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**FINAL BUDGET**

**OF THE**

**COUNCIL ROCK SCHOOL DISTRICT**

**FOR THE**

**2014-2015 FISCAL YEAR**

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

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2014-2015 FINAL BUDGET  
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# **2014-2015 FINAL BUDGET**



## **INTRODUCTORY SECTION**

# **COUNCIL ROCK SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS**

**Wendi J. Thomas..... President**

**Andrew Block ..... Vice President**

## **Other Members**

**Richard Abramson, Esquire**

**Denise Brooks**

**Mark Byelich**

**William Foster, Ph.D.**

**Jerold Grupp**

**Kyle McKessy**

**Patricia Sexton**

## **Non-Voting Member Officers**

**Kapua A. Rice..... 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 ..... Kyle McKessy, Chairperson**

**Finance Committee ..... William Foster, Ph.D., Chairperson**

**Academic Standards Committee ..... Denise Brooks, Chairperson**

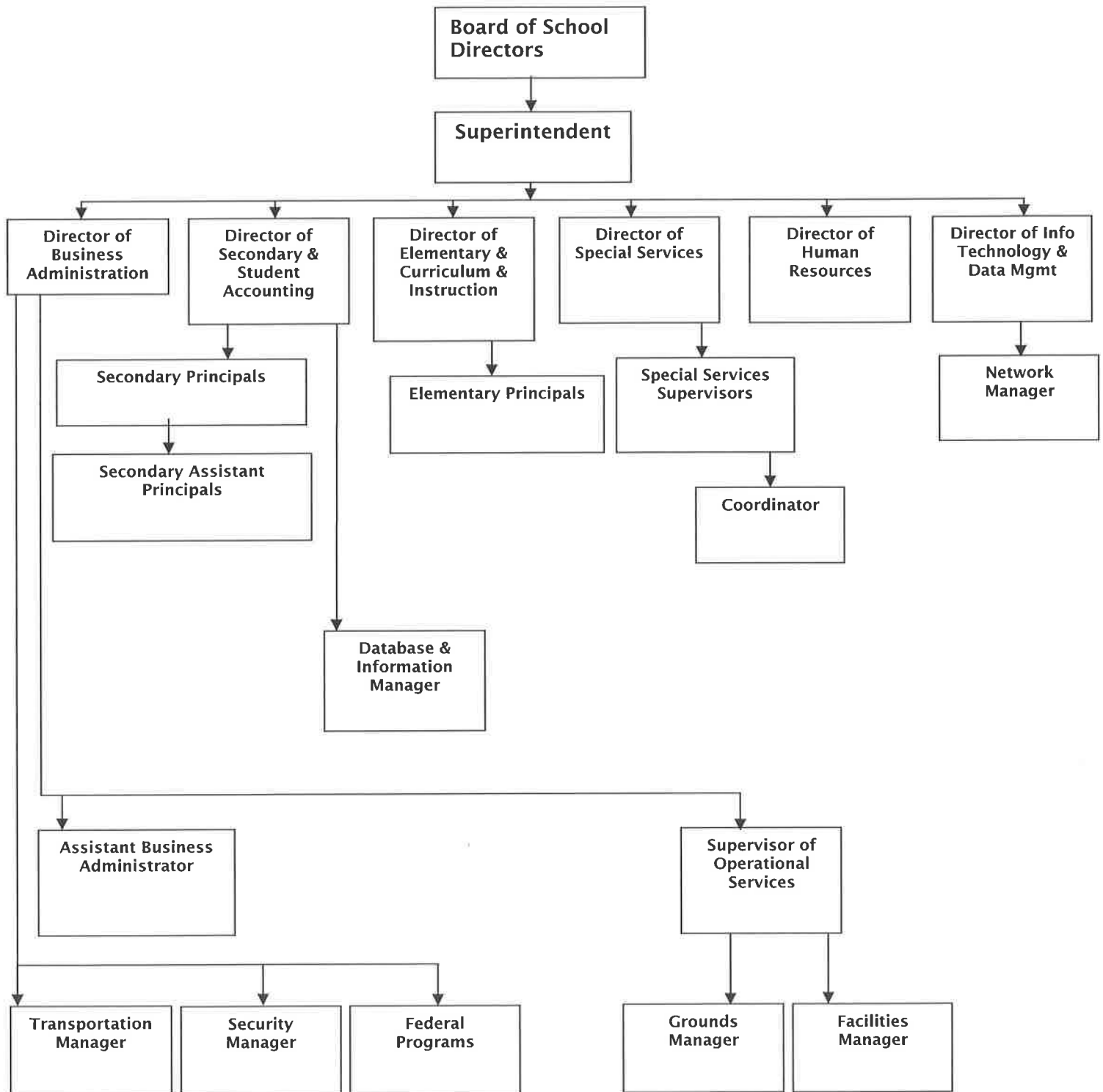
**Intermediate Unit Board Representative. .... Patricia Sexton**

**Middle Bucks Institute of Technology. .... Mark Byelich**

**PSBA Legislative Chairperson ..... Jerold Grupp**

**PSBA Employee Relations Contact ..... Richard Abramson, Esquire**

**Council Rock School District  
Administrative Organizational Chart 2014-2015**





**COUNCIL ROCK SCHOOL DISTRICT  
ADMINISTRATION & BUSINESS OFFICES  
30 North Chancellor Street  
Newtown, PA 18940  
Telephone: 215-944-1000  
Fax: 215-944-1041**

June 5, 2014

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

The 2014-2015 Council Rock School District Final Budget is presented for your review. 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 2014-2015 estimated figures, the 2013-2014 budget and the 2012-2013 and 2011-2012 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 2014-2015 Budget

The increase to the employer contribution rate into the Pennsylvania School Employees Retirement System (PSERS) continues to be the focus of funding the 2014-2015 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 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%. Absent an increase in the real estate tax rate, revenue will increase by \$609,841 or 0.46%. The final budget also includes an increase in the real estate millage rate from 114.02 to 114.72 mills, an increase of 0.70 mills or 0.61%.

<b>2013 Budgeted Assessed Value</b>	\$ 1,260,150,280
<b>Less: Act 153 Properties</b>	<u>(3,083,590)</u>
<b>Adjusted Taxable Assessed Value</b>	<u>1,257,066,690</u>
 <b>Collection Rate</b>	 <u>97.20%</u>
 <b>Value of One Mill (Assessed Value X Collection Rate/1,000)</b>	 1,221,869
 <b>Current Millage Rate</b>	 <u>114.72</u>
 <b>Revenue Prior to Act 153 Property Revenue</b>	 140,172,812
<b>Revenue Generated from Act 153 Properties</b>	242,835
<b>Rounding</b>	<u>1,091</u>
<b>Total Real Estate Tax Revenue Prior to Tax Relief Reduction</b>	140,416,738
 <b>Less: Gaming Revenue</b>	 <u>5,277,112</u>
	<u><u>\$ 135,139,626</u></u>

- Earned Income Tax revenue has increased significantly from 2011-2012 to 2012-2013 as indicated in the table below:

<b>2011-2012</b>	\$13,499,684	
<b>2012-2013</b>	<u>15,091,502</u>	
<b>Increase</b>	<u><u>\$ 1,591,818</u></u>	11.79%

Based on the information we are increasing estimated Earned Income Tax revenue in the 2014-2015 from \$14.0 million in current year to \$15.1 million, an increase of \$1,100,000.

- State revenues are projected to be relatively flat except for the increases in the state's share of our contribution to 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 2014-2015 budget is being increased by \$2.6 million or 28.44%
- Federal revenues are a relatively small portion of the District budget. Based on recent budget projection we are maintaining this funding at 2013-2014 levels.

- ACCESS Funding, which is classified as a Federal Revenue, has been maintained at the 2013-2014 levels. However, the District has concerns with the sustainability at these levels because of severe issues with processing these claims. There is a strong possibility that future reliance on this revenue source will need to be reduced.

### **Appropriation Highlights**

The 2014-2015 Preliminary Budget includes appropriations of \$214,631,037 for the District. This is an increase of \$7,352,063 or 3.55% 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:

	<b>2013-2014</b>	<b>2014-2015</b>	<b>Increase (Decrease)</b>	<b>Percentage Increase (Decrease)</b>
Salaries	\$ 107,442,138	\$ 109,207,437	\$ 1,765,299	1.64%
Healthcare	17,308,565	18,765,110	1,456,545	8.42%
Retirement	18,161,144	23,334,696	5,173,552	28.49%
Special Education Contracted Services	4,040,129	3,693,000	(347,129)	-8.59%
Contracted Transportation Services	10,038,205	9,781,039	(257,166)	-2.56%
Human Resources Contracted Services	187,500	74,250	(113,250)	-60.40%
	<u>\$ 156,990,181</u>	<u>\$ 164,781,282</u>	<u>\$ 7,791,101</u>	<u>4.96%</u>

- As briefly discussed previously, the employer contribution to the PSERS dominates the increase to our 2014-2015 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:

	<b>Total Budgeted Amount</b>	<b>Increase In Budget</b>	<b>Retirement Contribution Rate</b>
2010-2011	\$ 8,759,525		5.64%
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%
2014-2015	23,334,696	5,173,552	21.40%

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 two to 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 two years based on our current payroll amounts:

2015-2016	\$28,219,202	\$4,884,506	25.84%
2016-2017	31,965,017	3,745,815	29.27%

- Salaries and Wages represent the largest category of appropriation at 51% of the District's 2014-2015 budget, the increase from the 2013-2014 budget amounts to \$1.8 million or 1.64%. The following table provides an analysis of this increase:

\$ 1,588,363	CREA scheduled wage increases and lateral movement
(999,283)	Savings From Various Retirements
(198,136)	Reduction Of Four Professional Positions
15,036	Keystone Exam Remediation
257,740	Ten additional Instructional Assistants
315,783	CRESPA scheduled wage increases.
95,717	Administration
690,079	Additional Wages
<u>\$ 1,765,299</u>	

### **The Governor's 2014-2015 Budget Proposal**

As of the date of the passage of this budget the Commonwealth has not adopted the 2014-2015 budget. In February, as part of his 2014-2015 Budget address, the Governor proposed the following that relates to funding public education:

- Basic Education Funding, which is the major unrestricted funding source from the state supporting public education, is remaining at 2013-2014 levels.
- Special Education Funding has been increased \$20 million statewide. School Districts will be held harmless for the regular allocation, contingency funding for exceptionally costly students will remain and the additional \$20 million will be distributed based on the recommendations of the ad hoc Special Education Commission.
- A new Ready to Learn Grant has been proposed. This grant includes \$241 million added to the existing Accountability Block Grant of \$100 million. The District's allocation as indicated by the Department of Education is \$561,671. The governor has indicated that all additional education funding is contingent on the reduction in the state's contribution to PSERS. Therefore, his increased funding has not been included in the 2014-2015 budget at this time.
- The funding of PlanCon capital projects is being funded at last year's levels. This funding level has created a huge backlog of school districts with construction projects having been approved through the PlanCon process that are not being funded. It is estimated that \$1.2 billion is due to 350+ school construction projects.

Additionally the Governor announced proposed reductions to the employer contributions into Pennsylvania School Employees Retirement System (PSERS) by reducing the current pension collars of 4.50% to 2.25% in 2014-2015. This change would result in a reduction in our pension contribution of \$2,441,190, which half of that reduction would reduce the local effort by \$1,220,596. This proposed change must be adopted as part of the 2014-2015 Commonwealth budget by state legislators. Should this proposal not be approved, other funding proposals contained in the Governor's budget may be affected.

Additional information concerning this issue can be found at [www.pa.gov](http://www.pa.gov).

### **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 1<sup>st</sup> each year. The 2014-2015 Index was set at 2.10%. Additionally, the legislature has 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 16, 2014, the Board of School Directors elected not to seek any exceptions provided under Act 1 and adopted a resolution limiting the increase in taxes for the 2014-2015 budget not to exceed the Act 1 Index of 2.10%. This budget includes a 0.61% increase in the real estate tax millage rate, well within the Act 1 authority of the Board of School Directors.

### **Fund Balance**

The District’s general fund, fund balance is the short-term assets less the short-term liabilities reported in the District’s general fund. It is essentially what is left over after the general fund’s assets have been used to meet its current liabilities. The fund balance is reported in five categories: Nonspendable, Restricted, Committed, Assigned and Unassigned. The maintenance of the fund balance is essential in ensuring short-term and long-term financial stability of the district. The general fund, fund balance as of the year ending June 30, 2013 is as follows:

Nonspendable (Prepaid Items, Inventories)		\$ 52,778
Committed for:		
Employer retirement rate stabilization	7,477,408	
Property tax rate stabilization	4,127,924	
Self-insurance health insurance	3,889,000	
Balance 2013-2014 budget	<u>2,132,842</u>	17,627,174
Assigned for Outstanding encumbrances		58,477
Unassigned		<u>10,363,991</u>
Total Fund Balance		<u><u>\$ 28,102,420</u></u>

The District has been very active in managing the fund balance and preparing for known increases in costs such as employer retirement rate increase that will continue to be a major factor in our budgets for the next three years. The 2014-2015 budget is expecting to utilize \$1.2 million of the Employer retirement rate stabilization fund balance. The use of this fund balance allowed the tax increase in the current to be reduced by 1 mil or 0.87%.

The District’s Board Policy No. 620 Maintenance of Fund Balance can be found on Page I-24 and will provide additional information concerning our maintenance of fund balance.

## 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:

"In our opinion the district's financial performance remains strong as a result of conservative budgeting practices and expenditure management. The school board has set a policy to maintain a 4%-5% unassigned fund balance in the general fund. The unassigned fund balance in excess of 5% of the following year's expenditure budget is assigned to the capital projects fund. While the District ended fiscal 2013 with a \$1.3 million general fund deficit, this included a \$4 million transfer from the general fund to its capital projects fund. The district typically ends the fiscal year with a general fund surplus on a budgetary basis.

The district's unassigned general fund balance in 2013 was 5% of expenditures, while it maintained an assigned fund balance and committed balances primarily for retirement contribution increases (\$7.5 million), tax stabilization (\$4.1 million), and health insurance (\$3.9 million). The district's adjusted available fund balance of unassigned, assigned, and committed balances are what we consider strong at 14% of expenditures. The district largely relies on property tax collections that represented 69% of revenues in fiscal 2013, while state aid accounted for 19%." *Standard and Poor's, February 27, 2014*

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 plan that will include facilities utilization, educational programming and enrollment analysis. This plan will further define the needs of the District and provide direction as we move beyond the 2014-2015 budget.

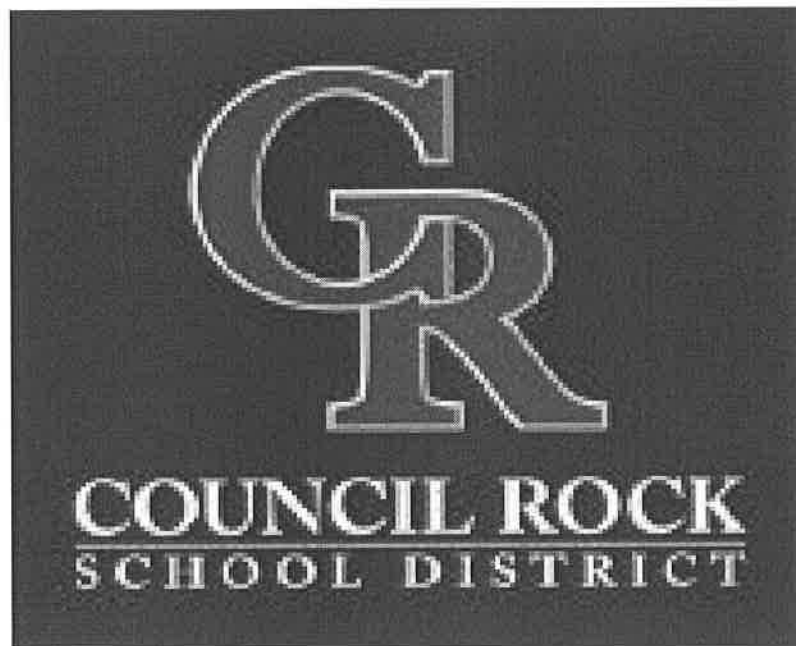
Sincerely,

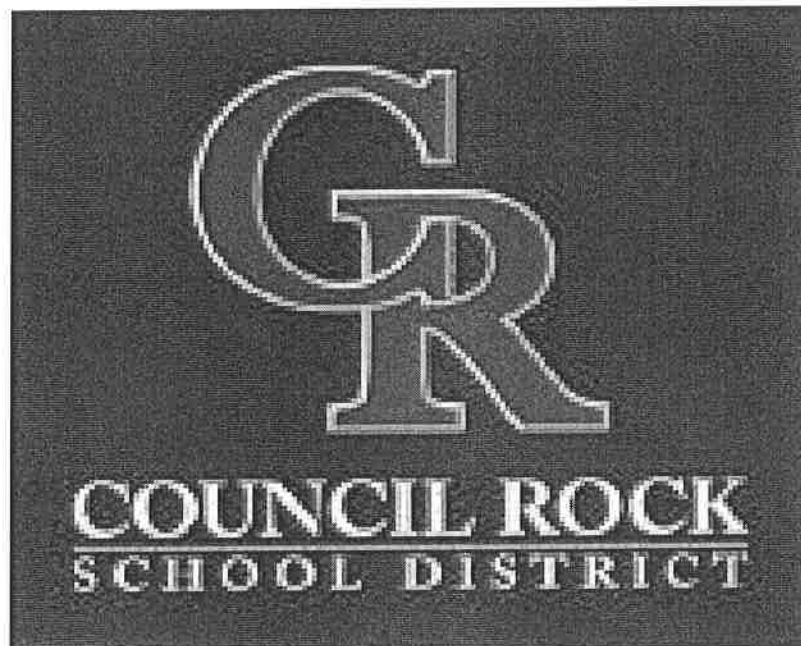


Mark J. Klein  
Superintendent of Schools



Robert W. Reinhart  
Director of Business Administration









## **Developing and Managing the Budget Proposed 2014-15 Fiscal Year Budget**

### ***Purpose***

Each year, the Board and the Administration are challenged to present, explain, and justify the Council Rock School District Budget. Over the past ten (10) years, this administration has endeavored to make our budget process as open and as transparent as possible. Budget information and process 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 2014-15 fiscal year planning. Under the provisions of Act 1, this initial discussion centers on the need for the District to consider Act 1 exceptions... This year, the Board agreed to stay within the limits of the Act 1 index (2.1%) and acted accordingly by passing a resolution stating that decision.
- Council Rock now builds the budget for the 2014-15 fiscal year with the ability to raise real estate taxes by the Act 1 index of 2.1% or \$2.9 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](http://www.crsd.org). The April Finance Committee scheduled for April 23, 2014 will be devoted to unveiling the details of our proposed preliminary budget. That draft budget is now posted to our website for community review and will be updated with future budget iterations as the Board and the District make changes to the 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 1, 2014, the Board will be presented with the 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 community Budget Forum will be presented on Wednesday, May 7, 2014 beginning at 6:30 PM at Chancellor Center. During that meeting, a formal presentation on the 2014-15 Budget will be made followed by a question and answer period.
- A final budget proposal will be presented to the Board during our meeting on June 5, 2014.

As we manage the construction of this budget, we also manage the expenses associated with the 2013-14 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 benchmarks 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 4<sup>th</sup> percentile statewide; 96% of school districts spend more on this function. For the past eight (8) years, the student to administrative staff ratio is among the lowest in the four county region surrounding Philadelphia.
- **Professional Staffing**
  - The proposed 2014-15 budget calls for a reduction of five (5) teachers. Over the past six (6) years, we have reduced over 80 staff in Council Rock.
  - **Elementary:** Staffing levels continue to be controlled by class size guidelines. 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 2012-13 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 eight (8) 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 (3) 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 disabilities, 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 (5) 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. In the past two years, we have re-organized our data team to provide added support for our schools and for our administrative office for the student data systems and the HR/Business systems. That team also provides full time support for the Pennsylvania Information Management System (PIMS) - a state database that requires almost a full time person to manage both the data entries and the data scrubbing.

### ***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. 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 16% 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 23.6% (\$18.4 million) for the 2014-15 budget year. ***This is an increase of \$5.4 million dollars for fiscal year 2014-15.*** Both our Board and Administration recognize that the projections forward for contributions to the Pennsylvania State Retirement System, (PSERS) will create fiscal 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 be used to pay for the increase in retirement contributions. This fund balance will be utilized to phase in the necessary revenue as the PSERS employer contribution rate is expected to reach and

level at 30% of payroll for the next 18 years. We expect to reach that threshold in the next three years with increases in our contributions as follows:

<b>Fiscal Year</b>	<b>Total Budgeted Amount</b>	<b>Increase in Budget</b>	<b>Contribution Rate</b>
2014-15	\$23,585,282.00	\$5,424,138.00	21.4%
2015-16	\$28,473,806.00	\$4,930,705.00	25.84%
2015-17	\$32,253,417.00	\$3,779,611.00	29.27%

### ***Instructional Supplies, Equipment, and Contracted Services***

These expenses are allocated on a per student basis and have been held constant for the past three budget years. 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. A few examples of the energy savings initiative we employ to reduce our costs:

- Aggressive temperature setbacks in the winter when schools are unoccupied.
- New renovations include daylight harvesting and various other energy savings devices in schools.
- An agreement with Enernoc that allows CR to get energy rebates for use reductions during peak usage in summer months.

**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. During the winter of 2014, we locked in natural gas rates for the future that are among the lowest unit costs we have seen.

**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 six (6) 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

**GREEN RIBBON SCHOOL.** As one measure of the total impact of our initiatives for energy savings and conservation, Council Rock received the State GREEN RIBBON SCHOOL AWARD in the fall of 2013. That award recognizes Council Rock as the school district leader in the state for both student programs and energy savings.

### ***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.

### ***Special Education***

Special education costs account for 20.5% of the 2014-15 Budget. 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 complying with a complex and changing regulatory practice. For example, in 2009, new regulations from Pennsylvania

impacted school programs by introducing a new format for evaluation and identification, of students with disabilities. Every significant change in regulations creates a corresponding cost increase in Council Rock 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 self-manage 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 Speech and Language Services. In 2012-13, our collection efforts allowed the district to collect over \$1,000,000 in Access reimbursement. The reimbursement to Council Rock has declined dramatically over the past two years despite similar student populations and reimbursement requests. There are multiple reasons for this decline – including the presence of a new state provider who handles these reimbursements. The District has been working with the PA Department of Education and Representative Petri's office to better understand this issue. However, for fiscal year 2014-15, we will realize only 50% of the funding stream we have relied upon in the past – a \$500,000 decrease in Access Funding.

### ***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 (PFM), 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. In 2014, three refinance issues resulted in over \$3,000,000 of savings on the total interest rate payments for these bonds. These ongoing debt-restructuring efforts have allowed us to fund ongoing capital projects to renovate three elementary schools and plan for the next set of renovation projects. Our capital accounts also provide funding for enhanced school security, and the maintenance of critical facility infrastructure such as school roofs and heating systems. The combination of well-timed debt reissues and the prudent structure of our debt service allow all of these projects to proceed without a single added dollar to the general fund budget.

One important component of these favorable debt issues is the very strong rating issued by Standard and Poor's for Council Rock. The AA rating that our District enjoys is summed up by Standard and Poor's as follows:

“In our opinion the district’s financial performance remains strong as a result of conservative budgeting practices and expenditure management. The school board has set a policy to maintain a 4%-5% unassigned fund balance in the general fund. The unassigned fund balance in excess of 5% of the following year’s expenditure budget is assigned to the capital projects fund. While the district ended fiscal 2013 with a \$1.3 million general fund deficit, this included a \$4 million transfer from the general fund to its capital projects fund. The district typically ends the fiscal year with a general fund surplus on a budgetary basis.

The district’s unassigned general fund balance in 2013 was 5% of expenditures, while it maintained an assigned fund balance and committed balances primarily for retirement contribution increases (\$7.5 million), tax stabilization (\$4.1 million), and health insurance (\$3.9 million). The district’s adjusted available fund balance of unassigned, assigned, and committed balances are what we consider strong at 14% of expenditures. The district largely relies on property tax collections that represented 69% of revenues in fiscal 2013, while state aid accounted for 19%.

For fiscal 2014, the district expects an operating surplus as it has historically maintained, with excess fund balance over 5% of expenditures being transferred to its capital projects fund. Rising pension costs remain a point of concern, but the district has committed approximately \$7.5 million of fund balance to mitigate their effects. Despite what could be a short-to medium-term drawdown of reserves for this purpose, we expect management will make the necessary adjustments to maintain at least what we consider strong available general fund reserves.” *Standard and Poor’s, February 27, 2014*

**PLANCON UNFUNDED.** Our debt service costs are partially reimbursed by legally required subsidies from the State through the PLANCON process. State law requires a formula of reimbursement for a school district’s debt service when the district completes an elaborate PLANCON process for new construction or renovations. Three of our renovation projects – Churchville, Holland and Goodnoe – were approved through the PLANCON process for reimbursement based on the debt incurred by the District. In 2011, the Omnibus Budget passed by the Legislature froze the PLANCON reimbursement to school districts. To date, Council Rock has not received any of the PLANCON reimbursement for these three projects as obligated by the statute.

### ***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.



### ***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 four years, net cost has increased. This increase 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 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 our schools 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 the economy for Council Rock was 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 four 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 the decline in real estate values in our District.

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 has started to improve as our 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, our investments now accrue .25% 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 \$350,000 in 2014-15. 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. The addition of three PM Kindergarten Enrichment programs also contributed revenue to Council Rock beginning with the 2012-13 school year. We are expecting \$235,000 in revenue for the fiscal year ending June 30, 2014.
- Other benchmarking efforts focused on student parking, co-curricular programs, copier services and transportation. Each resulted in recommendations for further study and/or changes in our practice.

#### **5 Year Act 1 to Budget Comparison**

Act 1 of 2006 places restrictions on public school districts on the budget increase it can pass. The Act 1 Index is based on two cost of living measures. The chart, below, shows the Act 1 index and the District's tax increase in each of these five fiscal years.

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	2013-14 Act 1	2013-14 Budget
4.1%	2.9%	2.9%	2.52%	1.4%	0%	1.7%	1.7%*	1.7%	1.3%*

\*The Budget increase reflected only the increase (or a portion of the increase) in the Council Rock's contributions to the state retirement system. The actual 12-13 and 13-14 budgets reflected expenditures that were lower revenues except for the increase in state pension obligations.

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. As shown in the chart, above, budget increases in 2012-13 and 2013-14 were only used to offset some of the extraordinary increases in funding for the retirement system.

## Summary

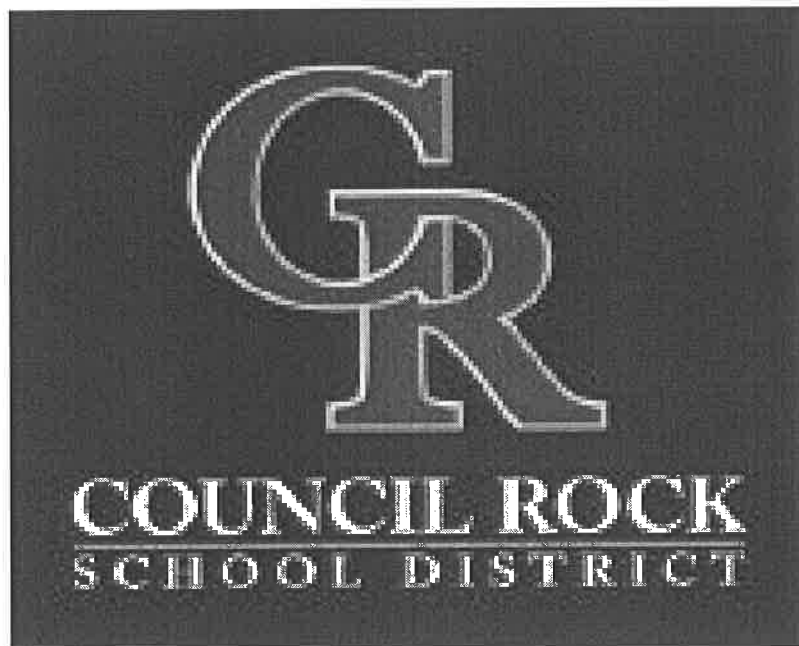
The outlook for public education funding continues to be unfavorable. There are significant, continuously increasing costs from unfunded state and federal mandates for special education, pension funding, curriculum implementation, standardized testing, and employee performance review processes. Concomitantly, there are decreases and/or ongoing legislative efforts to decrease federal and state reimbursements for special education, school construction, transportation, and state subsidies. We are encouraged by local revenue trends that are beginning to show signs of recovery.

Council Rock is poised to confront these funding issues through our ongoing efforts 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 years to accomplish both. To most observers, these efforts go unnoticed in the day-to-day operations of this 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 our community work in the most efficient manner to maintain and improve the excellent educational program offered in Council Rock.

*Your thoughts and feedback are important to us. If you have questions or comments about our budget process or the information contained in this paper, please feel free to offer them to us at [budget@crsd.org](mailto:budget@crsd.org)*

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
PENNSYLVANIA SCHOOL CODE OF 1949 AS AMENDED**

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

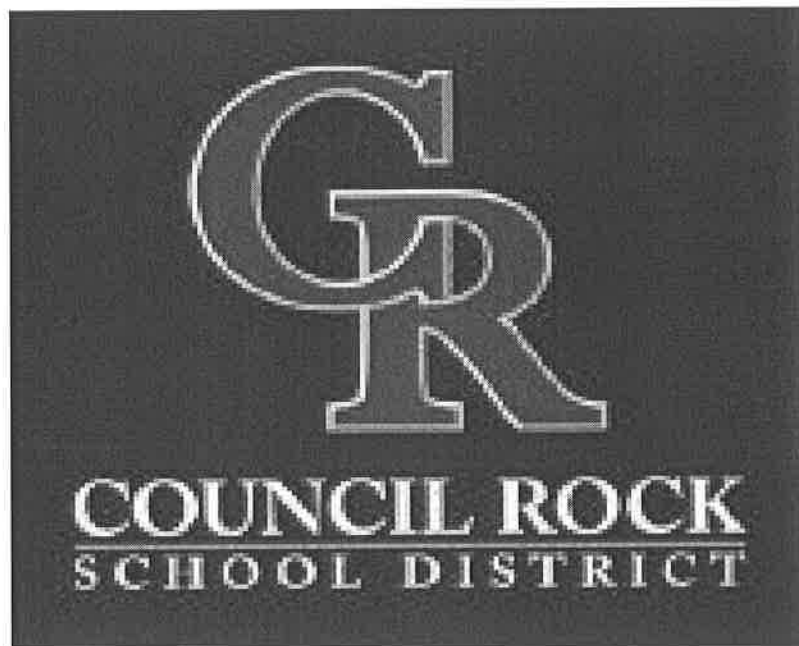


**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION  
#602 – BUDGET PLANNING**

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 programs.

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

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





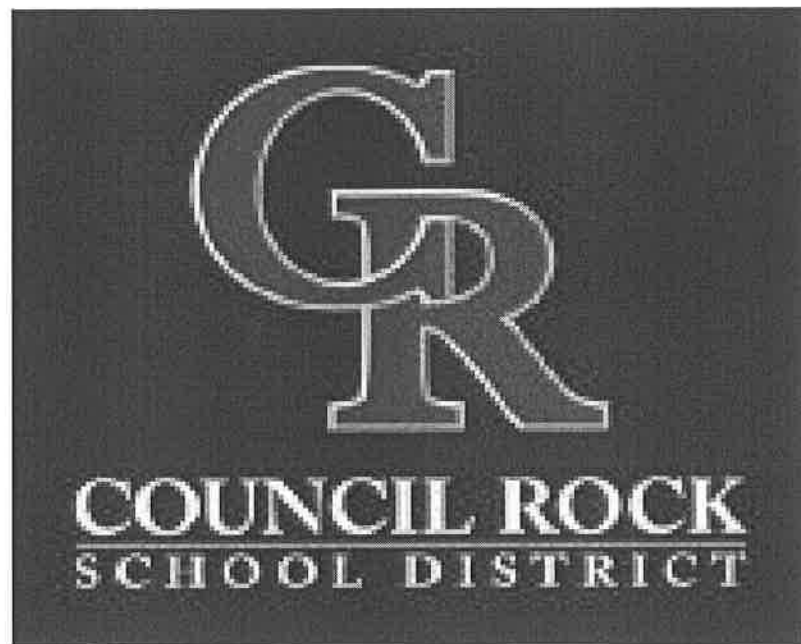
**COUNCIL ROCK SCHOOL DISTRICT**  
**2014-2015 BUDGET**  
**SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION**  
**#605 – TAX LEVY**

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

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

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

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



**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION  
#620 – MAINTENANCE OF FUND BALANCE**

The School Board of the Council Rock School District recognizes the importance of maintaining and managing a fund balance. This Policy provides guidance concerning the desired level of unassigned fund balance maintained by the District to mitigate financial risk and is intended to comply with Section 688 of the School Code, 24 P.S. § 6-688, and GASB Statement No. 54.

**Definitions.**

**Fund Balance** is a measurement of available resources and is the difference between total assets and total liabilities in each fund. GASB Statement 54 defines the types of fund balances that a school district may hold.

The responsibility for designating funds to specific classifications shall be as follows:

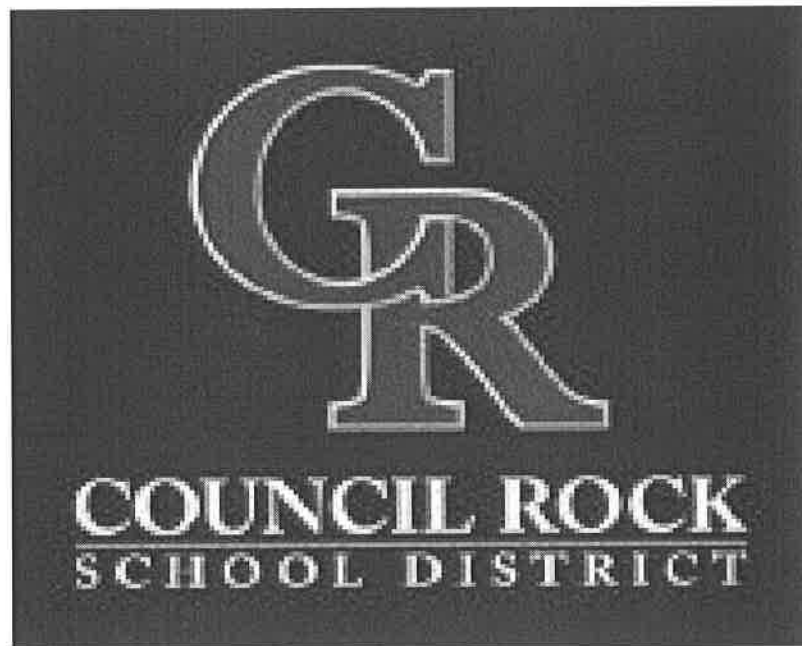
**Committed Fund Balance** – The Board of School Directors is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment in a resolution approved by the Board.

**Assigned Fund Balance** – The Board of School Directors has authorized the Superintendent and the Business Administrator as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

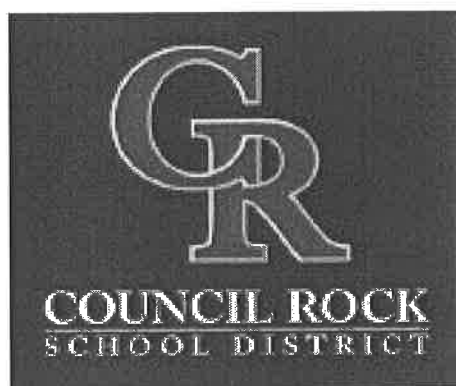
**Minimum Unassigned Fund Balance**

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end of not less than 5% of the following year's budgeted expenditures. If the unassigned fund balance at fiscal year-end falls below 4%, the District shall develop a restoration plan to achieve and maintain the minimum fund balance.

When the unassigned fund balance is in excess of 5%, the Superintendent and/or Business Administrator shall make recommendations to the Board of School Directors for the use of these funds. Funds in excess of 5% will only be reallocated upon a majority vote of the Board of School Directors.



# **2014-2015 FINAL BUDGET**



## **FINANCIAL SECTION**

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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, 2012 and 2013 and the budgeted amounts for the year ending June 30, 2014 and the proposed budget for the year ending June 30, 2015. 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.

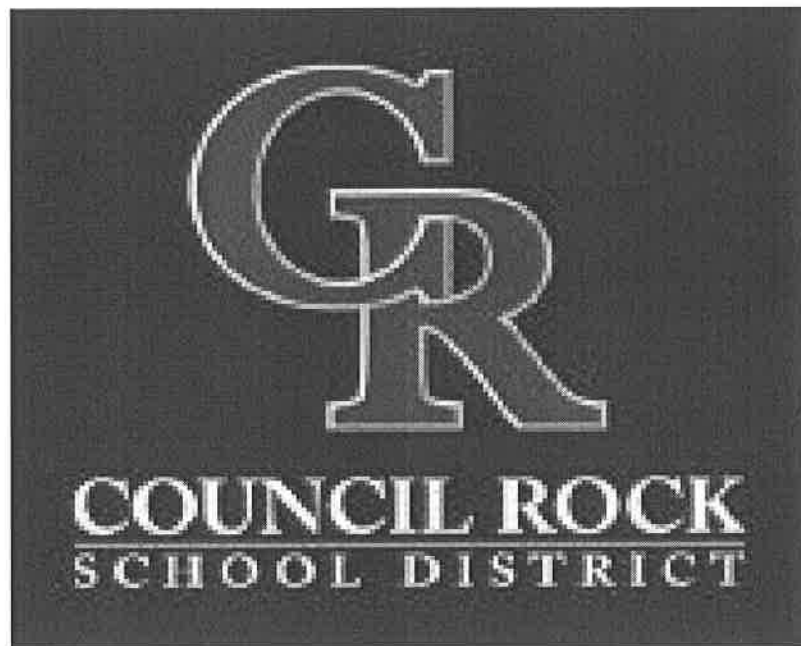
**APPROPRIATIONS**

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**  
**2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b>REVENUES AND OTHER FINANCING SOURCES:</b>						
<b>Revenues:</b>						
Local Sources	\$ 157,033,299	\$ 160,735,413	\$ 161,029,015	\$ 163,592,626	\$ 2,563,611	1.59%
State Sources	36,606,533	40,199,239	42,235,283	44,998,270	2,762,987	6.54%
Federal Sources	1,821,636	782,463	1,806,834	1,806,834	-	0.00%
<b>Total Revenues</b>	<u>195,461,468</u>	<u>201,717,115</u>	<u>205,071,132</u>	<u>210,397,730</u>	<u>5,326,598</u>	<u>2.60%</u>
<b>Other Financing Sources:</b>						
Sale of Fixed Assets	6,123	216,042	-	-	-	N/A
Refund of Prior Year Expenditures	-	-	75,000	75,000	-	0.00%
<b>Total Other Financing Uses</b>	<u>6,123</u>	<u>216,042</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>0.00%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>195,467,591</u>	<u>201,933,157</u>	<u>205,146,132</u>	<u>210,472,730</u>	<u>5,326,598</u>	<u>2.60%</u>
<b>EXPENDITURES AND OTHER FINANCING USES:</b>						
<b>Expenditures:</b>						
Instruction	124,449,617	128,509,728	130,125,636	135,529,638	5,404,002	3.92%
Support Services	49,331,062	50,462,847	55,605,743	57,260,588	1,654,845	3.68%
Non Instructional Services	2,862,755	3,056,579	3,275,329	3,564,767	289,438	2.68%
<b>Total Expenditures</b>	<u>176,643,434</u>	<u>182,029,154</u>	<u>189,006,708</u>	<u>196,354,993</u>	<u>7,348,285</u>	<u>3.89%</u>
<b>Other Financing Uses</b>						
Debt Service	17,331,259	17,222,065	17,522,266	17,526,044	3,778	0.09%
Fund Transfers	-	4,009,054	-	-	-	N/A
Budgetary Reserve	-	-	750,000	750,000	-	-
<b>Total Other Financing Uses</b>	<u>17,331,259</u>	<u>21,231,119</u>	<u>18,272,266</u>	<u>18,276,044</u>	<u>3,778</u>	<u>0.02%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>193,974,693</u>	<u>203,260,273</u>	<u>207,278,974</u>	<u>214,631,037</u>	<u>7,352,063</u>	<u>3.55%</u>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>						
	<u>\$ 1,492,898</u>	<u>\$ (1,327,116)</u>	<u>\$ (2,132,842)</u>	<u>\$ (4,158,307)</u>	<u>(2,025,465)</u>	





# **2014-2015 FINAL BUDGET**



## **Revenues**

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE SUMMARY OF REVENUES  
2014-2015 BUDGET**

	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2014-2015 Proposed Budget</b>	<b>Increase (Decrease)</b>	<b>Percent</b>
Current Real Estate Tax	130,587,804	131,901,332	133,836,427	135,139,626	1,303,199	0.97%
Interim Real Estate Tax	403,180	615,645	645,000	645,000	-	0.00%
Public Utility Tax	211,192	209,175	210,000	211,000	1,000	0.48%
Payment in Lieu of Taxes	1,960	1,960	2,000	2,000	-	0.00%
Per Capita -Tax Section 679 of School Code	228,964	226,728	231,000	231,000	-	0.00%
Per Capita - Act 511	228,964	226,728	231,000	231,000	-	0.00%
Local Services Tax	114,750	119,812	130,000	130,000	-	0.00%
Earned Income Tax	13,499,684	15,091,502	14,000,000	15,100,000	1,100,000	7.86%
Occupation Assessment Tax	4,145,493	4,308,011	4,172,000	4,250,000	78,000	1.87%
Realty Transfer Tax	1,992,202	2,490,483	2,300,000	2,300,000	-	0.00%
Delinquent Real Estate Tax	1,791,030	1,725,885	1,800,000	1,800,000	-	0.00%
Other Delinquent Taxes	658,924	730,252	650,000	660,000	10,000	1.54%
Earnings on Investments	65,057	46,062	300,000	300,000	-	0.00%
Athletic Events Gate Receipts	83,010	71,707	97,000	97,000	-	0.00%
IDEA Funding Through the Intermediate Unit	1,990,798	1,930,003	1,798,588	1,800,000	1,412	0.08%
Facility Rentals	372,626	439,885	280,000	350,000	70,000	25.00%
Tuition from Patrons	152,699	143,087	100,000	100,000	-	0.00%
Summer School Tuition	13,795	29,605	26,000	26,000	-	0.00%
Revenue from Community Services	158,934	155,619	145,000	145,000	-	0.00%
Miscellaneous Revenue	332,233	271,932	75,000	75,000	-	0.00%
<b>Total Local Revenue</b>	<b>157,033,299</b>	<b>160,735,413</b>	<b>161,029,015</b>	<b>163,592,626</b>	<b>2,563,611</b>	<b>1.59%</b>
Basic Education Subsidy	13,625,016	13,625,016	13,790,918	13,790,918	-	0.00%
Tuition for Section 1305 and 1306 Students	33,735	30,807	75,000	75,000	-	0.00%
Special Education Subsidy	6,528,002	6,391,637	6,207,489	6,431,637	224,148	3.61%
Transportation Subsidy	2,069,063	2,009,004	2,300,000	2,000,000	(300,000)	-13.04%
Rental Reimbursement	1,259,653	1,542,718	1,150,000	1,300,000	150,000	13.04%
Medical and Dental Services Reimbursement	242,720	237,407	260,000	260,000	-	0.00%
State Property Reduction Funds	4,956,325	5,766,962	5,118,069	5,277,112	159,043	3.11%
Other Grants	-	-	20,000	20,000	-	0.00%
Accountability Block Grant	156,159	156,160	156,160	156,160	-	0.00%
State Social Security Reimbursement	3,818,982	3,923,893	4,077,075	4,024,542	(52,533)	-1.29%
State Retirement Reimbursement	3,916,879	6,515,635	9,080,572	11,662,901	2,582,329	28.44%
	<b>36,606,534</b>	<b>40,199,239</b>	<b>42,235,283</b>	<b>44,998,270</b>	<b>2,762,987</b>	<b>6.54%</b>
Title I	253,733	263,079	338,551	338,551	-	0.00%
Title II	190,686	211,871	205,622	205,622	-	0.00%
Title III	57,930	60,516	50,243	50,243	-	N/A
Drug Free Schools	3,750	-	-	-	-	N/A
ARRA - IDEA Part B	1,271	-	-	-	-	N/A
Federal Jobs Funding	14,762	-	-	-	-	N/A
School Based ACCESS	1,264,049	232,319	1,212,418	1,212,418	-	0.00%
Medical Assistance Reimbursements	35,455	14,678	-	-	-	N/A
	<b>1,821,636</b>	<b>782,463</b>	<b>1,806,834</b>	<b>1,806,834</b>	<b>-</b>	<b>0.00%</b>
Sale of Fixed Assets	6,123	216,042	-	-	-	N/A
Refund of Prior Year Expenditures	-	-	75,000	75,000	-	0.00%
	<b>6,123</b>	<b>216,042</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total</b>	<b>\$ 195,467,592</b>	<b>\$ 201,933,157</b>	<b>\$ 205,146,132</b>	<b>\$ 210,472,730</b>	<b>\$ 5,326,598</b>	<b>2.60%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
GENERAL FUND  
REVENUE EXPLANATIONS**

**LOCAL REVENUES:**

**REAL ESTATE TAX** \$ 135,139,626

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:

<b>2013 Budgeted Assessed Value</b>	\$ 1,260,150,280
<b>Less: Act 153 Properties</b>	(3,083,590)
<b>Adjusted Taxable Assessed Value</b>	1,257,066,690
 <b>Collection Rate</b>	 <u>97.20%</u>
 <b>Value of One Mill (Assessed Value X Collection Rate/1,000)</b>	 1,221,869
 <b>Current Millage Rate</b>	 <u>114.72</u>
 <b>Revenue Prior to Act 153 Property Revenue</b>	 140,172,812
<b>Revenue Generated from Act 153 Properties</b>	242,835
<b>Rounding</b>	<u>1,091</u>
<b>Total Real Estate Tax Revenue Prior to Tax Relief Reduction</b>	<u>140,416,738</u>
 <b>Less: Gaming Revenue</b>	 <u>5,277,112</u>
	<u><u>\$ 135,139,626</u></u>

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

The calculation of this revenue source is very critical to the validity of the budget. This is because Real Estate Taxes are approximately 68% of budget revenues. Additionally, Act 1 of 2006 limits the District's ability to raise the millage rate in a 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 U.S. Department of Education Index.

**INTERIM REAL ESTATE TAX** 645,000

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

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
GENERAL FUND  
REVENUE EXPLANATIONS**

**PUBLIC UTILITY TAX** 211,000

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

**PAYMENT IN LEAU 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** 15,100,000

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

**OCCUPATION ASSESSMENT TAX** 4,250,000

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 of 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  
2014-2015 BUDGET  
GENERAL FUND  
REVENUE EXPLANATIONS**

**DELINQUENT TAXES** 2,460,000

Revenue generated from unpaid taxes that were levied more than once prior to receipt. The taxes generated 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 2014-2015 estimate is based on an average cash balance of \$100 million at a rate of 0.30%. These funds are invested in accordance 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 U.S. government. In most cases, U.S. 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 NO. 22** 1,800,000

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 No. 22 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** 350,000

The District makes our facilities available to community groups and individuals during times the facilities are not 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 operates 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  
2014-2015 BUDGET  
GENERAL FUND  
REVENUE EXPLANATIONS**

**MISCELLANOUUS REVENUES** 75,000

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

**TOTAL LOCAL REVENUES** 163,592,626

**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 governor's office. As the State economy worsened the Basic Education Subsidy has been allocated based on previous allocations.

**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** 6,431,637

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's student enrollment. During the 2012-2013 year the funding was held at the 2011-2012 levels.

**TRANSPORTATION SUBSIDY** 2,000,000

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's STEB market value.

**RENTAL REIMBURSEMENT** 1,300,000

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 PlanCon process with the Pennsylvania Department of Education. The District submits documentation notifying the Pennsylvania Department of Education of a debt service payment made and the approved reimbursement percentage to receive this revenue.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
GENERAL FUND  
REVENUE EXPLANATIONS**

**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** 5,277,112

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 was 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 provide specific allowable expenditures to fund research-based programs to boost student achievement.

**STATE REIMBURSEMENT OF SOCIAL SECURITY** 4,024,542

Revenue received from the State as a 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** 11,662,901

Revenue received from the State as a matching share of the employer's contribution towards the cost of retirement. The employer contribution rate to the Pennsylvania School Employee Retirement System (PSERS) has risen from 8.65% in 2011-2012, 12.36% in 2012-2013, 16.93% in 2013-2014 and 21.40% in 2014-2015. The contribution rate is expected to continue to rise by 4.5% each year until it plateaus to 30% of payroll.

**TOTAL STATE REVENUE SOURCES** 44,998,270

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
GENERAL FUND  
REVENUE EXPLANATIONS**

**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. The size and relative wealth of the school district are considered in the allocation of these funds.

**DRUG FREE SCHOOLS** -

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

**ARRA FUNDING** -

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

**SCHOOL BASED ACCESS AND MEDICAL ASSISTANCE REIMBURSEMENTS** 1,212,418

Revenue received through the Federal government from Medical Assistance funds used to reimburse school districts for medical related service of special needs children. The School District applies for this reimbursement for services such 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.

**REFUND OF PRIOR YEAR EXPENDITURES** 75,000

Receipts received as refunds associated with expenditures from previous years.

**TOTAL OTHER FINANCING SOURCES** 75,000

**TOTAL BUDGETED REVENUES** \$ 210,472,730



# **2014-2015 FINAL BUDGET**



## **Appropriations**

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE SUMMARY OF EXPENDITURES  
2014-2015 BUDGET**

<b>Function/Program</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013- 2014 Budget</b>	<b>2014-2015 Proposed Budget</b>	<b>Increase (Decrease)</b>	<b>Percent</b>
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
Council Rock North High School	\$ 13,071,175	\$ 13,257,546	\$ 13,431,429	\$ 14,700,555	\$ 1,269,126	9.45%
Council Rock South High School	12,879,740	13,903,990	14,112,072	14,605,961	493,889	3.50%
Holland Middle School	5,093,917	4,634,641	4,573,131	4,716,273	143,142	3.13%
Newtown Middle School	5,655,603	5,981,006	5,877,056	6,411,893	534,837	9.10%
Richboro Middle School	3,765,267	4,108,319	4,096,409	4,279,518	183,109	4.47%
Churchville Elementary School	4,677,491	4,707,688	5,043,082	4,997,785	(45,297)	-0.90%
Goodnoe Elementary School	5,043,023	4,764,047	4,852,428	5,715,498	863,070	17.79%
Hillcrest Elementary School	3,401,366	3,493,988	3,612,175	3,794,225	182,050	5.04%
Holland Elementary School	2,992,358	2,910,247	2,927,417	2,990,677	63,260	2.16%
Maureen M. Welch Elementary School	4,510,671	4,666,541	4,644,720	4,956,481	311,761	6.71%
Newtown Elementary School	4,604,215	4,816,245	4,716,320	4,882,267	165,947	3.52%
Richboro Elementary School	3,619,743	3,756,397	3,916,634	4,076,660	160,026	4.09%
Rolling Hills Elementary School	3,074,566	3,177,979	3,369,581	3,478,897	109,316	3.24%
Sol Feinstone Elementary School	4,630,010	4,701,429	4,877,650	5,009,868	132,218	2.71%
Wrightstown Elementary School	2,517,225	2,622,991	2,705,534	2,727,355	21,821	0.81%
District-Wide Regular Instruction	1,965,750	2,529,253	1,651,122	1,465,370	(185,752)	-11.25%
Grants	62,111	54,930	54,371	57,369	2,998	5.51%
<b>Total Regular Instruction</b>	<b>81,564,231</b>	<b>84,087,237</b>	<b>84,461,131</b>	<b>88,866,652</b>	<b>4,405,521</b>	<b>5.22%</b>
<b>Special Education Programs</b>						
District-Wide Services	31,662,777	35,190,629	35,511,246	36,627,877	1,116,631	3.14%
Contracted Services	5,481,544	4,514,437	4,442,032	4,316,550	(125,482)	-2.82%
Grants	3,239,249	2,152,073	3,076,905	3,036,498	(40,407)	-1.31%
<b>Total Special Education</b>	<b>40,383,570</b>	<b>41,857,139</b>	<b>43,030,183</b>	<b>43,980,925</b>	<b>950,742</b>	<b>2.21%</b>
<b>Vocational Technical Education</b>	<b>1,278,497</b>	<b>1,239,822</b>	<b>1,261,971</b>	<b>1,203,674</b>	<b>(58,297)</b>	<b>-4.62%</b>
<b>Other Instructional Programs</b>						
Sloan School	702,896	708,397	796,035	767,941	(28,094)	-3.53%
Other Instructional Programs	78,433	117,731	104,498	153,650	49,152	47.04%
Grants	441,990	499,402	471,818	556,796	84,978	18.01%
<b>Total Other Instructional Programs</b>	<b>1,223,319</b>	<b>1,325,530</b>	<b>1,372,351</b>	<b>1,478,387</b>	<b>106,036</b>	<b>7.73%</b>
<b>TOTAL INSTRUCTIONAL PROGRAMS</b>	<b>124,449,617</b>	<b>128,509,728</b>	<b>130,125,636</b>	<b>135,529,638</b>	<b>5,404,002</b>	<b>4.15%</b>
<b><u>SUPPORT SERVICES</u></b>						
<b>Pupil Personnel Services</b>						
Pupil Personnel Administration	4,724	101,272	110,329	115,705	5,376	4.87%
Guidance Services	3,995,195	4,125,861	4,750,357	4,936,449	186,092	3.92%
Social Work Services	319,188	334,944	352,942	442,300	89,358	25.32%
Psychological Services	1,367,557	1,417,418	1,453,517	1,569,568	116,051	7.98%
<b>Total Pupil Personnel Services</b>	<b>5,686,664</b>	<b>5,979,495</b>	<b>6,667,145</b>	<b>7,064,022</b>	<b>396,877</b>	<b>5.95%</b>
<b>Instructional Staff Services</b>						
Library Services	3,140,257	3,325,009	3,434,015	3,686,400	252,385	7.35%
Curriculum Services	1,739,094	1,854,349	2,152,445	2,749,070	596,625	27.72%
Instructional Staff Development	450,492	522,435	464,785	489,702	24,917	5.36%
Grants	117,706	64,272	69,713	59,837	(9,876)	-14.17%
<b>Total Instructional Staff Services</b>	<b>5,447,549</b>	<b>5,766,065</b>	<b>6,120,958</b>	<b>6,985,009</b>	<b>864,051</b>	<b>14.12%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE SUMMARY OF EXPENDITURES  
2014-2015 BUDGET**

<b><u>Function/Program</u></b>	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013- 2014 Budget</b>	<b>2014-2015 Proposed Budget</b>	<b>Increase (Decrease)</b>	<b>Percent</b>
<b>Administrative Services</b>						
School Board Services	986,120	1,153,117	1,096,468	1,118,113	21,645	1.97%
Superintendent's Office Services	1,053,127	651,430	578,923	614,664	35,741	6.17%
Principal's Services	6,124,746	6,329,941	6,818,786	6,981,787	163,001	2.39%
<b>Total Administrative Services</b>	<b>8,163,993</b>	<b>8,134,488</b>	<b>8,494,177</b>	<b>8,714,564</b>	<b>220,387</b>	<b>2.59%</b>
<b>Health Services</b>	<b>2,646,115</b>	<b>2,683,803</b>	<b>2,660,543</b>	<b>2,686,174</b>	<b>25,631</b>	<b>0.96%</b>
<b>Business Services</b>	<b>1,256,592</b>	<b>1,337,973</b>	<b>1,405,859</b>	<b>1,418,782</b>	<b>12,923</b>	<b>0.92%</b>
<b>Buildings and Grounds</b>	<b>11,844,820</b>	<b>12,054,525</b>	<b>13,780,694</b>	<b>14,205,210</b>	<b>424,516</b>	<b>3.08%</b>
<b>Student Transportation</b>	<b>10,390,460</b>	<b>10,273,611</b>	<b>11,604,429</b>	<b>11,420,940</b>	<b>(183,489)</b>	<b>-1.58%</b>
<b>Central Support Services</b>						
Human Resources	558,863	550,787	713,911	619,038	(94,873)	-13.29%
Technology	3,188,831	3,529,270	4,002,843	3,992,192	(10,651)	-0.27%
Grants	50,531	58,675	58,175	58,637	462	0.79%
<b>Total Central Support Services</b>	<b>3,798,225</b>	<b>4,138,732</b>	<b>4,774,929</b>	<b>4,669,867</b>	<b>(105,062)</b>	<b>-2.20%</b>
<b>Other Support Services</b>	<b>96,644</b>	<b>94,155</b>	<b>97,009</b>	<b>96,020</b>	<b>(989)</b>	<b>-1.02%</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>49,331,062</b>	<b>50,462,847</b>	<b>55,605,743</b>	<b>57,260,588</b>	<b>1,654,845</b>	<b>2.98%</b>
<b>NON-INSTRUCTIONAL SERVICES</b>						
School Sponsored Student Activities	855,230	920,831	1,030,969	1,066,387	35,418	3.44%
School Sponsored Athletics	1,836,619	1,959,214	2,062,856	2,302,730	239,874	11.63%
Community Services	170,906	176,534	181,504	195,650	14,146	7.79%
<b>TOTAL NON-INSTRUCTIONAL SERVICES</b>	<b>2,862,755</b>	<b>3,056,579</b>	<b>3,275,329</b>	<b>3,564,767</b>	<b>289,438</b>	<b>8.84%</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>176,643,434</b>	<b>182,029,154</b>	<b>189,006,708</b>	<b>196,354,993</b>	<b>7,348,285</b>	<b>3.89%</b>
<b>OTHER FINANCING USES</b>						
Debt Services	17,331,259	17,222,065	17,522,266	17,526,044	3,778	0.02%
Other Financing Programs	-	4,009,054	750,000	750,000	-	0.00%
<b>TOTAL OTHER FINANCING USES</b>	<b>17,331,259</b>	<b>21,231,119</b>	<b>18,272,266</b>	<b>18,276,044</b>	<b>3,778</b>	<b>0.02%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 193,974,693</b>	<b>\$ 203,260,273</b>	<b>\$ 207,278,974</b>	<b>\$ 214,631,037</b>	<b>\$ 7,352,063</b>	<b>3.55%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 1789 regular education 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. In addition, it is not uncommon for our most successful graduates to reach out to former Council Rock North educators as the teachers behind their success. Council Rock North is also very proud of the broad array of curricular offerings that meets the needs of all students, with research-based content and pedagogy on display in our classrooms daily.

Ranked by *Newsweek Magazine* and *US News and World Report* as one of America's top schools, Council Rock North sends 92% of its students onto higher education, with SAT and ACT scores falling well above national and state averages. Council Rock North is consistently recognized for its high number of National Merit Scholars and AP Scholars, with 95% of all AP students earning scores of 3, 4, and 5 in 2013. In addition, a total of 411 students took 745 AP exams this past spring, placing us on the *AP Honor Roll*. The Class of 2013, in particular, additionally boasts a 39% acceptance rate to the top 50 universities ranked in *US News and World Report*, with over \$7M in scholarships awarded to its graduates.

The Class of 2013 also boasts several prestigious student awards including three U.S. Presidential Scholar Semi-Finalists; a participant in the American Invitational Mathematics Examination; and two Bucks County High School Poet of the Year finalists; while, thus far, the Class of 2014 boasts high honors in art and music in the prestigious Phillip's Mill Youth Art Exhibition and the All-National Honors Choir, respectively.

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; Mock Trial, 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, Mathematics, Science, Social Studies and World Languages.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Council Rock North High School</b>						
<b><u>Object</u></b>						
Salaries	\$ 9,757,381	\$ 9,497,357	\$ 9,488,518	\$ 9,909,067	\$ 420,549	4.43%
Employee Benefits	3,119,095	3,531,430	3,663,772	4,512,026	848,254	23.15%
Contracted Services	-	-	-	2,200	2,200	N/A
Repair and Maintenance Services	9,050	7,145	19,695	17,795	(1,900)	-9.65%
Printing	8,526	68,404	73,742	73,742	-	0.00%
Travel Reimbursement	545	744	1,000	1,000	-	0.00%
General Supplies	108,411	97,205	119,360	117,463	(1,897)	-1.59%
Books and Periodicals	18,019	16,526	36,296	27,054	(9,242)	-25.46%
Software	6,777	1,533	2,563	10,981	8,418	328.44%
Equipment	43,371	37,202	26,483	28,827	2,344	8.85%
Dues and Fees	-	-	-	400	400	N/A
<b>Total Council Rock North High School</b>	<b>\$ 13,071,175</b>	<b>\$ 13,257,546</b>	<b>\$ 13,431,429</b>	<b>\$ 14,700,555</b>	<b>\$ 1,269,126</b>	<b>9.45%</b>

**Comparative Analysis of Personnel**

Professional	95.00	96.60	1.60
Monitors	5.75	5.75	-
Clerical Aides	6.83	8.30	1.47
Total Staffing	107.58	110.65	3.07

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
REGULAR INSTRUCTION  
COUNCIL ROCK HIGH SCHOOL SOUTH**

The Council Rock High School South Regular Instructional section of the budget includes all costs associated with activities and instructional programs for instructing ninth through twelfth grade students. Our instructional programs are designed to prepare students for the entry into higher education, trade schools, the military and the workforce. The school serves approximately 2,109 children living in Northampton Township, Bucks County. The majority of the faculty hold advanced degrees in their fields. Council Rock High School South is certified by the Pennsylvania Department of Education.

Ranked by Newsweek Magazine as one of America's top schools, Council Rock South sends 95% of its students onto higher education, with SAT and ACT scores falling well above national and state averages. Council Rock South is consistently recognized for its high number of AP Scholars, with 83% of all Advanced Placement students earning scores of 3, 4, or 5 on the AP assessment. In November, the district was notified that Council Rock was one of only 477 school districts from the U.S. and Canada to be honored on the "AP District Honor Roll." Districts were selected for simultaneously increasing access to Advanced Placement coursework (South administered 759 AP exams) while increasing overall score performance.

Council Rock South enjoyed the distinction of having 18 National Merit Scholars, including 8 semifinalists, this academic year. Additionally, Council Rock South had a prestigious United States Presidential Scholar as well as a National Achievement Scholar.

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 21<sup>st</sup> 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. As a district, and as a school, we are considering the advantages of implementing a BYOD (Bring Your Own Device) program.

Beyond enhancing their technological aptitude, South's professional staff have been thoroughly engaged in the state's new teacher effectiveness program. Combining the research-based work of Robert Marzano and Charlotte Danielson has resulted in a comprehensive framework for best instructional practice. Building administrators utilize a web-based classroom observation portal (PA-ETEP) to track and monitor walkthroughs, informal, and formal observations.

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 that allow pursuit of student hobbies. An activity of special note this year was the "Zero Robotics" team. Participants in the competition are asked to program a robot to perform essential tasks for the zero-g environment of space, making the future of spaceflight safer. From 115 teams worldwide, Council Rock South's team is ranked 6<sup>th</sup>, and 3<sup>rd</sup> out of the 71 U.S. teams advancing to compete at the Massachusetts Institute of Technology.

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.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Council Rock South High School</b>						
<b><u>Object</u></b>						
Salaries	\$ 9,588,374	\$ 9,881,595	\$ 9,855,411	\$ 9,769,232	\$ (86,179)	-0.87%
Employee Benefits	3,112,046	3,720,966	3,883,444	4,448,121	564,677	14.54%
Repair and Maintenance Services	7,847	6,982	17,200	17,500	300	1.74%
Printing	13,426	74,587	96,353	96,353	-	0.00%
Travel Reimbursement	84	502	1,000	1,000	-	0.00%
General Supplies	103,995	107,985	128,100	135,855	7,755	6.05%
Books and Periodicals	19,432	37,920	55,200	52,000	(3,200)	-5.80%
Software	433	1,640	11,014	7,150	(3,864)	-35.08%
Equipment	34,103	71,513	63,350	76,950	13,600	21.47%
Dues and Fees	-	300	1,000	1,800	800	80.00%
<b>Total Council Rock South High School</b>	<b>\$ 12,879,740</b>	<b>\$ 13,903,990</b>	<b>\$ 14,112,072</b>	<b>\$ 14,605,961</b>	<b>\$ 493,889</b>	<b>3.50%</b>

**Comparative Analysis of Personnel**

Professional	103.10	99.90	(3.20)
Monitors	6.00	6.00	-
Clerical Aides	5.56	6.56	1.00
Total Staffing	114.66	112.46	(2.20)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 518 children living in Northampton Township, Bucks County.

At Holland Middle School, we started a new initiative to integrate guitars into the classroom music curriculum. A classroom set of guitars was purchased as well as cases, picks and strings. This guitar program provides students with a functional understanding of guitar and covers open chords, varied strumming patterns, chord progressions, and popular songs both current and past. This year, several Autoharps will be purchased to help facilitate the learning of some of our special needs students.

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.

Again this year we are upgrading our books and resources in our school library. These upgrades do not only include hard copies of texts but also the use electronic books, iPad, and various software that would enhance the development of our students.

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.

Over the past two years 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Holland Middle School</b>						
<b>Object</b>						
Salaries	\$ 3,888,516	\$ 3,340,956	\$ 3,245,335	\$ 3,170,493	\$ (74,842)	N/A
Employee Benefits	1,134,267	1,221,674	1,230,424	1,447,648	217,224	N/A
Contracted Services	-	-	600	300	(300)	N/A
Repair and Maintenance Services	207	730	2,700	2,700	-	N/A
Printing	2,257	24,857	27,117	27,117	-	N/A
General Supplies	33,482	29,151	44,055	43,615	(440)	N/A
Refreshments	134	-	-	-	-	N/A
Books and Periodicals	1,282	1,280	5,100	5,100	-	N/A
Software	8,163	5,424	8,000	8,500	500	N/A
Equipment	25,206	10,314	9,600	10,600	1,000	N/A
Dues and Fees	403	255	200	200	-	N/A
<b>Total Holland Middle School</b>	<b>\$ 5,093,917</b>	<b>\$ 4,634,641</b>	<b>\$ 4,573,131</b>	<b>\$ 4,716,273</b>	<b>\$ 143,142</b>	<b>3.13%</b>

<b>Comparative Analysis of Personnel</b>			
Professional	31.25	31.05	(0.20)
Monitors	0.43	0.43	-
Clerical Aides	1.93	2.43	0.50
Total Staffing	33.61	33.91	0.30

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 will be opening its doors for students for the 60<sup>th</sup> year this fall. The 7<sup>th</sup> and 8<sup>th</sup> graders we serve are a diverse population and we strive to meet all 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 continues to be the driving force behind our building goals each year. NMS goals, both past and present, will continue to connect with and focus on the following:

- ✿ Implementation of sound, scientifically proven, instructional strategies as presented in Marzano’s book The Art and Science of Teaching.
- ✿ Ensuring the success of all students through programs providing support and guidance. (i.e. Social Norming Campaign, Swagger Team, SADD Group, Anti-Bullying Programs, Circles, and CARES)
- ✿ Enhancing our technological capabilities with an eye on the future
- ✿ 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. We’ve added iPads and an iPad cart, a computer lab, a class set of laptops, and updated our current laptop cart. We will continue to look for ways to improve our technological capabilities.

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 iPads, or Notebooks. Listed below are examples of how each curricular area has improved or will look to improve the delivery of their specific content through technological means.

- The Math Department utilizes the SmartBoard, graphing calculators and graphing calculator software for the SmartBoard, book websites, a Smart Response System, and the Eggsperter 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 supports 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 2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Newtown Middle School</b>						
<b><u>Object</u></b>						
Salaries	\$ 4,217,509	\$ 4,285,897	\$ 4,129,980	\$ 4,299,788	\$ 169,808	4.11%
Employee Benefits	1,342,691	1,578,550	1,589,809	1,963,028	373,219	23.48%
Repair and Maintenance Services	1,669	1,713	4,400	4,900	500	11.36%
Printing	2,384	21,423	25,057	25,057	-	0.00%
General Supplies	40,640	49,041	69,450	72,300	2,850	4.10%
Books and Periodicals	4,891	5,463	11,150	8,150	(3,000)	-26.91%
Software	1,462	9,119	2,700	2,350	(350)	-12.96%
Equipment	44,357	29,800	44,510	36,320	(8,190)	-18.40%
<b>Total Newtown Middle School</b>	<b>\$ 5,655,603</b>	<b>\$ 5,981,006</b>	<b>\$ 5,877,056</b>	<b>\$ 6,411,893</b>	<b>\$ 534,837</b>	<b>9.10%</b>

<b>Comparative Analysis of Personnel</b>			
Professional	42.06	43.10	1.04
Monitors	0.97	0.97	-
Clerical Aides	1.86	1.86	-
Total Staffing	44.89	45.93	1.04

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 510 students living in Northampton Township, Bucks County.

As we celebrate our 50<sup>th</sup> anniversary, we will continue improving both the technology and ascetics of our building. During the 2014-2015 budget year we continue with the installation of new flooring in all classrooms. This includes carpeting the floor in the library. The library will also receive a new circulation desk. Our budget will also include upgrading our musical instruments, and installing a sound system in the gymnasium.

Throughout the upcoming year we will also upgrade our equipment in the technology lab, as well as the family and consumer science room. Our building will add an additional 10 iPads to our iPad cart for the Library Media Center. Additionally, we will be adding an artifacts display cabinet in the entry way of our building. For athletics, we will install new basketball net wenchers, and hope to complete all baseball field backstops.

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 2014-2015 school year is to “think ahead” on initiatives that represent what students will connect with in the future. With our upcoming technological additions in labs and classrooms our building will be well equipped to meet this need.

We enter the 2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Richboro Middle School</b>						
<b>Object</b>						
Salaries	\$ 2,784,783	\$ 2,957,880	\$ 2,899,233	\$ 2,899,147	\$ (86)	0.00%
Employee Benefits	911,433	1,065,263	1,106,659	1,299,124	192,465	17.39%
Repair and Maintenance Services	613	558	2,100	2,100	-	0.00%
Printing	1,429	10,200	14,047	14,047	-	0.00%
General Supplies	30,820	29,950	37,320	26,800	(10,520)	-28.19%
Books and Periodicals	4,932	4,187	8,100	3,050	(5,050)	-62.35%
Software	930	1,647	2,600	1,300	(1,300)	-50.00%
Equipment	30,107	38,634	26,100	33,950	7,850	30.08%
Dues and Fees	220	-	250	-	(250)	-100.00%
<b>Total Richboro Middle School</b>	<b>\$ 3,765,267</b>	<b>\$ 4,108,319</b>	<b>\$ 4,096,409</b>	<b>\$ 4,279,518</b>	<b>\$ 183,109</b>	<b>4.47%</b>

**Comparative Analysis of Personnel**

Professional	30.60	30.15	(0.45)
Monitors	0.79	0.79	-
Clerical Aides	1.50	1.00	(0.50)
<b>Total Staffing</b>	<b>32.89</b>	<b>31.94</b>	<b>(0.95)</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Churchville Elementary School</b>						
<b>Object</b>						
Salaries	\$ 3,475,699	\$ 3,398,109	\$ 3,544,523	\$ 3,372,531	\$ (171,992)	-4.85%
Employee Benefits	1,165,303	1,244,146	1,400,975	1,520,790	119,815	8.55%
Repair and Maintenance Services	-	-	1,200	1,700	500	41.67%
Printing	1,684	15,273	15,534	15,534	-	0.00%
Travel Reimbursement	-	64	1,000	1,000	-	0.00%
General Supplies	28,552	35,607	43,350	39,730	(3,620)	-8.35%
Books and Periodicals	4,837	3,821	10,000	20,000	10,000	100.00%
Software	1,107	4,493	5,500	5,500	-	0.00%
Equipment	-	6,055	20,000	20,000	-	0.00%
Dues and Fees	309	120	1,000	1,000	-	0.00%
<b>Total Churchville Elementary School</b>	<b>\$ 4,677,491</b>	<b>\$ 4,707,688</b>	<b>\$ 5,043,082</b>	<b>\$ 4,997,785</b>	<b>\$ (45,297)</b>	<b>-0.90%</b>

**Comparative Analysis of Personnel**

Professional	33.10	31.40	(1.70)
Monitors	2.61	3.12	0.51
Clerical Aides	1.57	2.12	0.55
Total Staffing	37.28	36.64	(0.64)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 773 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 Primary Literacy Support.

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 computer programs such as Scratch, Skype, and Glogster. Research projects are started at an early age and become more advanced as the students skills advance. iDevices are used in classrooms to enhance learning.

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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Goodnoe Elementary School</b>						
<b>Object</b>						
Salaries	\$ 3,715,422	\$ 3,381,876	\$ 3,359,098	\$ 3,835,461	\$ 476,363	14.18%
Employee Benefits	1,263,577	1,282,761	1,384,600	1,778,102	393,502	28.42%
Repair and Maintenance						
Services	-	-	700	700	-	0.00%
Printing	1,783	19,964	18,030	18,030	-	0.00%
Travel Reimbursement	-	-	-	-	-	N/A
General Supplies	22,902	14,838	15,600	16,705	1,105	7.08%
Books and Periodicals	5,854	19,694	22,000	22,000	-	0.00%
Software	15,168	18,241	20,500	20,500	-	0.00%
Equipment	18,317	26,673	31,900	24,000	(7,900)	-24.76%
Dues and Fees	-	-	-	-	-	N/A
<b>Total Goodnoe Elementary School</b>	<b>\$ 5,043,023</b>	<b>\$ 4,764,047</b>	<b>\$ 4,852,428</b>	<b>\$ 5,715,498</b>	<b>\$ 863,070</b>	<b>17.79%</b>

**Comparative Analysis of Personnel**

Professional	34.72	38.40	3.68
Monitors	3.07	3.07	-
Clerical Aides	2.00	2.00	-
Total Staffing	39.79	43.47	3.68

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 520 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 and school, 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. Teachers also encourage the use of our online math skills program, First In Math. Like RAZ-KIDS, teachers have the ability to assign math activities according to specific student needs. Students can practice and enhance their math skills on this fun and interactive program. Most importantly, teachers and parents are able to track growth and monitor progress. 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 rock candy and cosmetics 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 SmartBoard in every classroom, including all special area classes. The SmartBoard technology allows teachers and students to expand on teaching and learning; including virtual field trips, interactive and hands-on learning opportunities and the use of visual, kinesthetic and auditory reinforcements for many lessons. Additionally, we introduced thirty (30) iPads to our technology inventory last spring. This iPad lab was another generous donation from our Parent Teacher Organization. Each iPad is equipped with several district approved applications. Teachers have been able to utilize this technology for large and small group instruction; including literacy/math centers and assistive technology for students with special needs.

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 21<sup>st</sup> 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Hillcrest Elementary School</b>						
<b>Object</b>						
Salaries	\$ 2,549,775	\$ 2,494,612	\$ 2,511,077	\$ 2,526,441	\$ 15,364	0.61%
Employee Benefits	801,324	943,711	1,026,516	1,192,808	166,292	16.20%
Repair and Maintenance Services	-	-	700	700	-	0.00%
Printing	1,173	12,507	12,466	12,466	-	0.00%
Travel Reimbursement	-	340	750	750	-	0.00%
General Supplies	29,286	21,326	33,033	34,896	1,863	5.64%
Books and Periodicals	6,245	11,274	13,024	12,429	(595)	-4.57%
Software	3,794	3,018	4,439	4,715	276	6.22%
Equipment	9,341	6,782	9,700	6,500	(3,200)	-32.99%
Dues and Fees	428	418	470	2,520	2,050	436.17%
<b>Total Hillcrest Elementary School</b>	<b>\$ 3,401,366</b>	<b>\$ 3,493,988</b>	<b>\$ 3,612,175</b>	<b>\$ 3,794,225</b>	<b>\$ 182,050</b>	<b>5.04%</b>

**Comparative Analysis of Personnel**

Professional	24.40	25.31	0.91
Monitors	2.35	2.35	-
Clerical Aides	1.57	1.57	-
Total Staffing	28.32	29.23	0.91

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 367 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. The district language arts curriculum, Journeys, is a balanced literacy program based on the common core standards. 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. Students and staff enjoy eight new iPads, in large part due to a grant from the Council Rock Education Foundation. 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 21<sup>st</sup> Century future that is changing exponentially each day.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2014-2015 Proposed Budget</b>	<b>Increase (Decrease)</b>	<b>Percent</b>
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Holland Elementary School</b>						
<b><u>Object</u></b>						
Salaries	\$ 2,226,332	\$ 2,064,372	\$ 2,067,122	\$ 2,003,144	\$ (63,978)	-3.10%
Employee Benefits	736,363	796,016	808,342	938,190	129,848	16.06%
Repair and Maintenance						
Services	-	-	700	700	-	0.00%
Printing	925	12,569	12,689	12,689	-	0.00%
Travel Reimbursement	-	-	-	-	-	-
General Supplies	17,297	25,233	23,664	22,904	(760)	-3.21%
Books and Periodicals	10,433	6,115	8,400	7,300	(1,100)	-13.10%
Software	-	-	500	500	-	0.00%
Equipment	427	4,631	3,500	3,000	(500)	-14.29%
Dues and Fees	581	1,311	2,500	2,250	(250)	-10.00%
<b>Total Holland Elementary School</b>	<b>\$ 2,992,358</b>	<b>\$ 2,910,247</b>	<b>\$ 2,927,417</b>	<b>\$ 2,990,677</b>	<b>\$ 63,260</b>	<b>2.16%</b>

**Comparative Analysis of Personnel**

Professional	19.70	19.30	(0.40)
Monitors	3.21	2.57	(0.64)
Clerical Aides	1.00	1.00	-
<b>Total Staffing</b>	<b>23.91</b>	<b>22.87</b>	<b>(1.04)</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT**  
**2014-2015 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 625 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:

- A 93.4 building level academic score on the Pennsylvania School Performance Profile for the 2012-2013 school year.
- Student performance on the PA System of Student Assessment (PSSA) that consistently met 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Maureen Welch Elementary School</b>						
<b>Object</b>						
Salaries	\$ 3,361,422	\$ 3,351,565	\$ 3,274,785	\$ 3,354,267	\$ 79,482	2.43%
Employee Benefits	1,069,952	1,225,119	1,269,210	1,497,259	228,049	17.97%
Repair and Maintenance Services	-	-	700	700	-	0.00%
Printing	1,346	16,001	16,575	16,575	-	0.00%
Travel Reimbursement	116	35	750	750	-	0.00%
General Supplies	50,534	45,512	49,600	48,730	(870)	-1.75%
Books and Periodicals	15,892	20,468	23,400	27,000	3,600	15.38%
Software	1,079	2,295	2,800	2,800	-	0.00%
Equipment	10,012	5,228	6,500	8,000	1,500	23.08%
Dues and Fees	318	318	400	400	-	0.00%
<b>Total Maureen Welch Elementary School</b>	<b>\$ 4,510,671</b>	<b>\$ 4,666,541</b>	<b>\$ 4,644,720</b>	<b>\$ 4,956,481</b>	<b>\$ 311,761</b>	<b>6.71%</b>

**Comparative Analysis of Personnel**

Professional	29.90	30.50	0.60
Monitors	2.27	1.85	(0.42)
Clerical Aides	2.00	2.00	-
Total Staffing	34.17	34.35	0.18

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Newtown Elementary School</b>						
<b><u>Object</u></b>						
Salaries	\$ 3,375,445	\$ 3,462,986	\$ 3,287,351	\$ 3,260,103	\$ (27,248)	-0.83%
Employee Benefits	1,168,961	1,285,541	1,328,105	1,517,251	189,146	14.24%
Repair and Maintenance						
Services	309	-	1,450	950	(500)	-34.48%
Printing	1,510	16,709	18,030	18,030	-	0.00%
Travel Reimbursement	-	380	500	500	-	0.00%
General Supplies	37,230	43,871	68,008	68,023	15	0.02%
Books and Periodicals	13,640	697	600	13,109	12,509	2084.83%
Software	621	229	988	1,013	25	2.53%
Equipment	6,181	5,514	11,000	3,000	(8,000)	-72.73%
Dues and Fees	318	318	288	288	-	0.00%
<b>Total Newtown Elementary School</b>	<b>\$ 4,604,215</b>	<b>\$ 4,816,245</b>	<b>\$ 4,716,320</b>	<b>\$ 4,882,267</b>	<b>\$ 165,947</b>	<b>3.52%</b>

**Comparative Analysis of Personnel**

Professional	31.92	30.60	(1.32)
Monitors	3.44	4.11	0.67
Clerical Aides	1.00	1.00	-
Total Staffing	36.36	35.71	(0.65)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 458 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 three 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 additional academic supports in reading to small groups of primary students, 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, Richboro School Assoc.(RSA). Their support of our academic goals includes many activities such as book fairs, Science Fair, Math Night, iRun for Life club, author visits, and assembly programs related to ecology and positive behaviors. They are a tremendous support for our school musical, playground equipment and technology.

In the past, with the help of the RSA, each of our classrooms has been upgraded with new technology, including SMART Boards in each classroom, an I-Touch Lab, and two I-Pad carts. This technology is used on a daily basis and integrated with our core curriculum.

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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2012-2013 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Richboro Elementary School</b>						
<b>Object</b>						
Salaries	\$ 2,671,935	\$ 2,652,241	\$ 2,735,271	\$ 2,731,208	\$ (4,063)	-0.15%
Employee Benefits	905,403	1,053,179	1,119,070	1,285,746	166,676	14.89%
Repair and Maintenance						
Services	-	-	1,200	1,200	-	0.00%
Printing	1,456	12,106	14,041	14,041	-	0.00%
Travel Reimbursement	-	547	400	400	-	0.00%
General Supplies	17,544	15,973	34,946	35,717	771	2.21%
Books and Periodicals	8,164	15,508	3,628	3,870	242	6.67%
Software	1,654	1,538	2,620	2,620	-	0.00%
Equipment	13,269	4,947	5,100	1,500	(3,600)	-70.59%
Dues and Fees	318	358	358	358	-	0.00%
<b>Total Richboro Elementary School</b>	<b>\$ 3,619,743</b>	<b>\$ 3,756,397</b>	<b>\$ 3,916,634</b>	<b>\$ 4,076,660</b>	<b>\$ 160,026</b>	<b>4.09%</b>

**Comparative Analysis of Personnel**

Professional	25.10	26.30	1.20
Monitors	2.22	2.21	(0.01)
Clerical Aides	1.07	1.07	-
Total Staffing	28.39	29.58	1.19

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 over 400 students in kindergarten through sixth grade. 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 SmartBoard.

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 collaboration of elementary schools founded by the Northeast Foundation for Children. Coupling the Responsive Classroom philosophy with our positive behavior support plan (C.A.R.E.S. program) has provided the Rolling Hills students and staff with a safe and wonderful place to enjoy learning and growing.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Rolling Hills Elementary School</b>						
<b><u>Object</u></b>						
Salaries	\$ 2,299,670	\$ 2,262,724	\$ 2,368,544	\$ 2,356,609	\$ (11,935)	-0.50%
Employee Benefits	724,857	848,918	934,936	1,055,011	120,075	12.84%
Repair and Maintenance Services	195	-	1,100	1,100	-	0.00%
Printing	1,603	15,754	17,021	17,021	-	0.00%
Travel Reimbursement	-	144	100	250	150	150.00%
General Supplies	23,262	28,022	22,760	25,386	2,626	11.54%
Refreshments	100	-	-	-	-	N/A
Books and Periodicals	8,540	9,453	9,000	9,800	800	8.89%
Software	5,245	3,513	5,900	4,500	(1,400)	-23.73%
Equipment	10,995	9,352	10,000	9,000	(1,000)	-10.00%
Dues and Fees	99	99	220	220	-	0.00%
<b>Total Rolling Hills Elementary School</b>	<b>\$ 3,074,566</b>	<b>\$ 3,177,979</b>	<b>\$ 3,369,581</b>	<b>\$ 3,478,897</b>	<b>\$ 109,316</b>	<b>3.24%</b>

**Comparative Analysis of Personnel**

Professional	23.60	23.70	0.10
Monitors	2.54	2.54	-
Clerical Aides	1.00	1.00	-
Total Staffing	27.14	27.24	0.10

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 675 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 new playground for all to enjoy. 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Sol Feinstone Elementary School</b>						
<b><u>Object</u></b>						
Salaries	\$ 3,416,998	\$ 3,313,002	\$ 3,386,911	\$ 3,328,911	\$ (58,000)	-1.71%
Employee Benefits	1,144,971	1,299,095	1,385,996	1,576,913	190,917	13.77%
Repair and Maintenance Services	802	488	7,000	2,000	(5,000)	-71.43%
Printing	2,008	16,491	15,534	15,534	-	0.00%
Travel Reimbursement	-	459	400	400	-	0.00%
General Supplies	36,097	44,790	53,456	52,842	(614)	-1.15%
Books and Periodicals	7,815	12,332	27,000	17,000	(10,000)	-37.04%
Software	250	390	1,035	950	(85)	-8.21%
Equipment	20,751	14,382	-	15,000	15,000	N/A
Dues and Fees	318	-	318	318	-	0.00%
<b>Total Sol Feinstone Elementary School</b>	<b>\$ 4,630,010</b>	<b>\$ 4,701,429</b>	<b>\$ 4,877,650</b>	<b>\$ 5,009,868</b>	<b>\$ 132,218</b>	<b>2.71%</b>

**Comparative Analysis of Personnel**

Professional	34.10	33.60	(0.50)
Monitors	2.74	2.74	-
Clerical Aides	2.00	2.00	-
<b>Total Staffing</b>	<b>38.84</b>	<b>38.34</b>	<b>(0.50)</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 318 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 Instruction and 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 21<sup>st</sup> Century Learners. Through the generosity of our PTO, our classrooms are rich in technology tools, with every instructional area having a SmartBoard. Eleven iPads are available for student use. Additionally, students have access to computers in our lab, our two laptop carts, and 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 implementing Responsive Classroom strategies, 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.

Like our school mascot, the raven, we are small but 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Wrightstown Elementary School</b>						
<b><u>Object</u></b>						
Salaries	\$ 1,876,866	\$ 1,857,374	\$ 1,874,441	\$ 1,802,558	\$ (71,883)	-3.83%
Employee Benefits	604,403	718,128	778,255	865,204	86,949	11.17%
Contracted Services	501	1,171	600	800	200	33.33%
Repair and Maintenance Services	-	-	700	700	-	0.00%
Printing	459	12,256	15,088	15,088	-	0.00%
Travel Reimbursement	-	-	-	-	-	N/A
General Supplies	13,081	15,783	22,175	16,840	(5,335)	-24.06%
Books and Periodicals	7,135	5,190	8,000	11,000	3,000	37.50%
Software	-	1,440	2,600	2,100	(500)	-19.23%
Equipment	14,561	11,430	3,450	12,845	9,395	272.32%
Dues and Fees	219	219	225	220	(5)	-2.22%
<b>Total Wrightstown Elementary School</b>	<b>\$ 2,517,225</b>	<b>\$ 2,622,991</b>	<b>\$ 2,705,534</b>	<b>\$ 2,727,355</b>	<b>\$ 21,821</b>	<b>0.81%</b>

**Comparative Analysis of Personnel**

Professional	17.00	17.50	0.50
Monitors	1.55	1.55	-
Clerical Aides	1.07	1.07	-
Total Staffing	19.62	20.12	0.50

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 \$32,000.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>District-Wide Regular Instruction</b>						
<b><u>Object</u></b>						
Salaries	\$ 534,128	\$ 516,392	\$ 432,337	\$ 487,092	\$ 54,755	12.66%
Employee Benefits	521,051	478,342	148,283	199,880	51,597	34.80%
Contracted Services	-	-	-	-	-	N/A
Charter Schools	695,336	332,519	480,612	350,000	(130,612)	-27.18%
Travel Reimbursement	8,743	111	-	-	-	N/A
General Supplies	78,795	52,171	64,149	65,197	1,048	1.63%
Books and Periodicals	68,959	1,095,101	368,814	202,952	(165,862)	-44.97%
Software	21,843	26,347	94,225	93,366	(859)	-0.91%
Equipment	36,895	28,270	62,702	66,883	4,181	6.67%
<b>Total District-Wide Regular Instruction</b>	<b>\$ 1,965,750</b>	<b>\$ 2,529,253</b>	<b>\$ 1,651,122</b>	<b>\$ 1,465,370</b>	<b>\$ (185,752)</b>	<b>-11.25%</b>

**Comparative Analysis of Personnel**

Professional	4.60	4.80	0.20
Total Staffing	4.60	4.80	0.20

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
GRANTS (REGULAR 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* and *Title III*. 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 year-long program provides grades K-3 supplemental literacy support to primary-level readers in six 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 220 students in PDE identified public and non-public schools. This number is expected to grow for the 2014-2015 school year based on district 2014-2015 Free and Reduced Lunch numbers. Title I funding also supports a four-week (July), half day summer program for current Title I public and non-public students.

Federal Title III funding allocations are based on current English Language Learner (ELL) / Immigrant student numbers and are supplemental to the federally required district-based ELL program. Student numbers continue to grow each year. Title III funds currently support three part-time paraprofessionals at the elementary level and a four-week (July), half day summer program for current ELL students.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Regular Instructional Programs</b>						
<b>Grants</b>						
<b><u>Object</u></b>						
Salaries	\$ 56,194	\$ 42,128	\$ 42,550	\$ 43,890	\$ 1,340	3.15%
Employee Benefits	5,917	8,492	11,171	13,479	2,308	20.66%
General Supplies	-	4,310	650	-	(650)	-100.00%
<b>Total Grants</b>	<b>\$ 62,111</b>	<b>\$ 54,930</b>	<b>\$ 54,371</b>	<b>\$ 57,369</b>	<b>\$ 2,998</b>	<b>5.51%</b>

**Comparative Analysis of Personnel**

Instructional Assistants	1.62	1.62	-
Total Staffing	1.62	1.62	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 12<sup>th</sup> grade year can receive services up until age 21. These students often receive specialized programming in actual work-type settings within the community. Our new ACHIEVE (Achieving Confidence, Happiness, Independence, Education and Vocational training through Experiences) program has been very successful in having students develop relationships as adults within their community. This program is for 18-21 year olds and is 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Special Instructional Programs</b>						
<b>District Services</b>						
<b>Object</b>						
Salaries	\$ 22,161,777	\$ 23,867,832	\$ 23,415,458	\$ 23,336,819	\$ (78,639)	-0.34%
Employee Benefits	9,364,407	11,094,429	11,660,061	12,845,742	1,185,681	10.17%
Repair and Maintenance Services	1,836	2,288	3,000	3,500	500	16.67%
Rental	-	3,292	1,500	1,500	-	0.00%
Printing	455	(248)	1,000	1,000	-	0.00%
Postage	3,552	2,845	3,500	500	(3,000)	-85.71%
Refreshments	69	1,762	1,500	1,000	(500)	-33.33%
Student Transportation	26,683	25,484	163,000	202,550	39,550	24.26%
Travel	13,318	16,323	10,000	15,000	5,000	50.00%
General Supplies	29,366	53,398	87,992	94,318	6,326	7.19%
Books and Periodicals	33,800	42,620	79,285	59,639	(19,646)	-24.78%
Software	7,260	44,698	22,330	25,835	3,505	15.70%
Equipment	14,395	27,897	48,758	25,859	(22,899)	-46.96%
Dues and Fees	5,859	8,009	13,862	14,615	753	5.43%
<b>Total District Services</b>	<b>\$ 31,662,777</b>	<b>\$ 35,190,629</b>	<b>\$ 35,511,246</b>	<b>\$ 36,627,877</b>	<b>\$ 1,116,631</b>	<b>3.14%</b>

<b>Comparative Analysis of Personnel</b>			
Administration	7.50	7.50	-
Professional	183.60	174.80	(8.80)
Instructional Assistants	192.20	202.00	9.80
Clerical	5.50	5.50	-
<b>Total Staffing</b>	<b>388.80</b>	<b>389.80</b>	<b>1.00</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 when there is not a sufficiently large enough need 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, 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Special Instructional Programs</b>						
<b>Contracted Services</b>						
<b><u>Object</u></b>						
Intermediate Unit Services	\$ 3,725,682	\$ 2,617,012	\$ 2,564,318	\$ 1,902,000	\$ (662,318)	-25.83%
Other Contracted Services	40,183	95,015	72,285	103,550	31,265	43.25%
Charter School	260,871	202,010	243,929	350,000	106,071	43.48%
County Fair Share Payment	-	-	15,000	15,000	-	0.00%
Approved Private Schools	176,889	117,713	313,000	833,000	520,000	166.13%
Private Schools	1,068,204	1,436,252	915,500	783,000	(132,500)	-14.47%
Tuition to Other Public Schools	209,533	46,435	93,000	105,000	12,000	12.90%
Other Tuition Payments	182	-	225,000	225,000	-	0.00%
<b>Total Contracted Services</b>	<b>\$ 5,481,544</b>	<b>\$ 4,514,437</b>	<b>\$ 4,442,032</b>	<b>\$ 4,316,550</b>	<b>\$ (125,482)</b>	<b>-2.82%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 is 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 are used to pay the salaries and benefits of approximately 10 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Special Instructional Programs</b>						
<b>Grants</b>						
<b><u>Object</u></b>						
Salaries	\$ 1,222,896	\$ 573,711	\$ 1,021,668	\$ 1,349,857	\$ 328,189	32.12%
Employee Benefits	512,665	110,066	571,191	677,929	106,738	18.69%
Contracted Services	1,183,934	1,208,650	1,207,946	756,192	(451,754)	-37.40%
Repairs and Maintenance	233	-	-	-	-	N/A
Private School Tuition	214,187	203,422	221,100	198,500	(22,600)	-10.22%
General Supplies	25,083	12,298	5,000	5,750	750	15.00%
Refreshments	169	-	-	-	-	
Books and Periodicals	20,379	9,957	15,000	15,000	-	0.00%
Software	18,246	10,302	15,000	20,000	5,000	33.33%
Equipment	41,207	23,667	20,000	13,270	(6,730)	-33.65%
Dues and Fees	250	-	-	-	-	N/A
<b>Total Grants</b>	<b>\$ 3,239,249</b>	<b>\$ 2,152,073</b>	<b>\$ 3,076,905</b>	<b>\$ 3,036,498</b>	<b>\$ (40,407)</b>	<b>-1.31%</b>

**Comparative Analysis of Personnel**

Professional	2.00	2.00	-
Clerical	1.50	1.50	-
Instructional Assistants	13.00	11.00	(2.00)
<b>Total Staffing</b>	<b>16.50</b>	<b>14.50</b>	<b>(2.00)</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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.

	<b>Three Year Average ADM</b>	<b>Prorated Share</b>	<b>Prorated Contribution</b>
Centennial School District	188.710	26.223%	\$ 1,932,366
Central Bucks School District	393.633	54.699%	4,031,289
Council Rock School District	119.143	16.556%	1,220,442
New Hope Solebury School District	18.143	2.521%	185,719
<b>Total ADM's</b>	705.954	100.00%	\$ 7,369,816

Total Contribution to Operating Costs	\$	7,369,816
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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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Vocational Technical Education</b>						
<b><u>Object</u></b>						
Payments to the Middle Bucks						
Vocational Technical School	\$ 1,278,497	\$ 1,239,822	\$ 1,261,971	\$ 1,203,674	\$ (58,297)	-4.62%
<b>Total</b>	<b>\$ 1,278,497</b>	<b>\$ 1,239,822</b>	<b>\$ 1,261,971</b>	<b>\$ 1,203,674</b>	<b>\$ (58,297)</b>	<b>-4.62%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
THE SLOAN SCHOOL**

The Theodore A. Sloan School is in its 19th year of operation, beginning its eighth year at the Council Rock Educational Center in Newtown. The 10<sup>th</sup> through 12<sup>th</sup> 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 special needs students. Students attending Sloan 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. This empowers them to overcome the issues that 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. 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Other Instructional Programs</b>						
<b>Sloan Alternative/Twilight School</b>						
<b><u>Object</u></b>						
Salaries	\$ 525,419	\$ 492,503	\$ 568,812	\$ 518,765	\$ (50,047)	-8.80%
Employee Benefits	174,982	202,479	213,507	236,426	22,919	10.73%
Rentals	55	1,043	-	-	-	N/A
Postage	24	34	-	-	-	N/A
Printing	-	-	3,466	2,000	(1,466)	-42.30%
Travel	40	-	-	-	-	N/A
General Supplies	1,639	1,756	3,000	3,500	500	16.67%
Refreshments	120	-	-	-	-	N/A
Books and Periodicals	617	-	2,000	1,000	(1,000)	-50.00%
Software	-	9,000	5,000	6,000	1,000	20.00%
Equipment	-	1,582	250	250	-	0.00%
<b>Total Sloan Alternative/Twilight School</b>	<b>\$ 702,896</b>	<b>\$ 708,397</b>	<b>\$ 796,035</b>	<b>\$ 767,941</b>	<b>\$ (28,094)</b>	<b>-3.53%</b>

**Comparative Analysis of Personnel**

Professional	5.60	5.70	0.10
Instructional Assistants	1.00	-	(1.00)
Total Staffing	6.60	5.70	(0.90)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 up to 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 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Other Instructional Programs</b>						
<b>Summer Academic Programs</b>						
<b><u>Object</u></b>						
Salaries	\$ -	\$ 35,136	\$ 30,000	\$ 30,000	\$ -	0.00%
Employee Benefits	\$ 11,142	7,779	7,599	8,940	1,341	17.65%
Printing	2,790	-	2,000	2,000	-	0.00%
General Supplies	-	18	2,000	2,000	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
<b>Total Summer Academic Programs</b>	<b>13,932</b>	<b>42,933</b>	<b>42,599</b>	<b>43,940</b>	<b>1,341</b>	<b>3.15%</b>
<b>Homebound Instruction</b>						
<b><u>Object</u></b>						
Salaries	48,963	55,395	45,000	70,000	25,000	55.56%
Employee Benefits	7,392	13,980	11,399	20,710	9,311	81.68%
Travel	4,516	5,423	5,500	5,500	-	0.00%
<b>Total Homebound Instruction</b>	<b>60,871</b>	<b>74,798</b>	<b>61,899</b>	<b>96,210</b>	<b>34,311</b>	<b>55.43%</b>
Tuition to Other Local Educational Agencies	3,630	-	-	13,500	13,500	N/A
<b>Total Other Instructional Programs</b>	<b>\$ 78,433</b>	<b>\$ 117,731</b>	<b>\$ 104,498</b>	<b>\$ 153,650</b>	<b>\$ 49,152</b>	<b>58.58%</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 seven 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 2014-2015 school year based on district October 1, 2013 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 two (0.5) primary teachers through the Class Size Reduction Initiative, professional development through membership in the Bucks County Mathematics/Science Consortium, .3 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 academic standards required of all other students. In the past year, the Council Rock School District as seen a 19% increase in qualifying/identified ELL/Title III 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 230 + ELL/Title III students representing 42+ different languages and monitors an additional 200 + students who have been released from the ELL program within the past two years.

Three part time instructional paraprofessionals funded by Title III funds work under the direct supervision of an ELL certified teacher and the federal programs coordinator. Each assistant primarily works with identified immigrant students.

All district ELL/Title III students are annually assessed and must meet three required Annual Measurable Achievement Objectives (AMAO) 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<b><u>INSTRUCTIONAL SERVICES</u></b>						
<b>Other Instructional Programs</b>						
<b>Grants</b>						
<b><u>Object</u></b>						
Salaries	\$ 338,170	\$ 365,974	\$ 327,251	\$ 404,693	\$ 77,442	23.66%
Employee Benefits	76,013	109,627	112,906	143,177	30,271	26.81%
Contracted Services	26,947	11,727	17,965	-	(17,965)	-100.00%
Travel	-	-	-	-	-	N/A
General Supplies	-	39	13,696	8,926	(4,770)	-34.83%
Refreshments	860	-	-	-	-	N/A
Books and Periodicals	-	-	-	-	-	N/A
Equipment	-	12,035	-	-	-	N/A
<b>Total Grants</b>	<b>\$ 441,990</b>	<b>\$ 499,402</b>	<b>\$ 471,818</b>	<b>\$ 556,796</b>	<b>\$ 84,978</b>	<b>18.01%</b>

**Comparative Analysis of Personnel**

Professional	2.00	2.40	0.40
Instructional Assistants	5.50	5.00	(0.50)
Total Staffing	7.50	7.40	(0.50)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 multi-disciplinary 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Pupil Personnel Services</b>						
<b>Administration</b>						
<b><u>Object</u></b>						
Salaries	\$ -	\$ 77,501	\$ 79,014	\$ 80,001	\$ 987	1.25%
Employee Benefits	3,090	22,710	27,965	32,354	4,389	15.69%
Postage	-	-	-	-	-	N/A
Travel	232	-	-	-	-	N/A
General Supplies	93	-	-	-	-	N/A
Books and Periodicals	1,016	705	1,000	1,000	-	0.00%
Equipment	-	63	2,000	2,000	-	0.00%
Dues and Fees	293	293	350	350	-	0.00%
<b>Total Administration</b>	<b>\$ 4,724</b>	<b>\$ 101,272</b>	<b>\$ 110,329</b>	<b>\$ 115,705</b>	<b>\$ 5,376</b>	<b>4.87%</b>

<b>Comparative Analysis of Personnel</b>			
Administration	0.50	0.50	-
Total Staffing	0.50	0.50	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Students Services</b>						
<b>Guidance</b>						
<b><u>Object</u></b>						
Salaries	\$ 3,022,581	\$ 3,002,121	\$ 3,349,094	\$ 3,426,322	\$ 77,228	2.31%
Employee Benefits	938,233	1,090,013	1,311,202	1,467,283	156,081	11.90%
Contracted Services	20,263	20,442	62,778	27,600	(35,178)	-56.04%
Rentals	777	-	1,000	1,000	-	0.00%
Postage	-	-	1,000	1,000	-	0.00%
Printing	1,781	1,354	2,100	400	(1,700)	-80.95%
Travel	-	-	-	-	-	N/A
General Supplies	5,292	1,880	8,073	7,005	(1,068)	-13.23%
Books and Periodicals	411	409	1,390	1,534	144	10.36%
Software	4,797	6,916	11,000	500	(10,500)	-95.45%
Equipment	-	1,373	-	1,500	1,500	N/A
Dues and Fees	1,060	1,355	2,720	2,305	(415)	-15.26%
<b>Total Guidance</b>	<b>\$ 3,995,195</b>	<b>\$ 4,125,861</b>	<b>\$ 4,750,357</b>	<b>\$ 4,936,449</b>	<b>\$ 186,092</b>	<b>3.92%</b>

**Comparative Analysis of Personnel**

Professional	33.80	33.30	(0.50)
Clerical	4.00	4.50	0.50
Total Staffing	37.80	37.80	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<b><u>SUPPORT SERVICES</u></b>						
Students Services						
Social Work Services						
<u>Object</u>						
Salaries	\$ 228,549	\$ 232,269	\$ 240,607	\$ 297,339	\$ 56,732	23.58%
Employee Benefits	90,579	102,615	112,075	144,961	32,886	29.34%
Travel	-	-	200	-	(200)	-100.00%
Dues and Fees	60	60	60	-	(60)	-100.00%
<b>Total Social Work Services</b>	<b>\$ 319,188</b>	<b>\$ 334,944</b>	<b>\$ 352,942</b>	<b>\$ 442,300</b>	<b>\$ 89,358</b>	<b>25.32%</b>

<b>Comparative Analysis of Personnel</b>			
Professional	2.00	2.80	0.80
Clerical	1.00	1.00	-
Total Staffing	3.00	3.80	0.80

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 2012-13, 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 2012-2013, 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Students Services</b>						
<b>Psychological Services</b>						
<b><u>Object</u></b>						
Salaries	\$ 1,000,392	\$ 995,044	\$ 1,011,538	\$ 1,040,353	\$ 28,815	2.85%
Employee Benefits	340,278	391,901	394,885	470,041	75,156	19.03%
Contracted Services	8,465	11,000	11,000	17,000	6,000	54.55%
Repairs and Maintenance	-	-	-	1,000	1,000	N/A
Travel	-	-	-	-	-	N/A
General Supplies	17,875	19,473	28,094	26,574	(1,520)	-5.41%
Books and Periodicals	322	-	8,000	12,000	4,000	50.00%
Software	-	-	-	2,600	2,600	
Dues and Fees	225	-	-	-	-	N/A
<b>Total Psychological Services</b>	<b>\$ 1,367,557</b>	<b>\$ 1,417,418</b>	<b>\$ 1,453,517</b>	<b>\$ 1,569,568</b>	<b>\$ 116,051</b>	<b>7.98%</b>

**Comparative Analysis of Personnel**

Professional	9.90	9.90	-
Clerical	1.00	1.00	-
Total Staffing	10.90	10.90	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
LIBRARY SERVICES**

The Library Service's budget is focused on providing the supplemental resources classroom teachers and students will need to meet the increased information literacy skills and increased rigor of those skills integrated into Common Core Standards across curricula.

Today's K-12 learner requires access to vetted information, updated constantly, and written using an academic vocabulary appropriate to the learner and the topic. Gone are many reference books; outdated quickly after printing. And, gone is our student's dependency on internet search engines that try to curate the increasing amount of online information giving the student the responsibility of determining accuracy, reliability, credibility, and validity. Our students are mobile consumers of information and have developed into experienced users that seek to use only the best, easily accessed and searchable, information sources for their academic inquiries. District funded database subscriptions meet this need. Because of the proliferation of publishers selling their information digitally and intermediate units negotiating bundled products at reduced annual costs; our projected cost of renewing the existing provided databases that support our K-12 curriculum has actually decreased this year. We will continue to provide the best online information and will be piloting a newly created database for K-2 research.

This year's budget request also presents an increase in national, state, and local association dues for the CR Library professionals, and the request of additional funds to send a representative CR group of librarians to our annual state conference. In such a dynamic field as information literacy, these organizations keep our professionals current and innovative.

Council Rock's Library/Media program continues to teach the skills our students need to become digital citizens that can access, collaborate, and create and share new knowledge, from any available medium responsibly and ethically.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Instructional Staff</b>						
<b>Library Services</b>						
<b><u>Object</u></b>						
Salaries	\$ 1,967,947	\$ 2,046,419	\$ 2,010,290	\$ 2,108,392	\$ 98,102	4.88%
Employee Benefits	819,983	923,244	1,030,721	1,187,347	156,626	15.20%
Contracted Services	4,824	4,726	5,495	5,500	5	0.09%
Repairs and Maintenance	2,182	3,173	9,700	7,230	(2,470)	-25.46%
Instructional Materials Research	56,855	55,782	55,058	53,843	(1,215)	-2.21%
Travel	-	-	200	200	-	0.00%
General Supplies	18,546	16,808	28,150	31,600	3,450	12.26%
Books and Periodicals	101,682	103,571	101,479	106,880	5,401	5.32%
Software	147,556	155,811	161,171	158,306	(2,865)	-1.78%
Equipment	19,953	14,385	31,251	26,402	(4,849)	-15.52%
Dues and Fees	729	1,090	500	700	200	40.00%
<b>Total Library Services</b>	<b>\$ 3,140,257</b>	<b>\$ 3,325,009</b>	<b>\$ 3,434,015</b>	<b>\$ 3,686,400</b>	<b>\$ 252,385</b>	<b>7.35%</b>

<b>Comparative Analysis of Personnel</b>			
Professional	16.50	17.00	0.50
Instructional Assistants	16.94	16.94	-
Total Staffing	33.44	33.94	0.50

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
CURRICULUM SERVICES**

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

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

A continued focus for this budget year is the development and implementation of new academic frameworks for all subjects that support a shift toward the newly approved PA Core Standards and the Keystone Graduation Competency Exams. In addition to the re-writing of our Curriculum Frameworks into an electronic platform in Curriculum Connector, our instructional materials 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 competences for college and career as well as the needs and interests of our students. Some changes include the following: six courses have been dropped from the curriculum due to lack of interest/enrollment; the Business, Computers and Information Technology department is in a three year update to this curriculum to remain relevant with today's business environment; and, Algebra 2A and Algebra 2B, each full-year courses have been combined to make a full-year course covering all of the Algebra 1 content.

We are in our third year of Virtual Course offerings for secondary students. We will be offering thirteen different courses in the following curricular areas; English, math, science, social studies, BCIT, and world language.

It is our desire to provide 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<b><u>SUPPORT SERVICES</u></b>						
<b>Instructional Staff</b>						
<b>Curriculum Services</b>						
<b>Object</b>						
Salaries	\$ 1,399,583	\$ 1,381,376	\$ 1,569,272	\$ 1,969,670	\$ 400,398	25.51%
Employee Benefits	297,576	424,744	519,106	705,466	186,360	35.90%
Contracted Services	640	11,342	6,300	18,500	12,200	193.65%
Repair and Maintenance	358	221	300	300	-	0.00%
Printing	14,028	6,725	9,700	9,200	(500)	-5.15%
Travel	1,509	6,875	9,151	9,890	739	8.08%
General Supplies	3,568	2,934	8,400	6,500	(1,900)	-22.62%
Refreshments	171	-	-	-	-	N/A
Books and Periodicals	8,904	2,488	3,270	4,270	1,000	30.58%
Software	2,150	10,422	15,750	14,526	(1,224)	-7.77%
Equipment	67	859	1,700	2,800	1,100	64.71%
Dues and Fees	10,540	6,363	9,496	7,948	(1,548)	-16.30%
<b>Total Curriculum Services</b>	<b>\$ 1,739,094</b>	<b>\$ 1,854,349</b>	<b>\$ 2,152,445</b>	<b>\$ 2,749,070</b>	<b>\$ 596,625</b>	<b>27.72%</b>

**Comparative Analysis of Personnel**

Administration	2.00	2.00	-
Professional	6.15	7.20	1.05
Clerical	1.00	1.00	-
Total Staffing	9.15	10.20	1.05

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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. This past year, Council Rock has further explored the work of a Professional Learning Community. As part of this Professional Learning Community, seven teams of teachers across the district participated in an intensive cycle of data-driven reflection and collaboration. Ultimately, the desired results of this work will be improved student achievement and enhanced instructional practices. Based on these results, the district would like to expand the number of staff members/teams participating in Professional Learning Community work. Participation in professional development programs, such as the Professional Learning Community, fosters continuous improvement and establishes a vehicle for ongoing collegial dialogue among all professional staff.



**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Instructional Staff</b>						
<b>Instructional Staff Development</b>						
<b><u>Object</u></b>						
Salaries	\$ 292,476	\$ 364,056	\$ 247,234	\$ 257,020	\$ 9,786	3.96%
Employee Benefits	87,599	103,610	89,778	117,693	27,915	31.09%
Contracted Services	17,516	4,398	6,100	5,000	(1,100)	-18.03%
Travel	2,177	5,082	8,072	10,570	2,498	30.95%
General Supplies	2,112	2,154	10,900	11,150	250	2.29%
Refreshments	6,382	-	-	-	-	N/A
Books and Periodicals	7,689	15,772	19,496	19,430	(66)	-0.34%
Software	363	4,282	3,000	15,300	12,300	410.00%
Equipment	1,985	-	36,515	-	(36,515)	-100.00%
Dues and Fees	32,193	23,081	43,690	53,539	9,849	22.54%
<b>Total Instructional Staff Development</b>	<b>\$ 450,492</b>	<b>\$ 522,435</b>	<b>\$ 464,785</b>	<b>\$ 489,702</b>	<b>\$ 24,917</b>	<b>5.36%</b>

**Comparative Analysis of Personnel**

Professional	1.80	2.00	0.20
Clerical	1.00	1.00	-
Total Staffing	2.80	3.00	0.20

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
CENTRAL SUPPORT SERVICES GRANTS  
TITLE I, TITLE II, TITLE III**

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 federal grants:

**Title I**

The Title I grant funds the partial cost of supervision and administration of the grant, program instruction, and the costs associated with federally required parent involvement meetings, non-public Title I instruction and services, 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 seven 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 with students under the direct supervision of the district federal programs coordinator and the school's literacy specialist.

**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 (0.5) teacher positions are partially funded for the class size reduction initiative component of the current year's grant guidelines.

**Title III**

The Title III program funds three part time (3.9) instructional assistants who primarily work with our immigrant ELL students, provides supplemental supplies, materials, and technology for the ELL/Title III staff, and funds a 16 half-day ELL elementary summer program. This grant continues to focus on meeting the needs of students who are learning English and helping them meet the same challenging academic standards of all other students and meeting federal/state AMAO requirements annually.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Students Services</b>						
<b>Grants</b>						
<b>Object</b>						
Salaries	\$ 94,771	\$ 44,537	\$ 44,057	\$ 33,126	\$ (10,931)	-24.81%
Employee Benefits	13,882	12,994	12,138	10,248	(1,890)	-15.57%
Contracted Services	3,067	3,098	3,348	3,350	2	0.06%
Travel	116	429	1,600	2,600	1,000	62.50%
General Supplies	814	576	3,070	4,813	1,743	56.78%
Books and Periodicals	354	414	1,636	1,700	64	3.91%
Equipment	4,302	1,864	1,864	2,000	136	7.30%
Dues and Fees	400	360	2,000	2,000	-	0.00%
<b>Total Grants</b>	<b>\$ 117,706</b>	<b>\$ 64,272</b>	<b>\$ 69,713</b>	<b>\$ 59,837</b>	<b>\$ (9,876)</b>	<b>-14.17%</b>

**Comparative Analysis of Personnel**

Professional	0.40	0.30	(0.10)
Total Staffing	0.40	0.30	(0.10)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
Employee Relations Committee  
Policy 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	Local Emergency Services Tax
Earned Income Tax	Per Capita Tax
Occupation Assessment 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Administration</b>						
<b>School Board and Tax Collection Services</b>						
<b>Object</b>						
Salaries	\$ 14,959	\$ 34	\$ 5,000	\$ 12,500	\$ 7,500	150.00%
Elected Tax Collection Services	168,246	171,820	170,000	170,000	-	0.00%
Employee Benefits	16,073	13,838	14,272	16,730	2,458	17.22%
Contracted Legal Services	298,521	526,801	380,000	380,000	-	0.00%
Auditing Services	26,395	22,140	29,000	29,000	-	0.00%
Other Contracted Services	-	1,647	2,000	2,000	-	0.00%
Printing	-	-	1,700	1,750	50	2.94%
Tax Collector Bonds	-	-	60,000	-	(60,000)	-100.00%
Other Bonding	-	35,226	112,746	181,383	68,637	60.88%
PSBA Membership	18,050	18,225	18,050	18,050	-	0.00%
General Supplies	43,392	41,800	1,000	1,000	-	0.00%
Refreshments	417	401	200	200	-	0.00%
Equipment	-	-	-	-	-	N/A
Other Tax Collection	399,896	320,186	300,000	300,000	-	0.00%
Other Costs	171	999	2,500	5,500	3,000	120.00%
<b>Total School Board and Tax Collection Services</b>	<b>\$ 986,120</b>	<b>\$ 1,153,117</b>	<b>\$ 1,096,468</b>	<b>\$ 1,118,113</b>	<b>\$ 21,645</b>	<b>1.97%</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Administration</b>						
<b>Office of Superintendent Services</b>						
<b>Object</b>						
Salaries	\$ 421,860	\$ 369,812	\$ 356,787	\$ 360,587	\$ 3,800	1.07%
Employee Benefits	132,296	123,303	129,499	147,891	18,392	14.20%
Contracted Services	-	20,200	10,500	15,500	5,000	47.62%
Repair and Maintenance	-	-	500	500	-	0.00%
Printing	7,515	108,018	26,437	33,937	7,500	28.37%
Postage Meter Rental	467,901	4,909	8,000	8,000	-	0.00%
Postage	(2,453)	(4,947)	9,250	-	(9,250)	-100.00%
Travel	6,000	7,599	4,200	4,200	-	0.00%
Refreshments	4,759	4,484	3,000	3,000	-	0.00%
General Supplies	5,199	3,542	10,200	9,500	(700)	-6.86%
Books and Periodicals	2,874	228	4,500	4,500	-	0.00%
Software	-	-	-	-	-	N/A
Equipment	1,742	-	1,550	1,550	-	0.00%
Dues and Fees	5,414	8,805	6,500	9,899	3,399	52.29%
Pupil Relations Equipment	-	477	3,000	10,600	7,600	253.33%
Other Costs	20	5,000	5,000	5,000	-	0.00%
<b>Total Office of Superintendent Services</b>	<b>\$ 1,053,127</b>	<b>\$ 651,430</b>	<b>\$ 578,923</b>	<b>\$ 614,664</b>	<b>\$ 35,741</b>	<b>6.17%</b>

**Comparative Analysis of Personnel**

Administration	1.00	1.00	-
Clerical	2.00	2.00	-
Total Staffing	3.00	3.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Administration</b>						
<b>Office of Principal's Services</b>						
<b>Object</b>						
Salaries	\$ 4,383,174	\$ 4,497,001	\$ 4,583,674	\$ 4,558,832	\$ (24,842)	-0.54%
Employee Benefits	1,588,182	1,646,259	1,972,954	2,198,740	225,786	11.44%
Contracted Video Services	10,839	8,643	15,000	14,000	(1,000)	-6.67%
Repair and Maintenance	50	15,051	500	500	-	0.00%
Rentals	-	4,642	4,500	5,000	500	11.11%
Postage	29,762	30,312	41,800	37,500	(4,300)	-10.29%
Printing	33,124	22,810	49,050	40,050	(9,000)	-18.35%
Communications	805	750	-	1,200	1,200	N/A
Travel	4,663	5,831	9,100	9,950	850	9.34%
General Supplies	37,226	51,865	68,599	62,100	(6,499)	-9.47%
Refreshments	13,864	24,757	21,600	20,650	(950)	-4.40%
Books and Periodicals	1,295	1,368	6,250	4,300	(1,950)	-31.20%
Software	87	-	-	400	400	N/A
Equipment	5,315	6,862	17,350	2,700	(14,650)	-84.44%
Dues and Fees	16,360	13,790	28,409	25,865	(2,544)	-8.95%
<b>Total Office of Principal's Services</b>	<b>\$ 6,124,746</b>	<b>\$ 6,329,941</b>	<b>\$ 6,818,786</b>	<b>\$ 6,981,787</b>	<b>\$ 163,001</b>	<b>2.39%</b>

<b>Comparative Analysis of Personnel</b>			
Administration	24.00	24.00	-
Clerical	28.00	27.50	(0.50)
Total Staffing	52.00	51.50	(0.50)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Pupil Health Services</b>						
<b>Object</b>						
Salaries	\$ 1,841,575	\$ 1,779,129	\$ 1,704,854	\$ 1,660,021	\$ (44,833)	-2.63%
Employee Benefits	756,497	822,659	841,277	909,126	67,849	8.07%
Contracted Medical and Dental S	1,728	2,145	4,508	6,003	1,495	33.16%
Other Contracted Services	8,389	3,792	7,509	7,363	(146)	-1.94%
Repairs and Maintenance	609	492	6,013	4,175	(1,838)	-30.57%
Postage	-	-	1,520	1,520	-	0.00%
Printing	-	-	100	100	-	0.00%
Student Accident Insurance	-	34,220	37,642	39,524	1,882	5.00%
Travel	196	120	-	-	-	N/A
General Supplies	32,377	38,807	38,502	40,813	2,311	6.00%
Books and Periodicals	1,799	1,726	2,672	800	(1,872)	-70.06%
Software	290	274	-	400	400	N/A
Equipment	2,260	439	11,126	11,329	203	1.82%
Dues and Fees	395	-	4,820	5,000	180	3.73%
<b>Total Pupil Health Services</b>	<b>\$ 2,646,115</b>	<b>\$ 2,683,803</b>	<b>\$ 2,660,543</b>	<b>\$ 2,686,174</b>	<b>\$ 25,631</b>	<b>0.96%</b>

**Comparative Analysis of Personnel**

Professional	14.00	14.00	-
Staff Nurses	15.00	12.50	(2.50)
Total Staffing	29.00	26.50	(2.50)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 2013-2014 fiscal year there were 41 bids valued at \$21,882,362.33. 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Business Services</b>						
<b>Object</b>						
Salaries	\$ 814,065	\$ 852,362	\$ 856,380	\$ 849,634	\$ (6,746)	-0.79%
Employee Benefits	369,301	377,844	438,579	463,248	24,669	5.62%
Contracted Services	24,476	39,695	28,200	28,200	-	0.00%
Rentals	-	2,829	-	-	-	N/A
Repairs and Maintenance	-	1,140	1,000	1,000	-	0.00%
Postage	22,012	22,182	24,000	24,000	-	0.00%
Advertising	8,609	2,672	10,000	10,000	-	0.00%
Printing	669	2,965	20,000	20,000	-	0.00%
Travel	1,465	-	2,000	2,000	-	0.00%
Other Purchased Services	-	-	1,500	1,500	-	0.00%
General Supplies	11,533	11,717	12,000	12,000	-	0.00%
Refreshments	55	54	200	200	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Equipment	-	347	8,000	3,000	(5,000)	-62.50%
Dues and Fees	2,222	24,166	3,000	3,000	-	0.00%
Other Costs	2,185	-	-	-	-	N/A
<b>Total Business Services</b>	<b>\$ 1,256,592</b>	<b>\$ 1,337,973</b>	<b>\$ 1,405,859</b>	<b>\$ 1,418,782</b>	<b>\$ 12,923</b>	<b>0.92%</b>

<b>Comparative Analysis of Personnel</b>			
Administration	2.00	2.00	-
Clerical	10.53	10.53	-
Total Staffing	12.53	12.53	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 9 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
<b>Elementary Schools</b>				
Churchville	1959, 1964, 1971, 2010	81,742 SF	20.00 Acres	16.00 Acres
Goodnoe	1963, 1988, 2013	97,775 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
<b>Middle Schools</b>				
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
<b>High Schools</b>				
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
<b>Total (Educational Facilities)</b>		<b>1,811,976 SF</b>	<b>623.00 Acres</b>	<b>480.50 Acres</b>
<b>Administrative/Ancillary Facilities</b>				
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
<b>Total (Administrative/Ancillary Facilities)</b>		<b>51,459 SF</b>	<b>12.50 Acres</b>	<b>05.20 Acres</b>
<b>TOTAL – ALL FACILITIES</b>		<b>1,863,435 SF</b>	<b>635.50 Acres</b>	<b>485.70 Acres</b>

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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Buildings, Grounds and Security</b>						
<b>Object</b>						
Salaries	\$ 3,170,994	\$ 3,227,764	\$ 3,336,063	\$ 3,410,528	\$ 74,465	2.23%
Employee Benefits	1,465,833	1,553,361	1,879,718	1,901,556	21,838	1.16%
Contracted Services	129,347	193,144	378,940	419,640	40,700	10.74%
Contracted Personnel	-	-	-	-	-	N/A
Disposal Services	204,957	184,888	213,754	228,969	15,215	7.12%
Snow Removal Services	14,050	20,531	101,000	97,000	(4,000)	-3.96%
Custodial Services	2,594,998	2,690,181	2,801,408	2,801,408	-	0.00%
Electricity	1,343,475	1,270,435	1,643,210	1,643,210	-	0.00%
Water and Sewer	217,517	198,542	259,425	272,781	13,356	5.15%
Repairs and Maintenance	538,988	555,071	763,329	841,614	78,285	10.26%
Rentals	701,118	668,766	743,950	658,981	(84,969)	-11.42%
Extermination Services	16,583	15,986	33,122	40,892	7,770	23.46%
Other Services	-	-	-	-	-	N/A
Communications	64,336	22,625	106,000	132,000	26,000	24.53%
Printing	34	1,447	1,581	-	(1,581)	-100.00%
Insurances	391,791	411,747	268,278	281,692	13,414	5.00%
Travel	3,979	4,932	4,200	7,000	2,800	66.67%
General Supplies	478,248	490,421	542,300	612,050	69,750	12.86%
Fuels	464,590	462,487	518,468	547,189	28,721	5.54%
Books and Periodicals	78	188	3,500	3,500	-	0.00%
Software	-	13,111	41,748	36,700	(5,048)	-12.09%
Equipment	34,293	62,391	130,000	204,500	74,500	57.31%
Dues and Fees	9,611	6,507	10,700	14,000	3,300	30.84%
Other Costs	-	-	-	50,000	50,000	N/A
<b>Total Buildings, Grounds and Security</b>	<b>\$ 11,844,820</b>	<b>\$ 12,054,525</b>	<b>\$ 13,780,694</b>	<b>\$ 14,205,210</b>	<b>\$ 424,516</b>	<b>3.08%</b>

<b>Comparative Analysis of Personnel</b>			
Administration	4.00	4.00	-
Maintenance Personnel	32.73	32.73	-
Grounds	5.27	5.27	-
Security	8.94	9.00	0.06
Clerical	2.81	2.81	-
Total Staffing	53.75	53.81	0.06

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 BUDGET  
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 130 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 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Student Transportation</b>						
<b>Object</b>						
Salaries	\$ 367,458	\$ 660,771	\$ 622,714	\$ 643,948	\$ 21,234	3.41%
Employee Benefits	118,448	180,251	517,986	535,563	17,577	3.39%
Contracted Services	17,453	11,265	13,750	16,750	3,000	21.82%
Rentals	339,100	341,465	350,000	400,000	50,000	14.29%
Repairs and Maintenance	13,438	10,099	12,000	13,000	1,000	8.33%
Postage	-	-	-	250	250	N/A
Contracted Transportation Services	8,571,216	8,198,874	9,110,705	8,631,039	(479,666)	-5.26%
Contracted Transportation Services - ESY	-	-	20,000	250,000	230,000	1150.00%
Fuels	961,725	846,250	927,500	900,000	(27,500)	-2.96%
Insurance	-	-	27,324	28,690	1,366	5.00%
Communications	-	385	500	-	(500)	-100.00%
Travel	255	436	500	500	-	0.00%
General Supplies	507	1,228	500	500	-	0.00%
Books and Periodicals	115	115	200	200	-	0.00%
Equipment	-	22,077	-	-	-	N/A
Dues and Fees	745	395	750	500	(250)	-33.33%
<b>Total Student Transportation</b>	<b>\$ 10,390,460</b>	<b>\$ 10,273,611</b>	<b>\$ 11,604,429</b>	<b>\$ 11,420,940</b>	<b>\$ (183,489)</b>	<b>-1.58%</b>

**Comparative Analysis of Personnel**

Administration	1.00	1.00	-
Van Drivers	4.00	4.00	-
Bus Monitors	16.69	17.15	0.46
Clerical	1.00	1.00	-
Total Staffing	22.69	23.15	0.46

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 2014-2015 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>SUPPORT SERVICES</u></b>						
<b>Central Support Services</b>						
<b>Human Resources</b>						
<b><u>Object</u></b>						
Salaries	\$ 338,783	\$ 308,457	\$ 325,579	\$ 326,802	\$ 1,223	0.38%
Employee Benefits	153,932	151,807	163,062	175,786	12,724	7.80%
Contracted Services	50,609	73,394	187,500	74,250	(113,250)	-60.40%
Communications	700	2,138	5,000	5,000	-	0.00%
Rentals	-	-	-	2,200	2,200	N/A
Repairs and Maintenance	-	-	1,500	1,500	-	0.00%
Printing	1,339	2,080	1,250	2,550	1,300	104.00%
Advertising	4,176	2,574	5,500	5,500	-	0.00%
Travel	3,696	3,513	9,500	9,500	-	0.00%
General Supplies	2,203	2,331	5,000	5,000	-	0.00%
Refreshments	266	962	-	-	-	N/A
Books and Periodicals	1,059	-	750	750	-	0.00%
Equipment	-	-	1,500	1,500	-	0.00%
Dues and Fees	2,100	3,531	7,770	8,700	930	11.97%
<b>Total Human Resources</b>	<b>\$ 558,863</b>	<b>\$ 550,787</b>	<b>\$ 713,911</b>	<b>\$ 619,038</b>	<b>\$ (94,873)</b>	<b>-13.29%</b>

**Comparative Analysis of Personnel**

Administration	1.00	1.00	-
Clerical	3.00	3.00	-
Total Staffing	4.00	4.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 2014/2015 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 expenses relate 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; over 800 iPad/tablet devices; approximately 140 file servers, most of which have been virtualized; 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Central Support Services</b>						
<b>Technology Services</b>						
<b>Object</b>						
Salaries	\$ 944,560	\$ 1,023,285	\$ 1,094,087	\$ 1,073,619	\$ (20,468)	-1.87%
Employee Benefits	342,610	402,727	512,804	496,674	(16,130)	-3.15%
Contracted Services	260,137	387,476	226,500	233,500	7,000	3.09%
Rentals	48,512	48,240	83,922	83,922	-	0.00%
Repairs and Maintenance	30	6,019	16,000	16,000	-	0.00%
Printing	-	1,026	-	-	-	N/A
Travel	2,245	955	9,200	9,200	-	0.00%
General Supplies	24,911	20,866	22,500	22,500	-	0.00%
Refreshments	31	183	300	300	-	0.00%
Books and Periodicals	299	345	500	500	-	0.00%
Software	597,997	601,760	777,130	886,077	108,947	14.02%
Equipment	966,818	1,035,018	1,255,000	1,165,000	(90,000)	-7.17%
Dues and Fees	681	1,370	4,900	4,900	-	0.00%
<b>Total Technology Services</b>	<b>\$ 3,188,831</b>	<b>\$ 3,529,270</b>	<b>\$ 4,002,843</b>	<b>\$ 3,992,192</b>	<b>\$ (10,651)</b>	<b>-0.27%</b>

**Comparative Analysis of Personnel**

Administration	3.00	3.00	-
Professional	1.00	-	(1.00)
Technicians	9.00	9.00	-
Clerical	1.00	1.00	-
<b>Total Staffing</b>	<b>14.00</b>	<b>13.00</b>	<b>(1.00)</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 federal grants:

**Title I**

The Title I grant funds the partial cost of supervision and administration of the grant, program instruction, and the costs associated with federally required parent involvement meetings, non-public Title I instruction and services,, 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 seven 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 with students under the direct supervision of the district federal programs coordinator and the school's literacy specialist.

**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 (0.5) teacher positions are partially funded for the class size reduction initiative component of the current year's grant guidelines.

**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Central Support Services</b>						
<b>Grants</b>						
<b><u>Object</u></b>						
Salaries	\$ 44,021	\$ 47,791	\$ 44,057	\$ 44,168	\$ 111	0.25%
Employee Benefits	6,240	10,001	12,138	13,659	1,521	12.53%
Travel	170	61	376	376	-	0.00%
General Supplies	-	155	574	24	(550)	-95.82%
Refreshments	-	27	200	-	(200)	-100.00%
Books and Periodicals	-	351	420	-	(420)	-100.00%
Dues and Fees	100	289	410	410	-	0.00%
<b>Total Grants</b>	<b>\$ 50,531</b>	<b>\$ 58,675</b>	<b>\$ 58,175</b>	<b>\$ 58,637</b>	<b>\$ 462</b>	<b>0.79%</b>

**Comparative Analysis of Personnel**

Professional	0.40	0.40	-
	0.40	0.40	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>SUPPORT SERVICES</u></b>						
<b>Other Support Services</b>						
<b>Object</b>						
Intermediate Funding By State						
Withholding	\$ 89,604	\$ 87,875	\$ 89,009	\$ 88,020	\$ (989)	-1.11%
Paying Agent Fees	7,040	6,280	8,000	8,000	-	0.00%
<b>Total Other Support Services</b>	<b>\$ 96,644</b>	<b>\$ 94,155</b>	<b>\$ 97,009</b>	<b>\$ 96,020</b>	<b>\$ (989)</b>	<b>-1.02%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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, 6<sup>th</sup> 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u></b>						
<b>Student Activities</b>						
<b>School Sponsored Student Activities</b>						
<b><u>Object</u></b>						
Salaries	\$ 640,487	\$ 618,002	\$ 701,130	\$ 701,130	\$ -	0.00%
Employee Benefits	87,019	144,931	177,596	208,937	31,341	17.65%
Contracted Services	5,700	7,500	9,582	9,400	(182)	-1.90%
Cleaning Services	6,099	5,380	7,500	7,500	-	0.00%
Repairs and Maintenance	1,925	2,564	5,530	5,570	40	0.72%
Rentals	5,155	6,919	7,500	7,500	-	0.00%
Transportation Services	36,502	59,223	36,600	35,950	(650)	-1.78%
Travel	734	1,631	5,500	5,500	-	0.00%
Printing	1,370	-	2,300	2,300	-	0.00%
General Supplies	42,052	40,305	57,206	56,015	(1,191)	-2.08%
Refreshments	1,611	577	2,800	2,800	-	0.00%
Books and Periodicals	-	-	250	250	-	0.00%
Equipment	6,369	13,184	2,000	8,260	6,260	313.00%
Dues and Fees	20,207	20,615	15,475	15,275	(200)	-1.29%
<b>Total School Sponsored Student Activities</b>	<b>\$ 855,230</b>	<b>\$ 920,831</b>	<b>\$ 1,030,969</b>	<b>\$ 1,066,387</b>	<b>\$ 35,418</b>	<b>3.44%</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u></b>						
<b>Student Activities</b>						
<b>School Sponsored Athletics</b>						
<b><u>Object</u></b>						
Salaries	\$ 1,070,990	\$ 1,110,674	\$ 1,100,031	\$ 1,243,339	\$ 143,308	13.03%
Employee Benefits	212,679	261,529	310,240	395,091	84,851	27.35%
Contracted Services	102,074	96,082	115,000	114,000	(1,000)	-0.87%
Repairs and Maintenance	32,590	38,915	62,000	51,000	(11,000)	-17.74%
Rentals	2,498	2,282	3,000	3,000	-	0.00%
Transportation Services	142,206	137,763	139,500	142,500	3,000	2.15%
Travel	33,649	32,958	38,000	30,000	(8,000)	-21.05%
General Supplies	155,833	172,790	187,485	209,900	22,415	11.96%
Software	2,335	3,180	3,000	4,600	1,600	53.33%
Books and Periodicals	749	750	500	500	-	0.00%
Equipment	31,491	47,163	42,100	46,800	4,700	11.16%
Dues and Fees	49,525	55,128	62,000	62,000	-	0.00%
<b>Total School Sponsored Athletics</b>	<b>\$ 1,836,619</b>	<b>\$ 1,959,214</b>	<b>\$ 2,062,856</b>	<b>\$ 2,302,730</b>	<b>\$ 239,874</b>	<b>11.63%</b>

**Comparative Analysis of Personnel**

Trainers	2.00	2.00	-
Total Staffing	2.00	2.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<b><u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u></b>						
<b>Community Services</b>						
<b>Object</b>						
Salaries	\$ 86,796	\$ 90,741	\$ 80,000	\$ 80,000	\$ -	0.00%
Employee Benefits	12,691	14,405	20,264	23,840	3,576	17.65%
Contracted Services	2,000	2,000	-	1,500	1,500	N/A
Repairs and Maintenance	5,017	1,505	11,500	11,500	-	0.00%
Postage	229	56	-	-	-	N/A
Printing	-	-	1,000	1,000	-	0.00%
Crossing Guards	48,366	47,971	50,000	56,000	6,000	12.00%
Refreshments	88	-	-	200	200	N/A
General Supplies	10,119	11,413	9,400	11,850	2,450	26.06%
Books and Periodicals	644	-	-	420	420	N/A
Software	491	262	1,000	1,000	-	0.00%
Equipment	292	4,098	2,040	2,040	-	0.00%
Other Costs	-	-	2,000	2,000	-	0.00%
Dues and Fees	4,173	4,083	4,300	4,300	-	0.00%
<b>Total Community Services</b>	<b>\$ 170,906</b>	<b>\$ 176,534</b>	<b>\$ 181,504</b>	<b>\$ 195,650</b>	<b>\$ 14,146</b>	<b>7.79%</b>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2014-15 amounts.

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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:

		<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
General Obligation Bonds - 2006A	4.00%-4.50%	\$ 1,125,000	\$ 885,550	\$ 2,010,550
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	323,108	328,108
General Obligation Bonds - 2011	2.00%-4.00%	750,000	216,700	966,700
General Obligation Bonds - 2011A	1.00%-2.75%	5,000	237,706	242,706
General Obligation Bonds - 2012	2.00%-2.45%	5,000	231,805	236,805
General Obligation Bonds - 2012A	2.00%-2.125%	5,000	178,250	183,250
General Obligation Bonds - 2013	.025%-2.15%	5,000	152,618	157,618
General Obligation Bonds - 2013A	1.00%-2.50%	5,000	225,885	230,885
General Obligation Bonds - 2014	0.20%-3.00%	5,000	266,622	271,622
General Obligation Bonds - 2014A	2.00%-3.00%	55,000	88,794	143,794
General Obligation Bonds - 2014B	2.00%-3.00%	1,515,000	147,516	1,662,516
General Obligation Bonds - 2014C	2.00%-5.00%	5,870,000	772,434	6,642,434
General Obligation Bonds - 2014D	0.40%-3.00%	-	250,272	250,272
General Obligation Notes - Series C of 2004	Variable	800,000	350,667	1,150,667
General Obligation Bonds - 2015		-	401,273	401,273
Total		<u>\$ 11,940,000</u>	<u>\$ 5,110,000</u>	<u>\$ 17,050,000</u>

The Debt Service section also includes to contribution the District makes toward the MBIT debt service. This amounts to \$476,044.

	<b>STEB Estimated Real Estate Market Value Prorated Share</b>	<b>Prorated Contribution</b>
Centennial School District	14.15%	\$ 207,773
Central Bucks School District	45.59%	669,427
Council Rock School District	32.42%	476,044
New Hope Solebury School District	7.84%	<u>115,120</u>
Total Contribution to Capital Costs	100.00%	<u>\$ 1,468,364</u>



**COUNCIL ROCK SCHOOL DISTRICT  
COMPARATIVE DETAIL OF EXPENDITURES  
2014-2015 BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015		
	Actual	Actual	Budget	Proposed	Increase (Decrease)	Percent
				Budget		
<b><u>OTHER FINANCING USES</u></b>						
<b>Debt Service</b>						
<b><u>Object</u></b>						
Principal	\$ 11,352,328	\$ 11,979,394	\$ 11,465,000	\$ 12,028,787	\$ 563,787	4.92%
Interest	5,211,930	5,242,262	5,585,000	5,021,213	(563,787)	-10.09%
Authority Rentals	-	-	472,266	476,044	3,778	0.80%
Contribution to Refunding Bonds	764,000	-	-	-	-	N/A
Refund of Prior Years Receipts	3,001	409	-	-	-	N/A
<b>Total Debt Service</b>	<b>\$ 17,331,259</b>	<b>\$ 17,222,065</b>	<b>\$ 17,522,266</b>	<b>\$ 17,526,044</b>	<b>\$ 3,778</b>	<b>0.02%</b>

**COUNCIL ROCK SCHOOL DISTRICT  
2014-2015 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 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 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  
2014-2015 BUDGET**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent
<b><u>OTHER FINANCING USES</u></b>						
<b>Interfund Transfers</b>						
<b><u>Object</u></b>						
Capital Reserve Fund	\$ -	\$ 4,009,054	\$ -	\$ -	\$ -	N/A
<b>Total Interfund Transfers</b>	-	4,009,054	-	-	-	N/A
<b>Budgetary Reserve</b>						
<b><u>Object</u></b>						
Contingencies	-	-	750,000	750,000	-	0.00%
<b>Total Budgetary Reserve</b>	-	-	750,000	750,000	-	0.00%
	\$ -	\$ 4,009,054	\$ 750,000	\$ 750,000	\$ -	0.00%