

**FINAL BUDGET
OF THE
COUNCIL ROCK SCHOOL DISTRICT
FOR THE
2013-2014 FISCAL YEAR**

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

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2013-2014 FINAL BUDGET
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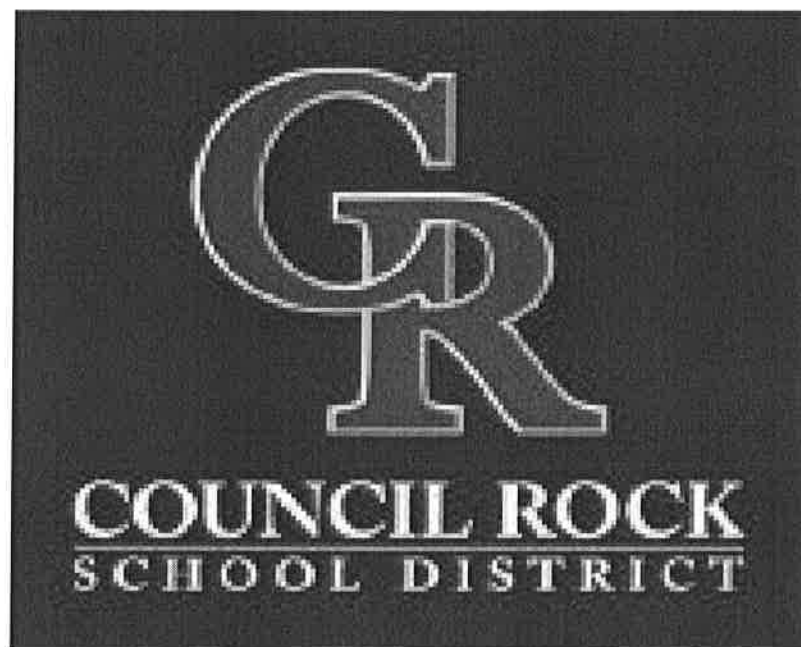
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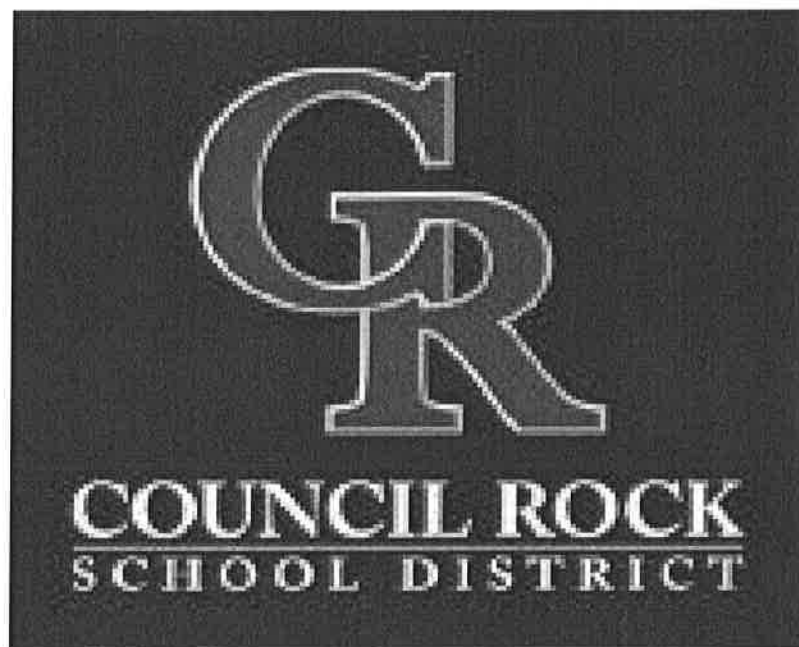
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INTRODUCTORY SECTION



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COUNCIL ROCK SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS

Wendi J. Thomas..... President

Kyle A. McKessy 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 of Schools

Barry Desko, Director of Secondary Education

Joy McClendon, Director of Elementary Education/Curriculum Services

M. 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, Co-Chairperson
Dr. William Foster, Co-Chairperson**

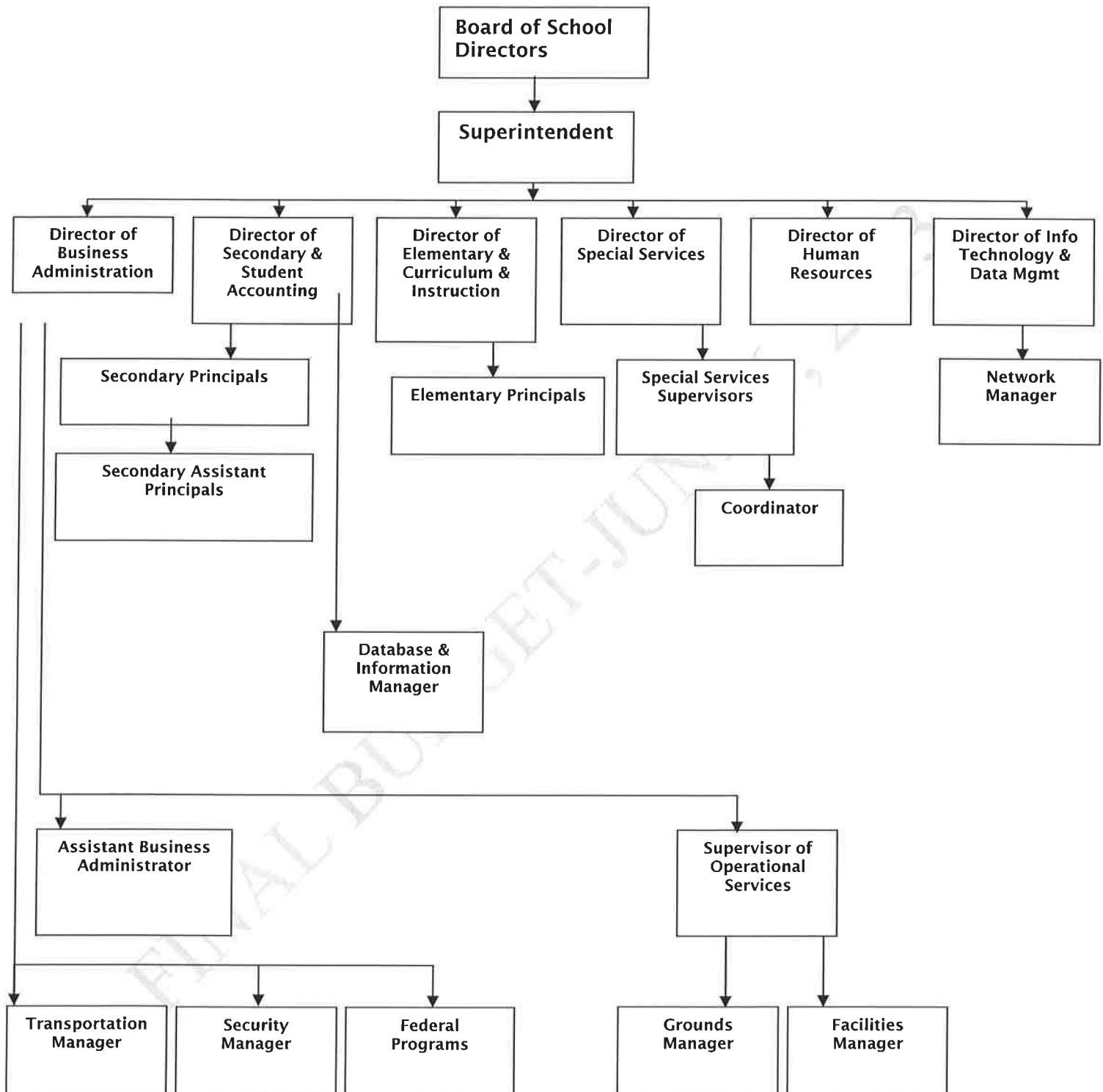
**Academic Standards Committee Kyle A. McKessy, Chairperson
Intermediate Unit Board Representative. Patricia Sexton**

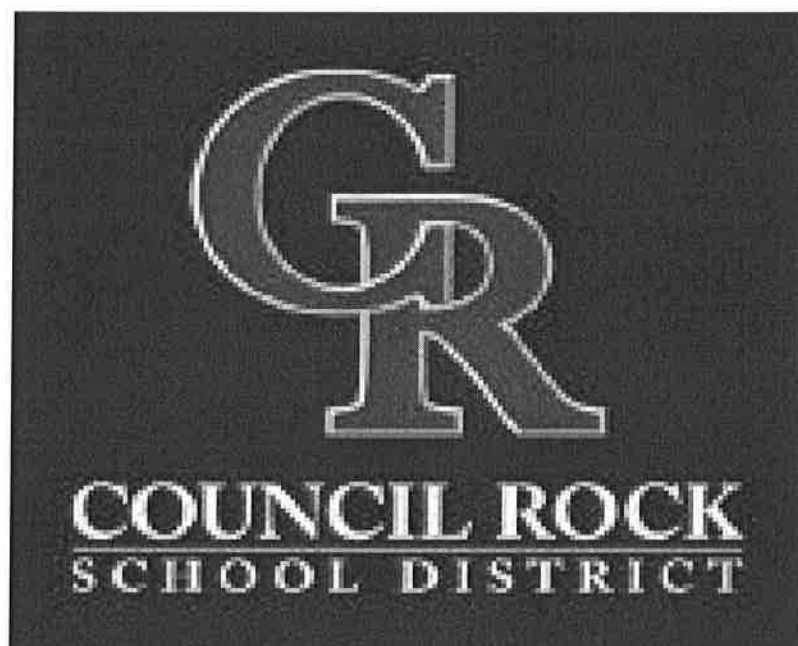
**Middle Bucks Institute of Technology. Dr. William Foster
Bernadette Heenan**

PSBA Legislative Chairperson Jerold Grupp

PSBA Employee Relations Contact Richard Abramson, Esquire

**Council Rock School District
Administrative Organizational Chart 2013-2014**





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**COUNCIL ROCK SCHOOL DISTRICT
ADMINISTRATION & BUSINESS OFFICES**

**30 North Chancellor Street
Newtown, PA 18940
Telephone: 215-944-1000
Fax: 215-944-1041**

June 6, 2013

Dear Board of School Directors and Citizens of the Council Rock School District:

The 2013-2014 Council Rock School District Budget is presented for your review and comment. This document provides a comprehensive description concerning the educational and support programs within the district. Included are narratives that provide programmatic information supporting the budgeted appropriations. This document reflects a considerable undertaking by administrators and others responsible for programs throughout the district.

The Financial Section of the budget has two major components which consist of the Revenue Section and the Appropriations Section. The Revenue Section identifies each of the revenue sources of the district and is organized in four categories: Local Sources, State Sources, Federal Sources, and Other Financing Sources. The Revenues are presented with the 2013-2014 estimated figures, the 2012-2013 budget and the 2011-2012 and 2010-2011 actual monies received in table format. Descriptions of each of these sources are provided following the Revenues table.

The Appropriations Section is organized in a pyramid format. The apex of the pyramid includes the summary appropriation information displayed in a table format similar to the Revenue Section. The base of the pyramid includes the Appropriations Section that provides detailed programmatic descriptions as well as detailed appropriation information. Each program identified in this summary table contains an analysis of the appropriations requested and a programmatic narrative that is supported by these appropriations.

The first major program of our appropriations lists our instructional programs. Regular Instruction, further segregated by school, Special Instruction, segregated by District housed programs and contracted programs, Vocational Instruction, and Other Instruction programs comprise this component. As explained, the Regular Instruction and Special Education sections are further detailed to aid the school directors, administrators, community members and other users in understanding the funding of these programs. We believe this is necessary because of the relative size and complexity of these areas of the budget.

Support Services, Non-Instructional Services, and Other Financing Uses are areas organized in the same manner as the functional areas pertaining to instruction. It should be understood that this structure is in accordance with the Pennsylvania Department of Education requirements and in accordance with systems established by the National Center for Education Statistics in Washington, D.C.

Review of 2013-2014 Budget

The continued increase to the employer contribution rate into the Pennsylvania School Employees Retirement System (PSERS) continues to be the focus of funding the 2013-2014 budget. Again this year the District's increased contribution to PSERS is the most significant portion of the increase in appropriations. The Estimated Revenues are generally flat in all areas other than the Earned Income Tax, which is being increased after several years of depressed collections and a reduction in Federal funding of our schools. The following provides highlights to our budget.

Revenue Highlights

- The Current Real Estate Tax which is the largest source revenue source of the District reflects stable taxable assessed values. After several years of adverse decisions associated with assessment appeals, our assessed values have stabilized. Our estimated assessed value grew by less than 1%. The estimated collection rate remains at 97.2%. The budget includes a 1.46 mil or 1.30% increase in our real estate tax rate.
- Earned Income Taxes revenue has increased significantly from 2010-2011 to 2011-2012 as indicated in the table below:

2010-2011	\$12,741,572
2011-2012	13,499,684
Increase	\$ 758,112

Based on the information and continued growth during the 2012-2013 year we are increasing estimated Earned Income Tax revenue in the 2013-2014 from 13.1 million in current year to 14 million, an increase of \$900,000.

- State revenues are projected to be relatively flat except for the increases in the State's Share of our contribution to the PSERS. The District is responsible for the full cost of the employer contribution. The State provides funding for one half of the amount paid. The 2013-2014 budget is being increased by \$2.6 million or 40.59%.
- Federal revenues are a relatively small portion of the District budget. However, based on recent Federal budget issues and expected funding we have reduced these revenues by approximately \$405,000.

Appropriation Highlights

The 2013-2014 Proposed Budget includes appropriations of \$207,278,974 for the District. This is an increase of \$5,436,270 or 2.69% over last year's budget. This budget provides for the educational programs of the school district.

The following table summarizes the changes that have affected the budget:

	2012-2013	2013-2014	Variance	Percentage Increase
Retirement Contribution	\$ 13,035,500	\$ 18,161,144	\$ 5,125,644	39.32%
Salaries and Wages	105,464,711	107,442,138	1,977,427	1.87%
Special Education - Contracted Services	6,070,500	4,442,032	(1,628,468)	-26.83%
Technology Equipment	1,005,000	1,255,000	250,000	24.88%
	\$ 125,575,711	\$ 131,300,314	\$ 5,724,603	

- As briefly discussed previously, the employer contribution to the PSERS dominates the increase to our 2013-2014 budget. The following table shows the budget increases in each of the last three years caused by the contributions being made to the PSERS system:

	Total Budgeted Amount	Increase In Budget	Retirement Contribution Rate
2010-2011	\$ 8,759,525		5.86%
2011-2012	9,184,852	\$ 425,327	8.65%
2012-2013	13,035,500	3,850,648	12.36%
2013-2014	18,161,144	5,125,644	16.93%

As the table indicates, the Retirement Contribution rate continues to increase because the retirement system, which is a defined benefit retirement system, is considerably under-funded. The contribution rate represents the rate multiplied by the district includable payroll. This rate is expected to continue to rise over the next three years. Once the contribution rate approaches 30.00% the rate will plateau and remain at that level for the foreseeable future. The following table illustrates the expected increase over the next three years based on our current payroll amounts:

2014-2015	\$23,360,751	4,934,245	21.43%
2015-2016	28,266,182	4,905,431	25.93%
2016-2017	32,702,871	4,436,689	30.00%

February, as part of his 2013-2014 Budget address, the Governor announced proposed changes to the Pennsylvania School Employees Retirement System (PSERS) that would reduce benefit levels and reduce State and school district employer contributions into the system. These proposed changes must be adopted as part of the 2013-2014 Commonwealth budget by state legislators. Should these proposals, along with the savings derived, not be approved, other funding proposals contained in the governor's budget may be affected. The Governor's proposal includes the following changes:

- Changes taking effect on July 1, 2015:
 - All future employees would be in a Defined Contribution Plan
 - Pensionable Compensation Changes
 - Final Average Salary calculation based on 5 years
 - "NY Style Limit" – 110% of average of prior 4 years
 - Capping pensionable income at the Social Security wage base, which is \$113,700 for 2013.
 - Reduce the annual benefit multiplier used to define the defined benefit of a retiree by .5% from 2.5% to 2.0% for years of service after the effective date of June 30, 2015.
- Change to Take Effect on July 1, 2014:
 - Reduce the employer contribution rate from 16.93% to 14.68%.

As of the date of this budget the State has not adopted a final budget and these changes are pending. . Additional information concerning this issue can be found at www.Pa.gov.

- Salaries and Wages represent the largest category of appropriation at 52% of the District's 2013-2014 budget, the increase from the 2012-2013 budget amounts to \$3.5 million or 3.36%. The following table provides an analysis of this increase:

\$ 1,333,380	The District has hired 17 speech therapists to provide these services to Council Rock students. In previous years these services were provided by the Bucks County School Intermediate Unit
122,796	Two additional Elementary School Counselors have been included in the budget.
122,796	Two additional CARES coordinators are included in the budget to provide services to our Middle School students.
61,398	One new technology integration specialist has been included in the budget.
64,034	Two additional security personnel have been included into the budget.

981,238	CREA scheduled wage increases and lateral movement.
259,858	CRESPA scheduled wage increases.
99,084	Additional Technology Administrator
48,045	New Technology CRESPA Staff Member
419,375	Changes in Estimate of Substitute and Additional Wages
(1,534,577)	Reduction in Salaries and Wages due to the Retirement (28.2 FTE) and Reductions in Staff (6 FTE)
<u>\$ 1,977,427</u>	Total

The following table identifies the increases to collective bargaining contracts:

	2012-2013	2013-2014	Change	Percentage
CREA	80,127,214	81,108,452	981,238	1.22%
CRESPA	14,928,752	15,124,576	195,824	1.31%
Administration	5,923,157	5,914,720	(8,437)	-0.14%
	<u>100,979,123</u>	<u>102,147,748</u>	<u>1,168,625</u>	<u>1.16%</u>

It is important to realize the relatively low costs associated with the recently negotiated contracts.

- The Special Education Contract category of the budget declined by \$1.6 million from the 2012-2013 budget. Over the past year the District hired 17 new speech therapists to provide services to our students (Please see Salary table above for added costs). Previously, the Bucks County Schools Intermediate Unit was contracted to provide these services.
- Technology Equipment has been increased by 250,000 in the 2013-2014 budget. This increase was necessary, after several years of level funding, to sustain the technology throughout the District.

Act 1 of 2006

This Act places limits on the School Board's authority to approve annual budgets. In addition, school districts must provide a limited real estate tax installment payment process for approved homesteads. The District has agreed to a three installment process with the due dates being August 31, October 15, and November 30.

The most important aspect of the Act is the limitation placed on the School Board's authority to increase real estate taxes in excess of the "Index" and approved "Exceptions". The "Index" rate is based on the average of two inflationary indexes. The first is the State Average Weekly Wage (SAWW) which is calculated by the Pennsylvania Department of Labor and Industry using employment and quarterly wage data reported by employers covered under the state Unemployment Compensation Law. The second is called the Federal Employment Cost Index for Elementary and Secondary Schools published by the Bureau of Labor and Statistics of the Federal Department of Labor. The **Pennsylvania** Department of Education is responsible for publishing the Act 1 Index on September 1st each year. The 2013-2014 Index was set at 1.70%. Additionally, the legislature has provided ten defined "Exceptions" that allow a district to exceed the index without voter approval. The following is a brief description of each "Exception":

Debt service of debt issued prior to the date of the Act.	PDE
Special Education expenditures increases above the "Index" from the two most recently completed years.	PDE
Cost of retirement contributions exceeding the "Index".	PDE
Response to emergency or disaster declared by the Governor.	Court of Common Pleas
Implementation of a court order or administrative order from a Federal or State agency.	Court of Common Pleas
Response to conditions that pose an immediate threat of serious harm or injury.	Court of Common Pleas

In accordance with Act 1 on January 3, 2013 the Board of School Directors elected not to seek any exceptions provided until Act 1 and adopted a resolution limiting the increase in taxes for the 2013-2014 budget not to exceed the Act 1 Index of 1.70%.

Long-Term Outlook

The District continues to be in strong financial condition. In fact, during our most recent refinancing of some fixed rate debt Standard and Poor's maintained our AA rating noting that our rating is "stable". The credit rating report indicated the following:

The stable outlook reflects our view of the district's strong reserves and broad property tax and employment bases. We do not expect the rating to change within the two-year outlook horizon given the district's very strong reserves and good financial management, which should help offset fiscal pressures that include revenue limitations and rising pension costs. However, the continuation of proactive budget management and maintenance of good liquidity relative to principal risk of acceleration will be important to maintain credit stability. In addition, continued buildup of reserves and maintenance of strong liquidity despite revenue pressures could lead to our raising the rate.

We understand that for the foreseeable future the major drain on our budgets will be the increasing costs of our pension contributions. We believe we have positioned the District well to continue our financial health and provide the resources needed to maintain our outstanding educational programs.

The District is embarking on developing a long-term District plan that will include facilities utilization, educational programing and enrollment analysis. This plan will further define the needs of the District and provide direction as move beyond the 2013-2014 budget.

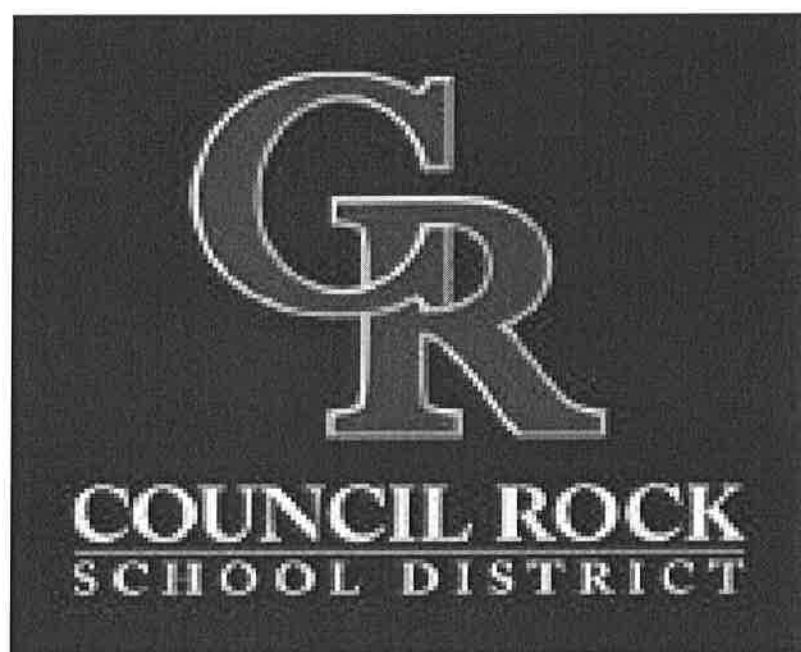
Sincerely,



Mark J. Klein
Superintendent of Schools



Robert W. Reinhart
Director of Business Administration



2013

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Developing and Managing the Budget Proposed 2013-14 Fiscal Year Budget

Purpose

Each year, the Board and the Administration are challenged to explain and justify changes in the Council Rock School District Budget. Over the past nine (9) 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 is shared with the Board and with our community in these ways:

- We began a conversation with the Board in December in the Finance Committee that began the 2013-14 fiscal year planning. Under the provisions of Act 1, this initial discussion centers on the need for the District to consider Act 1 exceptions. Last year, the Board agreed to apply for the Act 1 exceptions requiring a Preliminary Budget draft in January. The final budget passed by the Board did not use the additional revenue that could have been generated from these exceptions. This year, the Board agreed to stay within the limits of the Act 1 index (1.7%) and acted accordingly by passing a resolution stating that decision.
- Council Rock now builds the budget for the 2013-14 fiscal year with the ability to raise real estate taxes by the Act 1 index of 1.7% or \$2.3 million in additional revenue. That resolution does not mean the Board will accept that increase. It is simply the upper limit for the Board's ability to raise real estate taxes this year.
- Beginning in March, relevant budget information began to 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. The April Finance Committee scheduled for April 25, 2013 will be devoted to unveiling the details of our proposed budget.
- 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 May 2, 2013, the Board will be presented with the 13-14 Preliminary Budget.
- Through May, the administration and Board will make final revisions to this budget based on the most accurate data we receive on state subsidies, real estate assessments and other revenue lines. The administration will also continue to analyze data on expenditure trends for the current fiscal year.
- A final budget proposal will be presented to the Board during our meeting on June 6, 2013.

As we manage the construction of this budget, we also manage the expenses associated with the 2012-13 budget to ensure that our spending stays within the parameters set by the Board for this 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 our community the important processes and controls that are in place and the external validations of these spending measures.

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; 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:** The 13-14 budget calls for a reduction of between 4 and 7 elementary teachers. Staffing levels continue to be controlled by class size guidelines and we continue to watch class size thresholds in elementary schools to make our final determination on elementary staffing. In the past five years, elementary staffing numbers have declined along with elementary enrollment. Elementary Teaching staff has been reduced in each of the last six years. This corresponds to a reduction of approximately 600 elementary students over that same time period. Each year, we have carefully applied our class size guidelines as classroom enrollment approaches critical cut off points. We have reserved a few elementary teaching positions in each budget year to apply over the summer for class sizes that increase with new enrollment. When those numbers are exhausted, we have moved new students to surrounding schools for that school year.
 - **Middle School:** Staffing levels at our Middle Schools 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. The redistricting of students to Richboro Middle School from Rolling Hills Elementary School has equalized enrollment between the two middle schools in Northampton and resulted in the reduction of a middle level team at HMS for the 2012-13 school year. That equated to 8.6 middle level teaching positions reduced in the 12-13 budget.
 - **High School:** Staffing levels are largely 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. Our administrative team spends hours beginning in March to assess enrollment patterns and then assign/reassign staff to courses. We will reduce our total high school staff by two (2) positions this year. We will reallocate high school staff from CR North to CR South to account for enrollment changes based on the final redistricting of staff from RMS to CR South.

- **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 intellectual disabilities. 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 8.5 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 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. With the increase in technology in our schools, we continue to struggle with a five person tech staff in meeting the needs of students and teachers who now rely heavily on technology as an essential instructional tool. We have supported a technology integration specialist specifically assigned to our Special Services department to ensure that vital technology is available to our students with special needs.

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 four 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. As we debated joining the Bucks-Montgomery Health Care Consortium, we were able to gain greater access and greater information on the myriad of issues that surround health care in this region. That information and the leverage we were able to apply to both Independent Blue Cross and Express Scripts (our Pharmacy Benefit provider) resulted in savings to the school district and our employees. In addition to these savings, this year both employee groups will make significantly greater contributions to their benefit packages. For teachers this contribution will range from 14% to over 25% depending on the benefit plan

Retirement: Employees contribute 7.5% of their salaries to the state retirement system. The district and the state will contribute a total of 16.9% (\$18.4 million) for the 2013-14 budget year. ***This is an increase of \$5.3 million dollars for fiscal year 2013-14.*** Both our Board and Administration 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 over \$7 million in a designated fund balance for the payment of future PSERS increases. For this fiscal year, the Administration will be proposing that some of this fund balance move to the general fund to pay for the increase in retirement contributions.

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.

Energy

Electricity

Quantity factor: An energy management program was implemented in December 2005 and consumption has been reduced by over 60%. 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 controlled 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. In our first year of open market purchase, our electrical costs decreased by over 10%. We continue to purchase electricity below market rates and these decisions continue to drive cost avoidance in electric rates.

Natural Gas

Quantity factor: An energy management program was implemented in December 2005 and consumption has been reduced by over 60%.

Unit cost factor: Natural Gas was bid through a Joint Purchasing Board for many years. In 2009-10, Council Rock began utilizing a specialized procurement service through *Amerex*, an energy brokerage firm. Aligning our purchases of natural gas with *Amerex* has allowed us to purchase natural gas in the open market and the use of their expertise has allowed us to lock in certain rates below market rates resulting in substantial savings to the district.

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

Insurance Program

The insurance program is reviewed every two years for all coverages, 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.

For the 2013-14 budget, we are expecting increases in the insurance that covers our buildings and grounds. This increase is due to the market fluctuation that has occurred in the insurance industry in the aftermath of Hurricane Irene and Sandy.

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 Increased 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. We continue to be very proud of the array of services we offer to students with special needs. However, the state and federal commitment to fund these mandates diminish as the regulatory structure and requirements continue to increase.

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. In 2012-13, our collection efforts allowed the district to bank over \$1,000,000 in Access reimbursement. Changes in the state's process for reimbursement and an expected Federal Audit of the state system may reduce this reimbursement for 13-14 by 25%.

Debt Service

The district has routinely reviewed all opportunities to refinance debt. Current interest rates are near 40-year lows. On a yearly basis, our financial advisor, Public Financial Management, reviews our debt and advises us when market conditions make a refinancing opportunity advantageous. In 2009-10, their recommendation to refinance three debt issues resulted in savings of just over \$1,000,000 to Council Rock. Early in 2013, we restructured a debt issue to result in over \$1,000,000 of savings. Under the leadership of our Business Administrator, Bob Reinhart, we have used these proceeds to restructure our debt payments. The application of these savings to our debt structure has allowed us to raise over \$40,000,000 in capital proceeds without adding a dollar to the general fund.

The district will consider debt issues of \$10,000,000 each year to continue on our path for renovations to school facilities. The Board approved the 2013 debt issue in April at interest rates of 2.3%. This is the lowest interest rate we have seen in recent memory. Our financial advisor compared our issue to those across the state and stated the investors have looked favorably to Council Rock in bidding for these debt issues because of our strong financial history.

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. In 2009, 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.

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 .4% interest. That change in interest rates results in a loss of interest earnings revenue of approximately \$2,000,000 a year.

Positive Trends.

Over the past year, trends in certain taxes have shown slow increases. In particular, both Transfer Tax revenue (reflecting positive real estate sales) and Earned Income Tax (reflecting slow economic growth in our communities) have trended upwards. While there are many factors at play, we can look at this as some positive revenue news for the first time since 2008.

Benchmarking.

In school year 2009-10, significant work was done in **Benchmarking** district practices and examining new and improved revenue streams.

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 \$150,000.00 in 2012-13. 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. The addition of two PM Kindergarten Enrichment programs also contributed revenue to Council Rock beginning with the 2012-13 school 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 four-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	2012-13 Act 1	2012-13 Budget
4.1%	2.9%	2.9%	2.52%	1.4%	0%	1.7%	1.7%*

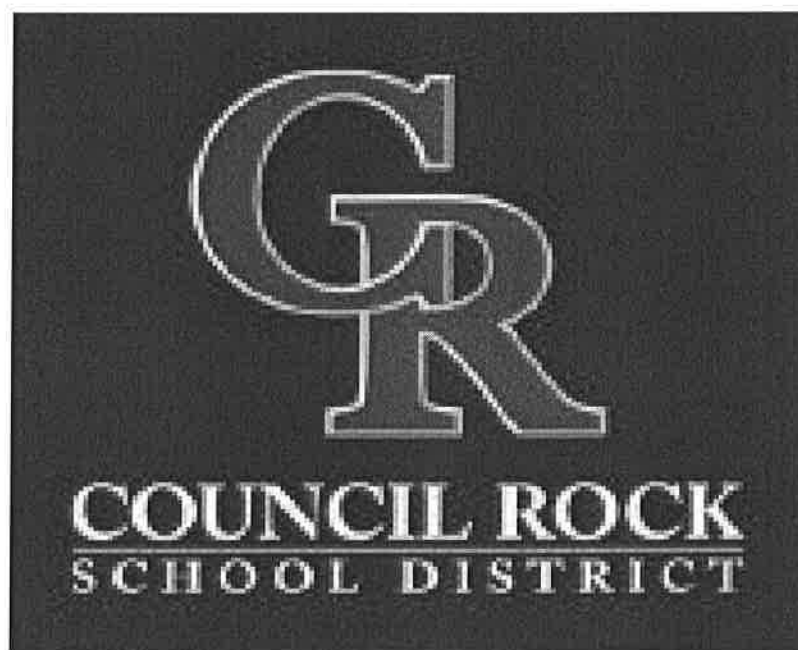
*The Budget increase reflected only the increase in the Council Rock's contributions to the state retirement system. The actual 12-13 budget reflected expenditures that were lower than the 2011-12 school year.

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 continues to be concerning. While local revenue trends are beginning to show signs of recovery, state and federal funding continues to decline. 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 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 Council Rock 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.

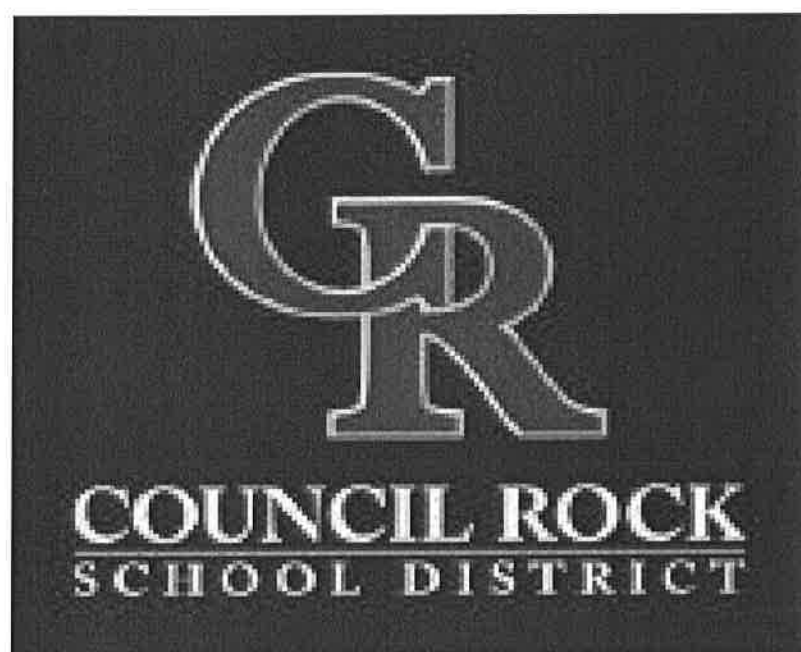
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**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
PENNSYLVANIA SCHOOL CODE OF 1949 AS AMENDED**

- (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.



2013

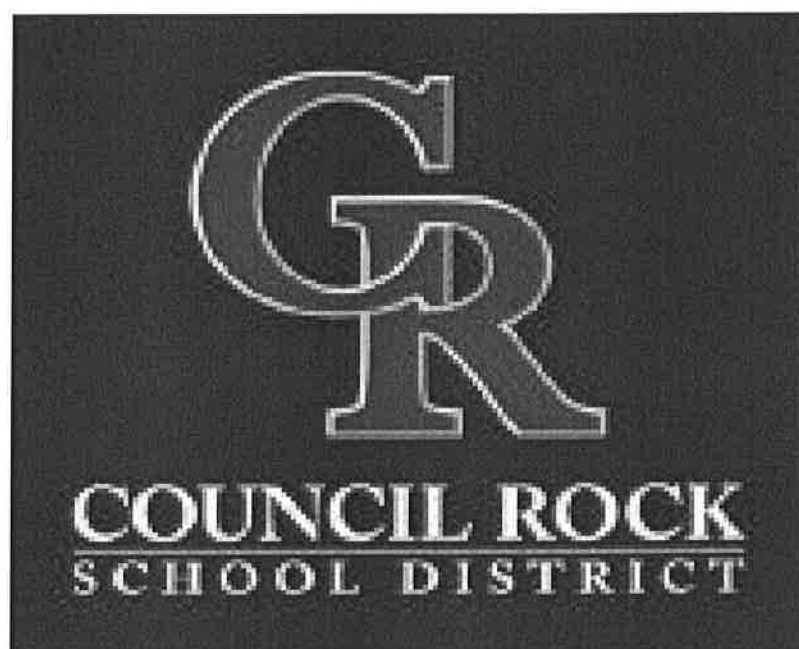
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COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#602 – BUDGET PLANNING

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.



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**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#605 – TAX LEVY**

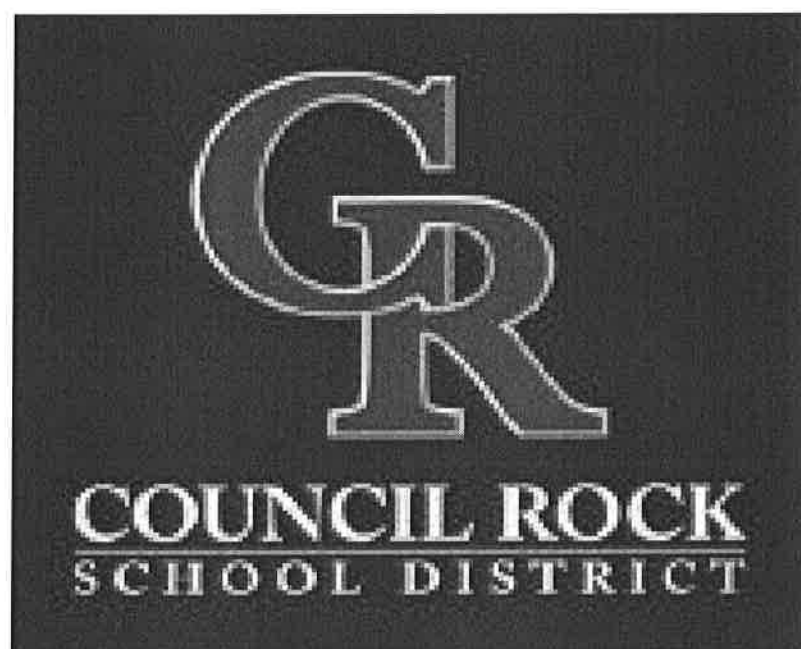
The Board of School Directors shall annually determine and establish local real estate and per capita taxes as authorized by the School Code. It shall provide the means to levy and collect such taxes.

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.

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**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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.

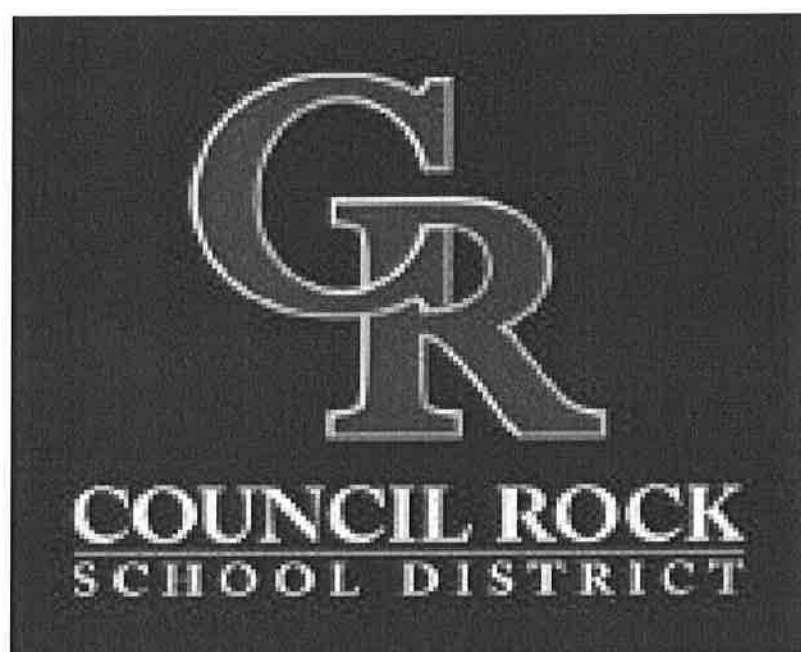
All references to “fund balance” below shall be assumed to be the unreserved, undesignated portion of the fund balance unless specifically stated otherwise. At the time of budget planning and adoption for the next fiscal, the current year’s final fund balance is not yet determined. The fund balance becomes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



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2013-2014 FINAL BUDGET



FINANCIAL SECTION

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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, 2011 and 2012 and the budgeted amounts for the year ending June 30, 2013 and the proposed budget for the year ending June 30, 2014. 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.

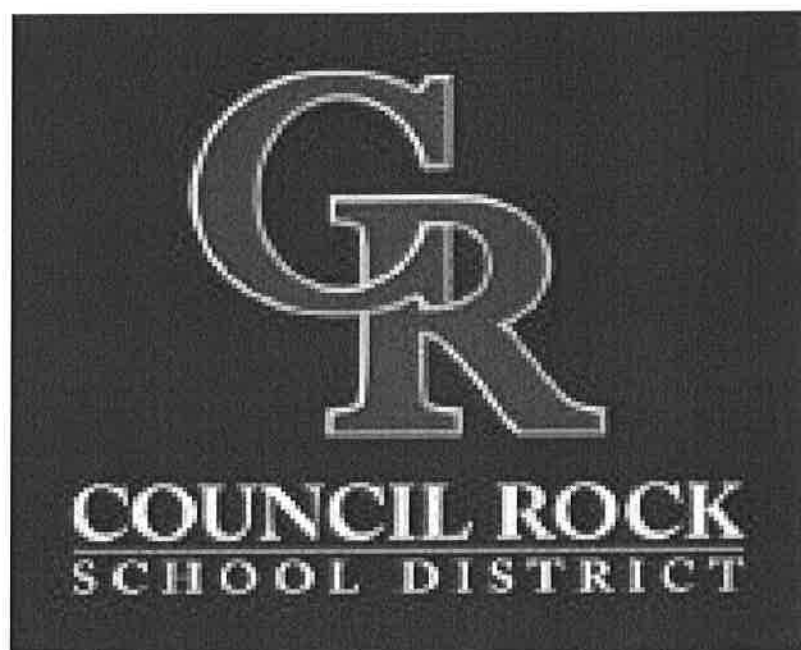
APPROPRIATIONS

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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
REVENUES AND OTHER FINANCING SOURCES:						
Revenues:						
Local Sources	\$ 156,023,403	\$ 155,039,500	\$ 157,485,653	\$ 161,029,015	\$ 3,543,362	2.25%
State Sources	34,912,564	36,606,533	40,089,080	42,235,283	2,146,203	5.35%
Federal Sources	4,657,827	3,921,068	1,841,517	1,806,834	(34,683)	-1.88%
Total Revenues	<u>195,593,794</u>	<u>195,567,101</u>	<u>199,416,250</u>	<u>205,071,132</u>	<u>5,654,882</u>	<u>2.84%</u>
Other Financing Sources:						
Sale of Fixed Assets	-	6,123	1,000	-	(1,000)	-100.00%
Refund of Prior Year Expenditures	131,392	-	75,000	75,000	-	0.00%
Total Other Financing Uses	<u>131,392</u>	<u>6,123</u>	<u>76,000</u>	<u>75,000</u>	<u>(1,000)</u>	<u>-1.32%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>195,725,186</u>	<u>195,573,224</u>	<u>199,492,250</u>	<u>205,146,132</u>	<u>5,653,882</u>	<u>2.83%</u>
EXPENDITURES AND OTHER FINANCING USES:						
Expenditures:						
Instruction	124,837,271	124,558,559	129,045,768	130,125,636	1,079,868	3.92%
Support Services	50,591,119	49,330,753	51,822,916	55,605,743	3,782,827	3.68%
Non Instructional Services	2,929,370	2,862,755	3,174,020	3,275,329	101,309	2.68%
Total Expenditures	<u>178,357,760</u>	<u>176,752,067</u>	<u>184,042,704</u>	<u>189,006,708</u>	<u>4,964,004</u>	<u>2.70%</u>
Other Financing Uses						
Debt Service	15,821,526	16,564,259	17,050,000	17,522,266	472,266	0.09%
Fund Transfers	-	764,000	-	-	-	N/A
Budgetary Reserve	-	-	750,000	750,000	-	-
Total Other Financing Uses	<u>15,821,526</u>	<u>17,328,259</u>	<u>17,800,000</u>	<u>18,272,266</u>	<u>472,266</u>	<u>2.65%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>194,179,286</u>	<u>194,080,326</u>	<u>201,842,704</u>	<u>207,278,974</u>	<u>5,436,270</u>	<u>2.69%</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 1,545,900</u>	<u>\$ 1,492,898</u>	<u>\$ (2,350,454)</u>	<u>\$ (2,132,842)</u>	<u>\$ 217,612</u>	<u>-9.26%</u>



2013

FINAL B

2013-2014 FINAL BUDGET



Revenues

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
Current Real Estate Tax	130,271,092	130,587,804	131,207,627	133,836,427	2,628,800	2.00%
Interim Real Estate Tax	688,661	403,180	645,000	645,000	-	0.00%
Public Utility Tax	209,979	211,192	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	231,010	228,964	231,000	231,000	-	0.00%
Per Capita - Act 511	231,010	228,964	231,000	231,000	-	0.00%
Local Services Tax	112,419	114,750	152,000	130,000	(22,000)	-14.47%
Earned Income Tax	12,741,572	13,499,684	13,100,000	14,000,000	900,000	6.87%
Occupation Assessment Tax	4,161,400	4,145,493	4,172,000	4,172,000	-	0.00%
Realty Transfer Tax	2,015,219	1,992,202	2,100,000	2,300,000	200,000	9.52%
Delinquent Real Estate Tax	1,793,936	1,791,030	1,775,000	1,800,000	25,000	1.41%
Other Delinquent Taxes	652,956	658,924	600,000	650,000	50,000	8.33%
Earnings on Investments	215,855	65,057	300,000	300,000	-	0.00%
Athletic Events Gate Receipts	-	83,010	97,000	97,000	-	0.00%
IDEA Funding Through the Intermediate Unit	2,080,435	1,990,798	2,172,626	1,798,588	(374,038)	-17.22%
Facility Rentals	274,032	372,626	250,000	280,000	30,000	12.00%
Tuition from Patrons	101,253	152,699	9,400	100,000	90,600	963.83%
Summer School Tuition	26,122	13,795	26,000	26,000	-	0.00%
Revenue from Community Services	141,657	158,934	145,000	145,000	-	0.00%
Miscellaneous Revenue	72,835	332,233	60,000	75,000	15,000	25.00%
Total Local Revenue	156,023,403	157,033,299	157,485,653	161,029,015	3,543,362	2.25%
Basic Education Subsidy	11,616,711	13,625,016	13,625,016	13,790,918	165,902	1.22%
Charter School Subsidy	107,116	-	-	-	-	N/A
Tuition for Section 1305 and 1306 Students	107,632	33,735	75,000	75,000	-	0.00%
Special Education Subsidy	6,357,950	6,528,002	6,327,343	6,207,489	(119,854)	-1.89%
Transportation Subsidy	2,269,165	2,069,063	2,192,000	2,300,000	108,000	4.93%
Rental Reimbursement	1,286,630	1,259,653	1,150,000	1,150,000	-	0.00%
Medical and Dental Services Reimbursement	248,818	242,720	260,000	260,000	-	0.00%
State Property Reduction Funds	5,646,261	4,956,325	5,775,519	5,118,069	(657,450)	-11.38%
Other Grants	18,069	-	20,000	20,000	-	0.00%
Accountability Block Grant	397,466	156,159	156,159	156,160	1	0.00%
State Social Security Reimbursement	3,883,707	3,818,982	3,981,716	4,077,075	95,359	2.39%
State Retirement Reimbursement	2,973,039	3,916,879	6,526,327	9,080,572	2,554,245	39.14%
	34,912,564	36,606,534	40,089,080	42,235,283	2,146,203	5.35%
Title I	257,932	253,733	276,795	338,551	61,756	22.31%
Title II	264,483	190,686	242,198	205,622	(36,576)	-15.10%
Title III	54,178	57,930	47,524	50,243	2,719	N/A
Drug Free Schools	-	3,750	-	-	-	N/A
ARRA - IDEA Part B	1,392,750	1,271	-	-	-	N/A
ARRA - State Fiscal Stabilization Funding	1,606,771	-	-	-	-	N/A
Federal Jobs Funding	981,985	14,762	-	-	-	N/A
School Based ACCESS	122,767	1,264,049	1,255,000	1,212,418	(42,582)	-3.39%
Medical Assistance Reimbursements	6,961	35,455	20,000	-	(20,000)	N/A
	4,657,827	1,821,636	1,841,517	1,806,834	(34,683)	-1.88%
Sale of Fixed Assets	-	6,123	1,000	-	(1,000)	-100.00%
Refund of Prior Year Expenditures	131,392	-	75,000	75,000	-	0.00%
	131,392	6,123	76,000	75,000	(1,000)	-1.32%
Total	195,725,186	195,467,592	\$ 199,492,250	\$ 205,146,132	\$ 5,653,882	2.83%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

LOCAL REVENUES:

REAL ESTATE TAX \$ 133,836,427

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:

2013 Budgeted Assessed Value	\$ 1,254,623,600
Less: Act 153 Properties	(3,083,590)
Adjusted Taxable Assessed Value	1,251,540,010
Collection Rate	<u>97.20%</u>
Value of One Mill (Assessed Value X Collection Rate/1,000)	1,216,497
Current Millage Rate	<u>114.02</u>
Revenue Prior to Act 153 Property Revenue	138,704,988
Rounding of Millage Rate	2,674
Revenue Generated from Act 153 Properties	<u>246,834</u>
Total Real Estate Tax Revenue Prior to Tax Relief Reduction	138,954,496
Less: Gaming Revenue	<u>5,118,069</u>
	<u><u>\$ 133,836,427</u></u>

As you will notice in the calculation, there is a special adjustment for Act 153 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 an 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 has a partial year effective date. 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
2013-2014 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. The 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 130,000

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 14,000,000

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 paying taxes 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 2,300,000

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
2013-2014 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

DELINQUENT TAXES 2,450,000

Revenue generated from unpaid taxes that were levied more than one year 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 2013-2014 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 1,798,588

The Individual with Disabilities Education Act (IDEA) Federal Grant revenue is passed from the U.S. 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 280,000

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 126,000

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 operates a summer school program in which tuition payments are received.

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
2013-2014 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

MISCELLANEOUS REVENUES 75,000

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

TOTAL LOCAL REVENUES 161,029,015

STATE REVENUES:

BASIC EDUCATION SUBSIDY 13,790,918

The Basic Education Subsidy is the primary unrestricted State funding provided to school districts throughout the state. Historically these funds have been allocated to school districts through a formula that 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 2012-2013 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.

SPECIAL EDUCATION SUBSIDY 6,207,489

Revenue received from the State for expenditures incurred in instructing school age special education students. In previous years this revenue was provided based on the district student enrollment. During the 2012-2013 year the funding was held at the 2011-2012 levels.

TRANSPORTATION SUBSIDY 2,300,000

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 Equalization 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
2013-2014 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 5,118,069

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 farm owners 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 156,160

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

STATE REIMBURSEMENT OF SOCIAL SECURITY 4,077,075

Revenue received from the State as 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 6.2% for social security benefits and 1.45% for Medicare benefits.

STATE REIMBURSEMENT OF RETIREMENT CONTRIBUTIONS 9,080,572

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 12.36% in 2012-2013 to 16.93% in 2013-2014. The contribution rate is expected to continue to rise up to 4.5% each year until it plateaus at around 25%.

TOTAL STATE REVENUE SOURCES 42,235,283

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS
CONTINUED**

FEDERAL REVENUES:

TITLE GRANTS

594,416

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. District 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 has expired.

SCHOOL BASED ACCESS AND MEDICAL ASSISTANCE REIMBURSEMENTS

1,212,418

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

TOTAL FEDERAL REVENUE

1,806,834

SALE OF FIXED ASSETS

-

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.

Receipts received as refunds associated with expenditures from previous years.

TOTAL OTHER FINANCING SOURCES

75,000

TOTAL BUDGETED REVENUES

\$ 205,146,132

2013-2014 FINAL BUDGET



Appropriations

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2013-2014 BUDGET**

Function/Program	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Council Rock North High School	\$ 12,754,833	\$ 13,071,175	\$ 13,408,713	\$ 13,431,429	\$ 22,716	0.17%
Council Rock South High School	12,974,590	12,879,740	13,930,605	14,112,072	181,467	1.30%
Holland Middle School	5,043,033	5,093,917	4,701,038	4,573,131	(127,907)	-2.72%
Newtown Middle School	5,955,860	5,655,603	6,016,459	5,877,056	(139,403)	-2.32%
Richboro Middle School	3,801,596	3,765,267	3,976,244	4,096,409	120,165	3.02%
Churchville Elementary School	4,523,968	4,677,491	4,631,990	5,043,082	411,092	8.88%
Goodnoe Elementary School	5,120,965	5,043,023	4,726,950	4,852,428	125,478	2.65%
Hillcrest Elementary School	3,587,204	3,401,366	3,470,354	3,612,175	141,821	4.09%
Holland Elementary School	3,210,164	2,992,358	2,934,102	2,927,417	(6,685)	-0.23%
Maureen M. Welch Elementary School	4,780,222	4,510,671	4,702,908	4,644,720	(58,188)	-1.24%
Newtown Elementary School	4,408,525	4,604,215	4,567,393	4,716,320	148,927	3.26%
Richboro Elementary School	3,546,688	3,619,743	3,799,467	3,916,634	117,167	3.08%
Rolling Hills Elementary School	2,885,912	3,074,566	3,225,541	3,369,581	144,040	4.47%
Sol Feinstone Elementary School	4,516,378	4,630,010	4,908,956	4,877,650	(31,306)	-0.64%
Wrightstown Elementary School	2,527,331	2,517,225	2,619,922	2,705,534	85,612	3.27%
District-Wide Regular Instruction	1,945,851	1,965,750	1,885,386	1,651,122	(234,264)	-12.43%
Grants	999,239	62,111	52,856	54,371	1,515	2.87%
Total Regular Instruction	82,582,359	81,564,231	83,558,884	84,461,131	902,247	1.08%
Special Education Programs						
District-Wide Services	29,885,562	31,662,777	33,098,695	35,511,246	2,412,551	7.29%
Contracted Services	5,459,065	5,481,544	6,070,500	4,442,032	(1,628,468)	-26.83%
Grants	3,592,894	3,239,249	3,211,943	3,076,905	(135,038)	-4.20%
Total Special Education	38,937,521	40,383,570	42,381,138	43,030,183	649,045	1.53%
Vocational Technical Education	1,666,005	1,278,497	1,780,832	1,261,971	(518,861)	-29.14%
Other Instructional Programs						
Sloan School	718,478	702,896	734,274	796,035	61,761	8.41%
Other Instructional Programs	118,868	78,433	101,069	104,498	3,429	3.39%
Grants	814,040	441,990	489,571	471,818	(17,753)	-3.63%
Total Other Instructional Programs	1,651,386	1,223,319	1,324,914	1,372,351	47,437	3.58%
TOTAL INSTRUCTIONAL PROGRAMS	124,837,271	124,449,617	129,045,768	130,125,636	1,079,868	0.84%
SUPPORT SERVICES						
Pupil Personnel Services						
Pupil Personnel Administration	4,068	4,724	106,233	110,329	4,096	3.86%
Guidance Services	3,961,330	3,995,195	4,134,293	4,750,357	616,064	14.90%
Social Work Services	274,248	319,188	335,222	352,942	17,720	5.29%
Psychological Services	1,366,663	1,367,557	1,480,806	1,453,517	(27,289)	-1.84%
Total Pupil Personnel Services	5,606,309	5,686,664	6,056,554	6,667,145	610,591	10.08%
Instructional Staff Services						
Library Services	2,994,260	3,140,257	3,302,892	3,434,015	131,123	3.97%
Curriculum Services	1,804,308	1,739,094	1,746,911	2,152,445	405,534	23.21%
Instructional Staff Development	579,052	450,492	400,903	464,785	63,882	15.93%
Grants	69,196	117,706	128,459	69,713	(58,746)	-45.73%
Total Instructional Staff Services	5,446,816	5,447,549	5,579,165	6,120,958	541,793	9.71%

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2013-2014 BUDGET**

Function/Program	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
Administrative Services						
School Board Services	1,031,736	986,120	1,114,913	1,096,468	(18,445)	-1.65%
Superintendent's Office Services	421,632	1,053,127	632,883	578,923	(53,960)	-8.53%
Principal's Services	6,269,246	6,124,746	6,451,204	6,818,786	367,582	5.70%
Total Administrative Services	<u>7,722,614</u>	<u>8,163,993</u>	<u>8,199,000</u>	<u>8,494,177</u>	<u>295,177</u>	<u>3.60%</u>
Health Services	<u>2,389,237</u>	<u>2,646,115</u>	<u>2,777,746</u>	<u>2,660,543</u>	<u>(117,203)</u>	<u>-4.22%</u>
Business Services	<u>1,400,201</u>	<u>1,256,592</u>	<u>1,303,522</u>	<u>1,405,859</u>	<u>102,337</u>	<u>7.85%</u>
Buildings and Grounds	<u>12,151,045</u>	<u>11,844,820</u>	<u>12,825,842</u>	<u>13,780,694</u>	<u>954,852</u>	<u>7.44%</u>
Student Transportation	<u>10,456,326</u>	<u>10,390,460</u>	<u>10,815,666</u>	<u>11,604,429</u>	<u>788,763</u>	<u>7.29%</u>
Central Support Services						
Human Resources	671,299	558,863	729,589	713,911	(15,678)	-2.15%
Technology	4,586,601	3,188,831	3,345,829	4,002,843	657,014	19.64%
Grants	63,484	50,531	92,398	58,175	(34,223)	-37.04%
Total Central Support Services	<u>5,321,384</u>	<u>3,798,225</u>	<u>4,167,816</u>	<u>4,774,929</u>	<u>607,113</u>	<u>14.57%</u>
Other Support Services	<u>97,187</u>	<u>96,644</u>	<u>97,605</u>	<u>97,009</u>	<u>(596)</u>	<u>-0.61%</u>
TOTAL SUPPORT SERVICES	<u>50,591,119</u>	<u>49,331,062</u>	<u>51,822,916</u>	<u>55,605,743</u>	<u>3,782,827</u>	<u>7.30%</u>
NON-INSTRUCTIONAL SERVICES						
School Sponsored Student Activities	843,272	855,230	987,370	1,030,969	43,599	4.42%
School Sponsored Athletics	1,921,156	1,836,619	2,011,102	2,062,856	51,754	2.57%
Community Services	164,942	170,906	175,548	181,504	5,956	3.39%
TOTAL NON-INSTRUCTIONAL SERVICES	<u>2,929,370</u>	<u>2,862,755</u>	<u>3,174,020</u>	<u>3,275,329</u>	<u>101,309</u>	<u>3.19%</u>
TOTAL CURRENT EXPENDITURES	<u>178,357,760</u>	<u>176,643,434</u>	<u>184,042,704</u>	<u>189,006,708</u>	<u>4,964,004</u>	<u>2.70%</u>
OTHER FINANCING USES						
Debt Services	15,821,526	17,331,259	17,050,000	17,522,266	472,266	2.77%
Other Financing Programs	-	-	750,000	750,000	-	0.00%
TOTAL OTHER FINANCING USES	<u>15,821,526</u>	<u>17,331,259</u>	<u>17,800,000</u>	<u>18,272,266</u>	<u>472,266</u>	<u>2.65%</u>
TOTAL EXPENDITURES	<u>194,179,286</u>	<u>193,974,693</u>	<u>\$ 201,842,704</u>	<u>\$ 207,278,974</u>	<u>\$ 5,436,270</u>	<u>2.69%</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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. Recently being named one of America's "100 Best Communities for Young People," the school serves approximately 1835 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 particular source of great pride among our faculty members is that two of Council Rock North's English teachers have been honored as published authors, and one Special Education teacher has recently earned her doctorate.

Ranked by *Newsweek Magazine* as one of America's top schools, Council Rock North sends 95% 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 95% of all AP students earning scores of 3, 4, and 5 in 2012. The Class of 2012, in particular, additionally boasts a 44% acceptance rate to the top 50 universities ranked in *US News and World Report*, with \$10.5M in scholarships awarded to its graduates.

The Class of 2012 also boasts four prestigious student awards including a U.S. Presidential Scholar Semi-Finalist; a NASSP/Herff Jones Regional Winner; a Young Heroes Award by the National Liberty Museum; and a series of Scholastic Writing Awards.

Council Rock North is very proud of the broad array of curricular offerings that meet the needs of all students, with research-based content and pedagogy on display in our classrooms daily. As we transition to the Common Core Standards, Sungard's *Curriculum CONNECTOR* has provided the tool for us to manage curriculum by creating a "professional learning community" where units, lessons and assessments can be developed, stored, and shared.

Further demonstrating the strength of the entire Regular Instructional Program of Council Rock North has been the consistent 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 Art, English, Science, Social Studies and World Languages.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School						
<u>Object</u>						
Salaries	\$ 9,293,291	\$ 9,757,381	\$ 9,635,132	\$ 9,488,518	\$ (146,614)	-1.52%
Employee Benefits	3,183,840	3,119,095	3,503,935	3,663,772	159,837	4.56%
Repair and Maintenance Services	12,947	9,050	19,691	19,695	4	0.02%
Printing	107,415	8,526	93,358	73,742	(19,616)	-21.01%
Travel Reimbursement	883	545	1,000	1,000	-	0.00%
General Supplies	104,932	108,411	97,087	119,360	22,273	22.94%
Books and Periodicals	20,121	18,019	34,483	36,296	1,813	5.26%
Software	5,706	6,777	3,180	2,563	(617)	-19.40%
Equipment	25,698	43,371	20,847	26,483	5,636	27.04%
Total Council Rock North High School	\$ 12,754,833	\$ 13,071,175	\$ 13,408,713	\$ 13,431,429	\$ 22,716	0.17%

Comparative Analysis of Personnel			
Professional	98.90	95.00	(3.90)
Monitors	5.41	5.75	0.34
Instructional Assistants	-	-	-
Clerical Aides	6.99	6.83	(0.16)
Total Staffing	111.30	107.58	(3.72)

COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 entry into higher education, trade schools, the military, and the workforce. The school serves approximately 2,090 students living in Northampton Township, Bucks County. Over 137 teachers and 61 support staff stand ready, willing, and able to assist students in reaching their educational goals.

Ranked by *Newsweek Magazine* as one of the best high schools in the United States (top ten in Pennsylvania) and by *Philadelphia Magazine* as top five in Bucks County, Council Rock South sends 93% of its students onto higher education. Last year, 73 % of graduating seniors attended a four-year college, while 20% enrolled in a two-year college. The Class of 2012 was awarded over \$5 million in scholarships. 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 (16) and AP Scholars. We have 19 Advanced Placement course offerings. Last year, 683 AP exams were administered, with 86% of students scoring a 3, 4, or 5.

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. Between computer labs and laptop carts, over 1500 computers are in constant use.

This year, in compliance with NCLB, we have administered the Keystone Examinations in Algebra, Literature, and Biology. These assessments have replaced the 11th grade PSSA's as a barometer of student proficiency. In preparation for these examinations, the English and Mathematics departments have implemented an interactive, computer-based testing program called Classroom Diagnostic Tools (CDT's). This on-line assessment allows teachers and administrators to receive meaningful, immediate feedback on the relative strength/weakness of student performance related to the core standards.

South staff continues to reflect on the work of Robert Marzano, paying particular attention to the instructional methodology examined in The Art and Science of Teaching. This past November, the school community was thrilled to host an in-service presentation and question/answer session with Dr. Marzano in our very own auditorium! Staff and administration have also formed committees to explore the Commonwealth's new "Teacher Effectiveness System" which is scheduled to be implemented during the 2013-14 academic year.

Approximately seventy percent of the student body participates 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. CR South prides itself on being a school community committed to "paying it forward." To that end, South students amassed over 53,000 L.I.N.C.S (the Council Rock Service Learning Program) hours volunteering throughout the community. This year, we are well on our way to surpassing this lofty number!

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 choir is also scheduled to travel to Costa Rica this Spring.

Finally, CR South commemorated a "decade of excellence" this year in celebrating the school's 10th anniversary. Some of the exciting endeavors we pursued included an anniversary logo; a new front entrance banner; restored lobby planters; refurbishing of the Veterans Memorial Garden; a motivational speaker; and birthday cake for each student!

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock South High School						
Object						
Salaries	\$ 9,492,763	\$ 9,588,374	\$ 9,912,974	\$ 9,855,411	\$ (57,563)	-0.58%
Employee Benefits	3,183,766	3,112,046	3,676,522	3,883,444	206,922	5.63%
Repair and Maintenance Services	12,148	7,847	17,000	17,200	200	1.18%
Printing	97,475	13,426	93,838	96,353	2,515	2.68%
Travel Reimbursement	1,083	84	1,000	1,000	-	0.00%
General Supplies	91,625	103,995	110,821	128,100	17,279	15.59%
Books and Periodicals	41,778	19,432	52,450	55,200	2,750	5.24%
Software	7,029	433	12,500	11,014	(1,486)	-11.89%
Equipment	46,923	34,103	52,500	63,350	10,850	20.67%
Dues and Fees	-	-	1,000	1,000	-	0.00%
Total Council Rock South High School	\$ 12,974,590	\$ 12,879,740	\$ 13,930,605	\$ 14,112,072	\$ 181,467	1.30%

Comparative Analysis of Personnel

Professional	101.90	103.10	1.20
Monitors	5.13	6.00	0.87
Instructional Assistants	1.00	-	(1.00)
Clerical Aides	5.56	5.56	-
	<u>113.59</u>	<u>114.66</u>	<u>1.07</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 509 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. 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 online 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.

This year we incorporated Mango Languages as a supplement to our world language program. This web based program increases what students have learned in their language classes and their ability to use it. Every Mango lesson incorporates a methodology designed to simulate the way people learn when actually surrounded by a foreign culture through practical conversation. Each lesson covers four key language components: vocabulary, pronunciation, grammar and culture. This program is available to all of our seventh and eighth graders and provides enrichment for our main languages Spanish, French and German as well as forty other languages.

Lastly, our building budget supports upgrades in building/classroom furniture, classroom resources, and initiatives in the arts. It is our goal to provide the best education for each child and provide the resources to our teachers to create an educational environment that would foster this goal.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Holland Middle School						
<u>Object</u>						
Salaries	\$ 3,703,937	\$ 3,888,516	\$ 3,402,258	\$ 3,245,335	\$ (156,923)	-4.61%
Employee Benefits	1,241,033	1,134,267	1,213,663	1,230,424	16,761	1.38%
Contracted Services	225	-	600	600	-	0.00%
Repair and Maintenance Services	464	207	2,700	2,700	-	0.00%
Printing	27,578	2,257	22,788	27,117	4,329	19.00%
General Supplies	40,069	33,482	36,829	44,055	7,226	19.62%
Refreshments		134	-	-	-	N/A
Books and Periodicals	4,957	1,282	3,200	5,100	1,900	59.38%
Software	1,444	8,163	8,000	8,000		0.00%
Equipment	22,530	25,206	10,300	9,600	(700)	-6.80%
Dues and Fees	796	403	700	200	(500)	-71.43%
Total Holland Middle School	\$ 5,043,033	\$ 5,093,917	\$ 4,701,038	\$ 4,573,131	\$ (127,907)	-2.72%

Comparative Analysis of Personnel

Professional	33.20	31.25	(1.95)
Monitors	0.65	0.43	(0.22)
Clerical Aides	2.99	1.93	(1.06)
	<u>36.84</u>	<u>33.61</u>	<u>(3.23)</u>

COUNCIL ROCK SCHOOL DISTRICT

2013-2014 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 children 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 2013-2014 School Year:

- ✚ Goal 1: Continue our commitment to implementing sound, scientifically proven, instructional strategies as presented in Marzano’s book The Art and 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
- ✚ Goal 4: Defining the school climate and establishing programs to enhance positive growth.

Over the course of the past several years, Newtown Middle School has succeeded in equipping every classroom with a SmartBoard. This past year we also added a computer lab and updated our lap top cart. Having met this initiative we will continue to improve our technological capabilities in multiple ways. During the 2013-2014 fiscal year, we will invest in a classroom set of iPads.

Each of our curricular based content areas does a nice job of enhancing 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 will continue to look into purchasing lab carts that will house either I-Pads, 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 SmartBoard, graphing calculators and graphing calculator software for the SmartBoard, book websites, a Smart Response System, and the Eggspert system
- The Science Department utilizes the SmartBoard 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 2013-2014 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 our building budget.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Middle School						
<u>Object</u>						
Salaries	\$ 4,368,528	\$ 4,217,509	\$ 4,306,810	\$ 4,129,980	\$ (176,830)	-4.11%
Employee Benefits	1,463,615	1,342,691	1,556,064	1,589,809	33,745	2.17%
Repair and Maintenance Services	1,535	1,669	4,400	4,400	-	0.00%
Printing	29,866	2,384	32,558	25,057	(7,501)	-23.04%
General Supplies	45,652	40,640	62,827	69,450	6,623	10.54%
Books and Periodicals	9,654	4,891	9,650	11,150	1,500	15.54%
Software	819	1,462	1,950	2,700	750	38.46%
Equipment	36,191	44,357	42,200	44,510	2,310	5.47%
Total Newtown Middle School	\$ 5,955,860	\$ 5,655,603	\$ 6,016,459	\$ 5,877,056	\$ (139,403)	-2.32%

Comparative Analysis of Personnel			
Professional	43.72	42.06	(1.66)
Monitors	1.00	0.97	(0.03)
Clerical Aides	1.86	1.86	-
	46.58	44.89	(1.69)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 575 students living in Northampton Township, Bucks County.

During the 2013-2014 budget year we will continue our focus on improving the building technology and appearance. We will continue with the 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 additional iPads for the Math Department.

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. 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 2013-2014 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.

We enter the 2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Richboro Middle School						
Object						
Salaries	\$ 2,799,359	\$ 2,784,783	\$ 2,850,742	\$ 2,899,233	\$ 48,491	1.70%
Employee Benefits	939,521	911,433	1,025,503	1,106,659	81,156	7.91%
Repair and Maintenance Services	441	613	1,100	2,100	1,000	90.91%
Printing	16,001	1,429	18,928	14,047	(4,881)	-25.79%
General Supplies	23,012	30,820	22,821	37,320	14,499	63.53%
Books and Periodicals	864	4,932	6,150	8,100	1,950	31.71%
Software	-	930	1,000	2,600	1,600	160.00%
Equipment	22,386	30,107	50,000	26,100	(23,900)	-47.80%
Dues and Fees	12	220		250	250	N/A
Total Richboro Middle School	\$ 3,801,596	\$ 3,765,267	\$ 3,976,244	\$ 4,096,409	\$ 120,165	3.02%

Comparative Analysis of Personnel			
Professional	30.40	30.60	0.20
Monitors	0.59	0.29	(0.30)
Clerical Aides	1.00	2.00	1.00
	31.99	32.89	0.90

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 Penndel 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Churchville Elementary School						
<u>Object</u>						
Salaries	\$ 3,351,094	\$ 3,475,699	\$ 3,335,068	\$ 3,544,523	\$ 209,455	6.28%
Employee Benefits	1,120,220	1,165,303	1,200,241	1,400,975	200,734	16.72%
Repair and Maintenance	-	-	1,200	1,200	-	0.00%
Services						
Printing	19,935	1,684	19,456	15,534	(3,922)	-20.16%
Travel Reimbursement	421	-	1,000	1,000	-	0.00%
General Supplies	21,040	28,552	38,525	43,350	4,825	12.52%
Books and Periodicals	5,324	4,837	20,000	10,000	(10,000)	-50.00%
Software	4,598	1,107	7,500	5,500	(2,000)	-26.67%
Equipment	1,127	-	8,000	20,000	12,000	150.00%
Dues and Fees	209	309	1,000	1,000	-	0.00%
Total Churchville Elementary School	\$ 4,523,968	\$ 4,677,491	\$ 4,631,990	\$ 5,043,082	\$ 411,092	8.88%

Comparative Analysis of Personnel

Professional	31.10	33.10	2.00
Monitors	3.05	2.61	(0.44)
Clerical Aides	2.38	1.57	(0.81)
	<u>36.53</u>	<u>37.28</u>	<u>0.75</u>

COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Goodnoe Elementary School						
<u>Object</u>						
Salaries	\$ 3,769,522	\$ 3,715,422	\$ 3,361,058	\$ 3,359,098	\$ (1,960)	-0.06%
Employee Benefits	1,264,105	1,263,577	1,269,251	1,384,600	115,349	9.09%
Repair and Maintenance	-	-	-	-	-	-
Services	-	-	1,200	700	(500)	-41.67%
Printing	22,851	1,783	24,432	18,030	(6,402)	-26.20%
Travel Reimbursement	-	-	-	-	-	N/A
General Supplies	21,590	22,902	15,159	15,600	441	2.91%
Books and Periodicals	11,171	5,854	18,350	22,000	3,650	19.89%
Software	15,634	15,168	17,500	20,500	3,000	17.14%
Equipment	16,092	18,317	20,000	31,900	11,900	59.50%
Dues and Fees	-	-	-	-	-	N/A
Total Goodnoe Elementary School	\$ 5,120,965	\$ 5,043,023	\$ 4,726,950	\$ 4,852,428	\$ 125,478	2.65%

Comparative Analysis of Personnel

Professional	33.50	34.72	1.22
Monitors	3.07	3.07	-
Clerical Aides	1.99	2.00	0.01
	<u>38.56</u>	<u>39.79</u>	<u>1.23</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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. This year, our PTO purchased an iPad lab filled with thirty iPads. Once set-up, we plan to use this lab for many teaching and learning opportunities.

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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Hillcrest Elementary School						
Object						
Salaries	\$ 2,643,545	\$ 2,549,775	\$ 2,466,349	\$ 2,511,077	\$ 44,728	1.81%
Employee Benefits	886,658	801,324	930,639	1,026,516	95,877	10.30%
Repair and Maintenance Services	-	-	700	700	-	0.00%
Printing	12,917	1,173	15,386	12,466	(2,920)	-18.98%
Travel Reimbursement	258	-	1,000	750	(250)	-25.00%
General Supplies	22,719	29,286	34,880	33,033	(1,847)	-5.30%
Books and Periodicals	9,735	6,245	12,931	13,024	93	0.72%
Software	4,007	3,794	3,489	4,439	950	27.23%
Equipment	7,058	9,341	4,550	9,700	5,150	113.19%
Dues and Fees	307	428	430	470	40	9.30%
Total Hillcrest Elementary School	\$ 3,587,204	\$ 3,401,366	\$ 3,470,354	\$ 3,612,175	\$ 141,821	4.09%

Comparative Analysis of Personnel

Professional	23.24	24.40	1.16
Monitors	2.35	2.35	-
Clerical Aides	1.55	1.57	0.02
	27.14	28.32	1.18

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 365 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 sharing them during recess.

The newly renovated library computer laboratories are put to maximum use on a daily basis. They will contain a minimum of three new iPads for use by the students and faculty. 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Holland Elementary School						
<u>Object</u>						
Salaries	\$ 2,370,303	\$ 2,226,332	\$ 2,077,496	\$ 2,067,122	\$ (10,374)	-0.50%
Employee Benefits	793,702	736,363	802,212	808,342	6,130	0.76%
Repair and Maintenance						
Services	-	-	700	700	-	0.00%
Printing	12,296	925	12,548	12,689	141	1.12%
General Supplies	22,965	17,297	23,446	23,664	218	0.93%
Books and Periodicals	6,534	10,433	11,200	8,400	(2,800)	-25.00%
Software	300	-	500	500	-	0.00%
Equipment	3,500	427	3,500	3,500	-	0.00%
Dues and Fees	564	581	2,500	2,500	-	0.00%
Total Holland Elementary School	\$ 3,210,164	\$ 2,992,358	\$ 2,934,402	\$ 2,927,417	\$ (6,685)	-0.23%

Comparative Analysis of Personnel

Professional	20.50	19.70	(0.80)
Monitors	3.89	3.21	(0.68)
Clerical Aides	1.00	1.00	-
	25.39	23.91	(1.48)

COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 620 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 Instruction and Intervention (RTII) 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Maureen Welch Elementary School						
Object						
Salaries	\$ 3,508,243	\$ 3,361,422	\$ 3,394,004	\$ 3,274,785	\$ (119,219)	-3.51%
Employee Benefits	1,179,980	1,069,952	1,207,746	1,269,210	61,464	5.09%
Repair and Maintenance						
Services	-	-	700	700	-	0.00%
Printing	15,202	1,346	19,368	16,575	(2,793)	-14.42%
Travel Reimbursement	77	116	750	750	-	0.00%
General Supplies	38,877	50,534	48,310	49,600	1,290	2.67%
Books and Periodicals	17,642	15,892	20,620	23,400	2,780	13.48%
Software	525	1,079	3,750	2,800	(950)	-25.33%
Equipment	19,153	10,012	7,260	6,500	(760)	-10.47%
Dues and Fees	523	318	400	400	-	0.00%
Total Maureen Welch Elementary School	\$ 4,780,222	\$ 4,510,671	\$ 4,702,908	\$ 4,644,720	\$ (58,188)	-1.24%

Comparative Analysis of Personnel

Professional	30.80	29.90	(0.90)
Monitors	1.85	2.27	0.42
Clerical Aides	2.00	2.00	-
	34.65	34.17	(0.48)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 approximately 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Elementary School						
Object						
Salaries	\$ 3,243,281	\$ 3,375,445	\$ 3,268,576	\$ 3,287,351	\$ 18,775	0.57%
Employee Benefits	1,085,547	1,168,961	1,198,079	1,328,105	130,026	10.85%
Repair and Maintenance						
Services	509	309	1,950	1,450	(500)	-25.64%
Printing	18,762	1,510	19,970	18,030	(1,940)	-9.71%
Travel Reimbursement	520	-	500	500	-	0.00%
General Supplies	31,544	37,230	59,287	68,008	8,721	14.71%
Books and Periodicals	11,703	13,640	3,829	600	(3,229)	-84.33%
Software	774	621	987	988	1	0.10%
Equipment	15,617	6,181	13,895	11,000	(2,895)	-20.83%
Dues and Fees	268	318	320	288	(32)	-10.00%
Total Newtown Elementary School	\$ 4,408,525	\$ 4,604,215	\$ 4,567,393	\$ 4,716,320	\$ 148,927	3.26%

Comparative Analysis of Personnel

Professional	30.54	31.92	1.38
Monitors	3.46	3.44	(0.02)
Clerical Aides	1.50	1.00	(0.50)
	35.50	36.36	0.86

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Elementary School						
<u>Object</u>						
Salaries	\$ 2,619,820	\$ 2,671,935	\$ 2,696,253	\$ 2,735,271	\$ 39,018	1.45%
Employee Benefits	878,385	905,403	1,044,695	1,119,070	74,375	7.12%
Repair and Maintenance						
Services	-	-	1,200	1,200	-	0.00%
Printing	15,613	1,456	14,324	14,041	(283)	-1.98%
Travel Reimbursement	515	-	400	400	-	0.00%
General Supplies	15,041	17,544	25,203	34,946	9,743	38.66%
Books and Periodicals	6,490	8,164	10,371	3,628	(6,743)	-65.02%
Software	984	1,654	3,120	2,620	(500)	-16.03%
Equipment	9,572	13,269	3,581	5,100	1,519	42.42%
Dues and Fees	268	318	320	358	38	11.88%
Total Richboro Elementary School	\$ 3,546,688	\$ 3,619,743	\$ 3,799,467	\$ 3,916,634	\$ 117,167	3.08%

Comparative Analysis of Personnel

Professional	25.20	25.10	(0.10)
Monitors	2.86	2.22	(0.64)
Clerical Aides	1.06	1.07	0.01
	29.12	28.39	(0.73)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 400 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Rolling Hills Elementary School						
Object						
Salaries	\$ 2,119,322	\$ 2,299,670	\$ 2,321,554	\$ 2,368,544	\$ 46,990	2.02%
Employee Benefits	710,534	724,857	843,674	934,936	91,262	10.82%
Repair and Maintenance Serv	478	195	1,100	1,100	-	0.00%
Printing	18,813	1,603	12,578	17,021	4,443	35.32%
Travel Reimbursement	24	-	-	100	100	N/A
General Supplies	20,966	23,262	26,250	22,760	(3,490)	-13.30%
Refreshments	-	100	-	-	-	N/A
Books and Periodicals	4,463	8,540	7,000	9,000	2,000	28.57%
Software	1,739	5,245	3,000	5,900	2,900	96.67%
Equipment	9,394	10,995	10,185	10,000	(185)	-1.82%
Dues and Fees	179	99	200	220	20	10.00%
Total Rolling Hills Elementary	\$ 2,885,912	\$ 3,074,566	\$ 3,225,541	\$ 3,369,581	\$ 144,040	4.47%

Comparative Analysis of Personnel

Professional	23.00	23.60	0.60
Monitors	2.54	2.54	-
Clerical Aides	1.00	1.00	-
	<u>26.54</u>	<u>27.14</u>	<u>0.60</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 kindergarten through sixth grade students. These programs are designed to prepare students for activities as citizens, family members and non-vocational workers. 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 700 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 Science Fair and the Spring Fair fundraiser. Because of the contributions of the PTO, our students and teachers benefit from the latest teaching tools and equipment like Smart board technology and a brand new playground for the upcoming school year. All of these enhancements only add to the quality of education and learning that takes place daily at Sol Feinstone Elementary.

Our vision exemplifies our school's dedication to continuous improvement on behalf of our students. We are committed to giving children a foundation for life-long learning that embraces curiosity and builds confidence. We are for cultivating the potential in one another; growing readers and leaders, artists and athletes, mathematicians and musicians, scientists and citizens, writers and thinkers. We are for seeking connections between what we learn and how we live, acting with R.E.S.P.E.C.T., and carefully considering the world in which we live. We are Success For Everyone. We are Sol Feinstone Elementary.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Sol Feinstone Elementary School						
Object						
Salaries	\$ 3,324,601	\$ 3,416,998	\$ 3,493,557	\$ 3,386,911	\$ (106,646)	-3.05%
Employee Benefits	1,114,359	1,144,971	1,298,504	1,385,996	87,492	6.74%
Repair and Maintenance Services	150	802	7,000	7,000	-	0.00%
Printing	25,201	2,008	21,692	15,534	(6,158)	-28.39%
Travel Reimbursement	175	-	400	400	-	0.00%
General Supplies	31,860	36,097	54,961	53,456	(1,505)	-2.74%
Books and Periodicals	11,699	7,815	17,092	27,000	9,908	57.97%
Software	676	250	1,000	1,035	35	3.50%
Equipment	7,221	20,751	14,500	-	(14,500)	-100.00%
Dues and Fees	436	318	250	318	68	27.20%
Total Sol Feinstone Elementary School	\$ 4,516,378	\$ 4,630,010	\$ 4,908,956	\$ 4,877,650	\$ (31,306)	-0.64%

Comparative Analysis of Personnel

Professional	35.50	34.10	(1.40)
Monitors	2.78	2.74	(0.04)
Clerical Aides	2.00	2.00	-
	<u>40.28</u>	<u>38.84</u>	<u>(1.44)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 four 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Wrightstown Elementary School						
<u>Object</u>						
Salaries	\$ 1,863,789	\$ 1,876,866	\$ 1,864,869	\$ 1,874,441	\$ 9,572	0.51%
Employee Benefits	624,187	604,403	708,730	778,255	69,525	9.81%
Contracted Services	-	501	1,000	600	(400)	-40.00%
Repair and Maintenance Service	-	-	700	700	-	0.00%
Printing	5,967	459	9,868	15,088	5,220	52.90%
Travel Reimbursement	219	-	300	-	(300)	-100.00%
General Supplies	18,133	13,081	14,830	22,175	7,345	49.53%
Books and Periodicals	7,413	7,135	6,000	8,000	2,000	33.33%
Software	1,493	-	2,600	2,600	-	0.00%
Equipment	5,951	14,561	10,800	3,450	(7,350)	-68.06%
Dues and Fees	179	219	225	225	-	0.00%
Total Wrightstown Elementary School	\$ 2,527,331	\$ 2,517,225	\$ 2,619,922	\$ 2,705,534	\$ 85,612	3.27%

Comparative Analysis of Personnel

Professional	17.00	17.00	-
Monitors	1.57	1.55	(0.02)
Clerical Aides	1.07	1.07	-
	19.64	19.62	(0.02)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
District-Wide Regular Instruction						
Object						
Salaries	\$ 447,996	\$ 534,128	\$ 458,189	\$ 432,337	\$ (25,852)	-5.64%
Employee Benefits	150,250	521,051	137,902	148,283	10,381	7.53%
Contracted Services	-	-	-	-	-	N/A
Charter Schools	825,061	695,336	650,000	480,612	(169,388)	-26.06%
Travel Reimbursement	-	8,743	-	-	-	N/A
Curriculum Supervisors:						N/A
General Supplies	49,190	78,795	61,345	64,149	2,804	4.57%
Books and Periodicals	377,223	68,959	521,213	368,814	(152,399)	-29.24%
Software	56,779	21,843	28,055	94,225	66,170	235.86%
Equipment	39,352	36,895	28,682	62,702	34,020	118.61%
Other Objects	-	-	-	-	-	N/A
Total District-Wide Regular Instruction	\$ 1,945,851	\$ 1,965,750	\$ 1,885,386	\$ 1,651,122	\$ (234,264)	-12.43%

Comparative Analysis of Personnel			
Professional	4.60	4.60	-
	4.60	4.60	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 2013-2014 school year based on district 2012-2013 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Grants						
Object						
Salaries	\$ 991,208	\$ 56,194	\$ 41,567	\$ 42,550	\$ 983	2.36%
Employee Benefits	3,009	5,917	8,628	11,171	2,543	29.47%
Tuition	-	-	-	-	-	N/A
General Supplies	915	-	2,661	650	(2,011)	-75.57%
Books and Periodicals	4,107	-	-	-	-	N/A
Total Grants	\$ 999,239	\$ 62,111	\$ 52,856	\$ 54,371	\$ 1,515	2.87%

Comparative Analysis of Personnel			
Instructional Assistants	1.62	1.62	-
	1.62	1.62	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 kindergarten through age 21 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 address the amount of assistance provided over the course of a school day in special education classrooms and regular education classrooms. 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. For the 2013-14 school year, the District will be operating a new program, ACHIEVE (Achieving Confidence, Happiness, Independence, Education and Vocational training through Experiences). This program is for 18-21 year olds and will be operated at the Council Rock Education Center.

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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Special Instructional Programs						
District Services						
Object						
Salaries	\$ 22,771,574	\$ 22,161,777	\$ 22,423,902	\$ 23,415,458	\$ 991,556	4.42%
Employee Benefits	6,974,103	9,364,407	10,386,755	11,660,061	1,273,306	12.26%
Repair and Maintenance Services	555	1,836	3,500	3,000	(500)	-14.29%
Rental	-	-	1,500	1,500	-	0.00%
Printing	2,728	455	3,000	1,000	(2,000)	-66.67%
Postage	3,141	3,552	3,750	3,500	(250)	-6.67%
Refreshments	484	69	1,100	1,500	400	36.36%
Student Transportation	55,873	26,683	81,000	163,000	82,000	101.23%
Travel	13,225	13,318	15,000	10,000	(5,000)	-33.33%
General Supplies	26,755	29,366	69,916	87,992	18,076	25.85%
Books and Periodicals	33,132	33,800	57,607	79,285	21,678	37.63%
Software	-	7,260	32,860	22,330	(10,530)	-32.05%
Equipment	1,530	14,395	10,400	48,758	38,358	368.83%
Dues and Fees	2,462	5,859	8,405	13,862	5,457	64.93%
Total District Services	\$ 29,885,562	\$ 31,662,777	\$ 33,098,695	\$ 35,511,246	\$ 2,412,551	7.29%

Comparative Analysis of Personnel

Administration	7.50	7.50	-
Professional	167.31	183.60	16.29
Bus Monitors	18.72	-	(18.72) (1)
Instructional Assistants	186.00	192.20	6.20
Clerical	5.50	5.50	-
	<u>385.03</u>	<u>388.80</u>	<u>3.77</u>

(1) Bus Monitors have been reclassified to the Student Transportation Section of the budget.

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Contracted Services						
Object						
Intermediate Unit Services	\$ 3,808,990	\$ 3,725,682	\$ 4,030,000	\$ 2,564,318	\$ (1,465,682)	-36.37%
Other Contracted Services	31,714	40,183	73,500	72,285	(1,215)	-1.65%
Charter School		260,871		243,929	243,929	N/A
County Fair Share Payment	8,528	-	25,000	15,000	(10,000)	-40.00%
Approved Private Schools	216,911	176,889	270,000	313,000	43,000	15.93%
Private Schools	1,316,457	1,068,204	1,642,000	915,500	(726,500)	-44.24%
Tuition to Other Public Schools	25,747	209,533	30,000	93,000	63,000	210.00%
Other Tuition Payments	50,718	182	-	225,000	225,000	N/A
Total Contracted Services	\$ 5,459,065	\$ 5,481,544	\$ 6,070,500	\$ 4,442,032	\$ (1,628,468)	-26.83%

COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 IEPs 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 \$1,000,000 in revenue per year. Similar to IDEA funds, this generated revenue must be used to supplement local tax dollars. In 2013-14, a large portion of these funds will be used to pay the salaries and benefits of 13 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Grants						
<u>Object</u>						
Salaries	\$ 838,491	\$ 1,222,896	\$ 1,084,677	\$ 1,021,668	\$ (63,009)	-5.81%
Employee Benefits	219,074	512,665	575,476	571,191	(4,285)	-0.74%
Contracted Services	2,027,540	1,183,934	1,284,790	1,207,946	(76,844)	-5.98%
Repairs and Maintenance	3,610	233	-	-	-	N/A
Private School Tuition	192,369	214,187	220,000	221,100	1,100	0.50%
General Supplies	52,465	25,083	2,000	5,000	3,000	150.00%
Refreshments		169				
Books and Periodicals	35,729	20,379	10,000	15,000	5,000	50.00%
Software	117,743	18,246	20,000	15,000	(5,000)	-25.00%
Equipment	105,250	41,207	15,000	20,000	5,000	33.33%
Dues and Fees	623	250	-	-	-	N/A
Total Grants	\$ 3,592,894	\$ 3,239,249	\$ 3,211,943	\$ 3,076,905	\$ (135,038)	-4.20%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	1.50	1.50	-
Instructional Assistants	17.50	13.00	(4.50)
	21.00	16.50	(4.50)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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	185.207	26.24%	1,886,845
Central Bucks School District	379.697	53.78%	3,867,169
Council Rock School District	123.927	17.55%	1,261,971
New Hope Solebury School District	17.123	2.43%	174,734
Total ADM's	705.954	100.00%	7,190,719

Total Contribution to Operating Costs \$ 7,190,719

The MBIT listing of program offerings include the following:

Automotive Collision Technology	Engineering Related Technology
Automotive Technology	Health Occupations
Building Trades Occupations	Health Science
Commercial Art and Design	HVAC and Plumbing Technology
Construction Carpentry	Multimedia Technology
Cosmetology	Networking and Operating Systems
Culinary Arts	Practical Environmental Landscaping
Dental Occupations	Public Safety
Drafting and Design Technology	Web Page and Information Resources Design
Early Childhood Care and Education	Welding Technology
Electrical and Network Cabling	

The 2012-2013 budget contained the contribution relating to the operating costs and the cost of the debt service paid on the MBIT outstanding debt. In the 2013-2014 budget the cost associated with the MBIT debt service is included in the Debt Service section of this budget document.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Vocational Technical Education						
<u>Object</u>						
Payments to the Middle Bucks						
Vocational Technical School	\$ 1,666,005	\$ 1,278,497	\$ 1,780,832	\$ 1,261,971	\$ (518,861)	-29.14%
Total	<u>\$ 1,666,005</u>	<u>\$ 1,278,497</u>	<u>\$ 1,780,832</u>	<u>\$ 1,261,971</u>	<u>\$ (518,861)</u>	<u>-29.14%</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
THE SLOAN SCHOOL**

The Theodore A. Sloan School is in its 18th year of operation, beginning its seventh year at the Council Rock Educational Center in Newtown. The 10th through 12th grade 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 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 transitioning back to school. 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 services. 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Other Instructional Programs						
Sloan Alternative/Twilight School						
Object						
Salaries	\$ 515,951	\$ 525,419	\$ 518,432	\$ 568,812	\$ 50,380	9.72%
Employee Benefits	190,504	174,982	205,480	213,507	8,027	3.91%
Contracted Services	3,456	-	-	-	-	N/A
Rentals	709	55	612	-	(612)	-100.00%
Postage	69	24	-	-	-	N/A
Printing	-	-	-	3,466	-	N/A
Travel	110	40	-	-	-	N/A
Tuition	(1,869)	-	-	-	-	N/A
General Supplies	1,913	1,639	3,000	3,000	-	0.00%
Refreshments	-	120	-	-	-	N/A
Books and Periodicals	5,767	617	900	2,000	1,100	122.22%
Software	-	-	5,600	5,000	(600)	-10.71%
Equipment	1,868	-	250	250	-	0.00%
Dues and Fees	-	-	-	-	-	N/A
Total Sloan Alternative/Twilight School	\$ 718,478	\$ 702,896	\$ 734,274	\$ 796,035	\$ 58,295	7.94%

Comparative Analysis of Personnel

Professional	5.40	5.60	0.20
Instructional Assistants	-	1.00	1.00
	5.40	6.60	1.20

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
<u>Other Instructional Programs</u>						
Summer Academic Programs						
<u>Object</u>						
Salaries	\$ 20,603	\$ 11,142	\$ 30,000	\$ 30,000	\$ -	0.00%
Employee Benefits	13,025	2,790	6,228	7,599	1,371	22.01%
Printing	-	-	2,000	2,000	-	0.00%
General Supplies	458	-	2,000	2,000	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Total Summer Academic Programs	34,086	13,932	41,228	42,599	1,371	3.33%
Homebound Instruction						
<u>Object</u>						
Salaries	58,809	48,963	45,000	45,000	-	0.00%
Employee Benefits	21,769	7,392	9,341	11,399	2,058	22.03%
Travel	4,204	4,516	5,500	5,500	-	0.00%
Total Homebound Instruction	84,782	60,871	59,841	61,899	2,058	3.44%
Tuition to Other Local Educational Agencies	-	3,630	-	-	-	N/A
Total Other Instructional Programs	\$ 118,868	\$ 78,433	\$ 101,069	\$ 104,498	\$ 3,429	6.77%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 2013-2014 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, .4 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 35+ 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
<u>Other Instructional Programs</u>						
Grants						
<u>Object</u>						
Salaries	\$ 641,036	\$ 338,170	\$ 342,322	\$ 327,251	\$ (15,071)	-4.40%
Employee Benefits	150,411	76,013	117,249	112,906	(4,343)	-3.70%
Contracted Services	18,672	26,947	30,000	17,965	(12,035)	-40.12%
Travel	539	-	-	-	-	N/A
General Supplies	912	-	-	13,696	13,696	N/A
Refreshments	159	860	-	-	-	N/A
Books and Periodicals	501	-	-	-	-	N/A
Dues and Fees	1,810	-	-	-	-	N/A
Total Grants	\$ 814,040	\$ 441,990	\$ 489,571	\$ 471,818	\$ (17,753)	-3.63%

Comparative Analysis of Personnel

Professional	2.12	2.00	(0.12)
Instructional Assistants	6.00	5.50	(0.50)
	<u>8.12</u>	<u>7.50</u>	<u>(0.50)</u>

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
SUPPORT SERVICES						
Pupil Personnel Services						
Administration						
Object						
Salaries	\$ -	\$ -	\$ 77,633	\$ 79,014	\$ 1,381	1.78%
Employee Benefits	2,062	3,090	25,750	27,965	2,215	8.60%
Postage	-	-	-	-	-	N/A
Travel	855	232	-	-	-	N/A
General Supplies	-	93	-	-	-	N/A
Books and Periodicals	907	1,016	1,000	1,000	-	0.00%
Equipment	-	-	1,500	2,000	500	33.33%
Dues and Fees	244	293	350	350	-	0.00%
Total Administration	\$ 4,068	\$ 4,724	\$ 106,233	\$ 110,329	\$ 4,096	3.86%

Comparative Analysis of Personnel			
Administration	0.50	0.50	-
	0.50	0.50	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Guidance						
<u>Object</u>						
Salaries	\$ 2,972,064	\$ 3,022,581	\$ 3,010,554	\$ 3,349,094	\$ 338,540	11.25%
Employee Benefits	945,724	938,233	1,070,976	1,311,202	240,226	22.43%
Contracted Services	31,875	20,263	28,630	62,778	34,148	119.27%
Rentals	1,000	777	1,000	1,000	-	0.00%
Postage	-	-	1,000	1,000	-	0.00%
Printing	1,533	1,781	2,100	2,100	-	0.00%
Travel	-	-	-	-	-	N/A
General Supplies	4,328	5,292	7,910	8,073	163	2.06%
Books and Periodicals	380	411	1,383	1,390	7	0.51%
Software	4,426	4,797	7,740	11,000	3,260	42.12%
Equipment	-	-	-	-	-	N/A
Dues and Fees	-	1,060	3,000	2,720	(280)	-9.33%
Total Guidance	\$ 3,961,330	\$ 3,995,195	\$ 4,134,293	\$ 4,750,357	\$ 616,064	14.90%

Comparative Analysis of Personnel

Professional	29.60	33.80	4.20
Clerical	4.00	4.00	-
	33.60	37.80	4.20

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Social Work Services						
Object						
Salaries	\$ 217,073	\$ 228,549	\$ 232,566	\$ 240,607	\$ 8,041	3.46%
Employee Benefits	56,987	90,579	102,056	112,075	10,019	9.82%
Travel	128	-	350	200	(150)	-42.86%
Dues and Fees	60	60	250	60	(190)	-76.00%
Total Social Work Services	\$ 274,248	\$ 319,188	\$ 335,222	\$ 352,942	\$ 17,720	5.29%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	1.00	1.00	-
	3.00	3.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 2011-12, the MDTs conducted approximately 646 evaluations. This includes 261 initial evaluations and 181 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 2011-2012, 204 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Psychological Services						
Object						
Salaries	\$ 1,015,091	\$ 1,000,392	\$ 1,041,738	\$ 1,011,538	\$ (30,200)	-2.90%
Employee Benefits	322,229	340,278	403,434	394,885	(8,549)	-2.12%
Contracted Services	11,000	8,465	11,000	11,000	-	0.00%
Travel	-	-	-	-	-	N/A
General Supplies	18,332	17,875	24,634	28,094	3,460	14.05%
Books and Periodicals	11	322	-	8,000	8,000	N/A
Dues and Fees	-	225	-	-	-	N/A
Total Psychological Services	\$ 1,366,663	\$ 1,367,557	\$ 1,480,806	\$ 1,453,517	\$ (27,289)	-1.84%

Comparative Analysis of Personnel

Professional	9.90	9.90	-
Clerical	1.00	1.00	-
	10.90	10.90	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 BUDGET
LIBRARY SERVICES**

Whether the focus is on readiness for the next grade or college and career readiness, the school library program plays a crucial role in preparing students for informed living in the 21st century.

Today's technologies afford opportunities for around-the-clock access of information to our students; much of which is not without bias nor vetted.

Our students must have the skills and dispositions to access information critically since they will rely on these resources for decision-making, problem solving, and generation of new knowledge. These information literacy skills are now also embedded in content area subjects in the Common Core State Standards adopted by Pennsylvania and in effect beginning with the 2014-15 school year.

The Council Rock Library Program is anticipating this change in standards and re-aligning our course frameworks to collaboratively be accountable for student achievement. With the shift to more non-fiction, informational text being taught within the classroom and an increased focus on primary source documents; our goal for this budget year is to provide the supplemental resources classroom teachers and students will need.

We are participating in county led consortiums to provide subscriptions to online databases that provide the information to address the standards in an easily searchable, home or school accessed environment. The power of consortiums to negotiate annual pricing agreements is allowing us to provide necessary resources to the entire Council Rock School District learning community.

Council Rock's Library/Media program teaches the skills our students need to become digital citizens that can access, collaborate, and communicate information from any available medium responsibly to a global community.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Library Services						
Object						
Salaries	\$ 2,018,427	\$ 1,967,947	\$ 2,028,797	\$ 2,010,290	\$ (18,507)	-0.91%
Employee Benefits	636,746	819,983	883,008	1,030,721	147,713	16.73%
Contracted Services	7,258	4,824	6,095	5,495	(600)	-9.84%
Repairs and Maintenance	618	2,182	12,000	9,700	(2,300)	-19.17%
Instructional Materials Research	63,910	56,855	55,782	55,058	(724)	-1.30%
Travel	-	-	200	200	-	0.00%
General Supplies	15,152	18,546	28,995	28,150	(845)	-2.91%
Books and Periodicals	92,851	101,682	106,221	101,479	(4,742)	-4.46%
Software	146,420	147,556	156,316	161,171	4,855	3.11%
Equipment	12,808	19,953	23,998	31,251	7,253	30.22%
Dues and Fees	70	729	1,480	500	(980)	-66.22%
Total Library Services	\$ 2,994,260	\$ 3,140,257	\$ 3,302,892	\$ 3,434,015	\$ 131,123	3.97%

Comparative Analysis of Personnel

Professional	17.00	16.50	(0.50)
Instructional Assistants	16.00	16.94	0.94
Clerical	-	-	-
	33.00	33.44	0.44

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 English/Language Arts, Science, Social Studies, Math, Art, Music and Library Services to name a few. Additionally, resources are included which support curriculum implementation.

A continued focus for this budget year is the development and implementation of new academic frameworks to support a shift toward the newly approved PA Common Core Standards and the Keystone Graduation Competency Exams. In addition to the re-writing of our Curriculum Frameworks and moving them to an electronic platform in Curriculum Connector, our instructional materials will also need to appropriately support required implementation of these new initiatives.

We have made updates to our curriculum offerings to reflect the new skills and competencies for college and career as well as the needs and interests of our students. Some changes include the following: BCIT computer courses have been modified and are not Computer Applications for College with an accelerated option. Personal Finance has also been modified to include an accelerated option. In the area of math, students exiting Algebra 1 will now take a new Algebra 2 course in place of our previous offering of Algebra 2A.

We are in our second year of exploring Virtual Course offerings to our secondary students. For the 2013-14 school year, we plan to make available the following courses in an online environment: Accelerated Composition, Accelerated Psychology, Honors Anatomy and Physiology, Algebra 2B and Spanish 1.

It is our desire to provide our students with the most appropriate instruction and resources to continue to be a district that consistently supports our students' success and their attainment of high academic achievement.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Curriculum Services						
Object						
Salaries	\$ 1,354,053	\$ 1,399,583	\$ 1,285,458	\$ 1,569,272	\$ 283,814	22.08%
Employee Benefits	422,150	297,576	398,673	519,106	120,433	30.21%
Contracted Services	2,900	640	9,000	6,300	(2,700)	-30.00%
Repair and Maintenance	130	358	550	300	(250)	-45.45%
Printing	11,782	14,028	7,000	9,700	2,700	38.57%
Travel	4,754	1,509	8,750	9,151	401	4.58%
General Supplies	1,365	3,568	9,190	8,400	(790)	-8.60%
Refreshments	286	171	-	-	-	N/A
Books and Periodicals	2,904	8,904	4,869	3,270	(1,599)	-32.84%
Software	-	2,150	13,250	15,750	2,500	18.87%
Equipment	-	67	1,850	1,700	(150)	-8.11%
Dues and Fees	3,984	10,540	8,321	9,496	1,175	14.12%
Total Curriculum Services	\$ 1,804,308	\$ 1,739,094	\$ 1,746,911	\$ 2,152,445	\$ 405,534	23.21%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Professional	6.00	6.15	0.15
Clerical	1.00	1.00	-
	9.00	9.15	0.15

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
SUPPORT SERVICES						
Instructional Staff						
Instructional Staff Development						
Object						
Salaries	\$ 383,814	\$ 292,476	\$ 209,534	\$ 247,234	\$ 37,700	17.99%
Employee Benefits	121,187	87,599	81,205	89,778	8,573	10.56%
Contracted Services	8,330	17,516	14,743	6,100	(8,643)	-58.62%
Travel	2,257	2,177	10,981	8,072	(2,909)	-26.49%
General Supplies	6,741	2,112	13,693	10,900	(2,793)	-20.40%
Refreshments	5,510	6,382	-	-	-	N/A
Books and Periodicals	27,857	7,689	21,700	19,496	(2,204)	-10.16%
Software	-	363	3,500	3,000	(500)	-14.29%
Equipment	962	1,985	-	36,515	36,515	N/A
Dues and Fees	22,394	32,193	45,547	43,690	(1,857)	-4.08%
Total Instructional Staff Development	\$ 579,052	\$ 450,492	\$ 400,903	\$ 464,785	\$ 37,630	9.39%

Comparative Analysis of Personnel

Professional	1.50	1.80	0.30
Clerical	1.00	1.00	-
	2.50	2.80	0.30

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 partial cost of supervision and administration of the grant as well as the costs associated with federally required parent involvement meetings and programs, non-public Title I instruction, homeless set-asides, Title I summer program, and Title I related staff development. The Title I grant provides a strong Emergent Literacy Program for first and second grade students in nine qualifying public and non-public elementary schools. There is 0.40 full-time equivalent professional staff member that provides this leadership component and 11 highly qualified 3.5 instructional assistants who work directly with students.

Title II

The Title II grant funds our participation in the BCIU 22 Math/Science Consortium which provides staff development for public and non-public staff and materials and supplies for staff development associated with mathematics and sciences and Title programs in accordance with grant requirements. Two primary teacher positions are partially funded (.8) for the class size reduction initiative component of the current grant guidelines.

Title III

The Title III program funds three 3.5 instructional assistants who primarily work with our immigrant ELL students, provides supplemental supplies and materials for the professional staff, and funds a 16 half-day ELL summer program. 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
<u>Students Services</u>						
<u>Grants</u>						
<u>Object</u>						
Salaries	\$ 41,954	\$ 94,771	\$ 95,495	\$ 44,057	\$ (51,438)	-53.86%
Employee Benefits	22,358	13,882	21,477	12,138	(9,339)	-43.48%
Contracted Services	3,644	3,067	3,567	3,348	(219)	-6.14%
Travel	345	116	600	1,600	1,000	166.67%
General Supplies	-	814	1,820	3,070	1,250	68.68%
Books and Periodicals	-	354	3,500	1,636	(1,864)	-53.26%
Equipment	-	4,302	-	1,864	1,864	N/A
Dues and Fees	895	400	2,000	2,000	-	0.00%
Total Grants	\$ 69,196	\$ 117,706	\$ 128,459	\$ 69,713	\$ (58,746)	-45.73%

Comparative Analysis of Personnel

Professional	0.90	0.40	(0.50)
	0.90	0.40	(0.50)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
School Board and Tax Collection Services						
Object						
Salaries	\$ 3,383	\$ 14,959	\$ 5,000	\$ 5,000	\$ -	0.00%
Elected Tax Collection Services	176,067	168,246	170,000	170,000	-	0.00%
Employee Benefits	25,544	16,073	14,043	14,272	229	1.63%
Contracted Legal Services	392,653	298,521	380,000	380,000	-	0.00%
Auditing Services	23,060	26,395	29,000	29,000	-	0.00%
Other Contracted Services	750	-	2,000	2,000	-	0.00%
Printing	-	-	1,750	1,700	(50)	-2.86%
Tax Collector Bonds	-	-	-	60,000	60,000	N/A
Other Bonding	8,952	-	109,420	112,746	3,326	3.04%
PSBA Membership	18,050	18,050	18,000	18,050	50	0.28%
General Supplies	55,858	43,392	63,200	1,000	(62,200)	-98.42%
Refreshments		417		200	200	N/A
Equipment	5,534	-	-	-	-	N/A
Other Tax Collection	320,586	399,896	320,000	300,000	(20,000)	-6.25%
Other Costs	1,299	171	2,500	2,500	-	0.00%
Total School Board and Tax Collection Services	\$ 1,031,736	\$ 986,120	\$ 1,114,913	\$ 1,096,468	\$ (18,445)	-1.65%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
Office of Superintendent Services						
Object						
Salaries	\$ 268,493	\$ 421,860	\$ 402,522	\$ 356,787	\$ (45,735)	-11.36%
Employee Benefits	86,806	132,296	147,463	129,499	(17,964)	-12.18%
Contracted Services	-	-	10,500	10,500	-	0.00%
Repair and Maintenance	-	-	500	500	-	0.00%
Printing	24,647	7,515	19,148	26,437	7,289	38.07%
Postage Meter Rental	7,545	467,901	8,000	8,000	-	0.00%
Postage	13,850	(2,453)	7,500	9,250	1,750	23.33%
Travel	6,000	6,000	2,500	4,200	1,700	68.00%
Refreshments	4,676	4,759	3,000	3,000	-	0.00%
General Supplies	1,971	5,199	9,700	10,200	500	5.15%
Books and Periodicals	3,335	2,874	4,500	4,500	-	0.00%
Software	-	-	2,500	-	(2,500)	-100.00%
Equipment	-	1,742	1,550	1,550	-	0.00%
Dues and Fees	4,309	5,414	5,500	6,500	1,000	18.18%
Pupil Relations Equipment	-	-	3,000	3,000	-	0.00%
Other Costs	-	20	5,000	5,000	-	0.00%
Total Office of Superintendent Services	\$ 421,632	\$ 1,053,127	\$ 632,883	\$ 578,923	\$ (53,960)	-8.53%

Comparative Analysis of Personnel

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

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
Office of Principal's Services						
Object						
Salaries	\$ 4,533,270	\$ 4,383,174	\$ 4,403,910	\$ 4,583,674	\$ 179,764	4.08%
Employee Benefits	1,468,022	1,588,182	1,770,215	1,972,954	202,739	11.45%
Contracted Video Services	18,338	10,839	18,000	15,000	(3,000)	-16.67%
Other Contracted Services	2,000	-	-	-	-	N/A
Intermediate Unit Services	39,505	-	-	-	-	N/A
Repair and Maintenance	363	50	500	500	-	0.00%
Rentals	-	-	1,450	4,500	3,050	210.34%
Postage	35,965	29,762	46,700	41,800	(4,900)	-10.49%
Printing	85,007	33,124	53,180	49,050	(4,130)	-7.77%
Communications	812	805	1,200	-	(1,200)	-100.00%
Travel	6,765	4,663	8,530	9,100	570	6.68%
General Supplies	37,399	37,226	73,480	68,599	(4,881)	-6.64%
Refreshments	14,795	13,864	21,114	21,600	486	2.30%
Books and Periodicals	3,710	1,295	6,550	6,250	(300)	-4.58%
Software	-	87	900	-	(900)	-100.00%
Equipment	3,212	5,315	16,250	17,350	1,100	6.77%
Dues and Fees	20,083	16,360	29,225	28,409	(816)	-2.79%
Total Office of Principal's Services	\$ 6,269,246	\$ 6,124,746	\$ 6,451,204	\$ 6,818,786	\$ 379,503	5.88%

Comparative Analysis of Personnel

Administration	24.00	24.00	-
Clerical	29.42	28.00	(1.42)
	53.42	52.00	(1.42)

COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 are 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 about 5-10 physical and 50-75 dental exams annually.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Pupil Health Services						
Object						
Salaries	\$ 1,788,142	\$ 1,841,575	\$ 1,821,353	\$ 1,704,854	\$ (116,499)	-6.40%
Employee Benefits	563,336	756,497	839,904	841,277	1,373	0.16%
Contracted Medical and Dental S	1,983	1,728	5,961	4,508	(1,453)	-24.38%
Other Contracted Services	4,760	8,389	6,175	7,509	1,334	21.60%
Repairs and Maintenance	363	609	7,089	6,013	(1,076)	-15.18%
Postage	-	-	1,450	1,520	70	4.83%
Printing	186	-	-	100	100	N/A
Student Accident Insurance	-	-	37,746	37,642	(104)	-0.28%
Travel	223	196	110	-	(110)	-100.00%
General Supplies	28,476	32,377	48,633	38,502	(10,131)	-20.83%
Books and Periodicals	(87)	1,799	4,430	2,672	(1,758)	-39.68%
Software	-	290	300	-	(300)	-100.00%
Equipment	1,855	2,260	2,500	11,126	8,626	345.04%
Dues and Fees	-	395	2,095	4,820	2,725	130.07%
Total Pupil Health Services	\$ 2,389,237	\$ 2,646,115	\$ 2,777,746	\$ 2,660,543	\$ (116,579)	-4.20%

Comparative Analysis of Personnel

Professional	14.00	14.00	-
Staff Nurses	15.00	12.00	(3.00)
	29.00	26.00	(3.00)

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 2,179 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 2011-2012 fiscal there were 51 bids valued at \$19,641,017.13. 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 28,399 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 55,300 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Business Services						
Object						
Salaries	\$ 1,015,717	\$ 814,065	\$ 836,825	\$ 856,380	\$ 19,555	2.34%
Employee Benefits	311,831	369,301	386,831	438,579	51,748	13.38%
Contracted Services	28,554	24,476	22,500	28,200	5,700	25.33%
Rentals	2,052	-	5,266	-	(5,266)	-100.00%
Repairs and Maintenance	1,748	-	1,000	1,000	-	0.00%
Postage	19,117	22,012	18,000	24,000	6,000	33.33%
Advertising	2,191	8,609	10,000	10,000	-	0.00%
Printing	799	669	2,000	20,000	18,000	900.00%
Travel	379	1,465	-	2,000	2,000	N/A
Other Purchased Services				1,500	1,500	N/A
General Supplies	15,526	11,533	15,000	12,000	(3,000)	-20.00%
Refreshments		55	-	200	200	N/A
Books and Periodicals	202	-	100	1,000	900	900.00%
Equipment	-	-	2,000	8,000	6,000	300.00%
Dues and Fees	2,077	2,222	4,000	3,000	(1,000)	-25.00%
Other Costs	8	2,185	-	-	-	N/A
Total Business Services	\$ 1,400,201	\$ 1,256,592	\$ 1,303,522	\$ 1,405,859	\$ 102,337	7.85%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Clerical	10.53	10.53	-
	12.53	12.53	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 (3) 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, 2010	81,742 SF	20.00 Acres	16.00 Acres
Goodnoe	1963, 1988	*77,529 SF	17.00 Acres	15.00 Acres
Hillcrest	1989	*68,228 SF	11.00 Acres	1.00 Acres
Holland	1965, 1966, 2012	72,000 SF	17.00 Acres	13.00 Acres
Newtown	1994, 1995	83,000 SF	37.00 Acres	34.00 Acres
Richboro	1989	*68,206 SF	40.50 Acres	37.00 Acres
Rolling Hills	1971	*56,112 SF	18.00 Acres	16.00 Acres
Sol Feinstone	1951, 1965, 1989	*78,216 SF	37.00 Acres	23.00 Acres
Welch	2000	96,800 SF	32.00 Acres	28.50 Acres
Wrightstown	1958, 1964	*35,219 SF	22.50 Acres	19.00 Acres
Middle Schools				
Holland	1975	135,676 SF	67.00 Acres	44.00 Acres
Newtown	1954, 1959	*112,929 SF	43.00 Acres	29.00 Acres
Richboro	1963	*91,416 SF	39.00 Acres	36.00 Acres
High Schools				
CRHS North	1969, 1970, 2005	370,560 SF	62.00 Acres	45.00 Acres
CRHS South	2002	364,097 SF	160.00 Acres	124.00 Acres
Total (Educational Facilities)		1,791,730 SF	623.00 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		1,843,189 SF	635.50 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Buildings, Grounds and Security						
Object						
Salaries	\$ 3,083,982	\$ 3,170,994	\$ 3,197,631	\$ 3,336,063	\$ 138,432	4.33%
Employee Benefits	1,010,413	1,465,833	1,599,020	1,879,718	280,698	17.55%
Contracted Services	265,849	129,347	321,540	378,940	57,400	17.85%
Contracted Personnel	39,361	-	-	-	-	N/A
Disposal Services	185,908	204,957	210,339	213,754	3,415	1.62%
Snow Removal Services	133,575	14,050	99,000	101,000	2,000	2.02%
Custodial Services	2,400,860	2,594,998	2,646,893	2,801,408	154,515	5.84%
Electricity	1,937,577	1,343,475	1,713,971	1,643,210	(70,761)	-4.13%
Water and Sewer	202,564	217,517	235,434	259,425	23,991	10.19%
Repairs and Maintenance	487,024	538,988	582,277	763,329	181,052	31.09%
Rentals	692,396	701,118	741,064	743,950	2,886	0.39%
Extermination Services	16,781	16,583	18,872	33,122	14,250	75.51%
Other Services	-	-	4,700	-	(4,700)	-100.00%
Communications	116,970	64,336	140,000	106,000	(34,000)	-24.29%
Printing	50	34	274	1,581	1,307	477.01%
Insurances	392,793	391,791	254,958	268,278	13,320	5.22%
Travel	3,592	3,979	4,100	4,200	100	2.44%
General Supplies	547,165	478,248	489,814	542,300	52,486	10.72%
Fuels	572,493	464,590	468,607	518,468	49,861	10.64%
Books and Periodicals	52	78	3,150	3,500	350	11.11%
Software	-	-	16,548	41,748	25,200	152.28%
Equipment	56,471	34,293	69,750	130,000	60,250	86.38%
Dues and Fees	5,169	9,611	7,900	10,700	2,800	35.44%
Total Buildings, Grounds and Security	\$ 12,151,045	\$ 11,844,820	\$ 12,825,842	\$ 13,780,694	\$ 954,852	7.44%

Comparative Analysis of Personnel

Administration	4.00	4.00	-
Maintenance Personnel	44.86	46.75	1.89
Clerical	3.00	3.00	-
	51.86	53.75	1.89

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 4 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 4 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 (35,000 of people filing Pennsylvania Income Tax listing Council Rock as their school district.

Miscellaneous Facts:

Council Rock transports approximately 11,500 students to 16 Council Rock School buildings and approximately 1,650 students to nearly 100 non-public schools. An additional 550 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Student Transportation						
Object						
Salaries	\$ 296,787	\$ 367,458	\$ 251,589	\$ 622,714	\$ 371,125	147.51%
Employee Benefits	82,302	118,448	113,695	517,986	404,291	355.59%
Contracted Services	12,652	17,453	13,750	13,750	-	0.00%
Rentals	294,405	339,100	350,000	350,000	-	0.00%
Repairs and Maintenance	8,689	13,438	11,000	12,000	1,000	9.09%
Contracted Transportation Services	8,922,389	8,571,216	9,146,880	9,110,705	(36,175)	-0.40%
Contracted Transportation Services - E	-	-	-	20,000	20,000	N/A
Fuels	833,381	961,725	926,202	927,500	1,298	0.14%
Insurance	-	-	-	27,324	27,324	N/A
Communications	2,825	-	1,000	500	(500)	-50.00%
Travel	598	255	350	500	150	42.86%
General Supplies	413	507	500	500	-	0.00%
Books and Periodicals	122	115	200	200	-	0.00%
Equipment	1,492	-	-	-	-	N/A
Dues and Fees	271	745	500	750	250	50.00%
Total Student Transportation	\$ 10,456,326	\$ 10,390,460	\$ 10,815,666	\$ 11,604,429	\$ 788,763	7.29%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Van Drivers	3.00	3.00	-
Bus Monitors	-	16.69	16.69 (1)
Clerical	1.00	1.00	-
	<u>5.00</u>	<u>21.69</u>	<u>16.69</u>

(1) Bus monitors have been reclassified from the Special Education section of the budget.

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Human Resources						
<u>Object</u>						
Salaries	\$ 346,899	\$ 338,783	\$ 330,386	\$ 325,579	\$ (4,807)	-1.45%
Employee Benefits	120,052	153,932	168,433	163,062	(5,371)	-3.19%
Contracted Services	183,800	50,609	191,000	187,500	(3,500)	-1.83%
Communications	1,178	700	5,000	5,000	-	0.00%
Repairs and Maintenance	-	-	1,500	1,500	-	0.00%
Printing	1,462	1,339	5,250	1,250	(4,000)	-76.19%
Advertising	3,795	4,176	7,500	5,500	(2,000)	-26.67%
Travel	5,161	3,696	4,500	9,500	5,000	111.11%
General Supplies	3,107	2,203	5,000	5,000	-	0.00%
Refreshments	434	266	-	-	-	N/A
Books and Periodicals	168	1,059	750	750	-	0.00%
Equipment	290	-	1,500	1,500	-	0.00%
Dues and Fees	4,953	2,100	8,770	7,770	(1,000)	-11.40%
Total Human Resources	\$ 671,299	\$ 558,863	\$ 729,589	\$ 713,911	\$ (15,678)	-2.15%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Clerical	3.00	3.00	-
	4.00	4.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 ten 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 2013/2014 budget reflects our commitment to fiscal responsibility, incorporating best practices; 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 district wide and school based software applications which are used to conduct the business of education.

With close to 14,000 users, the department maintains and supports an infrastructure of approximately 5,386 desktops/laptops; approximately 120 file servers (75 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 over the next three years), connects all the buildings. We provide 100 MB/1GB to the desktop, and support hundreds of desktop 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Technology Services						
Object						
Salaries	\$ 1,008,728	\$ 944,560	\$ 949,754	\$ 1,094,087	\$ 144,333	15.20%
Employee Benefits	331,355	342,610	395,144	512,804	117,660	29.78%
Contracted Services	297,845	260,137	376,500	226,500	(150,000)	-39.84%
Rentals	2,375,086	48,512	82,812	83,922	1,110	1.34%
Repairs and Maintenance		30	15,000	16,000	1,000	6.67%
Printing	3,386	-	978	-	(978)	-100.00%
Travel	2,354	2,245	-	9,200	9,200	N/A
General Supplies	12,477	24,911	22,000	22,500	500	2.27%
Refreshments	761	31	300	300	-	0.00%
Books and Periodicals	1,112	299	500	500	-	0.00%
Software	488,834	597,997	496,341	777,130	280,789	56.57%
Equipment	61,562	966,818	1,005,000	1,255,000	250,000	24.88%
Dues and Fees	3,101	681	1,500	4,900	3,400	226.67%
Total Technology Services	\$ 4,586,601	\$ 3,188,831	\$ 3,345,829	\$ 4,002,843	\$ 657,014	19.64%

Comparative Analysis of Personnel

Administration	2.00	3.00	1.00
Professional	-	1.00	1.00
Technicians	9.00	9.00	-
Clerical	1.00	1.00	-
	12.00	14.00	2.00

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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 partial cost of supervision and administration of the grant as well as the costs associated with federally required parent involvement meetings, non-public Title I instruction, homeless set-asides, Title I summer program, and Title I related staff development. The Title I grant provides a strong Emergent Literacy Program for first and second grade students in nine qualifying public and non-public elementary schools. There is 0.40 full-time equivalent professional staff member that provides this leadership component and 11 highly qualified 3.5 instructional assistants who work directly with students.

Title II

The Title II grant funds our participation in the BCIU 22 Math/Science Consortium which provides staff development for public and non-public staff and materials and supplies for staff development associated with mathematics and sciences and Title programs in accordance with grant requirements. Two primary teacher positions are partially funded (.8) for the class size reduction initiative component of the current grant guidelines.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Grants						
<u>Object</u>						
Salaries	\$ 54,776	\$ 44,021	\$ 74,057	\$ 44,057	\$ (30,000)	-40.51%
Employee Benefits	7,376	6,240	16,361	12,138	(4,223)	-25.81%
Contracted Services	-	-	250	-	(250)	-100.00%
Travel	-	170	400	376	(24)	-6.00%
General Supplies	444	-	300	574	274	91.33%
Refreshments	-	-	200	200	-	0.00%
Books and Periodicals	428	-	420	420	-	0.00%
Dues and Fees	460	100	410	410	-	0.00%
Total Grants	\$ 63,484	\$ 50,531	\$ 92,398	\$ 58,175	\$ (34,223)	-37.04%

Comparative Analysis of Personnel

Professional	0.40	0.40	-
	0.40	0.40	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Other Support Services						
<u>Object</u>						
Intermediate Funding By State						
Withholding	\$ 89,977	\$ 89,604	\$ 89,605	\$ 89,009	\$ (596)	-0.67%
Paying Agent Fees	7,210	7,040	8,000	8,000	-	0.00%
Total Other Support Services	\$ 97,187	\$ 96,644	\$ 97,605	\$ 97,009	\$ (596)	-0.61%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Student Activities						
Object						
Salaries	\$ 629,876	\$ 640,487	\$ 701,130	\$ 701,130	\$ -	0.00%
Employee Benefits	91,182	87,019	145,555	177,596	32,041	22.01%
Contracted Services	6,050	5,700	9,200	9,582	382	4.15%
Cleaning Services	6,948	6,099	7,500	7,500	-	0.00%
Repairs and Maintenance	2,483	1,925	6,140	5,530	(610)	-9.93%
Rentals	4,465	5,155	7,500	7,500	-	0.00%
Transportation Services	43,559	36,502	11,170	36,600	25,430	227.66%
Travel	1,980	734	7,500	5,500	(2,000)	-26.67%
Printing	-	1,370	2,300	2,300	-	0.00%
General Supplies	36,760	42,052	60,371	57,206	(3,165)	-5.24%
Refreshments	1,085	1,611	2,450	2,800	350	14.29%
Books and Periodicals	-	-	250	250	-	0.00%
Equipment	3,106	6,369	12,584	2,000	(10,584)	-84.11%
Dues and Fees	15,778	20,207	13,720	15,475	1,755	12.79%
Total School Sponsored Student Activities	\$ 843,272	\$ 855,230	\$ 987,370	\$ 1,030,969	\$ 43,599	4.42%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Athletics						
Object						
Salaries	\$ 1,142,173	\$ 1,070,990	\$ 1,097,987	\$ 1,100,031	\$ 2,044	0.19%
Employee Benefits	165,828	212,679	256,430	310,240	53,810	20.98%
Contracted Services	111,851	102,074	115,500	115,000	(500)	-0.43%
Repairs and Maintenance	57,325	32,590	74,500	62,000	(12,500)	-16.78%
Rentals	2,611	2,498	3,000	3,000	-	0.00%
Transportation Services	129,029	142,206	140,200	139,500	(700)	-0.50%
Travel	33,668	33,649	40,000	38,000	(2,000)	-5.00%
General Supplies	173,577	155,833	161,910	187,485	25,575	15.80%
Software	1,600	2,335	3,400	3,000	(400)	-11.76%
Books and Periodicals	493	749	1,000	500	(500)	-50.00%
Equipment	48,935	31,491	54,675	42,100	(12,575)	-23.00%
Dues and Fees	54,066	49,525	62,500	62,000	(500)	-0.80%
Total School Sponsored Athletics	\$ 1,921,156	\$ 1,836,649	\$ 2,011,102	\$ 2,062,856	\$ 51,754	2.57%

Comparative Analysis of Personnel

Trainers	2.00	2.00	-
	2.00	2.00	-

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011	2011-2012	2012-2013	2013-2014	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Community Services						
Object						
Salaries	\$ 86,229	\$ 86,796	\$ 80,000	\$ 80,000	\$ -	0.00%
Employee Benefits	12,133	12,691	16,608	20,264	3,656	22.01%
Contracted Services	2,000	2,000	-	-	-	N/A
Repairs and Maintenance	3,726	5,017	11,500	11,500	-	0.00%
Postage	501	229	-	-	-	N/A
Printing	-	-	2,000	1,000	(1,000)	-50.00%
Crossing Guards	40,423	48,366	41,000	50,000	9,000	21.95%
Refreshments	471	88	-	-	-	N/A
General Supplies	10,006	10,119	7,800	9,400	1,600	20.51%
Books and Periodicals	1,400	644	4,000	-	(4,000)	-100.00%
Software	-	491	1,000	1,000	-	0.00%
Equipment	6,770	292	2,340	2,040	(300)	-12.82%
Other Costs	-	-	2,000	2,000	-	0.00%
Dues and Fees	1,283	4,173	7,300	4,300	(3,000)	-41.10%
Total Community Services	\$ 164,942	\$ 170,906	\$ 175,548	\$ 181,504	\$ 5,956	3.39%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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>
General Obligation Bonds - 2006	3.25%-4.00%	\$ 5,585,000	\$ 1,074,256	\$ 6,659,256
General Obligation Bonds - 2006A	4.00%-4.50%	1,850,000	959,550	2,809,550
General Obligation Bonds - 2008	3.00%-4.00%	5,000	302,078	307,078
General Obligation Bonds - 2009	2.25%-3.00%	1,465,000	186,684	1,651,684
General Obligation Bonds - 2009A	3.00%-4.50%	5,000	554,006	559,006
General Obligation Bonds - 2010	2.00%-4.00%	1,790,000	380,800	2,170,800
General Obligation Bonds - 2010A	2.00%-4.00%	5,000	323,263	328,263
General Obligation Bonds - 2011	2.00%-4.00%	5,000	228,000	233,000
General Obligation Bonds - 2011A	1.00%-2.75%	5,000	237,762	242,762
General Obligation Bonds - 2012	2.00%-2.45%	5,000	231,905	236,905
General Obligation Bonds - 2012A	2.00%-2.125%	5,000	178,350	183,350
General Obligation Bonds - 2013	.025%-2.15%	5,000	152,663	157,663
General Obligation Bonds - 2013A	Not Priced	5,000	304,683	309,683
General Obligation Notes - Series A of 2004	Variable	300,000	1,000	301,000
General Obligation Notes - Series C of 2004	Variable	500,000	400,000	900,000
Total		\$11,535,000	\$ 5,515,000	\$17,050,000

	STEB Estimated Real Estate Market Value	Prorated Share	Prorated Contribution
Centennial School District	\$ 4,512,605,489	14.17%	\$ 207,891
Central Bucks School District	14,453,591,123	45.40%	666,072
Council Rock School District	10,249,182,331	32.19%	472,266
New Hope Solebury School District	2,622,429,926	8.24%	120,891
	\$ 31,837,808,869	100.00%	\$ 1,467,120
Total Contribution to Capital Costs	\$ 1,467,119		

The Debt Service section also includes to contribution the District makes toward the MBIT debt service. This amounts to \$472,266.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2013-2014 BUDGET**

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Debt Service						
Object						
Principal	\$ 10,315,000	\$ 11,352,328	\$ 11,120,000	\$ 11,465,000	\$ 345,000	3.10%
Interest	5,506,526	5,211,930	5,930,000	5,585,000	(345,000)	-5.82%
Authority Rentals				472,266	472,266	N/A
Contribution to Refunding Bonds		764,000			-	N/A
Refund of Prior Years Receipts		3,001			-	N/A
Total Debt Service	\$ 15,821,526	\$ 17,331,259	\$ 17,050,000	\$ 17,522,266	\$ 472,266	2.77%

**COUNCIL ROCK SCHOOL DISTRICT
2013-2014 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
2013-2014 BUDGET**

	2010-2011 Actual	2010-2011 Actual	2012-2013 Budget	2013-2014 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Interfund Transfers						
<u>Object</u>						
Athletic Fund	\$ -	\$ -	\$ -		\$ -	N/A
Melsky Capital Fund	-	-	-		-	N/A
Student Activity Fund	-	-	-		-	N/A
Capital Reserve Fund	-	-	-		-	N/A
Total Interfund Transfers	-	-	-	-	-	N/A
 Budgetary Reserve						
<u>Object</u>						
Contingencies	-		750,000	750,000	-	0.00%
Total Budgetary Reserve	-		750,000	750,000	-	0.00%
	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	0.00%