



FINAL BUDGET

OF THE

COUNCIL ROCK SCHOOL DISTRICT

FOR THE

2015-2016 FISCAL YEAR

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

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2015-2016 FINAL BUDGET
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2015-2016 FINAL BUDGET



INTRODUCTORY SECTION

FINAL BUDGET – JUNE 18, 2015



FINAL BUDGET – JUNE 18, 2015

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

Andrew Block President
Richard Abramson, Esquire Vice President

Other Members

Denise Brooks

Mark Byelich

William Foster, Ph.D.

Jerold S. Grupp

Kyle McKessy

Patricia Sexton

Wendi Thomas

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 Human Resources

Robert W. Reinhart, Director of Business Administration

Charles Lambert, Director of Special Services

Matthew Frederickson, Director of Informational Technology

Douglas Taylor, Director of Operational Services

COUNCIL ROCK SCHOOL DISTRICT BOARD COMMITTEES

Facilities Committee Kyle McKessy, Chairperson

Finance Committee Jerold S. Grupp, Chairperson

Academic Standards Committee Denise Brooks, Chairperson

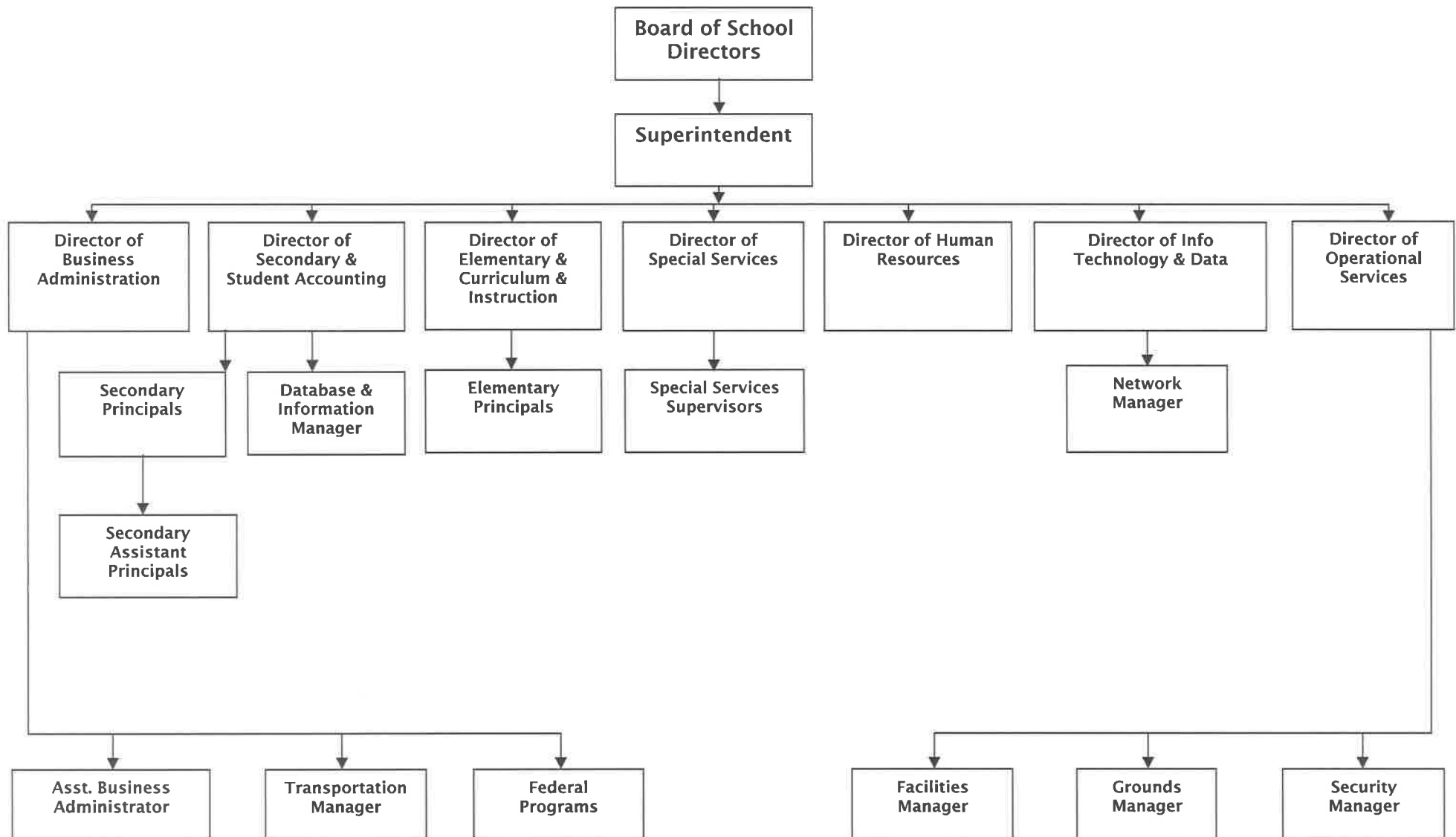
Policy Committee William Foster Ph.D., Chairperson

Intermediate Unit Board Representative Patricia Sexton

**Middle Bucks Institute of Technology Mark Byelich, William Foster, Ph.D.
Representatives**

PSBA Liaison Patricia Sexton

**Council Rock School District
Administrative Organizational Chart 2015-2016**





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

June 18, 2015

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

The 2015-2016 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 2015-2016 estimated figures, the 2014-2015 budget and the 2013-2014 and 2012-2013 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 2015-2016 Budget

The increase to the employer contribution rate into the Pennsylvania School Employees Retirement System (PSERS) continues to be the focus of funding the 2015-2016 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. Our taxable real estate assessed values increased by 0.32%, slightly lower than last year's increase of 0.44%. The estimated collection rate remains at 97.2%. Absent an increase in the real estate tax mil rate, revenue will increase by \$449,817 or 0.32%. The final budget also includes an increase in the real estate millage rate from 114.72 to 115.01 mills, an increase of 0.29 mills or 0.25%.

2015 Budgeted Assessed Value	\$ 1,264,184,280
Less: Act 153 Properties	(3,083,590)
Adjusted Taxable Assessed Value	<u>1,261,100,690</u>
Collection Rate	<u>97.20%</u>
Value of One Mill (Assessed Value X Collection Rate/1,000)	1,225,790
Current Millage Rate	<u>115.01</u>
Revenue Prior to Act 153 Property Revenue	140,978,108
Revenue Generated from Act 153 Properties	246,834
Rounding	(1,562)
Total Real Estate Tax Revenue Prior to Tax Relief Reduction	<u>141,223,380</u>
Less: Gaming Revenue	5,384,082
	<u><u>\$ 135,839,298</u></u>

- Earned Income Tax revenue has increased significantly from 2012-2013 to 2013-2014 as indicated in the table below:

2012-2013	\$15,091,502	
2013-2014	<u>16,545,813</u>	
Increase	<u><u>\$ 1,454,311</u></u>	9.64%

This large increase has occurred in each of the last four years. However, based on the 2014-2015 actual collections to date, we do not expect collections to exceed \$16 million at year end. We have increased estimated Earned Income Tax revenue in the 2015-2016 from \$15.1 million in current year to \$16 million, an increase of \$900,000.

- The District has eliminated the \$10 Per Capita Tax that has been in place since the early 1970's. Revenues have been reduced by \$464,000 with the appropriation collect cost line item reduced by \$14,000; making the net effect of a decrease of resources of \$450,000.
- State revenues are an unknown at the time of the adoption of budget. Governor Wolf has proposed increases in public education funding. His proposal is being funded by increasing the Personal Income and Sales Tax rates. He is facing stiff resistance from the State legislature. The final adopted budget maintains all state subsidies at

2014-2015 levels. However, we continue to increase 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 2015-2016 budget is being increased by \$2.4 million or 20.36%. The Rental Reimbursement line item (PlanCon) has been reduced from \$1.3 million to \$900 thousand. This revenue is derived from partial reimbursement of debt service costs associated with construction projects approved through the State's PlanCon process. The old projects, such as the South and North High Schools construction and renovation debt are maturing and reimbursement is ending. The newer projects, such as Holland and Goodnoe Elementary renovations are in a back log to be approved by the State. This back log has occurred because the State budget has reduced the annual amount allocated to reimburse districts.

- Federal revenues are a relatively small portion of the District budget. Based on recent budget projections we are maintaining this funding at 2014-2015 levels.
- ACCESS Funding, which is classified as a Federal Revenue, has been maintained at the 2014-2015 levels. However, the District has concerns with the sustainability at these levels because of 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 2015-2016 Final Budget includes appropriations of \$220,493,881 for the District. This is an increase of \$5,862,844 or 2.73% 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:

	2014-2015	2015-2016	Increase (Decrease)	% Increase (Decrease)
Salaries	\$ 109,207,356	\$ 108,846,146	\$ (361,210)	-0.33%
Healthcare	18,765,110	20,743,989	1,978,879	10.55%
Retirement	23,332,239	28,075,269	4,743,030	20.33%
Debt Service	17,050,000	17,355,467	305,467	1.79%
Other Costs	45,526,331	45,473,010	(53,321)	-0.12%
Budgetary Reserve	750,000	-	(750,000)	-100.00%
	<u>\$ 214,631,036</u>	<u>\$ 220,493,881</u>	<u>\$ 5,862,845</u>	<u>2.73%</u>

- As discussed previously, the employer contribution to the PSERS dominates the increase to our 2015-2016 budget. The following table shows the budget increases in each of the last three years caused by the contributions being made to the PSERS system:

	Total Budgeted Amount	Increase In Budget	Retirement Contribution Rate
2010-2011	\$ 8,759,525	\$ -	5.64%
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	23,332,239	5,171,095	21.40%
2015-2016	28,075,269	4,743,030	25.84%

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's includable payroll. This rate is expected to continue to rise over the next two 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:

2016-2017	\$32,258,310	\$4,183,041	29.69%
2017-2018	3,268,759	1,010,449	30.62%

- Healthcare cost have risen approximately 10.55%. The major source of this increase is from the 70.72% change in developed premiums.
- The District is in the planning and design phase of constructing a new Newtown Middle School and the addition and renovations of Holland Middle School. As part of that planning the 2015-2016 budget includes a \$305,467 increase to our debt service. This is the first year of five in which debt service is to be increased by that amount to fund approximately \$110 million of debt needed for these projects.

The Governor's 2015-2016 Budget Proposal

As of the date of the passage of this budget the Commonwealth has not adopted the 2015-2016 budget. In March, as part of his first 2015-2016 Budget address, Governor Wolf proposed the following that relates to funding public education:

- The Governor's education budget is proposed to be funded by the following increases in tax rates and the establishment of a new tax:
 - Personal Income Tax Hike, 3.07% to 3.7%
 - Sales Tax Hike, 6.00% to 6.60%
 - Increase Cigarette Tax, \$1 per pack
 - Natural Gas Severance Tax of 5%
- Basic Education Funding, which is the major unrestricted funding source from the State supporting public education, will be increased statewide by \$410 million. Based on information provided by the Governor's office the district would receive \$386,437. On June 18th the Basic Education Funding Commission issued their report recommending a change to the formula that distributes Basic Education Funding. Should this change be adopted for the 2015-2016 budget the additional amount identified will change.
- Special Education Funding is to be increased \$100 million statewide. School Districts will be held harmless for the regular allocation, contingency funding for exceptionally costly students will receive an additional \$1 million statewide and an additional \$96 million will be distributed based Act 126 of 2014. We are estimating the increase for the District to amount to approximately \$85,000.
- 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.
- One of the largest initiatives in this year's budget address is the Governor's attempt to reduce school district's reliance on property taxes. This proposal will utilize the additional revenue from the increase in the State personal income and sales taxes to reduce property taxes. The reduction in property taxes will occur in the 2016-2017 budget, after the increased revenue derived from the State tax increases is accumulated for distribution. The following table provides the specific estimates for the District:

Estimated Residential Real Estate Taxes	\$ 121,423,085
Property Tax Reduction Allocation	22,374,571
Reduction	18.43%

The previous discussion highlights many of the proposals made in the Governor's budget address that could affect the district's finances. As of the date of the adoption of this budget the Governor was negotiating with the General Assembly

on a final budget. We understand that there is considerable opposition to the proposed tax increase. Therefore, the 2015-2016 Council Rock budget does not include any additional Basic Education of Special Education Subsidy.

Additional information concerning this issue can be found at 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 1st each year. The 2015-2016 Index was set at 1.90%. 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 8, 2015, 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 2015-2016 budget not to exceed the Act 1 Index of 1.90%. This budget includes a 0.25% 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, 2014 is as follows:

Nonspendable:	
Prepaid Items	\$ 1,350,454
Inventories	39,494
Committed to:	
Employer Retirement Stabilization	5,894,257
Property Tax Rate Stabilization	4,127,924

Self-Insured Health Insurance		3,889,000
Balance Budget:		
Use of PSERS Stabilization	\$ 1,583,151	
Unassigned Fund Balance	<u>2,575,156</u>	
		\$ 4,158,307
Assigned:		
Outstanding Encumbrances		206,402
Unassigned		<u>9,381,155</u>
TOTAL		<u>\$ 29,046,993</u>

The District has been very active in managing the fund balance and preparing for known increases in costs such as the employer retirement rate increase that will continue to be a major factor in our budgets for the next two years. Over the next several budgets we are expecting our fund balances to decrease as we phase in the increases in revenues for the dramatic increases in the employer contribution to PSERS and the increased debt service needed for the middle school construction projects. The following table identifies the use of fund balance in the 2015-2016 budget:

PSERS Rate Stabilization		\$ (2,285,183)
Property Tax Stabilization:		
Elimination of Per Capita Tax	\$ (450,000)	
Loss Revenue due to Lockheed Martin Property (1)	<u>(711,561)</u>	(1,161,600)
Undesignated Fund Balance		<u>(3,000,000)</u>
Total Use of Fund Balance		<u>\$ (6,446,744)</u>

- (1) Lockheed Martin recently shut down operation at their Newtown facility. We have made the appropriate adjustments to our real estate assessed values to reflect a change in property value.

The District's Board Policy No. 620 Maintenance of Fund Balance can be found on Page I-26 and will provide additional information concerning our maintenance of fund balance.

Collective Bargaining

The District and the Council Rock Education Association reached a three year collective bargaining agreement on June, 18, 2015, the evening we also approved the 2015-2016 budget. The resources necessary to fund this agreement have been included in this budget.

The District continues to bargain with the Council Rock Education Support Professional Association which represents approximately 500 support employees including secretaries, maintenance, instructional assistants, grounds and staff nurses. The Council Rock Education Support Professional Association's collective Bargaining Agreement expired on June 30, 2015.

Long-Term Outlook

The District continues to be in a strong financial condition. Our most recent credit rating report issued by Standard & Poor's Rating Services affirmed its "AA" rating with a stable outlook. They noted the following:

- Consistently positive financial performance and maintenance of strong reserves; and
- Moderate debt burden, coupled with rapid amortization.

We understand that, for the foreseeable future, the major drain on our budgets will be the increasing costs of our pension contributions and easing in the revenues to support these increases. We continue to plan to use fund balance for the next

few years as we gradually increase our revenues over time. Additionally, over the next five years, we will be financing the Middle School projects. Again we plan on gradually increasing revenues to support the additional debt service need. Meanwhile we will be utilizing our reserves to fund the costs in excess debt service budgeted levels. Current projections indicate the debt service to peak in 2021-2022 and decrease rapidly.

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 will continue to analyze enrollment trends and evaluate our educational programs to effectively and efficiently provide needed programs to our community.

Sincerely,



Mark J. Klein
Superintendent of Schools



Robert W. Reinhart
Director of Business Administration



FINAL BUDGET – JUNE 18, 2015



Developing and Managing the Budget Proposed 2015-16 Fiscal Year Budget Final Budget, June 18, 2015

Purpose

Each year, the Board and the Administration are challenged to present, explain, and justify the Council Rock School District Budget. Over the past eleven (11) 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 2015-16 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 (1.9%) and acted accordingly by passing a resolution stating that decision.
- Council Rock now builds the budget for the 2015-16 fiscal year with the ability to raise real estate taxes by the Act 1 index of 1.9% or \$2.6 million in additional revenue. That resolution does not mean the Board will vote to raise taxes to the 1.9% increase. The Act 1 Index is simply the upper limit for the Board's ability to raise real estate taxes this year.
- Beginning in March, relevant budget information began to be posted to the web for public review. That information is on the CR Finances [LINK](#) on the front page of the website- www.crsd.org. The April Finance Committee scheduled for April 16, 2015 was devoted to continuing to present information on the 15-16 budget including an overview of Revenues. As a result of that meeting, the Board asked the Administration to present a Fiscal Year 2015-16 Preliminary Budget that will include a 1% tax increase (1.15 mils).
- On April 23, 2015, the Board adopted the Preliminary Budget with a 1% real estate mil increase.
- Through May, the Administration and Board made 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 was presented on Wednesday, May 13, 2015, beginning at 6:30 PM at Chancellor Center. During that meeting, a formal presentation on the 2015-16 Budget was made followed by a question and answer period.
- A final budget was adopted on June 18, 2015.

As we manage the construction of this budget, we also manage the expenses associated with the 2014-15 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 4th percentile statewide; 96% of school districts spend more on this function. For the past nine (9) years, the student to administrative staff ratio is among the lowest in the four county region surrounding Philadelphia.
- **Professional Staffing**
 - The proposed 2015-16 budget calls for a staffing line that is steady. There are a total of 1.8 staffing positions that will be reviewed with the Board. These include the continuation of the STEM specialist at the Elementary Level and small increases for coordinators and psychologists. Over the past seven (7) years, we have reduced sixty-six (66) professional staff in Council Rock based on changes in student enrollment and budget constraints.
 - **Elementary:** Staffing levels continue to be controlled by class size guidelines. In September and October of 2014, the Board and Administration spent time discussing elementary class size. As a result of that conversation, the administration drafted an elementary class size statement (*Attachment 1*) and an Administrative Regulation (AR 126.1) that will implement a strategy this year to lock in class sizes as of July 1, 2015 (*Attachment 2*). We continue to watch class size thresholds in elementary schools to make our final determination on elementary

staffing. From 2008 to 2014, elementary staffing declined as elementary enrollment declined. Last year, our elementary staffing remained consistent with 2013-14 levels. Elementary teaching positions at 212 will remain constant for 2015-16 while elementary enrollment has started a slow increase.

- **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 in 2012 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 budgets. The new middle school projects will potentially result in savings in the future as we consolidate middle school populations in Northampton.
- **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 ten (10) 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. Our total secondary (high school/middle school) staff will remain the same for the 2015-16 Budget Year. There may be a small increase (.2) for a new STEM course proposed. 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.
- **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 6 positions since 2008-09. There is currently an additional maintenance position included in the 2015-2016 budget.
- **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 .50 FTE 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 required 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 five (5) 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, beginning in 2014-2015, both employee groups made significantly greater contributions to their benefit packages. For teachers this contribution will range from 16% to over 25% depending on the benefit plan

Salary and Benefits for the 2015-16 school year will be dependent on current collective bargaining sessions with both the Professional (CREA) and Support (CRESPA) Associations.

Retirement: Employees contribute 7.5% of their salaries to the state retirement system. The district and the state will contribute a total of 25.84% (\$28.2 million) for the 2015-16-budget year. *This is an increase of \$4.9 million dollars for fiscal year 2015-16.* 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 currently has over \$5.7million in a designated fund balance for the payment of future PSERS increases. The projected path for contributions suggests that we will have to budget for one more fiscal year of 4% increases and then the PSERS contributions will become more stable. For this fiscal year, the Administration will, again, be proposing that some of the PSERS fund balance move to the general fund to pay for the increase in retirement contributions.

Instructional Supplies, Equipment, and Contracted Services

These expenses are allocated on a per student basis and have been 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 set backs 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.
- Both of our two proposed middle school projects will be certified as LEED Gold – based on \$4,000,000 of grants obtained recently from the State of Pennsylvania. The energy efficiency developed for these two schools will result in enduring savings to the school district.

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. 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 five (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 2014 GREEN RIBBON SCHOOL AWARD. 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 20.49% of the 2015-16 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. We are currently working with a consortium of districts to challenge the state funding formula for ACCESS. For fiscal year 2015-16 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. Our first refinancing of a debt issue in 2015 resulted in savings to the school district of over \$400,000. 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 without any significant costs to the general fund budget. 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 Rating Services for Council Rock. The AA rating that our District enjoys is attributed strong financial practices, a strong fund balance and moderate debt. You can see the most recent Report at *Attachment 3*.

On Middle School Renovations.

The total cost of the renovation of Holland Middle School and the new construction of the Newtown Middle School is approximately \$110,000,000. That cost is figured into multiple debt issues beginning in 2015. Our Business Administrator, Mr. Robert Reinhart, has done multiple presentations on the district's debt structure that demonstrate the way Council Rock can afford this debt. Beginning in this fiscal year, a .25% increase in milage value (\$305,000/year) will allow the school district to build the general fund debt payment levels to pay for this remaining debt. That increase can come from decreased expenditures or increased taxation.

ACE Grants

As referenced above, Council Rock is the recipient of two state grants, each for \$2,000,000 that will allow us to enhance the energy efficiency of both buildings. These Alternative Clean Energy Grants (ACE) were procured with the collaboration of D'Huy Engineering and with the help of representatives Scott Petri and Steve Santarsiero. The total \$4,000,000 in proceeds will allow each building to be LEED Gold certified – with energy efficiency that will create cost savings for each building into the future.

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 six (6) 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.

For the 2015-16 school year, Council Rock will see an increase in transportation costs based on a new Agreement with First Student. Some of this increase will be offset by the District's decision to move to new busses powered by propane. Providing busses that operate on propane will have the following advantages to our school community:

- The fleet of busses will be new – replacing buses that were 5-8 years old with a fleet of 150+ new busses.
- Propane busses run with significantly cleaner emissions;
- Propane busses will be significantly quieter while idling and running;
- Diesel busses require an hour or more to warm up on cold days. Propane busses can start and run immediately in any temperature.
- In ratifying the First Student Agreement, we also locked in propane costs for 2015-16 at \$1.31 per gallon – significantly less expensive than our diesel fuel costs.

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 margins, 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.

“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 8 years ago, district investments now accrue .25% interest. That change in interest rates results in a loss of interest earnings revenue of approximately \$3,500,000 a year.

Positive Trends.

Over the past two years, trends in certain taxes have shown slow increases. In particular, both Transfer Tax revenue (reflecting positive real estate sales) and Earned Income Tax (reflecting moderate 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 \$400,000.00 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. .

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.

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	2014-15 Act 1	2014-15 Budget
2.9%	2.52%	1.4%	0%	1.7%	1.7%*	1.7	1.3%*	2.1%	.6%*

*The Budget increase reflected only the increase in the Council Rock's contributions to the state retirement system. The actual 12-13, 13-14, and 14-15 budgets reflected increases in taxation that was lower than the pension increases mandated by the state.

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. Over the past five years, the average increase has been 1.22%. Over that same period of time, pension costs have risen over 16%. Through the judicious application of fund balance and other cost controls – many that are outlined in this paper – tax increases have been under the Act 1 index in all but one year.

Summary

The outlook for public education funding continues to be unfavorable. There are some signs of greater cooperation from the Governor's office but the changes proposed still result in very small increases to the state subsidy for Council Rock. There remain 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, and transportation. 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.



1 December 2014

ELEMENTARY CLASS SIZE GUIDELINES, PROTOCOLS AND PROCESS

During the Academic Standards Meeting on November 6, 2014, Joy McClendon presented an overview of our class size guidelines and protocols. As part of that presentation, we showed our guidelines and compared them to surrounding districts. Our class size limits are consistent with many other school districts in our area. Mrs. McClendon reviewed the protocols that are in place for the balancing of class size. As we went through this presentation, questions and suggestions were offered from the Board that we address in this paper.

Council Rock Class Size Guidelines

In the late 1990's, a class size committee was formed to make recommendations to the Board of School Directors on class size guidelines. While the Board received those recommendations, there is no Administrative Regulation or Board Policy that addresses these guidelines. Nevertheless, over the course of a number of years, Council Rock implemented guidelines for grades K-6. The committee recommendations were published as follows:

Grades K-2	25
Grade 3	26
Grade 4-6	28

In implementing these recommendations, the Administration implemented guidelines – a function of size and cost – that were implemented as follows:

Grades K-2	25
Grade 3	26
Grade 4	28
Grade 5-6	30

Since the 2006-7 school year, Council Rock has adhered to these guidelines in developing class sections for each school.

Class Size Maximums and *Optimal* Class Size

As a preface to this discussion, it is important to note that the guidelines published above were never advanced as the *optimal* enrollment for each grade level. In fact, those numbers were established as maximums. Above these maximums, the class would be split and a new teacher would be added to the grade level. As our conversation on class size and school capacity has evolved, the conversation has often sounded like these guidelines present optimal numbers rather than maximums. In our work and in our practice, we want to emphasize that class sizes at the maximum are problematic – for space, for differentiation, for individualization. These numbers

should not be used to measure either capacity or efficiency. In fact, it should be an anomaly when our class sizes reach this maximum. Class sizes should be considered within a band of optimal with class sizes at or outside of the maximum as anomalies.

The chart, below, shows the 2014-15 school year class sizes (November, 2014) as they fit into these proposed bands of optimal enrollment.

Grade	Max	Band		Under	Optimal	Max	Over Max
K	25	21-24		12	12	1	0
1	25	21-24		7	25	1	1
2	25	21-24		10	21	1	3
3	26	22-25		8	22	4	2
4	28	24-27		7	21	4	1
5	30	24-29		4	25	3	0
6	30	24-29		9	16	7	1

The bands are developed as a three-student variance around grades K-4. The band grows in grades 5-6 based on the size of classrooms and kids. The band is not scientific but does reflect both the typical spread of class sizes and attention to the varied guidelines we see across the county and region.

The table, above, shows class size distribution that put the large majority of our classes within the optimal band. Those under are often an artifact of a class size split – See Hillcrest’s Second Grade. Class sizes that exceed the max are attributed, in some cases, to budget decisions in July and on the inability to create a split at WES (Grade 2) this year – necessitating larger class sizes and the use of a Teacher Assistant.

It bears repeating that the table presents the Class Size Guidelines as maximums for our elementary classes. Optimal class sizes should cluster in bands below the maximum guidelines.

Practice and Protocols

In forming class sections for each budget year, each section at each school is evaluated against the class size guidelines. We set our new elementary classroom teaching staff based on the student numbers in each section. Because the class size guidelines increase from grades 3-6, there are times when the numbers, appropriate for a lower grade, will allow us to consolidate to a smaller number of sections in the next school year. It is also important to know that class sizes in individual sections may be built to allow for the inclusion of students with Special Needs at certain elementary schools. That may make some class sizes look disparate based on the need to assimilate a number of students with special needs for inclusion in content level classes or specials.

For most budget years, we include 2-3 elementary classroom teachers in the budget that are not applied in June. This allows the Director of Elementary Education to apply a small degree of discretion to class sections that expand in late June or early July to exceed the guidelines. As is suggested, below, we often apply that staff in primary grades to avoid class sizes of 25 or more in grades one and two. In years past and with a prior administration, other efforts to balance these class sections were used, including the N-1 guideline that was discussed during our

meeting. Student growth, budget considerations and space all contribute to our ability to keep these class sizes in the optimal bands.

Recommendations

In addition to the discussion, above, we make the following recommendations to best utilize teaching resources and balance student placement.

1. With an Administrative Regulation published this year, Council Rock will set a deadline of July 1, 2014 for registration in a school to guarantee placement in that school. Information will be distributed to parents to inform them that a registration perfected after July 1 may require that a student be placed at a "Sister School" if the student enrollment in the home school is closed based on the Class Size Guidelines. "Sister School", as used here, is a neighboring elementary school to the student's home school. Student placement in that Sister School will come with CR Transportation. That placement is for a single school year with the intent to bring the student(s) back to the home school the following school year.
2. During July, we will also evaluate enrollment in elementary schools for class sections that may fall below the guidelines (when existing classroom sections can be consolidated into one less section and still stay within the guidelines). When a class section enrollment requires consolidation, the additional teacher will be removed from that section and applied to a class section in another school that has met or exceeded the guidelines and required the assignment of students to "sister schools". When this occurs, a preference will be applied in splitting class sections in first and second grades.
3. By August 1, class sections will be locked to allow for the assignment of teachers for students during the first part of August. Absent an exception approved by the Board, no class sections will be increased or reduced after August 1st.
4. The Superintendent and/or the Director of Elementary Education will advise the Board of any changes in class sections made during July that either applies a teacher or subtracts a teacher to or from a school. In the event that a teacher cannot be applied due to space constrictions, a recommendation for a classroom assistant will be considered.

This paper was reviewed and is now endorsed by our Elementary Principals as evidenced by their signatures, below:

Jill Kingston
Churchville Elementary

Nicole Crawford
Goodnoe Elementary

Nakia Jones- Tate
Hillcrest Elementary

Andy Sanko
Holland Elem

Joe MacClay
Maureen M Welch Elem

Kevin King
Newtown Elementary

Rebecca Grimm
Richboro Elementary

Sam Smith
Rolling Hills Elem

Beth Fox
Wrightstown Elem

John Harlan
Sol Feinstone Elem



FINAL BUDGET – JUNE 18, 2015

**COUNCIL ROCK
SCHOOL DISTRICT**

**ADMINISTRATIVE
REGULATION
JANUARY, 2015**

Elementary Class Size Guidelines

Elementary class sections for the next school year are determined in April following Kindergarten and First Grade registration which begins in March. In forming class sections for the next school year, students are moved up from their current grade level, new registrants are added to the grade level total and the number of sections per grade level is established. Class sections are formed based on the Board approved class size guidelines. Elementary teaching staff is then allotted based on the number of student sections at each school. The total teachers assigned for each elementary school is determined on or by June 30 prior to each school year.

All new registrants will be guaranteed a space in their home school if they are registered for the next school year by June 30. Students registering after July 1, will be placed in their home school if the grade level maximum has not been realized. If the grade level maximum has been reached at the home school, the student will be enrolled at a "sister school." A "sister school" is a neighboring elementary school closest to the student's residence. Student placement in a sister school will come with transportation provided by Council Rock. Such placements will be for a single school year with the intent to bring the student back to the home school for the following school year. Students may not remain at the sister school beyond the designated school year. Families with multiple children may choose to send all siblings to the sister school.

If, over the course of the summer, students withdraw from a school where a grade level has been closed, then students assigned to sister schools will be contacted to return to their home school based on their registration date. The registration date will be the date when all required documents have been submitted and accepted by our Registration Office.

The Class Size Guidelines are listed below:

Grade Level	Suggested Class Size Maximum
Kindergarten	25
First Grade	25
Second Grade	25
Third Grade	26
Fourth Grade	28
Fifth Grade	30
Sixth Grade	30

RatingsDirect®

Summary:

Council Rock School District, Pennsylvania; School State Program

Primary Credit Analyst:

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Credit Profile

US\$9.995 mil GO bnds ser 2015 dtd 04/01/2015 due 05/15/2020

Long Term Rating

AA/Stable

New

Underlying Rating for Credit Program

AA/Stable

New

Rationale

Standard & Poor's Ratings Services has assigned its 'AA' long-term and underlying ratings to Council Rock School District, Pa.'s series 2015 general obligation (GO) refunding bonds and affirmed its 'AA' ratings on the district's existing GO debt. The outlook is stable.

The rating reflects our opinion of the following credit factors, specifically the district's:

- Broad employment base, with easy access to the Philadelphia metropolitan statistical area (MSA), which has resulted in very strong economic indicators;
- Consistently positive financial performance and maintenance of strong reserves; and
- Moderate debt burden, coupled with rapid amortization.

The district's full-faith-and-credit pledge secures the bonds. The district will use bond proceeds to refund a portion of its outstanding series 2010 bonds. There is no extension of maturity, and savings are taken evenly over the life of the bonds. Its participation in the Pennsylvania State Aid Intercept program, under Section 633 of the Pennsylvania Public School Code of 1949, provides additional security to repayment. Officials plan to use the proceeds to finance various capital projects and improvements.

Council Rock School District, with an estimated population of 72,479, serves students from the borough of Newtown and the townships of Newtown, Northampton, Upper Makefield, and Wrightstown in Bucks County. The 71-square-mile district lies 10 miles west of Trenton and Princeton, N.J. and 20 miles north of Philadelphia. It operates 10 elementary schools, three middle schools, and two high schools. Enrollment has decreased at an average annual rate of 2% in the past four fiscal years to 11,236 for 2013-2014. School officials attribute the drop to changing demographic patterns and project this rate of decrease to continue for the next three years.

The district has a broad employment base, as residents benefit from access to the Philadelphia and Trenton MSAs. The unemployment rate in Bucks County averaged 7% in 2013 and remains below the state and national rates. It has also been announced that a major employer in the region, Lockheed Martin, will be effectively ceasing operations in mid-2015 at its Newtown facility, which will affect approximately 800 jobs. However, given the broader stability of the local regional economy and strong access to the Philadelphia MSA, the effects on the district will be somewhat mitigated.

We consider incomes very strong, with the median household and per capita effective buying incomes at 202% and 204% of the national levels, respectively. The district's assessed value has remained stable in recent years and is estimated at \$1.25 billion in fiscal 2014. The corresponding market value is \$10.5 billion, which yields a market value per capita of \$145,102, which we consider extremely strong.

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. 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.

For fiscal 2014, the district posted a surplus of about \$944,000 due to better-than-expected earned income tax collections and conservative budgeting practices. The district annually appropriates fund balance to balance its budget due to its adopted policy and capital needs.

The district's unassigned general fund balance in 2014 was 5% of expenditures. It also maintains committed balances, primarily for a retirement contribution increases (\$5.9 million), tax stabilization (\$4.1 million), and health insurance (\$3.9 million). The district's adjusted available fund balance, which includes committed balances, is what we consider strong at 13.6% of expenditures. However, as retirement contributions are expected to stabilize over the next four years, the district plans to reduce its committed balance for this purpose; excluding the \$5.9 million commitment for retirement contributions, the district's reserves would remain strong. The district largely relies on local tax collections that represented 79% of revenues in fiscal 2014, while state aid accounted for 20%.

For fiscal 2015, 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. However, the district may report negative results depending on the size of its transfer to capital projects. Rising pension costs remain a point of concern and will likely result in a short- to medium-term drawdown of reserves for this purpose; we expect management will make the necessary adjustments to maintain what we consider at least strong available general fund reserves.

Standard & Poor's still considers Council Rock School District's financial management practices "good" under its Financial Management Assessment methodology, indicating that financial practices exist in most areas, but that governance officials might not formalize or regularly monitor all of them. Strengths of the policies include a formal reserve policy to maintain a minimum unassigned fund balance of 5% of expenditures and robust capital planning.

The district's overall net debt burden, after factoring in this issuance and commonwealth support for capital projects and overlapping debt, is moderate, in our view, at \$3,518 per capita, or 2.4% of market value. Carrying charges are also moderate at 8.3% of 2014 governmental expenditures. Amortization is rapid, in our view, with officials planning to retire 80% of principal within 10 years. District officials report that this additional debt issuance should not have a significant effect on the tax rate, given the limitations of Act 1. The district plans to issue an additional \$10 million in new money within the next three months related to a middle school renovation, so it should maintain a moderate debt burden. Over the next three years, the district may issue up to an additional \$60 million related to a middle school

construction project.

Approximately 6% of the district's debt burden, or \$8.7 million, is unhedged variable-rate debt issued through an Emmaus General Authority pool. The bonds are backed by a letter of credit, but the repayment agreement contains certain events of default, including covenant violations that we consider permissive and, if triggered, could result in immediate principal acceleration. However, the district's strong cash and reserve position is sufficient to cover any acceleration or interest rate shock.

The district participates in the Pennsylvania Employees' Retirement System and provides other postemployment benefits (OPEBs) to its eligible employees. The commonwealth determines annual pension costs, which the district is required to fund at 100%. The district contributed \$18.1 million in fiscal 2014, or 8.4% of general fund expenditures. Commonwealth projections have pension contributions increasing for all school districts over the next several years. The district funds annual OPEB costs through pay-as-you-go financing. The fiscal 2014 OPEB contribution of \$480,854 represented less than 1% of general fund expenditures. As of July 1, 2013, the unfunded actuarial accrued liability was \$7 million. The district has \$5.9 million committed of general fund balance to help offset some of the pension increase.

Outlook

The stable outlook reflects our view of the district's strong reserves and broad property tax and employment bases. While we do not expect the rating to change within the two-year outlook horizon, should reserves decrease below what we consider strong, we may lower the rating. Conversely, all other factors being equal, given short- and medium-term pressures of rising pension contributions and some liquidity risk due to outstanding variable-rate debt, continued buildup of reserves and maintenance of strong liquidity despite revenue pressures could lead to our raising the rating.

Related Criteria And Research

Related Criteria

- USPF Criteria: GO Debt, Oct. 12, 2006
- USPF Criteria: Key General Obligation Ratio Credit Ranges – Analysis Vs. Reality, April 2, 2008
- USPF Criteria: State Credit Enhancement Programs, Nov. 13, 2008
- USPF Criteria: Contingent Liquidity Risks, March 5, 2012

Ratings Detail (As Of March 17, 2015)

Council Rock Sch Dist GO Bonds Non-BQ rfdg ser 2014C dtd 05/16/2014 due 11/15/2014-2017

Long Term Rating	AA/Stable	Affirmed
Underlying Rating for Credit Program	AA/Stable	Affirmed

Council Rock Sch Dist GO State Credit Enhancement

Underlying Rating for Credit Program	AA/Stable	Affirmed
Long Term Rating	AA/Stable	Affirmed

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**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 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.



FINAL BUDGET – JUNE 18, 2015

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 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.



2015-2016 FINAL BUDGET



FINANCIAL SECTION

FINAL BUDGET – JUNE 18, 2015

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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, 2013 and 2014 and the budgeted amounts for the year ending June 30, 2015 and the proposed budget for the year ending June 30, 2016. 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
2015-2016 BUDGET

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
REVENUES AND OTHER FINANCING SOURCES:						
Revenues:						
Local Sources	\$ 160,735,413	\$ 164,942,977	\$ 163,592,626	\$ 165,112,412	\$ 1,519,786	0.93%
State Sources	40,199,239	41,761,601	44,998,270	47,127,891	2,129,621	4.73%
Federal Sources	782,463	1,103,520	1,806,834	1,806,834	-	0.00%
Total Revenues	<u>201,717,115</u>	<u>207,808,098</u>	<u>210,397,730</u>	<u>214,047,137</u>	<u>3,649,407</u>	1.73%
Other Financing Sources:						
Sale of Fixed Assets	216,042	58,368	-	-	-	N/A
Refund of Prior Year Expenditures	-	-	75,000	-	(75,000)	-100.00%
Total Other Financing Uses	<u>216,042</u>	<u>58,368</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>	-100.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>201,933,157</u>	<u>207,866,466</u>	<u>210,472,730</u>	<u>214,047,137</u>	<u>3,574,407</u>	1.70%
EXPENDITURES AND OTHER FINANCING USES:						
Expenditures:						
Instruction	128,509,728	129,333,937	135,529,638	139,696,026	4,166,388	3.92%
Support Services	50,462,847	54,195,773	57,260,588	59,351,774	2,091,186	3.68%
Non Instructional Services	3,056,579	3,244,707	3,564,767	3,618,836	54,069	2.68%
Total Expenditures	<u>182,029,154</u>	<u>186,774,417</u>	<u>196,354,993</u>	<u>202,666,636</u>	<u>6,311,643</u>	3.21%
Other Financing Uses						
Debt Service	17,222,065	17,215,958	17,526,044	17,827,245	301,201	0.09%
Fund Transfers	4,009,054	2,931,534	-	-	-	N/A
Budgetary Reserve	-	-	750,000	-	(750,000)	-
Total Other Financing Uses	<u>21,231,119</u>	<u>20,147,492</u>	<u>18,276,044</u>	<u>17,827,245</u>	<u>(448,799)</u>	-2.46%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>203,260,273</u>	<u>206,921,909</u>	<u>214,631,037</u>	<u>220,493,881</u>	<u>5,862,844</u>	2.73%
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
	<u>\$ (1,327,116)</u>	<u>\$ 944,557</u>	<u>\$ (4,158,307)</u>	<u>\$ (6,446,744)</u>	<u>(2,288,437)</u>	



2015-2016 FINAL BUDGET



Revenues

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
Current Real Estate Tax	131,901,332	134,734,614	135,139,626	135,839,298	699,672	0.52%
Interim Real Estate Tax	615,645	768,589	645,000	800,000	155,000	24.03%
Public Utility Tax	209,175	195,294	211,000	195,000	(16,000)	-7.58%
Payment in Lieu of Taxes	1,960	1,960	2,000	1,960	(40)	-2.00%
Per Capita -Tax Section 679 of School Code	226,728	232,463	231,000	-	(231,000)	-100.00%
Per Capita - Act 511	226,728	232,463	231,000	-	(231,000)	-100.00%
Local Services Tax	119,812	132,400	130,000	132,000	2,000	1.54%
Earned Income Tax	15,091,502	16,545,813	15,100,000	16,000,000	900,000	5.96%
Occupation Assessment Tax	4,308,011	4,313,071	4,250,000	4,300,000	50,000	1.18%
Realty Transfer Tax	2,490,483	2,606,898	2,300,000	2,600,000	300,000	13.04%
Delinquent Real Estate Tax	1,725,885	1,789,130	1,800,000	1,790,000	(10,000)	-0.56%
Other Delinquent Taxes	730,252	611,119	660,000	615,000	(45,000)	-6.82%
Earnings on Investments	46,062	309,432	300,000	310,000	10,000	3.33%
Athletic Events Gate Receipts	71,707	81,755	97,000	82,000	(15,000)	-15.46%
IDEA Funding Through the Intermediate Unit	1,930,003	1,733,241	1,800,000	1,763,824	(36,176)	-2.01%
Facility Rentals	439,885	406,809	350,000	407,000	57,000	16.29%
Tuition from Patrons	143,087	74,614	100,000	75,000	(25,000)	-25.00%
Summer School Tuition	29,605	19,377	26,000	26,000	-	0.00%
Revenue from Community Services	155,619	163,606	145,000	160,000	15,000	10.34%
Miscellaneous Revenue	271,932	(9,671)	75,000	15,330	(59,670)	-79.56%
Total Local Revenue	160,735,413	164,942,977	163,592,626	165,112,412	1,519,786	0.93%
Basic Education Subsidy	13,625,016	13,807,184	13,790,918	13,807,000	16,082	0.12%
Tuition for Section 1305 and 1306 Students	30,807	18,463	75,000	30,000	(45,000)	-60.00%
Special Education Subsidy	6,391,637	6,269,927	6,431,637	6,400,000	(31,637)	-0.49%
Transportation Subsidy	2,009,004	1,918,287	2,000,000	2,000,000	-	0.00%
Rental Reimbursement	1,542,718	902,161	1,300,000	900,000	(400,000)	-30.77%
Medical and Dental Services Reimbursement	237,407	237,502	260,000	237,000	(23,000)	-8.85%
State Property Reduction Funds	5,766,962	5,097,703	5,277,112	5,384,082	106,970	2.03%
Other Grants	-	-	20,000	-	(20,000)	-100.00%
Accountability Block Grant	156,160	156,160	156,160	325,000	168,840	108.12%
State Social Security Reimbursement	3,923,893	3,949,034	4,024,542	4,007,174	(17,368)	-0.43%
State Retirement Reimbursement	6,515,635	9,405,180	11,662,901	14,037,635	2,374,734	20.36%
	40,199,239	41,761,601	44,998,270	47,127,891	2,129,621	4.73%
Title I	263,079	315,751	338,551	338,551	-	0.00%
Title II	211,871	122,720	205,622	205,622	-	0.00%
Title III	60,516	59,604	50,243	50,243	-	0.00%
School Based ACCESS	232,319	587,677	1,212,418	1,212,418	-	0.00%
Medical Assistance Reimbursements	14,678	17,768	-	-	-	N/A
	782,463	1,103,520	1,806,834	1,806,834	-	0.00%
Sale of Fixed Assets	216,042	58,368	-	-	-	N/A
Refund of Prior Year Expenditures	-	-	75,000	-	(75,000)	-100.00%
	216,042	58,368	75,000	-	(75,000)	-100.00%
Total	\$ 201,933,157	\$ 207,866,466	\$ 210,472,730	\$ 214,047,137	\$ 3,574,407	1.70%

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

LOCAL REVENUES:

REAL ESTATE TAX \$ 135,839,298

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

2013 Budgeted Assessed Value	\$ 1,264,184,280
Less: Act 153 Properties	(3,083,590)
Adjusted Taxable Assessed Value	1,261,100,690
 Collection Rate	<u>97.20%</u>
 Value of One Mill (Assessed Value X Collection Rate/1,000)	1,225,790
 Current Millage Rate	<u>115.01</u>
 Revenue Prior to Act 153 Property Revenue	140,978,108
Revenue Generated from Act 153 Properties	246,834
Rounding	<u>(1,562)</u>
Total Real Estate Tax Revenue Prior to Tax Relief Reduction	141,223,380
 Less: Gaming Revenue	<u>5,384,082</u>
	<u><u>\$ 135,839,298</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 800,000

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
2015-2016 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

PUBLIC UTILITY TAX 195,000

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

PAYMENT IN LIEU OF TAXES 1,960

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 -

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 132,000

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 16,000,000

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

OCCUPATION ASSESSMENT TAX 4,300,000

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 2,600,000

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
2015-2016 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

DELINQUENT TAXES 2,405,000

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 310,000

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 82,000

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** 1,763,824

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 407,000

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 101,000

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 160,000

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
2015-2016 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

MISCELLANEOUS REVENUES 15,330

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

TOTAL LOCAL REVENUES 165,112,412

STATE REVENUES:

BASIC EDUCATION SUBSIDY 13,807,000

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 30,000

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 6,400,000

Revenue received from the State for expenditures incurred in instructing school age special education students. This line item of the budget consists of several funding formulas. The largest is the base subsidy that is based on previous year revenue. The State has recently incorporated a new funding formula for all state revenue in excess of 2014-2015 hold harmless amount. In the 2014-2015 budget amounted to \$20 million statewide. In addition the District applies for Contingency Funding that provides resources for exceptionally costly students. Finally, the District receives 40% of the costs of special needs students requiring services to be provided outside of the State. The last two funding sources can fluctuate significantly year to year based on specific needs of our students.

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.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

RENTAL REIMBURSEMENT 900,000

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.

MEDICAL AND DENTAL REIMBURSEMENT 237,000

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

STATE PROPERTY REDUCTION 5,384,082

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 -

Revenue received from the State for various small grants.

ACCOUNTABILITY BLOCK GRANT 325,000

Revenue received from the State to provide specific allowable expenditures to fund research-based programs to boost student achievement.

STATE REIMBURSEMENT OF SOCIAL SECURITY 4,007,174

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 14,037,635

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 F-8 47,127,891

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

FEDERAL REVENUES:

TITLE GRANTS	594,416
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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.

SCHOOL BASED ACCESS AND MEDICAL ASSISTANCE REIMBURSEMENTS	1,212,418
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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
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SALE OF FIXED ASSETS	-
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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	-
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Receipts received as refunds associated with expenditures from previous years.

TOTAL OTHER FINANCING SOURCES	-
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TOTAL BUDGETED REVENUES	<u>\$ 214,047,137</u>
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2015-2016 FINAL BUDGET



Appropriations

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2015-2016 BUDGET**

Function/Program	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School	\$ 13,257,546	\$ 13,460,127	\$ 14,700,555	\$ 14,225,499	\$ (475,056)	-3.23%
Council Rock South High School	13,903,990	13,775,547	14,605,961	15,716,475	1,110,514	7.60%
Holland Middle School	4,634,641	4,487,552	4,716,273	4,640,035	(76,238)	-1.62%
Newtown Middle School	5,981,006	6,016,589	6,411,893	6,581,330	169,437	2.64%
Richboro Middle School	4,108,319	4,068,413	4,279,518	4,546,772	267,254	6.24%
Churchville Elementary School	4,707,688	4,750,118	4,997,785	5,376,565	378,780	7.58%
Goodnoe Elementary School	4,764,047	5,144,601	5,715,498	6,189,175	473,677	8.29%
Hillcrest Elementary School	3,493,988	3,552,182	3,794,225	3,934,396	140,171	3.69%
Holland Elementary School	2,910,247	2,891,987	2,990,677	2,973,490	(17,187)	-0.57%
Maureen M. Welch Elementary School	4,666,541	4,640,895	4,956,481	5,197,321	240,840	4.86%
Newtown Elementary School	4,816,245	4,818,815	4,882,267	5,955,696	1,073,429	21.99%
Richboro Elementary School	3,756,397	3,697,939	4,076,660	4,083,736	7,076	0.17%
Rolling Hills Elementary School	3,177,979	3,277,108	3,478,897	3,599,468	120,571	3.47%
Sol Feinstone Elementary School	4,701,429	4,777,594	5,009,868	5,034,878	25,010	0.50%
Wrightstown Elementary School	2,622,991	2,655,766	2,727,355	2,214,060	(513,295)	-18.82%
District-Wide Regular Instruction	2,529,253	2,003,374	1,465,370	1,693,819	228,449	15.59%
Grants	54,930	51,064	57,369	59,285	1,916	3.34%
Total Regular Instruction	84,087,237	84,069,671	88,866,652	92,022,000	3,155,348	3.55%
Special Education Programs						
District-Wide Services	35,190,629	36,026,084	36,627,877	38,651,613	2,023,736	5.53%
Contracted Services	4,514,437	4,765,053	4,316,550	4,166,806	(149,744)	-3.47%
Grants	2,152,073	2,309,833	3,036,498	2,699,608	(336,890)	-11.09%
Total Special Education	41,857,139	43,100,970	43,980,925	45,518,027	1,537,102	3.49%
Vocational Technical Education	1,239,822	1,061,811	1,203,674	926,683	(276,991)	-23.01%
Other Instructional Programs						
Sloan School	708,397	544,474	767,941	660,115	(107,826)	-14.04%
Other Instructional Programs	117,731	144,110	140,150	178,301	38,151	27.22%
Grants	499,402	412,901	570,296	390,900	(179,396)	-31.46%
Total Other Instructional Programs	1,325,530	1,101,485	1,478,387	1,229,316	(249,071)	-16.85%
TOTAL INSTRUCTIONAL PROGRAMS	128,509,728	129,333,937	135,529,638	139,696,026	4,166,388	3.07%
<u>SUPPORT SERVICES</u>						
Pupil Personnel Services						
Pupil Personnel Administration	101,272	105,252	115,705	119,662	3,957	3.42%
Guidance Services	4,125,861	4,690,345	4,936,449	4,759,783	(176,666)	-3.58%
Social Work Services	334,944	405,762	442,300	1,007,756	565,456	127.84%
Psychological Services	1,417,418	1,458,915	1,569,568	1,668,920	99,352	6.33%
Total Pupil Personnel Services	5,979,495	6,660,274	7,064,022	7,556,121	492,099	6.97%
Instructional Staff Services						
Library Services	3,325,009	3,521,134	3,686,400	3,766,954	80,554	2.19%
Curriculum Services	1,854,349	1,958,855	2,749,070	2,524,387	(224,683)	-8.17%
Instructional Staff Development	522,435	557,195	489,702	830,354	340,652	69.56%
Grants	64,272	45,989	59,837	15,600	(44,237)	-73.93%
Total Instructional Staff Services	5,766,065	6,083,173	6,985,009	7,137,295	152,286	2.18%

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2015-2016 BUDGET**

<u>Function/Program</u>	2012-2013 Actual	2013-2014 Actual	2014- 2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
Administrative Services						
School Board Services	1,153,117	1,344,577	1,118,113	1,192,754	74,641	6.68%
Superintendent's Office Services	651,430	539,563	614,664	696,984	82,320	13.39%
Principal's Services	6,329,941	6,680,326	6,981,787	7,467,118	485,331	6.95%
Total Administrative Services	8,134,488	8,564,466	8,714,564	9,356,856	642,292	7.37%
Health Services	2,683,803	2,673,454	2,686,174	2,837,263	151,089	5.62%
Business Services	1,337,973	1,276,900	1,418,782	1,440,728	21,946	1.55%
Buildings and Grounds	12,054,525	13,712,305	14,205,210	14,740,787	535,577	3.77%
Student Transportation	10,273,611	10,736,442	11,420,940	11,265,717	(155,223)	-1.36%
Central Support Services						
Human Resources	550,787	528,557	619,038	642,215	23,177	3.74%
Technology	3,529,270	3,806,448	3,992,192	4,051,473	59,281	1.48%
Grants	58,675	56,654	58,637	226,798	168,161	286.78%
Total Central Support Services	4,138,732	4,391,659	4,669,867	4,920,486	250,619	5.37%
Other Support Services	94,155	97,100	96,020	96,521	501	0.52%
TOTAL SUPPORT SERVICES	50,462,847	54,195,773	57,260,588	59,351,774	2,091,186	3.65%
NON-INSTRUCTIONAL SERVICES						
School Sponsored Student Activities	920,831	1,096,555	1,066,387	1,097,200	30,813	2.89%
School Sponsored Athletics	1,959,214	1,972,340	2,302,730	2,322,444	19,714	0.86%
Community Services	176,534	175,812	195,650	199,192	3,542	1.81%
TOTAL NON-INSTRUCTIONAL SERVICES	3,056,579	3,244,707	3,564,767	3,618,836	54,069	1.52%
TOTAL CURRENT EXPENDITURES	182,029,154	186,774,417	196,354,993	202,666,636	6,311,643	3.21%
OTHER FINANCING USES						
Debt Services	17,222,065	17,215,958	17,526,044	17,827,245	301,201	1.72%
Other Financing Programs	4,009,054	2,931,534	750,000	-	(750,000)	-100.00%
TOTAL OTHER FINANCING USES	21,231,119	20,147,492	18,276,044	17,827,245	(448,799)	-2.46%
TOTAL EXPENDITURES	\$ 203,260,273	\$ 206,921,909	\$ 214,631,037	\$ 220,493,881	\$ 5,862,844	2.73%

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 1763 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* among others as one of America's top schools, Council Rock North sends 94% of its students onto higher education, with SAT and ACT scores falling well above national and state averages. Council Rock North is consistently recognized for its high number of National Merit Scholars and AP Scholars, with 94% of all AP students earning scores of 3, 4, and 5 in 2014. In addition, a total of 411 students took 720 AP exams this past spring, placing us on the *AP Honor Roll*. The Class of 2014, in particular, additionally enjoys 76 acceptances to the top 50 universities ranked in *US News and World Report*, with over \$10.3M in scholarships awarded to its graduates.

The Class of 2014 also boasts several prestigious student awards including two U.S. Presidential Scholar Semi-Finalists; a President's Volunteer Service Award winner; a state finalist for a National Honor Society Scholarship; and an All-National Choir Honor Ensemble participant; while, thus far, the Class of 2015 is proud to announce high honors in art and music in the prestigious PSEA Juried Art Exhibit and the All-National Jazz Honor Ensemble, respectively.

Further demonstrating the strength of the entire Regular Instructional Program of Council Rock North has witnessed 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School						
<u>Object</u>						
Salaries	\$ 9,497,357	\$ 9,453,743	\$ 9,909,067	\$ 9,166,025	\$ (743,042)	-7.50%
Employee Benefits	3,531,430	3,730,280	4,512,026	4,790,385	278,359	6.17%
Contracted Services	-	625	2,200	2,000	(200)	-9.09%
Repair and Maintenance Services	7,145	9,975	17,795	19,995	2,200	12.36%
Printing	68,404	74,558	73,742	73,742	-	0.00%
Travel Reimbursement	744	85	1,000	1,000	-	0.00%
General Supplies	97,205	108,270	117,463	113,607	(3,856)	-3.28%
Books and Periodicals	16,526	30,501	27,054	22,043	(5,011)	-18.52%
Software	1,533	7,458	10,981	12,479	1,498	13.64%
Equipment	37,202	44,632	28,827	23,823	(5,004)	-17.36%
Dues and Fees	-	-	400	400	-	0.00%
Total Council Rock North High School	\$ 13,257,546	\$ 13,460,127	\$ 14,700,555	\$ 14,225,499	\$ (475,056)	-3.23%

Comparative Analysis of Personnel

Professional	96.60	89.70	(6.90)
Monitors	5.75	6.29	0.54
Clerical Aides	8.30	6.84	(1.46)
Total Staffing	110.65	102.83	(7.82)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 2,078 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 numerous barometers 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 86% of all Advanced Placement students earning scores of 3, 4, or 5 on the AP assessment. Council Rock High School South has also been designated a "Governor's School of Excellence" based on our recent exceptionally high School Performance Profile index numbers (93.5 and 91.5).

Council Rock South is very proud of the broad array of curricular offerings that meet the needs of all students. In state of the art 21st Century classrooms across all curricular areas, research-based content and pedagogy are on display daily. Each classroom is equipped with interactive whiteboards and projectors. Between computer labs and laptop carts, over 1500 computers are in constant use. As a district, and as a school, we are considering the advantages of implementing a BYOD (Bring Your Own Device) program. To that end, we continue to make improvements to our infrastructure which will allow for further wireless connectivity.

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 those that allow pursuit of student hobbies. Last year, 84 seniors were members of the National Honor Society. Participation in World Language Honor Societies supports student interest in the global view of cultural experiences. In addition, we support English, Math, Science, Social Studies, Music and Theatre Honor Societies.

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. Honors for these students include performances at the White House and with the Philadelphia Orchestra, Delaware Valley Philharmonic, Barrage, Take 5, and the King's Singers. This year, the Orchestra will be traveling to Greece.

Community Service is an integral part of student learning. The majority of students participate in a voluntary program that encourages student involvement in activities that benefit the community. L.I.N.C.S. – Learning in Neighborhood Community Service – is a voluntary service program for our students. Students who earn sixty or more community service hours receive special recognition at graduation.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock South High School						
Object						
Salaries	\$ 9,881,595	\$ 9,680,784	\$ 9,769,232	\$ 10,146,030	\$ 376,798	3.86%
Employee Benefits	3,720,966	3,788,263	4,448,121	5,199,092	750,971	16.88%
Repair and Maintenance Services	6,982	8,610	17,500	15,150	(2,350)	-13.43%
Printing	74,587	83,175	96,353	96,353	-	0.00%
Travel Reimbursement	502	336	1,000	750	(250)	-25.00%
General Supplies	107,985	112,477	135,855	135,050	(805)	-0.59%
Books and Periodicals	37,920	24,516	52,000	52,900	900	1.73%
Software	1,640	13,188	7,150	8,600	1,450	20.28%
Equipment	71,513	64,198	76,950	60,750	(16,200)	-21.05%
Dues and Fees	300	-	1,800	1,800	-	0.00%
Total Council Rock South High School	\$ 13,903,990	\$ 13,775,547	\$ 14,605,961	\$ 15,716,475	\$ 1,110,514	7.60%

Comparative Analysis of Personnel

Professional	99.90	104.70	4.80
Monitors	6.00	4.99	(1.01)
Clerical Aides	6.56	6.56	-
Total Staffing	112.46	116.25	3.79

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 500 children living in Northampton Township, Bucks County.

We will continue to fund 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. For our struggling readers who need a more intense reading program, we provide Scholastic's System 44 and READ 180. These program are designed for any student reading two or more years below grade-level. We also use as software program, Kurzweil, with this program learners can actively engage in authentic learning experiences in the ways that work best for them.

One of our new initiative will be in seventh grade music classes. GarageBand is a software application that allows users to create music. It is developed by Apple and enables users to create multiple tracks with pre made MIDI keyboards, pre made loops, voice recording, automatic drummer, and a large array of various effects that can be applied. In our seventh grade music classes we will begin utilizing GarageBand to enhance are music program. Students will initially create their own composition in Rondo form. This software application will be run on newly purchased iPads.

Our science program has also been enriched by the purchase of nineteen LabQuest 2. LabQuest 2 is a standalone instrument that is used to collect data with a built-in graphing and analysis application. This device will make it easy to collect, analyze, and share data from experiments. These devices are shared among our seventh and eighth grade students.

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 of electronic books, iPads, 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 three 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Holland Middle School						
Object						
Salaries	\$ 3,340,956	\$ 3,158,896	\$ 3,170,493	\$ 2,986,725	\$ (183,768)	N/A
Employee Benefits	1,221,674	1,243,895	1,447,648	1,555,868	108,220	N/A
Contracted Services	-	-	300	300	-	N/A
Repair and Maintenance Services	730	1,873	2,700	2,700	-	N/A
Printing	24,857	23,180	27,117	27,117	-	N/A
General Supplies	29,151	37,873	43,615	44,815	1,200	N/A
Refreshments	-	-		300	300	N/A
Books and Periodicals	1,280	4,886	5,100	4,500	(600)	N/A
Software	5,424	6,777	8,500	9,500	1,000	N/A
Equipment	10,314	10,018	10,600	8,060	(2,540)	N/A
Dues and Fees	255	154	200	150	(50)	N/A
Total Holland Middle School	\$ 4,634,641	\$ 4,487,552	\$ 4,716,273	\$ 4,640,035	\$ (76,238)	-1.62%

Comparative Analysis of Personnel

Professional	31.05	30.85	(0.20)
Monitors	0.43	0.43	-
Clerical Aides	2.43	2.43	-
Total Staffing	33.91	33.71	(0.20)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 790 children living in the Borough of Newtown and the Townships of Newtown, Upper Makefield and Wrightstown, Bucks County.

Newtown Middle School has been educating children for the last 60 years. The 7th and 8th graders we serve are a diverse population and we strive to meet all learning levels of all students. NMS is organized into six 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, 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 have added iPads and an iPad cart, (2) computer labs, 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 Eggspert system.
- The Science Department utilizes the SmartBoard as well as CBL’s. CBL’s are Computer based laboratories. This is a TI 83 calculator with a temperature probe on it. They also plan on using Gizmo. Gizmo is a web-based library of interactive on-line simulation. This on-line library is easy to use and helps students to develop a deeper understanding of challenging concepts through inquiry and exploration. It is designed to supplement our existing science curriculum and is correlated to both the State Curriculum Standards as well as the Common Core Standards.
- In all curricular areas we continue to fund Quia which is short for Quintessential Instructional Archive. This program provides an on-line testing system with automatic grading and immediate feedback to students, a detailed performance report for teachers, and a means of sharing curricular activities among other professionals.
- For Readers who need additional support or a more intense reading program, we provide Scholastic’s READ 180. This program is designed for any student reading two or more years below grade-level. READ 180 is a comprehensive system of curriculum, instruction, and assessment.

Our building budget also 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 2015-2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Middle School						
Object						
Salaries	\$ 4,285,897	\$ 4,253,696	\$ 4,299,788	\$ 4,258,456	\$ (41,332)	-0.96%
Employee Benefits	1,578,550	1,649,668	1,963,028	2,186,242	223,214	11.37%
Repair and Maintenance Services	1,713	3,113	4,900	3,282	(1,618)	-33.02%
Printing	21,423	23,642	25,057	25,057	-	0.00%
Travel Reimbursement	-	-	-	600		
General Supplies	49,041	47,991	72,300	66,167	(6,133)	-8.48%
Books and Periodicals	5,463	2,859	8,150	8,074	(76)	-0.93%
Software	9,119	3,383	2,350	2,620	270	11.49%
Equipment	29,800	32,237	36,320	30,832	(5,488)	-15.11%
Total Newtown Middle School	\$ 5,981,006	\$ 6,016,589	\$ 6,411,893	\$ 6,581,330	\$ 168,837	2.63%

Comparative Analysis of Personnel			
Professional	43.10	42.50	(0.60)
Monitors	0.97	0.97	-
Clerical Aides	1.86	1.86	-
Total Staffing	45.93	45.33	(0.60)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 500 students living in Northampton Township, Bucks County.

As we enter our 51st year of operation as a school, we will look to continue our mission of upgrading our school program supplies. Specifically, we have devoted much of our 2015-2016 funding to the content areas for supplies and programs. We are investing in a new Mountain Bike unit for the Health and Physical Education department to use with the students during the Fall and Spring seasons. We are also considering a writing lab for the English Language Arts Department that will be used by students to enhance their writing skills. Our Science Department is planning on new lab tables and some additional experiment equipment. Continual upkeep of the Family Consumer Science, Tech Ed., and Art labs will also be a priority as we move into the next year. Since our modular classrooms will be coming offline, we have set some funds aside to manage the movement of classrooms inside to accommodate the change. Computer drops, teacher work stations and classroom fixtures will be included in our budget to support the changes.

This year we will complete the iPad cart by adding ten additional pads, we will finish the auditorium sound upgrade and the gymnasium audio project. All of these projects are being finalized with a careful consideration to fiscal responsibility.

We enter the 2015-2016 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 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Middle School						
Object						
Salaries	\$ 2,957,880	\$ 2,870,751	\$ 2,899,147	\$ 2,953,892	\$ 54,745	1.89%
Employee Benefits	1,065,263	1,112,268	1,299,124	1,519,683	220,559	16.98%
Repair and Maintenance Services	558	1,299	2,100	2,100	-	0.00%
Printing	10,200	15,424	14,047	14,047	-	0.00%
General Supplies	29,950	35,340	26,800	35,950	9,150	34.14%
Books and Periodicals	4,187	4,287	3,050	5,500	2,450	80.33%
Software	1,647	-	1,300	1,300	-	0.00%
Equipment	38,634	28,785	33,950	13,000	(20,950)	-61.71%
Dues and Fees	-	259	-	1,300	1,300	N/A
Total Richboro Middle School	\$ 4,108,319	\$ 4,068,413	\$ 4,279,518	\$ 4,546,772	\$ 267,254	6.24%

Comparative Analysis of Personnel

Professional	30.15	30.95	0.80
Monitors	0.79	0.79	-
Clerical Aides	1.00	1.00	-
Total Staffing	31.94	32.74	0.80

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Churchville Elementary School						
<u>Object</u>						
Salaries	\$ 3,398,109	\$ 3,359,211	\$ 3,372,531	\$ 3,481,548	\$ 109,017	3.23%
Employee Benefits	1,244,146	1,323,919	1,520,790	1,795,708	274,918	18.08%
Repair and Maintenance	-		1,700	1,700	-	0.00%
Services		456				
Printing	15,273	17,265	15,534	15,534	-	0.00%
Travel Reimbursement	64	144	1,000	1,000	-	0.00%
General Supplies	35,607	37,917	39,730	34,075	(5,655)	-14.23%
Books and Periodicals	3,821	4,064	20,000	20,000	-	0.00%
Software	4,493	3,758	5,500	2,500	(3,000)	-54.55%
Equipment	6,055	3,304	20,000	24,000	4,000	20.00%
Dues and Fees	120	80	1,000	500	(500)	-50.00%
Total Churchville Elementary School	\$ 4,707,688	\$ 4,750,118	\$ 4,997,785	\$ 5,376,565	\$ 378,780	7.58%

Comparative Analysis of Personnel

Professional	31.40	32.40	1.00
Monitors	3.12	3.16	0.04
Clerical Aides	2.12	1.62	(0.50)
Total Staffing	36.64	37.18	0.54

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 775 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Goodnoe Elementary School						
Object						
Salaries	\$ 3,381,876	\$ 3,592,440	\$ 3,835,461	\$ 4,000,644	\$ 165,183	4.31%
Employee Benefits	1,282,761	1,439,708	1,778,102	2,086,476	308,374	17.34%
Repair and Maintenance						
Services	-	147	700	700	-	0.00%
Printing	19,964	22,117	18,030	18,030	-	0.00%
General Supplies	14,838	15,450	16,705	16,600	(105)	-0.63%
Books and Periodicals	19,694	26,039	22,000	38,000	16,000	72.73%
Software	18,241	19,722	20,500	20,500	-	0.00%
Equipment	26,673	28,978	24,000	8,225	(15,775)	-65.73%
Total Goodnoe Elementary School	\$ 4,764,047	\$ 5,144,601	\$ 5,715,498	\$ 6,189,175	\$ 473,677	8.29%

Comparative Analysis of Personnel

Professional	38.40	39.50	1.10
Monitors	3.07	3.06	(0.01)
Clerical Aides	2.00	2.00	-
Total Staffing	43.47	44.56	1.09

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 515 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. During the 2014-15 school year, the entire school community collaborated on a 25 year anniversary commemorative school mural. This "Follow Your Dreams" mural will be installed in the Hillcrest main lobby this spring.

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 and Art Club. Whether raising money for homeless shelters or the Philippine typhoon victims, 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 continue to build 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 year, 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 SMART Board in every classroom, including all special area classes. The SMART BOARD 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 in the spring of 2013. 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 21st Century, we, at Hillcrest, believe in giving them the tools to be self-motivated learners who are creative problem solvers, flexible thinkers, effective questioners, productive team members, and competent information managers.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	
	Actual	Actual	Budget	Proposed Budget	(Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Hillcrest Elementary School						
<u>Object</u>						
Salaries	\$ 2,494,612	\$ 2,487,889	\$ 2,526,441	\$ 2,511,807	\$ (14,634)	-0.58%
Employee Benefits	943,711	997,370	1,192,808	1,349,423	156,615	13.13%
Repair and Maintenance Services	-	-	700	700	-	0.00%
Printing	12,507	14,122	12,466	12,466	-	0.00%
Travel Reimbursement	340	128	750	750	-	0.00%
General Supplies	21,326	25,903	34,896	32,050	(2,846)	-8.16%
Books and Periodicals	11,274	12,378	12,429	12,600	171	1.38%
Software	3,018	3,935	4,715	3,480	(1,235)	-26.19%
Equipment	6,782	9,989	6,500	10,650	4,150	63.85%
Dues and Fees	418	468	2,520	470	(2,050)	-81.35%
Total Hillcrest Elementary School	\$ 3,493,988	\$ 3,552,182	\$ 3,794,225	\$ 3,934,396	\$ 140,171	3.69%

Comparative Analysis of Personnel

Professional	25.31	25.90	0.59
Monitors	2.35	3.35	1.00
Clerical Aides	1.57	1.57	-
Total Staffing	29.23	30.82	1.59

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 340 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 English/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, iPads, 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 thirty-eight new iPads, in large part due to a grant from the Council Rock Education Foundation and a generous PTO donation. 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 which has been invaluable for STEM and chemistry club students.

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

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

COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Holland Elementary School						
Object						
Salaries	\$ 2,064,372	\$ 2,047,667	\$ 2,003,144	\$ 1,927,920	\$ (75,224)	-3.76%
Employee Benefits	796,016	804,946	938,190	1,003,311	65,121	6.94%
Repair and Maintenance	-	-	700	700	-	0.00%
Services	12,569	14,867	12,689	12,689	-	0.00%
Printing	-	106	-	-	-	0.00%
Travel Reimbursement	25,233	19,361	22,904	15,150	(7,754)	-33.85%
General Supplies	6,115	1,537	7,300	7,200	(100)	-1.37%
Books and Periodicals	-	-	500	500	-	0.00%
Software	4,631	2,630	3,000	4,000	1,000	33.33%
Equipment	1,311	873	2,250	2,020	(230)	-10.22%
Dues and Fees						
Total Holland Elementary School	\$ 2,910,247	\$ 2,891,987	\$ 2,990,677	\$ 2,973,490	\$ (17,187)	-0.57%

Comparative Analysis of Personnel

Professional	19.30	18.70	(0.60)
Monitors	2.57	2.57	-
Clerical Aides	1.00	1.00	-
Total Staffing	22.87	22.27	(0.60)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
REGULAR INSTRUCTION
MAUREEN M. WELCH ELEMENTARY SCHOOL**

The Maureen M. Welch Elementary School Regular Instructional section of the budget includes all costs associated with activities and programs of instructing kindergarten through sixth grade students. These programs are designed to prepare students to accept the responsibility for the academic rigor of middle school and beyond. The school serves children living in Northampton Township, Bucks County. It is a K-6 building that opened in August, 2000, and currently has an enrollment of over 620 students. With an enthusiastic, dedicated and motivated staff and community, this school is committed to creating a safe, child-centered environment where home and school guide children to reach their potential. Points of pride for this school include:

- A 91.4 building level academic score on the Pennsylvania School Performance Profile for the 2013-2014 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Maureen Welch Elementary School						
<u>Object</u>						
Salaries	\$ 3,351,565	\$ 3,260,100	\$ 3,354,267	\$ 3,367,183	\$ 12,916	0.39%
Employee Benefits	1,225,119	1,286,743	1,497,259	1,727,233	229,974	15.36%
Repair and Maintenance						
Services	-	129	700	700	-	0.00%
Printing	16,001	17,739	16,575	16,575	-	0.00%
Travel Reimbursement	35	276	750	750	-	0.00%
General Supplies	45,512	44,536	48,730	44,980	(3,750)	-7.70%
Books and Periodicals	20,468	19,853	27,000	27,000	-	0.00%
Software	2,295	3,875	2,800	4,500	1,700	60.71%
Equipment	5,228	7,326	8,000	8,000	-	0.00%
Dues and Fees	318	318	400	400	-	0.00%
Total Maureen Welch Elementary School	\$ 4,666,541	\$ 4,640,895	\$ 4,956,481	\$ 5,197,321	\$ 240,840	4.86%

Comparative Analysis of Personnel

Professional	30.50	30.50	-
Monitors	1.85	1.85	-
Clerical Aides	2.00	2.00	-
Total Staffing	34.35	34.35	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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

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FINAL BUDGET – JUNE 18, 2015

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Elementary School						
<u>Object</u>						
Salaries	\$ 3,462,986	\$ 3,382,233	\$ 3,260,103	\$ 3,804,908	\$ 544,805	16.71%
Employee Benefits	1,285,541	1,349,854	1,517,251	2,048,524	531,273	35.02%
Repair and Maintenance						
Services	-	-	950	950	-	0.00%
Printing	16,709	18,870	18,030	18,030	-	0.00%
Travel Reimbursement	380	391	500	500	-	0.00%
General Supplies	43,871	60,008	68,023	72,068	4,045	5.95%
Books and Periodicals	697	-	13,109	8,703	(4,406)	-33.61%
Software	229	422	1,013	1,013	-	0.00%
Equipment	5,514	6,958	3,000	1,000	(2,000)	-66.67%
Dues and Fees	318	79	288	-	(288)	-100.00%
Total Newtown Elementary School	\$ 4,816,245	\$ 4,818,815	\$ 4,882,267	\$ 5,955,696	\$ 1,073,429	21.99%

Comparative Analysis of Personnel

Professional	30.60	36.70	6.10
Monitors	4.11	4.93	0.82
Clerical Aides	1.00	1.60	0.60
Total Staffing	35.71	43.23	7.52

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 430 students and 130 families living in Northampton Township. Our school community takes pride in the numerous activities and opportunities offered to our students.

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 district’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, author visits, and assembly programs related to ecology and positive behaviors. They are a tremendous support for our school musical, playground equipment and technology.

Along with SMART boards in each classroom, the students and teachers have use of two laptop carts and an iTouch Lab. This past school year, with the help of the RSA, we have completed a class set of iPads. 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Elementary School						
Object						
Salaries	\$ 2,652,241	\$ 2,562,765	\$ 2,731,208	\$ 2,609,650	\$ (121,558)	-4.45%
Employee Benefits	1,053,179	1,079,512	1,285,746	1,416,150	130,404	10.14%
Contracted Services	-	-	-	400	400	N/A
Repair and Maintenance						
Services	-	155	1,200	700	(500)	-41.67%
Printing	12,106	13,343	14,041	14,041	-	0.00%
Travel Reimbursement	547	507	400	400	-	0.00%
General Supplies	15,973	23,133	35,717	35,445	(272)	-0.76%
Books and Periodicals	15,508	3,647	3,870	2,000	(1,870)	-48.32%
Software	1,538	1,603	2,620	2,550	(70)	-2.67%
Equipment	4,947	12,956	1,500	2,000	500	33.33%
Dues and Fees	358	318	358	400	42	11.73%
Total Richboro Elementary School	\$ 3,756,397	\$ 3,697,939	\$ 4,076,660	\$ 4,083,736	\$ 7,076	0.17%

Comparative Analysis of Personnel

Professional	26.30	24.10	(2.20)
Monitors	2.21	3.28	1.07
Clerical Aides	1.07	1.00	(0.07)
Total Staffing	29.58	28.38	(1.20)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Rolling Hills Elementary School						
<u>Object</u>						
Salaries	\$ 2,262,724	\$ 2,299,953	\$ 2,356,609	\$ 2,335,499	\$ (21,110)	-0.90%
Employee Benefits	848,918	910,620	1,055,011	1,194,074	139,063	13.18%
Repair and Maintenance Services	-	396	1,100	1,100	-	0.00%
Printing	15,754	16,972	17,021	17,021	-	0.00%
Travel Reimbursement	144	125	250	250	-	0.00%
General Supplies	28,022	21,253	25,386	25,051	(335)	-1.32%
Refreshments	-	-	-	-	-	N/A
Books and Periodicals	9,453	10,294	9,800	10,795	995	10.15%
Software	3,513	3,833	4,500	4,500	-	0.00%
Equipment	9,352	13,563	9,000	10,958	1,958	21.76%
Dues and Fees	99	99	220	220	-	0.00%
Total Rolling Hills Elementary School	\$ 3,177,979	\$ 3,277,108	\$ 3,478,897	3,599,468	\$ 120,571	3.47%

Comparative Analysis of Personnel			
Professional	23.70	22.90	(0.80)
Monitors	2.54	2.54	-
Clerical Aides	1.00	1.00	-
Total Staffing	27.24	26.44	(0.80)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 Instruction and Intervention (RTII) 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 are benefiting from the most recent acquisition of 38 I-Pads. This technology will 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Sol Feinstone Elementary School						
<u>Object</u>						
Salaries	\$ 3,313,002	\$ 3,327,782	\$ 3,328,911	\$ 3,231,387	\$ (97,524)	-2.93%
Employee Benefits	1,299,095	1,359,003	1,576,913	1,699,282	122,369	7.76%
Repair and Maintenance Services	488	206	2,000	1,500	(500)	-25.00%
Printing	16,491	18,146	15,534	15,534	-	0.00%
Travel Reimbursement	459	-	400	400	-	0.00%
General Supplies	44,790	28,897	52,842	47,335	(5,507)	-10.42%
Books and Periodicals	12,332	25,680	17,000	19,800	2,800	16.47%
Software	390	416	950	2,000	1,050	110.53%
Equipment	14,382	17,076	15,000	17,300	2,300	15.33%
Dues and Fees	-	388	318	340	22	6.92%
Total Sol Feinstone Elementary School	\$ 4,701,429	\$ 4,777,594	\$ 5,009,868	\$ 5,034,878	\$ 25,010	0.50%

Comparative Analysis of Personnel

Professional	33.60	31.70	(1.90)
Monitors	2.74	2.74	-
Clerical Aides	2.00	2.00	-
Total Staffing	38.34	36.44	(1.90)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 homerooms, serving 327 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 21st Century Learners. Through the generosity of our PTO, our classrooms are rich in technology tools, with twenty Smart Boards. There are ten iPads available for student use. Additionally, students have access to computers in our lab, our one laptop cart, and fifteen 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. In the 2014-15 School Year we implemented The 7 Habits of Happy Kids as a school wide program to promote good decision making skills and healthy habits.

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, Mad Science Program, Homework Club, 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Wrightstown Elementary School						
<u>Object</u>						
Salaries	\$ 1,857,374	\$ 1,840,709	\$ 1,802,558	\$ 1,405,482	\$ (397,076)	-22.03%
Employee Benefits	718,128	765,827	865,204	750,082	(115,122)	-13.31%
Contracted Services	1,171	648	800	4,208	3,408	426.00%
Repair and Maintenance Services	-	157	700	700	-	0.00%
Printing	12,256	13,497	15,088	15,088	-	0.00%
General Supplies	15,783	16,000	16,840	16,150	(690)	-4.10%
Books and Periodicals	5,190	8,273	11,000	13,000	2,000	18.18%
Software	1,440	1,319	2,100	2,100	-	0.00%
Equipment	11,430	9,117	12,845	7,000	(5,845)	-45.50%
Dues and Fees	219	219	220	250	30	13.64%
Total Wrightstown Elementary School	\$ 2,622,991	\$ 2,655,766	\$ 2,727,355	\$ 2,214,060	\$ (513,295)	-18.82%

Comparative Analysis of Personnel

Professional	17.50	13.00	(4.50)
Monitors	1.55	1.12	(0.43)
Clerical Aides	1.07	1.00	(0.07)
Total Staffing	20.12	15.12	(5.00)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
District-Wide Regular Instruction						
<u>Object</u>						
Salaries	\$ 516,392	\$ 478,159	\$ 487,092	\$ 434,028	\$ (53,064)	-10.89%
Employee Benefits	478,342	491,744	199,880	245,384	45,504	22.77%
Contracted Services	-	-	-	-	-	N/A
Charter Schools	332,519	443,775	350,000	450,000	100,000	28.57%
Repairs & Maintenance Services	-	-	-	4,500	4,500	N/A
Travel Reimbursement	111	501	-	-	-	N/A
General Supplies	52,171	66,909	65,197	71,021	5,824	8.93%
Books and Periodicals	1,095,101	314,163	202,952	406,839	203,887	100.46%
Software	26,347	144,878	93,366	42,959	(50,407)	-53.99%
Equipment	28,270	63,155	66,883	39,088	(27,795)	-41.56%
Dues and Fees	-	90	-	-	-	N/A
Total District-Wide Regular Instruction	\$ 2,529,253	\$ 2,003,374	\$ 1,465,370	\$ 1,693,819	\$ 228,449	15.59%

Comparative Analysis of Personnel

Professional	4.80	4.40	(0.40)
Total Staffing	4.80	4.40	(0.40)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
GRANTS (REGUAR INSTRUCTIONAL)**

The Council Rock School District receives federal funds through ESEA (Elementary & Secondary Education Act) grants which include: *Title I, Part A: Improving the Academic Achievement of the Disadvantaged* 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 five 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 230 students in PDE identified public and non-public schools. This number is expected to grow for the 2015/2016 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 with the district program servicing students representing 49+ different languages. 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Grants						
<u>Object</u>						
Salaries	\$ 42,128	\$ 40,459	\$ 43,890	\$ 43,890	\$ -	0.00%
Employee Benefits	8,492	10,605	13,479	15,395	1,916	14.21%
General Supplies	4,310	-	-	-	-	N/A
Total Grants	\$ 54,930	\$ 51,064	\$ 57,369	\$ 59,285	\$ 1,916	3.34%

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 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 the age of 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 1800 students with IEPs. This is in line with the state average.

Students are provided with services to prepare for the transition to adult life beginning at age 14. These services include planning and developing skills necessary for post-secondary education and training, employment, and independent living. The district is fortunate to have the SAIL House facility (Students Achieving Independent Living) adjacent to Goodnoe Elementary School. At this facility teachers can teach activities of daily living in an actual home setting. Students who continue to demonstrate a need for developing transition skills beyond the typical 12th grade year can receive services up until age 21. These students often receive specialized programming in actual work-type settings within the community. Our 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 900 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, 216 instructional assistants, 5 staff nurses, 30 gifted support teachers, and 6 special education supervisors.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
District Services						
Object						
Salaries	\$ 23,867,832	\$ 23,544,467	\$ 23,336,819	\$ 23,663,725	\$ 326,906	1.40%
Employee Benefits	11,094,429	12,241,837	12,845,742	14,650,215	1,804,473	14.05%
Repair and Maintenance Services	2,288	3,433	3,500	3,500	-	0.00%
Rental	3,292	1,753	1,500	1,500	-	0.00%
Printing	(248)	404	1,000	1,000	-	0.00%
Postage	2,845	3,626	500	500	-	0.00%
Refreshments	1,762	197	1,000	500	(500)	-50.00%
Student Transportation	25,484	42,560	202,550	75,000	(127,550)	-62.97%
Travel	16,323	15,504	15,000	27,700	12,700	84.67%
General Supplies	53,398	48,776	94,318	96,441	2,123	2.25%
Books and Periodicals	42,620	62,165	59,639	57,298	(2,341)	-3.93%
Software	44,698	15,761	25,835	43,715	17,880	69.21%
Equipment	27,897	34,691	25,859	17,419	(8,440)	-32.64%
Dues and Fees	8,009	10,910	14,615	13,100	(1,515)	-10.37%
Total District Services	\$ 35,190,629	\$ 36,026,084	\$ 36,627,877	\$ 38,651,613	\$ 2,023,736	5.53%

Comparative Analysis of Personnel

Administration	7.50	7.50	-
Professional	174.80	181.10	6.30
Instructional Assistants	202.00	206.50	4.50
Clerical	5.50	5.50	-
Total Staffing	389.80	400.60	10.80

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Contracted Services						
<u>Object</u>						
Intermediate Unit Services	\$ 2,617,012	\$ 2,858,514	\$ 1,902,000	\$ 2,015,056	\$ 113,056	5.94%
Other Contracted Services	95,015	76,531	103,550	85,750	(17,800)	-17.19%
Charter School	202,010	254,058	350,000	250,000	(100,000)	-28.57%
County Fair Share Payment	-	-	15,000	13,000	(2,000)	-13.33%
Approved Private Schools	117,713	43,605	833,000	570,000	(263,000)	-31.57%
Private Schools	1,436,252	908,593	783,000	933,000	150,000	19.16%
Tuition to Other Public Schools	46,435	581,912	105,000	75,000	(30,000)	-28.57%
Other Tuition Payments	-	41,840	225,000	225,000	-	0.00%
Total Contracted Services	\$ 4,514,437	\$ 4,765,053	\$ 4,316,550	\$ 4,166,806	\$ (149,744)	-3.47%

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 \$2.5 million dollars in revenue.

The district receives approximately \$1.7 million 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 \$750,000 in revenue per year. Similar to IDEA funds, this generated revenue must be used to supplement local tax dollars. A large portion of these funds are used to pay the salaries and benefits of approximately 8 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Grants						
<u>Object</u>						
Salaries	\$ 573,711	\$ 1,025,259	\$ 1,349,857	\$ 1,140,132	\$ (209,725)	-15.54%
Employee Benefits	110,066	254,350	677,929	682,791	4,862	0.72%
Contracted Services	1,208,650	784,922	756,192	641,365	(114,827)	-15.18%
Private School Tuition	203,422	189,858	198,500	180,300	(18,200)	-9.17%
General Supplies	12,298	4,142	5,750	5,000	(750)	-13.04%
Refreshments	-	455	-	-	-	N/A
Books and Periodicals	9,957	1,772	15,000	15,000	-	0.00%
Software	10,302	23,978	20,000	20,000	-	0.00%
Equipment	23,667	25,097	13,270	15,020	1,750	13.19%
Total Grants	\$ 2,152,073	\$ 2,309,833	\$ 3,036,498	\$ 2,699,608	\$ (336,890)	-11.09%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	1.50	1.50	-
Instructional Assistants	11.00	11.00	-
Total Staffing	14.50	14.50	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
VOCATIONAL TECHNICAL EDUCATION**

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

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

	Three Year Average ADM	Prorated Share	Prorated Contribution	Adjustment	Amount Due With Adjustment
Centennial School District	200.447	26.95%	\$ 1,962,548	\$ 87,096	\$ 1,875,452
Central Bucks School District	409.367	55.04%	4,008,114	59,439	3,948,675
Council Rock School District	16.797	15.70%	1,143,303	216,620	926,683
New Hope Solebury School District	17.177	2.31%	168,218	67,197	101,021
Total ADM's	<u>743.788</u>	<u>100.00%</u>	<u>\$ 7,282,183</u>	<u>\$ 430,352</u>	<u>\$ 6,851,831</u>

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	Sports Therapy & Exercise Management
Early Childhood Care and Education	Web Page and Information Resources Design
Electrical and Network Cabling	Welding Technology

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. Beginning 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Vocational Technical Education						
<u>Object</u>						
Payments to the Middle Bucks						
Vocational Technical School	\$ 1,239,822	\$ 1,061,811	\$ 1,203,674	\$ 926,683	\$ (276,991)	-23.01%
Total	<u>\$ 1,239,822</u>	<u>\$ 1,061,811</u>	<u>\$ 1,203,674</u>	<u>\$ 926,683</u>	<u>\$ (276,991)</u>	<u>-23.01%</u>

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 10th through 12th grade students attending Sloan have been given an opportunity to continue their education in an environment that is an alternative to the traditional large high school setting. The school offers an intimate, supportive, and highly structured approach where the students are held accountable for their behavior. Teachers employ techniques to encourage positive decision-making. There is a focus on community service throughout the year. The students also serve as peer tutors to 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. A nurse is shared with the ACHIEVE program.

Students who attend the Sloan School may return to their high school after they have demonstrated mastery of necessary 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 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. This program is utilized as a transition for emotionally fragile youngsters transitioning back to school as well as students identified with anxiety which makes attending the large high school problematic for them. Students receive tutoring in each major content area. This is provided by the Twilight Coordinator, staff from the high school as needed, 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 classes at the high school.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Sloan Alternative/Twilight School						
Object						
Salaries	\$ 492,503	\$ 389,883	\$ 518,765	\$ 433,433	\$ (85,332)	-16.45%
Employee Benefits	202,479	145,643	236,426	214,327	(22,099)	-9.35%
Rentals	1,043	1,177	-	2,000	2,000	N/A
Postage	34	10	-	-	-	N/A
Printing	-	-	2,000	-	(2,000)	-100.00%
Travel	-	-	-	-	-	N/A
General Supplies	1,756	3,257	3,500	4,190	690	19.71%
Refreshments	-	245	-	300	300	N/A
Books and Periodicals	-	111	1,000	2,615	1,615	161.50%
Software	9,000	4,500	6,000	3,000	(3,000)	-50.00%
Equipment	1,582	-	250	250	-	0.00%
Dues and Fees	-	(352)	-	-	-	N/A
Total Sloan Alternative/Twilight School	\$ 708,397	\$ 544,474	\$ 767,941	\$ 660,115	\$ (107,826)	-14.04%

Comparative Analysis of Personnel

Professional	5.70	4.10	(1.60)
Instructional Assistants	-	1.00	1.00
Total Staffing	5.70	5.10	(0.60)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Summer Academic Programs						
Object						
Salaries	\$ 35,136	\$ 44,012	\$ 30,000	\$ 30,000	\$ -	0.00%
Employee Benefits	7,779	10,995	8,940	10,272	1,332	14.90%
Printing	-	-	2,000	2,000	-	0.00%
General Supplies	18	-	2,000	2,000	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Total Summer Academic Programs	42,933	55,007	43,940	45,272	1,332	3.03%
Homebound Instruction						
Object						
Salaries	55,395	60,143	70,000	95,000	25,000	35.71%
Employee Benefits	13,980	23,150	20,710	32,529	11,819	57.07%
Travel	5,423	5,810	5,500	5,500	-	0.00%
Total Homebound Instruction	74,798	89,103	96,210	133,029	36,819	38.27%
Total Other Instructional Programs	\$ 117,731	\$ 144,110	\$ 140,150	\$ 178,301	\$ 38,151	41.30%

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 Federal Census Data and October 1 Free & Reduced Lunch / Medicaid / Foster Count Information. Council Rock's Title I program provides supplemental grades K-3 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 255 students in PDE identified public and non-public schools. This number is expected to grow for the 2015/2016 school year based on district October 1, 2014 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 three (2.5) primary teachers through the Class Size Reduction Initiative, professional development through membership in the Bucks County Mathematics/Science Consortium, 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 21% 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 235 + ELL/Title III students representing 49+ different languages and monitors an additional 230 + 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Grants						
<u>Object</u>						
Salaries	\$ 365,974	\$ 306,773	\$ 404,693	\$ 262,555	\$ (142,138)	-35.12%
Employee Benefits	109,627	92,576	143,177	106,845	(36,332)	-25.38%
Contracted Services	11,727	-	-	-	-	N/A
Tuition- Nonpublic	-	13,001	13,500	13,000	(500)	-3.70%
General Supplies	39	551	8,926	8,500	(426)	-4.77%
Equipment	12,035	-	-	-	-	N/A
Total Grants	\$ 499,402	\$ 412,901	\$ 570,296	\$ 390,900	\$ (179,396)	-31.46%

Comparative Analysis of Personnel

Professional	2.40	1.50	(0.90)
Instructional Assistants	5.00	5.00	-
Total Staffing	7.40	6.50	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 are personnel costs associated with .5 of the salary of the Director of Special Services.

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 the Instructional Support Team. 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Pupil Personnel Services						
Administration						
<u>Object</u>						
Salaries	\$ 77,501	\$ 77,820	\$ 80,001	\$ 79,779	\$ (222)	-0.28%
Employee Benefits	22,710	26,481	32,354	36,533	4,179	12.92%
Travel	-	19	-	-	-	N/A
Books and Periodicals	705	688	1,000	1,000	-	0.00%
Equipment	63	-	2,000	2,000	-	0.00%
Dues and Fees	293	244	350	350	-	0.00%
Total Administration	\$ 101,272	\$ 105,252	\$ 115,705	\$ 119,662	\$ 3,957	3.42%

Comparative Analysis of Personnel			
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 2015-16 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 actually means.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Students Services						
Guidance						
Object						
Salaries	\$ 3,002,121	\$ 3,369,850	\$ 3,426,322	\$ 3,172,553	\$ (253,769)	-7.41%
Employee Benefits	1,090,013	1,261,065	1,467,283	1,537,290	70,007	4.77%
Contracted Services	20,442	42,352	27,600	32,250	4,650	16.85%
Rentals	-	803	1,000	1,000	-	0.00%
Postage	-	-	1,000	200	(800)	-80.00%
Printing	1,354	-	400	300	(100)	-25.00%
Travel	-	-	-	-	-	N/A
General Supplies	1,880	3,413	7,005	5,750	5,750	N/A
Books and Periodicals	409	311	1,534	890	(644)	-41.98%
Software	6,916	10,732	500	8,100	7,600	1520.00%
Equipment	1,373	-	1,500	-	(1,500)	-100.00%
Dues and Fees	1,355	1,819	2,305	1,450	(855)	-37.09%
Total Guidance	\$ 4,125,861	\$ 4,690,345	\$ 4,936,449	\$ 4,759,783	\$ (169,661)	-3.44%

Comparative Analysis of Personnel

Professional	33.30	30.70	(2.60)
Clerical	4.50	4.00	(0.50)
Total Staffing	37.80	34.70	(3.10)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
SOCIAL WORK SERVICES**

The district employs three 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
- Support for emotional support students

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Social Work Services						
<u>Object</u>						
Salaries	\$ 232,269	\$ 283,085	\$ 297,339	\$ 664,894	\$ 367,555	123.61%
Employee Benefits	102,615	122,617	144,961	342,862	197,901	136.52%
Dues and Fees	60	60	-	-	-	N/A
Total Social Work Services	\$ 334,944	\$ 405,762	\$ 442,300	\$ 1,007,756	\$ 565,456	127.84%

Comparative Analysis of Personnel			
Professional	2.80	7.00	4.20
Clerical	1.00	1.00	-
Total Staffing	3.80	8.00	4.20

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
PSYCHOLOGICAL SERVICES**

Council Rock has 10.10 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 2013-14, the MDTs conducted approximately 587 evaluations. This includes 248 initial evaluations and 160 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 2013-2014, 179 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 implement meaningful strategies with struggling students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Psychological Services						
<u>Object</u>						
Salaries	\$ 995,044	\$ 1,021,849	\$ 1,040,353	\$ 1,064,807	\$ 24,454	2.35%
Employee Benefits	391,901	400,114	470,041	537,004	66,963	14.25%
Contracted Services	11,000	11,300	17,000	21,000	4,000	23.53%
Repairs and Maintenance Services	-	-	1,000	-	(1,000)	-100.00%
Travel	-	-	-	-	-	N/A
General Supplies	19,473	16,487	26,574	29,459	2,885	10.86%
Books and Periodicals	-	7,796	12,000	13,250	1,250	10.42%
Software	-	1,369	2,600	3,400	800	30.77%
Total Psychological Services	\$ 1,417,418	\$ 1,458,915	\$ 1,569,568	\$ 1,668,920	\$ 99,352	6.33%

Comparative Analysis of Personnel			
Professional	9.90	10.10	0.20
Clerical	1.00	1.00	-
Total Staffing	10.90	11.10	0.20

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
LIBRARY SERVICES**

Council Rock's K-12 Library/Media program continues to teach the skills our students need to become digital citizens that can access, collaborate, create, and share new knowledge; from any available medium responsibly and ethically. The Library Service's budget is focused on providing the supplemental resources classroom teachers and students use daily to address these skills and the content rigor of the PA Common Core Standards.

Our K-12 learners require access to vetted information, updated constantly, and written using an academic vocabulary appropriate to the learner's reading level. District funded database subscriptions meet this need. These databases can be searched using any digital device from any location with internet access. In this year's projected budget, *All* K-12 Council Rock students can access Grolier's *Multimedia/Interactive* Encyclopedias with America the Beautiful and Amazing Animals databases included. *All* K-12 Council Rock students can access World Book's Kid-Student-Advanced and Spanish encyclopedias. *All* students have access to databases designed with content for students in Pennsylvania covering topics taught in Science, U.S. History, and World History; through consortium pricing with the MCIU.

Middle and High school students have access to the EBSCO Points of View database for facilitating argumentative research and writing projects, as well as NoodleTools - the online research organizer platform where each student has their individual account and cloud storage. 7-12th grade students have access to a select collection of online newspapers including the daily New York Times and Wall Street Journal along with numerous historical newspapers dating back to 1786 for use as Primary Source documents. New this year to our FactCite database subscription is *Shaper's of Society* and *Defining Moments* in U.S. History. The secondary students will also have access beginning this year to the highly acclaimed Student Information Resources Services (SIRS) *Decades* database.

Our *K-3* young researchers have piloted and loved the very popular PebbleGo databases. For 2015-16, our access is to the Animals, Earth and Space, Biography, and Social Studies databases, custom designed for the primary level student.

93% of the annual Library Services budget purchases yearly online subscription databases. To explore any of these databases, search the Library Page of any school's webpage for database links.

This year's budget request also includes the salaries for all 17 Library Assistants to work a full day before and after the school year to get equipment and materials ready and then housed safely for summer storage.

For the third year, the district budget covers the Bucks County Library Association and the Pennsylvania State Librarians Association dues for each Librarian. Lastly, the registration fee for three Librarians (1 elementary - 1 middle - 1 high) is budgeted for the Librarians annual state conference in Hershey, PA. In such a dynamic field as information literacy, these organizations keep our professionals current and innovative.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Library Services						
<u>Object</u>						
Salaries	\$ 2,046,419	\$ 2,103,788	\$ 2,108,392	\$ 2,088,930	\$ (19,462)	-0.92%
Employee Benefits	923,244	1,064,403	1,187,347	1,306,891	119,544	10.07%
Contracted Services	4,726	4,801	5,500	5,350	(150)	-2.73%
Repairs and Maintenance Services	3,173	2,053	7,230	7,700	470	6.50%
Instructional Materials Research	55,782	55,058	53,843	53,061	(782)	-1.45%
Travel	-	-	200	200	-	0.00%
General Supplies	16,808	14,035	31,600	27,050	(4,550)	-14.40%
Books and Periodicals	103,571	94,654	106,880	92,490	(14,390)	-13.46%
Software	155,811	157,003	158,306	166,237	7,931	5.01%
Equipment	14,385	24,989	26,402	18,345	(8,057)	-30.52%
Dues and Fees	1,090	350	700	700	-	0.00%
Total Library Services	\$ 3,325,009	\$ 3,521,134	\$ 3,686,400	\$ 3,766,954	\$ 80,554	2.19%

Comparative Analysis of Personnel

Professional	17.00	17.50	0.50
Instructional Assistants	16.94	15.94	(1.00)
Total Staffing	33.94	33.44	(0.50)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 district's eleven thousand plus students. 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, the Keystone Graduation Competency Exams and Project Based Assessments. This budget also supports professional development for teachers in understanding and implementing these initiatives.

An emphasis reflected in this budget is our commitment to the continual renewal of curriculum resources thus ensuring teachers and students have textbooks and electronic resources that are up to date and aligned to the curriculum. This budget includes purchases of textbooks and online resources in the content areas of math, science, social studies, French and elementary music.

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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Curriculum Services						
<u>Object</u>						
Salaries	\$ 1,381,376	\$ 1,415,564	\$ 1,969,670	\$ 1,710,052	\$ (259,618)	-13.18%
Employee Benefits	424,744	506,326	705,466	739,820	34,354	4.87%
Contracted Services	11,342	2,140	18,500	18,500	-	0.00%
Repair and Maintenance Services	221	926	300	300	-	0.00%
Printing	6,725	6,436	9,200	9,500	300	3.26%
Travel	6,875	4,996	9,890	9,912	22	0.22%
General Supplies	2,934	3,250	6,500	6,650	150	2.31%
Refreshments	-	99	-	-	-	N/A
Books and Periodicals	2,488	1,536	4,270	3,425	(845)	-19.79%
Software	10,422	11,463	14,526	15,315	789	5.43%
Equipment	859	648	2,800	2,100	(700)	-25.00%
Dues and Fees	6,363	5,471	7,948	8,813	865	10.88%
Total Curriculum Services	\$ 1,854,349	\$ 1,958,855	\$ 2,749,070	\$ 2,524,387	\$ (224,683)	-8.17%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Professional	7.20	6.70	(0.50)
Clerical	1.00	1.00	-
Total Staffing	10.20	9.70	(0.50)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 district will continue to utilize these trainers in years to come in order to keep staff members current in both programs.

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, eight teams of high school teachers are participating in an intensive cycle of data-driven reflection and collaboration. Along with the high school teams, Churchville Elementary has launched a schoolwide Professional Learning Community, in which grade level teams of teachers in grades 1-6, meet on a regular basis to collaborate. In total, fourteen teams are collaborating to advance student learning and achievement. With continued success among our PLC teams, the district would like to expand the number of staff members/teams participating in Professional Learning Community work in the future. For this reason, we are looking into other ways to grow and support our 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, ultimately impacting the level of student achievement in Council Rock.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	
	Actual	Actual	Budget	Proposed Budget	(Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Instructional Staff Development						
Object						
Salaries	\$ 364,056	\$ 325,372	\$ 257,020	\$ 504,756	\$ 247,736	96.39%
Employee Benefits	103,610	137,292	117,693	216,989	99,296	84.37%
Contracted Services	4,398	15,975	5,000	17,950	12,950	259.00%
Travel	5,082	3,103	10,570	7,150	(3,420)	-32.36%
General Supplies	2,154	1,405	11,150	12,700	1,550	13.90%
Refreshments	-	3,662	-	-	-	N/A
Books and Periodicals	15,772	10,022	19,430	21,750	2,320	11.94%
Software	4,282	-	15,300	300	(15,000)	-98.04%
Equipment	-	35,164	-	700	700	N/A
Dues and Fees	23,081	25,200	53,539	48,059	(5,480)	-10.24%
Total Instructional Staff Development	\$ 522,435	\$ 557,195	\$ 489,702	\$ 830,354	\$ 340,652	69.56%

Comparative Analysis of Personnel			
Professional	2.00	2.50	0.50
Clerical	1.00	1.00	-
Total Staffing	3.00	3.50	0.50

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 a 0.30 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. Three primary (2.5) 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016		
	Actual	Actual	Budget	Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Grants						
<u>Object</u>						
Salaries	\$ 44,537	\$ 33,283	\$ 33,126	\$ -	\$ (33,126)	-100.00%
Employee Benefits	12,994	8,828	10,248	-	(10,248)	-100.00%
Contracted Services	3,098	2,921	3,350	3,000	(350)	-10.45%
Travel	429	326	2,600	2,500	(100)	-3.85%
General Supplies	576	-	4,813	4,600	(213)	-4.43%
Books and Periodicals	414	412	1,700	1,500	(200)	-11.76%
Equipment	1,864	-	2,000	2,000	-	0.00%
Dues and Fees	360	219	2,000	2,000	-	0.00%
Total Grants	\$ 64,272	\$ 45,989	\$ 59,837	\$ 15,600	\$ (44,237)	-73.93%

Comparative Analysis of Personnel

Professional	0.30	-	(0.30)
Total Staffing	0.30	-	(0.30)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 four Committees that are convened to provide a more focused discussion on specific issues:

Academic Standards
Facilities Committee
Finance 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Administration						
School Board and Tax Collection Services						
<u>Object</u>						
Salaries	\$ 34	\$ 5,599	\$ 12,500	\$ 5,000	\$ (7,500)	-60.00%
Elected Tax Collection Services	171,820	174,195	170,000	170,000	-	0.00%
Employee Benefits	13,838	15,124	16,730	14,717	(2,013)	-12.03%
Contracted Legal Services	526,801	428,607	380,000	430,000	50,000	13.16%
Auditing Services	22,140	20,500	29,000	34,200	5,200	17.93%
Other Contracted Services	1,647	19,305	2,000	2,000	-	0.00%
Printing	-	-	1,750	1,750	-	0.00%
Tax Collector Bonds	-	60,692	-	-	-	N/A
Other Bonding	35,226	118,935	181,383	166,337	(15,046)	-8.30%
PSBA Membership	18,225	17,635	18,050	18,050	-	0.00%
General Supplies	41,800	38,077	1,000	1,000	-	0.00%
Refreshments	401	169	200	200	-	0.00%
Equipment	-	-	-	-	-	N/A
Other Tax Collection	320,186	443,689	300,000	344,000	44,000	14.67%
Dues and Fees		2,050		5,000		
Other Costs	999	-	5,500	500	(5,000)	-90.91%
Total School Board and Tax Collection Services	\$ 1,153,117	\$ 1,344,577	\$ 1,118,113	\$ 1,192,754	\$ 69,641	6.23%

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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. A new item in this year's budget is the personnel costs associated with hiring an Assistant Superintendent and administrative assistant. With the changes in the Central Office staff, including the retirement of the current Superintendent, the administration believes there is a need to include this position in the budget. This area of the budget continues to support the salary and benefits for the Superintendent of Schools the administrative assistant to the Superintendent and the District receptionist.

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 and Assistant Superintendent.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Administration						
Office of Superintendent Services						
Object						
Salaries	\$ 369,812	\$ 346,110	\$ 360,587	\$ 362,700	\$ 2,113	0.59%
Employee Benefits	123,303	135,411	147,891	178,249	30,358	20.53%
Contracted Services	20,200	13,995	15,500	42,850	27,350	176.45%
Repair and Maintenance Services	-	-	500	500	-	0.00%
Rentals	-	6,058	-	34,437		
Printing	108,018	10,497	33,937	6,000	(27,937)	-82.32%
Postage Meter Rental	4,909	-	8,000	7,500	(500)	-6.25%
Postage	(4,947)	(5,256)	-	-	-	N/A
Travel	7,599	7,731	4,200	4,200	-	0.00%
Refreshments	4,484	3,470	3,000	4,500	1,500	50.00%
General Supplies	3,542	5,778	9,500	29,500	20,000	210.53%
Books and Periodicals	228	399	4,500	4,500	-	0.00%
Equipment	-	-	1,550	1,550	-	0.00%
Dues and Fees	8,805	7,561	9,899	9,898	(1)	-0.01%
Pupil Relations Equipment	477	2,309	10,600	5,600	(5,000)	-47.17%
Other Costs	5,000	5,500	5,000	5,000	-	0.00%
Total Office of Superintendent Services	\$ 651,430	\$ 539,563	\$ 614,664	\$ 696,984	\$ 47,883	7.79%

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 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 266:1. 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
Office of Principal's Services						
Object						
Salaries	\$ 4,497,001	\$ 4,495,658	\$ 4,558,832	\$ 4,624,617	\$ 65,785	1.44%
Employee Benefits	1,646,259	2,018,162	2,198,740	2,611,486	412,746	18.77%
Contracted Video Services	8,643	11,719	14,000	14,000	-	0.00%
Repair and Maintenance Services	15,051	238	500	500	-	0.00%
Rentals	4,642	3,586	5,000	4,700	(300)	-6.00%
Postage	30,312	23,857	37,500	34,425	(3,075)	-8.20%
Printing	22,810	21,832	40,050	38,050	(2,000)	-4.99%
Communications	750	793	1,200	1,200	-	0.00%
Travel	5,831	6,934	9,950	10,450	500	5.03%
General Supplies	51,865	48,306	62,100	70,100	8,000	12.88%
Refreshments	24,757	21,318	20,650	22,100	1,450	7.02%
Books and Periodicals	1,368	1,234	4,300	4,950	650	15.12%
Software	-	-	400	-	(400)	-100.00%
Equipment	6,862	13,374	2,700	4,000	1,300	48.15%
Dues and Fees	13,790	13,315	25,865	26,540	675	2.61%
Total Office of Principal's Services	\$ 6,329,941	\$ 6,680,326	\$ 6,981,787	\$ 7,467,118	\$ 485,331	6.95%

Comparative Analysis of Personnel			
Administration	24.00	24.00	-
Clerical	28.00	29.00	1.00
Total Staffing	52.00	53.00	1.00

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 (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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Pupil Health Services						
Object						
Salaries	\$ 1,779,129	\$ 1,763,756	\$ 1,660,021	\$ 1,707,387	\$ 47,366	2.85%
Employee Benefits	822,659	830,550	909,126	1,022,411	113,285	12.46%
Contracted Medical and Dental Services	2,145	2,137	6,003	6,003	-	0.00%
Other Contracted Services	3,792	4,791	7,363	5,960	(1,403)	-19.05%
Repairs and Maintenance Services	492	237	4,175	4,700	525	12.57%
Postage	-	-	1,520		(1,520)	-100.00%
Printing	-	-	100		(100)	-100.00%
Student Accident Insurance	34,220	34,220	39,524	36,830	(2,694)	-6.82%
Travel	120	-	-	-	-	N/A
General Supplies	38,807	28,700	40,813	40,397	(416)	-1.02%
Books and Periodicals	1,726	442	800	1,250	450	56.25%
Software	274	-	400	5,400	5,000	1250.00%
Equipment	439	8,621	11,329	1,500	(9,829)	-86.76%
Dues and Fees	-	-	5,000	5,425	425	8.50%
Total Pupil Health Services	\$ 2,683,803	\$ 2,673,454	\$ 2,686,174	\$ 2,837,263	\$ 151,089	5.62%

Comparative Analysis of Personnel			
Professional	14.00	13.50	(0.50)
Staff Nurses	12.50	12.00	(0.50)
Clerical	-	2.00	2.00
Total Staffing	26.50	27.50	1.00

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 1,391 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 2014-2015 fiscal year there were 72 bids valued at \$6.2 million. The bid responses are tabulated and evaluated to provide a recommendation to the Board of School Directors for approval. There is also a central warehouse that includes several high use supplies. The Purchasing Department personnel monitor and re-supply the inventory throughout the year.

The tax administration function involves the administration of reconciling our tax receipts to the various tax duplicates and insuring the proper accounting for adjustments, billing and collection of delinquent accounts. To accomplish these tasks, the Business Office works closely with our five elected tax collectors, our County-wide Earned Income Tax and Local Emergency Services Tax Collector, and our delinquent tax collectors. The costs for our tax collector providers are not accounted for in this area of the budget but are included under Board Services. There are approximately 27,970 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 54,346 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 6,800 additions, deletions and adjustment to these accounts.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	
	Actual	Actual	Budget	Proposed Budget	(Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Business Services						
Object						
Salaries	\$ 852,362	\$ 802,594	\$ 849,634	\$ 823,663	\$ (25,971)	-3.06%
Employee Benefits	377,844	422,855	463,248	491,165	27,917	6.03%
Contracted Services	39,695	14,668	28,200	28,200	-	0.00%
Rentals	2,829	3,025	-	40,000	40,000	N/A
Repairs and Maintenance Services	1,140	-	1,000	-	(1,000)	-100.00%
Postage	22,182	17,911	24,000	24,000	-	0.00%
Advertising	2,672	2,163	10,000	10,000	-	0.00%
Printing	2,965	134	20,000	1,000	(19,000)	-95.00%
Travel	-	1,678	2,000	2,000	-	0.00%
Other Purchased Services	-	-	1,500	1,500	-	0.00%
General Supplies	11,717	8,229	12,000	12,000	-	0.00%
Refreshments	54	56	200	200	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Equipment	347	1,744	3,000	3,000	-	0.00%
Dues and Fees	24,166	1,843	3,000	3,000	-	0.00%
Total Business Services	\$ 1,337,973	\$ 1,276,900	\$ 1,418,782	\$ 1,440,728	\$ 21,946	1.55%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Clerical	10.53	10.50	(0.03)
Total Staffing	12.53	12.50	(0.03)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 641 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
Elementary Schools				
Churchville	1959, 1964, 1971, 2010	81,742 SF	20.00 Acres	16.00 Acres
Goodnoe	1963, 1988, 2013	97,775 SF	15.00 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	41.00 Acres	37.00 Acres
Rolling Hills	1971	*56,112 SF	25.00 Acres	16.00 Acres
Sol Feinstone	1951, 1965, 1989, 2014	78,488 SF	37.00 Acres	23.00 Acres
Welch	2000	96,800 SF	32.00 Acres	28.50 Acres
Wrightstown	1958, 1964	*35,219 SF	22.00 Acres	19.00 Acres
Middle Schools				
Holland	1975	135,676 SF	67.00 Acres	44.00 Acres
Newtown	1954, 1959	*119,300 SF	43.00 Acres	29.00 Acres
Richboro	1963	*91,416 SF	39.00 Acres	36.00 Acres
High Schools				
CRHS North	1969, 1970, 2005	370,560 SF	62.00 Acres	45.00 Acres
CRHS South	2002	364,097 SF	160.00 Acres	124.00 Acres
Total (Educational Facilities)		1,818,619 SF	628.00 Acres	480.50 Acres
Administrative/Ancillary Facilities				
Chancellor Center	1871, 1892, 1935, 2003	35,180 SF	2.00 Acres	00.10 Acres
CR Maintenance Center	1950	14,279 SF	10.00 Acres	05.00 Acres
Sloan (SAIL House)		2,000 SF	0.50 Acres	00.10 Acres
Total (Administrative/Ancillary Facilities)		51,459 SF	12.50 Acres	05.20 Acres
TOTAL – ALL FACILITIES		1,870,078 SF	640.50 Acres	485.70 Acres

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

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Buildings, Grounds and Security						
Object						
Salaries	\$ 3,227,764	\$ 3,445,731	\$ 3,410,528	\$ 3,441,977	\$ 31,449	0.92%
Employee Benefits	1,553,361	1,850,834	1,901,556	2,166,330	264,774	13.92%
Contracted Services	193,144	188,608	419,640	422,200	2,560	0.61%
Disposal Services	184,888	175,946	228,969	261,512	32,543	14.21%
Snow Removal Services	20,531	155,986	97,000	97,000	-	0.00%
Custodial Services	2,690,181	2,654,960	2,801,408	2,778,172	(23,236)	-0.83%
Electricity	1,270,435	1,445,581	1,643,210	1,598,013	(45,197)	-2.75%
Water and Sewer	198,542	258,592	272,781	311,392	38,611	14.15%
Repairs and Maintenance Services	555,071	775,358	841,614	929,750	88,136	10.47%
Rentals	668,766	716,808	658,981	570,481	(88,500)	-13.43%
Extermination Services	15,986	13,611	40,892	44,129	3,237	7.92%
Other Services	-	426,030	-	-	-	N/A
Communications	22,625	78,468	132,000	132,000	-	0.00%
Printing	1,447	-	-	-	-	N/A
Insurances	411,747	266,776	281,692	281,823	131	0.05%
Travel	4,932	7,180	7,000	7,000	-	0.00%
General Supplies	490,421	434,728	612,050	653,050	41,000	6.70%
Fuels	462,487	667,949	547,189	636,258	89,069	16.28%
Books and Periodicals	188	-	3,500	3,500	-	0.00%
Software	13,111	52,268	36,700	39,700	3,000	8.17%
Equipment	62,391	87,871	204,500	302,500	98,000	47.92%
Dues and Fees	6,507	9,020	14,000	14,000	-	0.00%
Other Costs	-	-	50,000	50,000	-	0.00%
Total Buildings, Grounds and Security	\$ 12,054,525	\$ 13,712,305	\$ 14,205,210	\$ 14,740,787	\$ 535,577	3.77%

Comparative Analysis of Personnel

Administration	4.00	4.00	-
Maintenance Personnel	32.73	32.73	-
Grounds	5.27	5.27	-
Security	9.00	9.00	-
Clerical	2.81	2.81	-
Total Staffing	53.81	53.81	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 128 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 10 nine passenger vans and 1 wheel chair accessible van 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Student Transportation						
Object						
Salaries	\$ 660,771	\$ 753,299	\$ 643,948	\$ 625,283	\$ (18,665)	-2.90%
Employee Benefits	180,251	367,583	535,563	576,082	40,519	7.57%
Contracted Services	11,265	14,355	16,750	26,000	9,250	55.22%
Rentals	341,465	350,369	400,000	365,000	(35,000)	-8.75%
Repairs and Maintenance Services	10,099	15,757	13,000	10,000	(3,000)	-23.08%
Refreshments	-	-	250	-	(250)	-100.00%
Contracted Transportation Services	8,198,874	8,331,948	8,631,039	9,130,227	499,188	5.78%
Contracted Transportation Services - ESY	-	-	250,000	-	(250,000)	-100.00%
Fuels	846,250	846,842	900,000	465,000	(435,000)	-48.33%
Insurance	-	28,104	28,690	32,675	3,985	13.89%
Communications	385	475			-	N/A
Travel	436	383	500	750	250	50.00%
General Supplies	1,228	3,096	500	3,000	2,500	500.00%
Books and Periodicals	115	115	200	200	-	0.00%
Equipment	22,077	23,721	-	31,000	31,000	N/A
Dues and Fees	395	395	500	500	-	0.00%
Total Student Transportation	\$ 10,273,611	\$ 10,736,442	\$ 11,420,940	\$ 11,265,717	\$ (155,223)	-1.36%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Van Drivers	4.00	4.00	-
Bus Monitors	16.69	16.29	(0.40)
Clerical	1.00	1.00	-
Total Staffing	22.69	22.29	(0.40)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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, funding for compliance for state laws, and contracted services which includes the online programs used to facilitate: placement of substitute staff, professional development, and applicant screenings. 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 2015-2016 school year, Council Rock will continue its advancement in the use of technology to optimize Human Resources administration. We are working to continue of our expansion of our ESS –Employee Self Service system to facilitate work flow and to create efficiencies. Specifically, we will work on the development, set up and implementation of the integration of our substitute system with our HRIS system to eliminate paper timesheets and paper leave requests district wide.

We will continue our implementation of the new Support Staff evaluation system to expand from the current pilot group of Teacher Assistants to include every job classification in the CRESPA bargaining unit.

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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Human Resources						
<u>Object</u>						
Salaries	\$ 308,457	\$ 308,230	\$ 326,802	\$ 328,660	\$ 1,858	0.57%
Employee Benefits	151,807	158,066	175,786	192,685	16,899	9.61%
Contracted Services	73,394	47,448	74,250	77,750	3,500	4.71%
Communications	2,138	-	5,000	-	(5,000)	-100.00%
Rentals	-	-	2,200	2,200	-	0.00%
Repairs and Maintenance Services	-	1,928	1,500	1,500	-	0.00%
Postage	-	472	-	5,000	5,000	N/A
Printing	2,080	877	2,550	2,750	200	7.84%
Advertising	2,574	999	5,500	5,500	-	0.00%
Travel	3,513	2,102	9,500	9,500	-	0.00%
General Supplies	2,331	2,596	5,000	5,000	-	0.00%
Refreshments	962	698	-	-	-	N/A
Books and Periodicals	-	-	750	750	-	0.00%
Equipment	-	-	1,500	1,500	-	0.00%
Dues and Fees	3,531	5,141	8,700	9,420	720	8.28%
Total Human Resources	\$ 550,787	\$ 528,557	\$ 619,038	\$ 642,215	\$ 23,177	3.74%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Clerical	3.00	3.40	0.40
Total Staffing	4.00	4.40	0.40

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 2015/2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Technology Services						
Object						
Salaries	\$ 1,023,285	\$ 1,054,839	\$ 1,073,619	\$ 1,074,332	\$ 713	0.07%
Employee Benefits	402,727	482,435	496,674	594,860	98,186	19.77%
Contracted Services	387,476	149,143	233,500	226,500	(7,000)	-3.00%
Rentals	48,240	-	83,922	90,110	6,188	7.37%
Communications	-	-	-	3,000	3,000	N/A
Repairs and Maintenance Services	6,019	57,052	16,000	16,000	-	0.00%
Printing	1,026	-	-	-	-	N/A
Cyber Liability Insurance	-	19,857	-	20,850	20,850	N/A
Travel	955	4,741	9,200	7,450	(1,750)	-19.02%
General Supplies	20,866	9,755	22,500	23,000	500	2.22%
Refreshments	183	272	300	300	-	0.00%
Books and Periodicals	345	133	500	500	-	0.00%
Software	601,760	686,639	886,077	824,571	(61,506)	-6.94%
Equipment	1,035,018	1,337,061	1,165,000	1,165,000	-	0.00%
Dues and Fees	1,370	4,521	4,900	5,000	100	2.04%
Total Technology Services	\$ 3,529,270	\$ 3,806,448	\$ 3,992,192	\$ 4,051,473	\$ 59,281	1.48%

Comparative Analysis of Personnel

Administration	3.00	3.00	-
Professional	-	-	-
Technicians	9.00	9.00	-
Clerical	1.00	1.00	-
Total Staffing	13.00	13.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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 kindergarten, first, second, and third grade students in seven qualifying public and non-public elementary schools. There is 0.30 full-time equivalent professional staff member who 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 Title I school's literacy specialist.

Title II

The Title II grant funds Council Rocks 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. Three primary (2.5) 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Central Support Services						
Grants						
<u>Object</u>						
Salaries	\$ 47,791	\$ 44,377	\$ 44,168	\$ 74,208	\$ 30,040	68.01%
Employee Benefits	10,001	11,647	13,659	25,780	12,121	88.74%
Travel	61	170	376	375	(1)	-0.27%
ESY Transportation	-	-	-	126,000	126,000	N/A
General Supplies	155	-	24	25	1	4.17%
Refreshments	27	-	-	-	-	N/A
Books and Periodicals	351	-	-	-	-	N/A
Dues and Fees	289	460	410	410	-	0.00%
Total Grants	\$ 58,675	\$ 56,654	\$ 58,637	\$ 226,798	\$ 168,161	286.78%

Comparative Analysis of Personnel

Professional	0.40	0.30	(0.10)
	0.40	0.30	(0.10)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Other Support Services						
<u>Object</u>						
Intermediate Funding By State						
Withholding	\$ 87,875	\$ 88,020	\$ 88,020	\$ 87,521	\$ (499)	-0.57%
Paying Agent Fees	6,280	9,080	8,000	9,000	1,000	12.50%
Total Other Support Services	\$ 94,155	\$ 97,100	\$ 96,020	\$ 96,521	\$ 501	0.52%

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 BUDGET
SCHOOL SPONSORED STUDENT ACTIVITIES**

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

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	
	Actual	Actual	Budget	Proposed Budget	(Decrease)	Percent
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Student Activities						
Object						
Salaries	\$ 618,002	\$ 732,759	\$ 701,130	\$ 709,290	\$ 8,160	1.16%
Employee Benefits	144,931	218,012	208,937	242,861	33,924	16.24%
Contracted Services	7,500	7,300	9,400	9,040	(360)	-3.83%
Cleaning Services	5,380	4,584	7,500	6,500	(1,000)	-13.33%
Repairs and Maintenance Services	2,564	1,598	5,570	4,985	(585)	-10.50%
Rentals	6,919	9,577	7,500	9,000	1,500	20.00%
Transportation Services	59,223	56,130	35,950	16,500	(19,450)	-54.10%
Travel	1,631	2,142	5,500	5,500	-	0.00%
Printing	-	-	2,300	1,265	(1,035)	-45.00%
General Supplies	40,305	40,318	56,015	51,741	(4,274)	-7.63%
Software	-	1,211	-	1,000	1,000	N/A
Refreshments	577	674	2,800	2,550	(250)	-8.93%
Books and Periodicals	-	-	250	250	-	0.00%
Equipment	13,184	907	8,260	18,943	10,683	129.33%
Dues and Fees	20,615	21,343	15,275	17,775	2,500	16.37%
Total School Sponsored Student Activities	\$ 920,831	\$ 1,096,555	\$ 1,066,387	\$ 1,097,200	\$ 30,813	2.89%

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Athletics						
<u>Object</u>						
Salaries	\$ 1,110,674	\$ 1,109,751	\$ 1,243,339	\$ 1,243,339	\$ -	0.00%
Employee Benefits	261,529	312,841	395,091	452,305	57,214	14.48%
Contracted Services	96,082	108,250	114,000	114,000	-	0.00%
Repairs and Maintenance Services	38,915	21,751	51,000	51,500	500	0.98%
Rentals	2,282	-	3,000	2,500	(500)	-16.67%
Transportation Services	137,763	123,807	142,500	104,500	(38,000)	-26.67%
Travel	32,958	29,908	30,000	30,000	-	0.00%
General Supplies	172,790	185,878	209,900	202,700	(7,200)	-3.43%
Software	3,180	5,155	4,600	7,300	2,700	58.70%
Books and Periodicals	750	519	500	500	-	0.00%
Equipment	47,163	29,319	46,800	51,800	5,000	10.68%
Dues and Fees	55,128	45,161	62,000	62,000	-	0.00%
Total School Sponsored Athletics	\$ 1,959,214	\$ 1,972,340	\$ 2,302,730	\$ 2,322,444	\$ 19,714	0.86%

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 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016		
	Actual	Actual	Budget	Proposed	Increase (Decrease)	Percent
				Budget		
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Community Services						
Object						
Salaries	\$ 90,741	\$ 95,284	\$ 80,000	\$ 80,000	\$ -	0.00%
Employee Benefits	14,405	20,414	23,840	27,392	3,552	14.90%
Contracted Services	2,000	2,000	1,500	-	(1,500)	-100.00%
Repairs and Maintenance Services	1,505	-	11,500	11,500	-	0.00%
Postage	56	257	-	-	-	N/A
Printing	-	-	1,000	1,000	-	0.00%
Crossing Guards	47,971	44,502	56,000	56,000	-	0.00%
Refreshments	-	144	200	200	-	0.00%
General Supplies	11,413	6,621	11,850	12,300	450	3.80%
Books and Periodicals	-	305	420	400	(20)	-4.76%
Software	262	491	1,000	1,000	-	0.00%
Equipment	4,098	2,455	2,040	3,100	1,060	51.96%
Other Costs	-	580	2,000	2,000	-	0.00%
Dues and Fees	4,083	2,759	4,300	4,300	-	0.00%
Total Community Services	\$ 176,534	\$ 175,812	\$ 195,650	\$ 199,192	\$ 3,542	1.81%

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2015-16 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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:

		Principal	Interest	Total Debt Service
General Obligation Bonds - 2006A	4.00%-4.50%	\$ 115,000	\$ 840,550	\$ 955,550
General Obligation Bonds - 2010	2.00%-4.00%	1,855,000	309,200	2,164,200
General Obligation Bonds - 2010A	2.00%-4.00%	5,000	322,953	327,953
General Obligation Bonds - 2011	2.00%-4.00%	1,805,000	169,350	1,974,350
General Obligation Bonds - 2011A	1.00%-2.75%	5,000	237,638	242,638
General Obligation Bonds - 2012	2.00%-2.45%	5,000	231,705	236,705
General Obligation Bonds - 2012A	2.00%-2.125%	5,000	178,150	183,150
General Obligation Bonds - 2013	.025%-2.15%	5,000	152,573	157,573
General Obligation Bonds - 2013A	1.00%-2.50%	5,000	225,835	230,835
General Obligation Bonds - 2014	0.20%-3.00%	5,000	266,590	271,590
General Obligation Bonds - 2014A	2.00%-3.00%	60,000	82,800	142,800
General Obligation Bonds - 2014B	2.00%-3.00%	1,555,000	107,900	1,657,900
General Obligation Bonds - 2014C	2.00%-5.00%	5,535,000	633,025	6,168,025
General Obligation Bonds - 2014D	0.40%-3.00%	5,000	255,225	260,225
General Obligation Notes - Series C of 2004	Variable	800,000	348,000	1,148,000
General Obligation Bonds - 2015		-	928,506	401,273
First Year Debt Service Increment for Financing Middle School Projects		-	305,467	305,467
Total		\$ 11,760,000	\$ 5,595,467	\$ 17,355,467

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

	STEB Estimated Real Estate Market Value Prorated Share	Prorated Contribution
Centennial School District	14.99%	\$ 220,723
Central Bucks School District	45.22%	665,849
Council Rock School District	32.04%	471,778
New Hope Solebury School District	7.75%	114,116
Total Contribution to Capital Costs	100.00%	\$ 1,472,466

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2015-2016 BUDGET**

	2012-2013	2013-2014	2014-2015	2015-2016	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<u>OTHER FINANCING USES</u>						
Debt Service						
<u>Object</u>						
Principal	\$ 11,979,394	\$ 11,635,000	\$ 12,028,787	\$ 11,760,000	\$ (268,787)	-2.23%
Interest	5,242,262	4,505,318	5,021,213	5,595,467	574,254	11.44%
Authority Rentals	-	475,640	476,044	471,778	(4,266)	-0.90%
Contribution to Refunding Bonds	-	600,000	-	-	-	N/A
Refund of Prior Years Receipts	409	-	-	-	-	N/A
Total Debt Service	\$ 17,222,065	\$ 17,215,958	\$ 17,526,044	\$ 17,827,245	\$ 301,201	1.72%

**COUNCIL ROCK SCHOOL DISTRICT
2015-2016 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
2015-2016 BUDGET**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Interfund Transfers						
<u>Object</u>						
Capital Reserve Fund	\$ 4,009,054	\$ 2,931,534	\$ -	\$ -	\$ -	N/A
Total Interfund Transfers	<u>4,009,054</u>	<u>2,931,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Budgetary Reserve						
<u>Object</u>						
Contingencies	-	-	750,000	-	(750,000)	-100.00%
Total Budgetary Reserve	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>	-100.00%
	<u>\$ 4,009,054</u>	<u>\$ 2,931,534</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ (750,000)</u>	-100.00%