63

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
PUPIL HEALTH SERVICES**

Council Rock provides comprehensive school health services in all of its schools. In addition, certain health services are provided in the non-public school located within the district's boundaries. Council Rock has 14 certified nurse positions. There are also 8.5 staff nurse positions. All nurses are RNs. Staff nurses provide a nursing presence in the building, typically covering for certified nurses who are assigned to several buildings, or where the building's enrollment requires additional nursing services.

The primary function of the school nurse is to provide emergency care for injuries and illnesses while students are at school. Also, nurses administer medications during the school day when so prescribed by the physician. Approximately, 200 students receive medication during the school day. Nurses also provide ongoing treatment for, and monitoring of, other medical issues that a student may have.

For the safety of all students and staff, nurses monitor compliance with immunization requirements as children enter kindergarten as well as when additional immunizations are subsequently required. Scoliosis screenings are conducted in grades 6 and 7. Vision and Body Mass Index is assessed annually. Hearing screenings are conducted in grades K through 3 and grades 7 and 11.

Nurses must also monitor compliance with mandated physical (grades school entry and grades 6, and 10) and dental (school entry and grades 3 and 7) examinations. If appropriate documentation cannot be provided by the family, district approved physicians and dentists provide these exams at school. On average, the district provides up to about 50 physical and 300 dental exams annually.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Pupil Health Services						
<u>Object</u>						
Salaries	\$ 1,717,914	\$ 1,788,142	\$ 1,831,012	\$ 1,821,353	\$ (9,659)	-0.53%
Employee Benefits	480,645	563,336	779,051	839,904	60,853	7.81%
Contracted Medical and Dental S	3,801	1,983	5,300	5,961	661	12.47%
Other Contracted Services	6,295	4,760	7,539	6,175	(1,364)	-18.09%
Repairs and Maintenance	288	363	8,025	7,089	(936)	-11.66%
Postage	18	-	2,700	1,450	(1,250)	-46.30%
Printing	-	186	-	-	-	N/A
Student Accident Insurance				37,746	37,746	N/A
Travel	307	223	-	110	110	N/A
General Supplies	27,820	28,476	34,842	48,633	13,791	39.58%
Books and Periodicals	(62)	(87)	4,100	4,430	330	8.05%
Software	-	-	-	300	300	N/A
Equipment	5,191	1,855	5,430	2,500	(2,930)	-53.96%
Dues and Fees	254	-	550	2,095	1,545	280.91%
Total Pupil Health Services	\$ 2,242,471	\$ 2,389,237	\$ 2,678,549	\$ 2,777,746	\$ 51,855	1.94%

Comparative Analysis of Personnel

Professional	14.00	14.00	-
Staff Nurses	15.00	15.00	-
	29.00	29.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
BUSINESS SERVICES**

The Business Office component of the budget includes all costs associated with the business operations of the District. The major functions include accounting and financial reporting, accounts payable and accounts receivable, payroll, purchasing and tax administration.

The accounting and financial reporting functions include maintaining the general ledger and budget for the general, food service, capital reserve and capital projects funds. The Business Office provides detailed special interim reports on a monthly basis to the Board of School Directors. At year end the district issues an annual financial report that is independently audited. The annual general fund budget is developed and prepared with input from central, building and department administrators. Additionally, the Business Office provides the financial information necessary to report to our many grantee organizations.

The accounts payable function involves obtaining all the necessary documentation supporting the payment of invoices to independent contractors, other providers of services and supplies. Payments are issued to these vendors through the issuance of checks or wires on a schedule developed based on Board Policy. There are approximately 19,500 payments made on an annual basis.

The accounts receivable function includes the collection of miscellaneous receipts for district services. This does not include the collection of taxes, which will be discussed a little later.

The payroll function involves the calculation of gross pay and withholdings for approximately 2,244 full-time, part-time and temporary employees on a semi-monthly basis. This function is consumed with specific per pay, monthly, quarterly, calendar and fiscal year reporting requirements to many reporting agencies. The most well-known is the Internal Revenue Service, which requires the withholding and reporting of Federal Taxes on a quarterly basis with the 941 and annual basis with the W-2. Additionally, there is reporting to state and local taxing authorities, as well as 403(b) providers, other voluntary deduction providers and the Pennsylvania School Employee Retirement System.

The purchasing function involves the administration of our internal procurement system. The automated system includes the paperless submission of purchase requisitions by staff throughout the District. Once approved, the requisition is converted to a purchase order to provide the vendor with authorization to provide the services or supplies. The department develops the specifications to publically bid certain services and supplies. In the 2010-2011 fiscal there were 52 bids valued at \$3,058,529. The bid responses are tabulated and evaluated to provide a recommendation to the Board of School Directors for approval. There is also a central warehouse that includes several high use supplies. The Purchasing Department personnel monitor and re-supply the inventory throughout the year.

The tax administration function involves the administration of reconciling our tax receipts to the various tax duplicates and insuring the proper accounting for adjustments, billing and collection of delinquent accounts. To accomplish these tasks, the Business Office works closely with our five elected tax collectors, our County-wide Earned Income Tax and Local Emergency Services Tax Collector, and our delinquent tax collectors. The costs for our tax collector providers are not accounted for in this area of the budget but are included under Board Services. There are approximately 27,829 real estate tax parcels district-wide. The most daunting responsibility of the Tax Department personnel is to maintain our Occupation Assessment Tax duplicate. There are approximately 52,950 occupation accounts and unlike the real estate duplicate, which is maintained by the County, the occupation assessment list is maintained within the district. Maintaining an accurate occupation assessment list consumes a considerable amount of effort and employs many strategies to identify the changes occurring throughout the District. Last year, for instance, there were almost 7,000 additions, deletions and adjustment to these accounts.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Business Services						
Object						
Salaries	\$ 875,811	\$ 1,015,717	\$ 824,252	\$ 836,825	\$ 12,573	1.53%
Employee Benefits	248,108	311,831	353,856	386,831	32,975	9.32%
Contracted Services	55,044	28,554	33,000	22,500	(10,500)	-31.82%
Rentals	2,052	2,052	5,500	5,266	(234)	-4.25%
Repairs and Maintenance	275	1,748	1,000	1,000	-	0.00%
Postage	16,474	19,117	18,000	18,000	-	0.00%
Advertising	11,595	2,191	10,000	10,000	-	0.00%
Printing	1,002	799	2,000	2,000	-	0.00%
Travel	365	379	-	-	-	N/A
General Supplies	14,379	15,526	15,000	15,000	-	0.00%
Books and Periodicals	65	202	100	100	-	0.00%
Equipment	-	-	2,000	2,000	-	0.00%
Dues and Fees	2,504	2,077	4,000	4,000	-	0.00%
Other Costs	-	8	1,000	-	(1,000)	-100.00%
Total Business Services	\$ 1,227,674	\$ 1,400,201	\$ 1,269,708	\$ 1,303,522	\$ 33,814	2.66%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Clerical	10.53	10.53	-
	12.53	12.53	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
BUILDINGS, GROUNDS AND SECURITY**

The Facilities and Grounds component of the budget includes all costs associated with the maintenance of the physical plants, custodial services and ongoing upkeep of the grounds, athletic fields and other site related elements. The District is comprised of ten (10) elementary schools, three (3) middle schools and two (2) high schools. In addition, there are three ancillary facilities including the district administration building, maintenance center and life skills building. The District also leases and/or has contracts for several facilities with outside entities which require some maintenance responsibilities by the District. Those facilities include the Newtown bus garage, LSAC and the First Student bus garage.

The Facilities and Grounds staff, including the leadership team and support staff includes a total personnel count of 42. The maintenance staff members consist of 24 building mechanics, 5 building specialist, mechanical, electrical and plumbing (MEP), and 2 carpenters. The maintenance team is structured based on the size of the respective facilities. A single building mechanic is assigned to each elementary school, four building mechanics are assigned to the middle schools and seven building mechanics are assigned to the high schools. In addition, a building mechanic is assigned to the District shipping and receiving area which is located at the LSAC center. The MEP specialists address the preventative maintenance and mechanical, electrical and plumbing emergencies throughout the 21 educational facilities and ancillary buildings spread throughout the approximate 72 square miles that define the boundaries of the District. The grounds crew consists of 5 men whom are responsible for the maintenance of lawns, landscaping, athletic fields, playgrounds, sidewalks, paved areas, etc. The grounds crew maintains approximately 486 acres of the total 615 acres owned by the Council Rock School District and its stakeholders. The custodial and food service responsibilities are contracted with Aramark and Chartwells respectively. A final component of this budget includes the District Security Department which is comprised of a total of 7 staff members. The Security Department is responsible for all security related items, including vandalism, theft, burglary, etc. and the investigative process in close coordination with the governing authorities.

The following is a summary of the District's Facilities and Grounds:

Facility	Year Built/Renovated	Approximate Square Footage (*Includes Modular CR's)	Approximate Acres	Approx. Grounds Maintained
Elementary Schools				
Churchville	1959, 1964, 1971, 2011	80,285 SF	20.00 Acres	16.00 Acres
Goodnoe	1963, 1988	*77,529 SF	17.00 Acres	15.00 Acres
Hillcrest	1989	*68,228 SF	20.00 Acres	1.00 Acres
Holland	1965, 1966	*58,736 SF	17.00 Acres	13.00 Acres
Newtown	1994, 1995	83,000 SF	37.00 Acres	34.00 Acres
Richboro	1989	*69,070 SF	20.00 Acres	37.00 Acres
Rolling Hills	1971	*59,568 SF	18.00 Acres	16.00 Acres
Sol Feinstone	1951, 1965, 1989	*78,213 SF	37.00 Acres	23.00 Acres
Welch	2000	96,800 SF	32.00 Acres	28.50 Acres
Wrightstown	1958, 1964	*35,219 SF	22.00 Acres	19.00 Acres
Middle Schools				
Holland	1975	142,272 SF	57.00 Acres	44.00 Acres
Newtown	1954, 1959	*141,676 SF	43.00 Acres	29.00 Acres
Richboro	1963	*89,760 SF	39.00 Acres	36.00 Acres
High Schools				
CRHS North	1969, 1970, 2005	349,800 SF	62.00 Acres	45.00 Acres
CRHS South	2002	350,000 SF	162.00 Acres	124.00 Acres
Total (Educational Facilities)		1,780,156 SF	603.00 Acres	480.50 Acres
Administrative/Ancillary Facilities				
Chancellor Center	1871, 1892, 1935, 2003	35,180 SF	2.00 Acres	00.10 Acres
CR Maintenance Center	1950	14,279 SF	10.00 Acres	05.00 Acres
Sloan (SAIL House)		2,000 SF	0.50 Acres	00.10 Acres
Total (Administrative/Ancillary Facilities)		51,459 SF	12.50 Acres	05.20 Acres
TOTAL - ALL FACILITIES		1,831,615 SF	615.50 Acres	485.70 Acres

The Summary above excludes facilities which are leased/contracted services (Newtown bus garage, LSAC, First Student bus garage). The facilities and grounds team is responsible to maintain elements of these facilities.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Buildings, Grounds and Security						
Object						
Salaries	\$ 3,102,905	\$ 3,083,982	\$ 3,144,224	\$ 3,197,631	\$ 53,407	1.70%
Employee Benefits	887,250	1,010,413	1,451,052	1,599,020	147,968	10.20%
Contracted Services	296,009	265,849	221,343	321,540	100,197	45.27%
Contracted Personnel	-	39,361	-	-	-	N/A
Disposal Services	178,806	185,908	226,435	210,339	(16,096)	-7.11%
Snow Removal Services	123,758	133,575	95,000	99,000	4,000	4.21%
Custodial Services	2,458,764	2,400,860	2,538,109	2,646,893	108,784	4.29%
Electricity	1,952,008	1,937,577	1,550,500	1,713,971	163,471	10.54%
Water and Sewer	204,213	202,564	231,766	235,434	3,668	1.58%
Repairs and Maintenance	500,870	487,024	466,808	582,277	115,469	24.74%
Rentals	652,002	692,396	724,342	741,064	16,722	2.31%
Extermination Services	11,153	16,781	17,950	18,872	922	5.14%
Other Services	-	-	4,700	4,700	-	0.00%
Communications	118,191	116,970	140,000	140,000	-	0.00%
Printing	150	50	-	274	274	N/A
Insurances	296,908	392,793	391,549	254,958	(136,591)	-34.88%
Travel	3,754	3,592	-	4,100	4,100	N/A
General Supplies	443,086	547,165	449,036	489,814	40,778	9.08%
Fuels	561,470	572,493	426,000	468,607	42,607	10.00%
Books and Periodicals	-	52	3,150	3,150	-	0.00%
Software	-	-	-	16,548	16,548	N/A
Equipment	32,262	56,471	39,750	69,750	30,000	75.47%
Dues and Fees	4,914	5,169	7,900	7,900	-	0.00%
Total Buildings, Grounds and Security	\$ 11,828,473	\$ 12,151,045	\$ 12,129,614	\$ 12,825,842	\$ 696,228	5.74%

Comparative Analysis of Personnel

Administration	4.00	4.00	-
Maintenance Personnel	44.35	44.86	0.51
Clerical	3.00	3.00	-
	<u>51.35</u>	<u>51.86</u>	<u>0.51</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL DISTRICT ADMINISTRATION
STUDENT TRANSPORTATION**

The Student Transportation portion of the budget (2700) includes all costs associated with the transportation of students between home and school as required by law. All other transportation costs for co-curricular or extra-curricular activities will be found under the respective school building budgets. Offsetting costs (PDE Transportation Subsidy) can be found in revenue portion (State Sources) of the budget at #7310.

The Pennsylvania School Code of 1949 as amended, Act 172 of 1972, The Individuals with Disabilities Educational Act (IDEA) and the McKinney-Vento Act are but a few of the laws that determine who receives transportation, when it must be provided, and to which schools it must be provided.

The transportation department contracts with First Student to provide buses and drivers to operate 134 bus routes during the regular school year as well as approximately 20 bus routes for the Extended School Year Program (ESY). In addition, the department contracts for specialized transportation with the Bucks County Intermediate Unit #22 as well as companies that supply ambulance type vehicles to transport severely impaired students. Lastly, the department operates 3 nine passenger vans to transport students with IEP's to schools either difficult to reach because of location, very low numbers of students attending or unusual and varying hours of operation that make scheduling of contractor's buses very costly. Staffing of the department consists of 1 supervisor, 1 route coordinator both of whom are full time positions. There are 3 van drivers and 1 bus monitor who spend approximately 5 to 6 hours per day on the road and during their "down" time assist in the office with clerical duties.

The department is responsible for scheduling all home to school bus routes as well as all field and athletic team trips. Additionally, it schedules all Community Based Instruction and work study programs for special needs students. It maintains and schedules the use of a fleet of 5 additional (8 total), nine passenger vans for use by coaches and teachers in the performance of their duties. Other responsibilities and duties include central registration of all new students, maintaining up to date demographics in E-School Plus of all students, and verifying for the Pennsylvania Department of Revenue all addresses (16,000) of people filing Pennsylvania Income Tax listing Council Rock as their school district.

Miscellaneous Facts:

Council Rock transports approximately 11,700 students to 16 Council Rock School buildings and approximately 1,700 students to nearly 100 non-public schools. An additional 500 students walk to school.

The buses travel 2,500,000 miles each year and consume 300,000 gallons of diesel fuel.

The fleet of 150+ buses consists of 43% 84 passenger type, 6% are 77 passenger type, 27% are 71 passenger type, 10% are 29 passenger type, 10 % 24 passenger type and 4% are equipped with wheel chair lifts.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Student Transportation						
Object						
Salaries	\$ 264,939	\$ 296,787	\$ 225,058	\$ 251,589	\$ 26,531	11.79%
Employee Benefits	76,267	82,302	81,238	113,695	32,457	39.95%
Contracted Services	11,401	12,652	21,750	13,750	(8,000)	-36.78%
Rentals	-	294,405	400,000	350,000	(50,000)	-12.50%
Repairs and Maintenance	10,780	8,689	10,000	11,000	1,000	10.00%
Contracted Transportation Service	8,910,911	9,755,770	9,838,397	10,073,082	234,685	2.39%
Communications	4,225	2,825	4,000	1,000	(3,000)	-75.00%
Travel	668	598	-	350	350	N/A
General Supplies	1,410	413	500	500	-	0.00%
Books and Periodicals	122	122	200	200	-	0.00%
Equipment	-	1,492	-	-	-	N/A
Dues and Fees	545	271	500	500	-	0.00%
Total Student Transportation	\$ 9,281,268	\$ 10,456,326	\$ 10,581,643	\$ 10,815,666	\$ 234,023	2.21%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Van Drivers	3.00	3.00	-
Clerical	1.00	1.00	-
	5.00	5.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
HUMAN RESOURCES**

Council Rock School District provides Human Resources services in order to lead and manage all aspects of staffing, personnel relations, collective bargaining, compensation administration, substitute services, benefits management, certifications and licensing, and numerous other personnel-related matters for the School District. The annual budget of over \$700,000 includes expenses for the salaries and benefits of all Human Resources staff members and a variety of contracted services. Those contracted services included benefits consultation with Gallagher Benefit Services, Inc., substitute management and consulting services and technology-related technical services. These support services are critical aspects of providing the most cost effective approaches to administering these areas of activity. The regulatory environment in which public school Human Resources activities must occur requires considerable due diligence on the part of all Human Resources staff members. Consequently, it is critical that the proper staffing levels and proper funding for these activities is maintained on an annual basis.

On the horizon for the 2012-2013 school year, Council Rock will continue its advancement in the use of technology to optimize Human Resources administration. The changes of leadership which have occurred in the Human Resources Department in the past year requires reconsideration of duties and responsibilities for all staff members in reevaluating how business will be conducted. Therefore, additional changes may occur during the course of the budget year which are presently unanticipated. Should such adjustments require funding that is not included in this current budget, the Board of School Directors will be consulted should emergent needs arise.

Council Rock School District enjoys the reputation of having among the very best professional and support staff personnel in the region and will continue to maintain that standard in order to provide the highest quality of service to the students of Council Rock School District. All decisions made in Human Resources are made with the best interests of students in mind. That is the Council Rock culture.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Human Resources						
<u>Object</u>						
Salaries	\$ 329,962	\$ 346,899	\$ 371,441	\$ 330,386	\$ (41,055)	-11.05%
Employee Benefits	92,193	120,052	157,184	168,433	11,249	7.16%
Contracted Services	170,135	183,800	194,500	191,000	(3,500)	-1.80%
Communications	979	1,178	6,500	5,000	(1,500)	-23.08%
Repairs and Maintenance	1,000	-	1,500	1,500	-	0.00%
Printing	1,380	1,462	3,500	5,250	1,750	50.00%
Advertising	4,258	3,795	7,500	7,500	-	0.00%
Travel	1,247	5,161	-	4,500	4,500	N/A
General Supplies	3,116	3,107	4,000	5,000	1,000	25.00%
Refreshments	454	434	-	-	-	N/A
Books and Periodicals	559	168	500	750	250	50.00%
Equipment	212	290	1,500	1,500	-	0.00%
Dues and Fees	3,400	4,953	8,175	8,770	595	7.28%
Total Human Resources	\$ 608,895	\$ 671,299	\$ 756,300	\$ 729,589	\$ (26,711)	-3.53%

Comparative Analysis of Personnel

Administration	2.00	1.00	(1.00)
Clerical	2.00	3.00	1.00
	4.00	4.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
TECHNOLOGY SERVICES**

The Council Rock Department of Information Technology supports the District's commitment to the pursuit of excellence in teaching through the provision of information resources, information technologies and learning support services. Our mission is to ***“Develop and deliver client-focused information, technology and learning support services that enhance Council Rock's educational programs”***.

The driving forces motivating the twelve professionals within the department are best summarized as follows:

- We are committed, by providing a world class technology infrastructure, to the achievement of individual academic excellence through high quality teaching, learning, and community involvement.
- We will ensure that each child, regardless of their physical or mental needs, has access to appropriate technology suitable to meet the requirements of their instructional programs.
- We value parental choice and involvement; collaborating with staff, students and board to ensure that programs continue to be responsive; operations become ever more efficient; and educational opportunities continue to be optimized.
- We envision an environment in which the adoption and use of technologies and tools is used to fulfill the instructional and administrative needs necessary to achieve the mission of the district.
- We will provide students with experience in technology applications that will serve them throughout their life, providing all students with access to, and instruction in, technology capable of equipping them to participate fully in higher education, work, and daily life.
- We believe that parents play an important role in their children's education and that to implement these goals will require parent support both within the classroom and at home.
- We are committed to continuous improvement in our educational effectiveness.
- We are in the people business first, the technology business second.

The FY 2012/2013 budget reflects our commitment to fiscal responsibility, incorporating best practices from frameworks such as ITIL, MOF, ValIT, and ISO 20000; while leveraging our desire to do more with less. Our primary expenses relate to our commitment to annually refresh a portion of the technology within the district (laptops, desktops, servers, and infrastructure) with a goal of maintaining a four-year life cycle on laptop and desktop computers. The other major expense relates to the licensing and maintenance costs of our software applications which are used to conduct the business of education (student information system, finance and HR packages, etc.)

With close to 14,000 users, the department maintains and supports an infrastructure of approximately 5,386 desktops/laptops; approximately 120 file servers (65 of which are currently virtualized, with plans in place to migrate more); 253 wireless access points (with plans to expand to close to 500); over 200 Ethernet switches; and well over 200 printers and copiers. A fiber network, operating at 1 GB (with plans to upgrade to 10GB), connects all the buildings. We provide 100 MB/1GB to the desktop, and support over 4700 installed applications.

In the world of education, technology is a tool - whether it is software or hardware - and as such, should be there when needed and used when appropriate.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Technology Services						
<u>Object</u>						
Salaries	\$ 1,000,203	\$ 1,008,728	\$ 945,552	\$ 949,754	\$ 4,202	0.44%
Employee Benefits	284,371	331,355	351,438	395,144	43,706	12.44%
Contracted Services	205,009	297,845	307,398	376,500	69,102	22.48%
Rentals	1,550,559	2,375,086	1,133,922	82,812	(1,051,110)	-92.70%
Repairs and Maintenance				15,000	15,000	N/A
Printing	3,363	3,386	-	978	978	N/A
Travel	4,374	2,354	-	-	-	N/A
General Supplies	27,478	12,477	29,000	22,000	(7,000)	-24.14%
Refreshments	297	761	200	300	100	50.00%
Books and Periodicals	1,083	1,112	500	500	-	0.00%
Software	444,583	488,834	469,500	496,341	26,841	5.72%
Equipment	13,633	61,562	-	1,005,000	1,005,000	N/A
Dues and Fees	3,128	3,101	1,500	1,500	-	0.00%
Total Technology Services	\$ 3,538,081	\$ 4,586,601	\$ 3,239,010	\$ 3,345,829	\$ 106,819	3.30%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Technicians	9.02	9.00	(0.02)
Clerical	1.00	1.00	-
	12.02	12.00	(0.02)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
CENTRAL SUPPORT SERVICES GRANTS**

The District receives numerous Federal grants that require the associated expenditures to be segregated from the general costs of the District. The Support Services - Student Services Grant section accounts for appropriations associated with grant costs for support services. This includes the following grants:

Title I

The Title I grant funds the cost of supervision and administration of the grant as well as the costs associated with parent involvement meetings as required. The Title I grant provides a strong Emergent Literacy Program and Reading Recovery Program for first grade students in the ten elementary schools. There is 0.50 full-time equivalent professional staff member that provides this leadership component.

Title II

The Title II grant funds the material and supplies for parent meetings associated with mathematics and sciences in accordance with grant requirements.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Grants						
<u>Object</u>						
Salaries	\$ 56,078	\$ 54,776	\$ 55,071	\$ 74,057	\$ 18,986	34.48%
Employee Benefits	7,085	7,376	10,563	16,361	5,798	54.89%
Contracted Services				250	250	N/A
Travel	-	-	600	400	(200)	-33.33%
General Supplies		444		300	300	N/A
Refreshments				200	200	N/A
Books and Periodicals	379	428	181	420	239	132.04%
Dues and Fees	100	460	-	410	410	N/A
Total Grants	\$ 63,642	\$ 63,484	\$ 66,415	\$ 92,398	\$ 25,983	39.12%

Comparative Analysis of Personnel

Professional	0.50	0.40	(0.10)
	0.50	0.40	(0.10)

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
OTHER SUPPORT SERVICES**

There are two distinct costs included in the Other Support Services portion of the budget. The first cost is the Intermediate Funding by State Withholding and the second is Paying Agent Fees.

The **Intermediate Funding by State Withholding** is the contribution we make to the Bucks County Schools Intermediate Unit Programs and Services Division and Instructional Materials and Research Services budget. The amount we are responsible for paying is based on procedures developed by the Pennsylvania Department of Education. These procedures require the use of an inverse aid ratio (AR) and weight average daily membership (WADM) formula. The result of this formula is that each district's contribution is made in direct relationship with its relative wealth and size as compared to the other districts of Bucks County.

The **Paying Agent Fees** cost is associated with the outstanding bond issues we continue to pay debt service. At the time each bond issue is issued the District selects a financial institution to serve as paying agent. This organization is responsible for, among other things, maintaining a listing of registered owners of our bonds, issuing any call notices and making the scheduled principal and interest payments to the bond holders once the payments are received from the District.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Other Support Services						
<u>Object</u>						
Intermediate Funding By State						
Withholding	\$ 86,110	\$ 89,977	\$ 89,977	\$ 89,605	\$ (372)	-0.41%
Paying Agent Fees	7,190	7,210	8,000	8,000	-	0.00%
Total Other Support Services	\$ 93,300	\$ 97,187	\$ 97,977	\$ 97,605	\$ (372)	-0.38%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL SPONSORED STUDENT ACTIVITIES**

School Sponsored Student Activities take place at the elementary, middle and high school levels. These co-curricular activities are considered a fundamental aspect of our overall education program. At the elementary school level, after school programs including sports, plays, 6th grade track meet, clubs, and similar programs provide an opportunity for students to connect in a non-academic environment. At the middle school level, before and after-school activities such as student government, theatre, music groups, and math counts serve as examples of the expanded opportunities for students to enhance their academic day. High schools provide a more varied array of programs that reflect the diverse interests of this age student. Examples are music organizations, service organizations, National Honor Society, school newspaper, and other student-focused programs designed to support students in their continued growth and development. Lastly, district wide programs such as the District Art Show are funded through this budget.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010	2010-2011	2011-2012	2012-2013		
	Actual	Actual	Budget	Proposed Budget	Increase (Decrease)	Percent
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Student Activities						
<u>Object</u>						
Salaries	\$ 620,179	\$ 629,876	\$ 701,130	\$ 701,130	\$ -	0.00%
Employee Benefits	409,555	91,182	119,543	145,555	26,012	21.76%
Contracted Services	6,965	6,050	9,100	9,200	100	1.10%
Cleaning Services	5,552	6,948	7,500	7,500	-	0.00%
Repairs and Maintenance	2,936	2,483	5,665	6,140	475	8.38%
Rentals	2,322	4,465	7,000	7,500	500	7.14%
Transportation Services	36,234	43,559	42,050	11,170	(30,880)	-73.44%
Travel	2,636	1,980	-	7,500	7,500	N/A
Printing	-	-	2,300	2,300	-	0.00%
General Supplies	25,992	36,760	64,591	60,371	(4,220)	-6.53%
Refreshments	551	1,085	1,550	2,450	900	58.06%
Books and Periodicals	-	-	250	250	-	0.00%
Equipment	-	3,106	5,000	12,584	7,584	151.68%
Dues and Fees	20,139	15,778	12,920	13,720	800	6.19%
Total School Sponsored Student Activities	\$ 1,133,061	\$ 843,272	\$ 978,599	\$ 987,370	\$ 8,771	0.90%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
SCHOOL SPONSORED ATHLETICS
MIDDLE SCHOOLS AND HIGH SCHOOLS**

The Council Rock School District Athletics section of the budget includes all costs associated with activities and programs for seventh thru twelfth grade students. Our programs are designed to enable students to participate in competitive, exciting, and rewarding experiences. In some cases, these programs can be a developmental step toward participation at the next level (high school and/or college). With a variety of athletic teams, the three middle schools and two high schools serve over 2,000 student/athletes in Council Rock School District.

While striving to win provides an exciting vehicle to explore one's potential, a win-loss record is not the ultimate measure of success. Personal growth, as measured by dedication, discipline, sacrifice, work ethic, integrity, sportsmanship, and teamwork, are the targets of the program. It is our hope that every student/athlete that graduates from the Council Rock School District will exhibit these characteristics, regardless of their win-loss record or their individual accomplishments. It is also our hope that they will be able to transfer the lessons learned in their athletic experiences to all of their experiences as citizens of the greater community.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010	2010-2011	2011-2012	2012-2013	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Athletics						
Object						
Salaries	\$ -	\$ 1,142,173	\$ 1,097,987	\$ 1,097,987	\$ -	0.00%
Employee Benefits	-	165,828	214,917	256,430	41,513	19.32%
Contracted Services	-	111,851	115,500	115,500	-	0.00%
Repairs and Maintenance	-	57,325	82,000	74,500	(7,500)	-9.15%
Rentals	-	2,611	3,000	3,000	-	0.00%
Transportation Services	-	129,029	140,200	140,200	-	0.00%
Travel	-	33,668	40,000	40,000	-	0.00%
General Supplies	-	173,577	176,985	161,910	(15,075)	-8.52%
Software	-	1,600	2,900	3,400	500	17.24%
Books and Periodicals	-	493	1,300	1,000	(300)	-23.08%
Equipment	-	48,935	23,315	54,675	31,360	134.51%
Dues and Fees	-	54,066	62,500	62,500	-	0.00%
Total School Sponsored Athletics	\$ -	\$ 1,921,156	\$ 1,960,604	\$ 2,011,102	\$ 50,498	2.58%

Comparative Analysis of Personnel

Trainers	2.00	2.00	-
	2.00	2.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
COMMUNITY SERVICES**

Community Services in this budget is a collection of services and programs that are offered to students and our community in Council Rock.

Community Aquatics. Allocated to this budget category are the costs of an excellent community aquatics program that runs at the newly renovated natatorium in Council Rock High School North. There is a commensurate revenue line that balances this expenditure account that comes from the fees paid to the Aquatics Program. The majority of the costs associated with this budget line are part of our community aquatics program.

Crossing Guards. The district collaborates with Northampton and Newtown Townships to hire Crossing Guards to provide safe travel for our students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010	2010-2011	2011-2012	2012-2013		
	Actual	Actual	Budget	Proposed	Increase	Percent
				Budget	(Decrease)	
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Community Services						
Object						
Salaries	\$ 85,365	\$ 86,229	\$ 67,600	\$ 80,000	\$ 12,400	18.34%
Employee Benefits	23,515	12,133	11,525	16,608	5,083	44.10%
Contracted Services	1,500	2,000	250	-	(250)	-100.00%
Repairs and Maintenance	906	3,726	11,500	11,500	-	0.00%
Postage	-	501	-	-	-	N/A
Printing	-	-	2,000	2,000	-	0.00%
Crossing Guards	45,317	40,423	40,000	41,000	1,000	2.50%
Refreshments	444	471	150	-	(150)	-100.00%
General Supplies	8,214	10,006	10,400	7,800	(2,600)	-25.00%
Books and Periodicals	1,431	1,400	4,000	4,000	-	0.00%
Software				1,000	1,000	N/A
Equipment	8,325	6,770	2,040	2,340	300	14.71%
Other Costs	-	-	2,000	2,000	-	0.00%
Dues and Fees	1,540	1,283	2,300	7,300	5,000	217.39%
Total Community Services	\$ 176,557	\$ 164,942	\$ 153,765	\$ 175,548	\$ 21,783	14.17%

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
DEBT SERVICE**

The Debt Service section of the budget includes the principal and interest payments that become due and payable during the fiscal year. Unlike the private sector, principal and interest is recognized as an expenditure on the date the payment becomes due and payable in a school district general fund. All fixed rate bonds interest payments are made semi-annually with a principal payment made once a year. Interest is paid monthly on the two variable rate bonds with principal payments being made once a year. The following is a schedule of debt service:

<u>Bonds and Notes</u>	<u>Range of Interest Rates</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	2.25%-	\$	\$	
General Obligation Bonds - 2005	4.00%	110,000	346,718	\$ 456,718
	3.25%-			
General Obligation Bonds - 2006	4.00%	5,380,000	1,273,125	6,653,125
	4.00%-			
General Obligation Bonds - 2006A	4.50%	1,775,000	1,030,550	2,805,550
	3.50%-			
General Obligation Bonds - 2007	4.00%	5,000	346,331	351,331
	3.00%-			
General Obligation Bonds - 2008	4.00%	5,000	302,232	307,232
	2.25%-			
General Obligation Bonds - 2009	3.00%	1,435,000	221,102	1,656,102
	3.00%-			
General Obligation Bonds - 2009A	4.50%	5,000	554,156	559,156
	2.00%-			
General Obligation Bonds - 2010	4.00%	1,685,000	483,250	2,168,250
	2.00%-			
General Obligation Bonds - 2010A	4.00%	5,000	323,418	328,418
	2.00%-			
General Obligation Bonds - 2011	4.00%	5,000	228,100	233,100
	1.00%-			
General Obligation Bonds - 2011A	2.75%	5,000	237,813	242,813
	Not Yet			
General Obligation Bonds - 2012	Priced	5,000	280,205	285,205
General Obligation Notes - Series A of 2004	Variable	700,000	3,000	703,000
General Obligation Notes - Series C of 2004	Variable	-	300,000	300,000
Total		<u>\$ 11,120,000</u>	<u>\$ 5,930,000</u>	<u>\$ 17,050,000</u>

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Debt Service						
<u>Object</u>						
Principal	\$ 8,985,000	\$ 10,315,000	\$ 10,760,000	\$ 11,120,000	\$ 360,000	3.35%
Interest	5,514,874	5,506,526	6,275,321	5,930,000	(345,321)	-5.50%
Total Debt Service	<u>\$ 14,499,874</u>	<u>\$ 15,821,526</u>	<u>\$ 17,035,321</u>	<u>\$ 17,050,000</u>	<u>\$ 14,679</u>	<u>0.09%</u>

**COUNCIL ROCK SCHOOL DISTRICT
2012-2013 BUDGET
OTHER FINANCING USES**

The Other Financing Uses section of the budget includes amounts budgeted for activities not classified in other areas of the budget. This includes items that do not result in the actual expenditure of funds. The two components in the section are the Interfund Transfers section and the Budgetary Reserve section.

The Interfund Transfers section of the budget include operating transfers from the general fund to other funds maintain by the district. The transfers of current financial resources from the general fund to another fund that are provided with no intent of repayment from the receiving fund are accounted for within this fund. As the financial information indicates this includes transfers to the Athletic Fund, the Capital Reserve Fund and the Student Activities Fund. In 2010-2011 the Governmental Accounting Standards Board issued new guidance that, in effect, required the activities previously reported in the Athletic Fund to be accounted for in the general fund. Therefore there will be no longer be the need for Athletic Fund Transfers. The District does not budget generally for transfers to the Capital Reserve Fund. Transfers occur as a result of special transactions, such as the sale of the Melsky Tract and the decision to move a portion of the proceeds to the Capital Reserve Fund. Also, in accordance with Board Policy No. 620, the District will transfer funds to the capital reserve should the general fund, unreserved fund balance exceed five percent of the budget.

The Budgetary Reserve is not an expenditure function or account. This is amount is provided to be for operating contingencies. Sound financial management and experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the cost of goods and services and the occurrences of events which are vaguely perceptible during the time of budget preparation. This is becoming even more important as even greater constraints are put on the resources used to operate the district and more risks in budget estimates are taken and financial reserves dwindle.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2012-2013 BUDGET**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget	2012-2013 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Interfund Transfers						
<u>Object</u>						
Athletic Fund	\$ 1,738,983	\$ -	\$ -	\$ -	\$ -	N/A
Melsky Capital Fund	4,126,590	-	-	-	-	N/A
Student Activity Fund	5,985	-	-	-	-	N/A
Capital Reserve Fund	3,181,817	-	-	-	-	N/A
Total Interfund Transfers	<u>9,053,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
 Budgetary Reserve						
<u>Object</u>						
Contingencies	-	-	1,000,000	750,000	(250,000)	-25.00%
Total Budgetary Reserve	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>750,000</u>	<u>(250,000)</u>	<u>-25.00%</u>
	<u>\$ 9,053,375</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 750,000</u>	<u>\$ (250,000)</u>	<u>-25.00%</u>