



PRELIMINARY BUDGET

OF THE

COUNCIL ROCK SCHOOL DISTRICT

FOR THE

2017-2018 FISCAL YEAR

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

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
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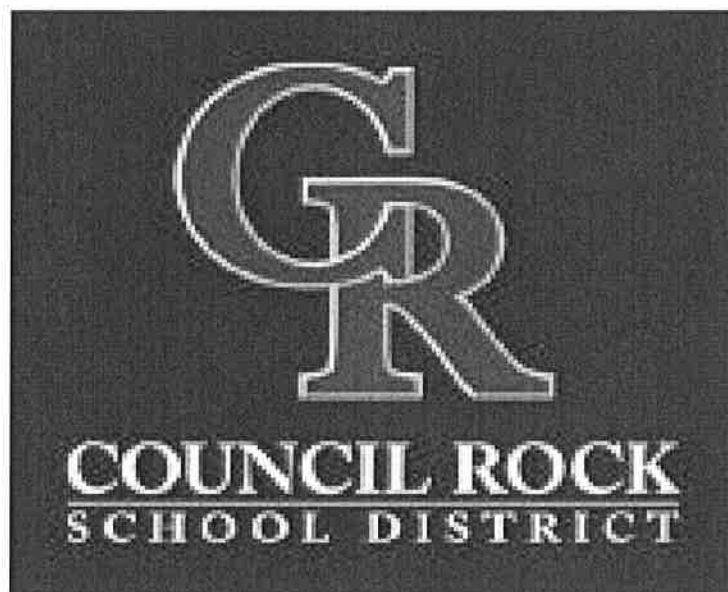
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2017-2018 PRELIMINARY BUDGET



INTRODUCTORY SECTION



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

Edward F. Tate President

Denise Brooks Vice President

Other Members

Andy Block

Mark Byelich

William Foster, Ph.D.

Jerold S. Grupp

Kyle McKessy

Wendi Thomas

Dr. Michael J. Thorwart

Non-Voting Member Officers

Kapua A. Rice. Secretary

Robert W. Reinhart. Treasurer

Administration

Robert Fraser, Ed.D., Superintendent of Schools

Susan K Elliott, Ed.D., Assistant Superintendent of Teaching and Learning

Barry Desko, Director of K-12 Education and Student Accounting

M. Christine Taylor, 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 Michael J. Thorwart, Chairperson

Finance Committee Wendi Thomas, Chairperson

Academic Standards Committee Kyle McKessy, Chairperson

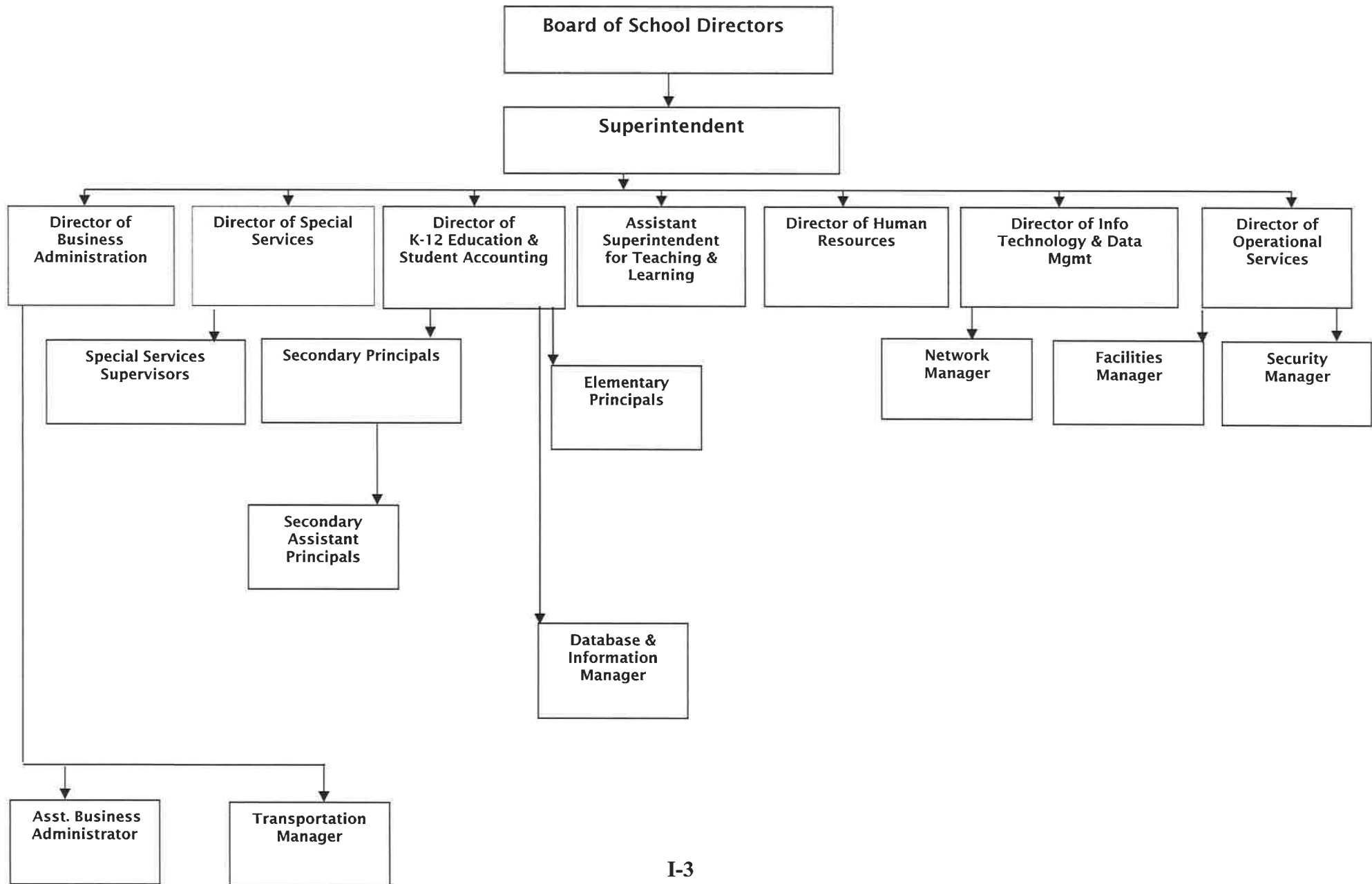
Policy Committee Jerold S. Grupp, Chairperson

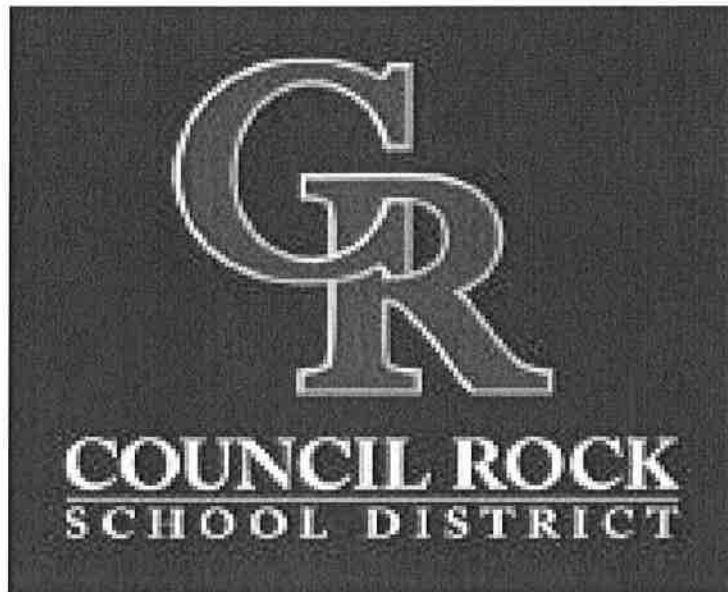
**Bucks County Intermediate Unit #22 Denise Brooks
Board Representative**

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

PSBA Liaison All Board Members

**Council Rock School District
Administrative Organizational Chart 2017-2018**





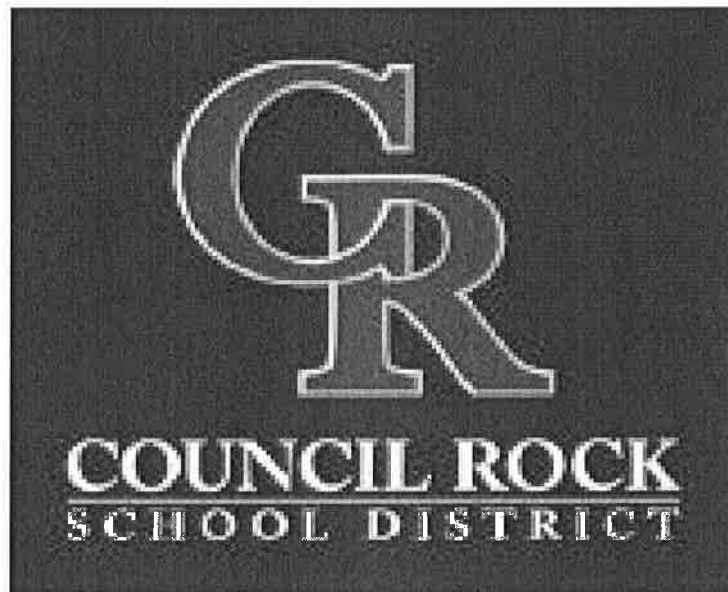
**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
LETTER OF TRANSMITTAL**

The letter of transmittal will be forthcoming.



**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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.

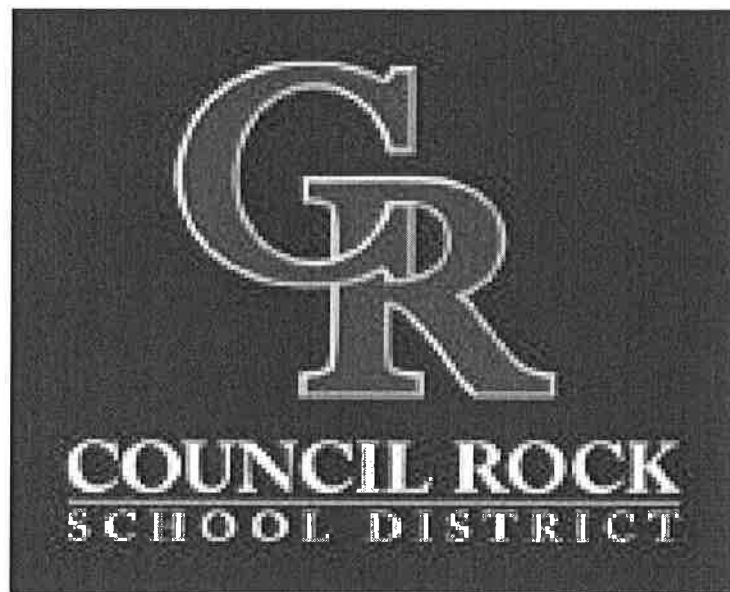


**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#602 – BUDGET PLANNING**

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

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

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



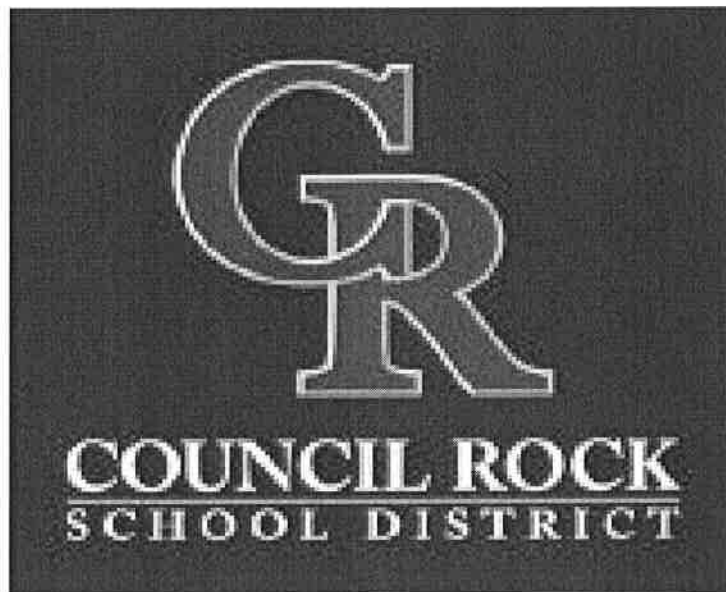
**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
SCHOOL BOARD POLICIES RELATING TO BUDGET ADMINISTRATION
#605 – TAX LEVY**

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
2017-2018 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:

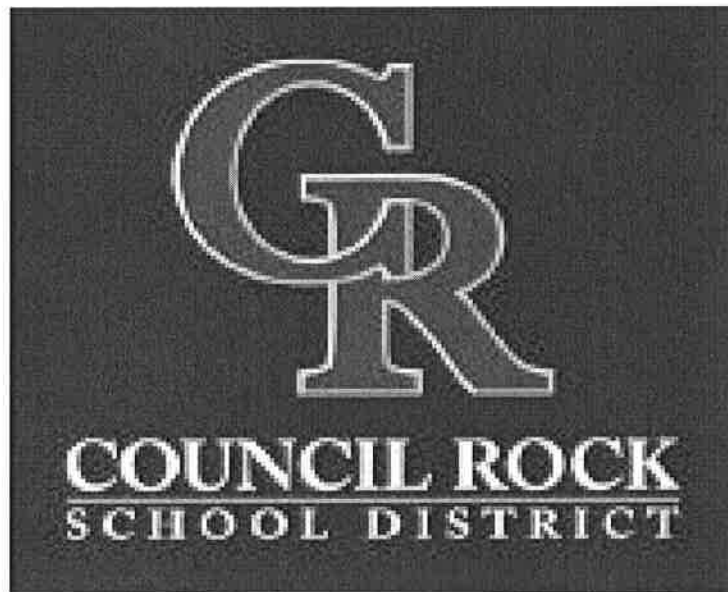
Committed Fund Balance – The Board of School Directors is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment in a resolution approved by the Board.

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.



2017-2018 PRELIMINARY BUDGET



FINANCIAL SECTION

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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, 2015 and 2016 and the budgeted amounts for the year ending June 30, 2017 and the proposed budget for the year ending June 30, 2018. 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.

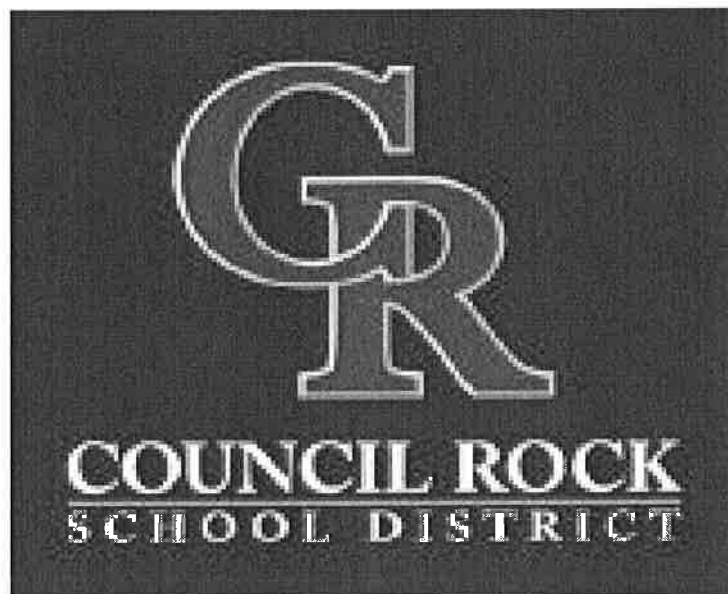
APPROPRIATIONS

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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
REVENUES AND OTHER FINANCING SOURCES:						
Revenues:						
Local Sources	\$ 169,055,046	\$ 167,663,609	\$ 170,522,730	\$ 176,364,816	\$ 5,842,086	3.31%
State Sources	44,902,402	47,350,316	49,916,924	51,510,989	1,594,065	3.09%
Federal Sources	1,143,797	1,187,533	1,765,418	1,453,000	(312,418)	-21.50%
Total Revenues	<u>215,101,245</u>	<u>216,201,458</u>	<u>222,205,072</u>	<u>229,328,805</u>	<u>7,123,733</u>	3.11%
Other Financing Sources:						
Sale of Fixed Assets	47,688	7,521	-	-	-	N/A
Refund of Prior Year Expenditures	517,058	-	-	-	-	N/A
Total Other Financing Uses	<u>564,746</u>	<u>7,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>215,665,991</u>	<u>216,208,979</u>	<u>222,205,072</u>	<u>229,328,805</u>	<u>7,123,733</u>	3.11%
EXPENDITURES AND OTHER FINANCING USES:						
Expenditures:						
Instruction	133,609,374	139,079,157	144,378,576	149,630,267	5,251,691	3.51%
Support Services	55,658,312	57,874,025	60,851,461	62,374,822	1,523,361	2.44%
Non Instructional Services	3,338,027	3,634,697	3,650,965	3,793,853	142,888	3.77%
Total Expenditures	<u>192,605,713</u>	<u>200,587,879</u>	<u>208,881,002</u>	<u>215,798,942</u>	<u>6,917,940</u>	3.21%
Other Financing Uses						
Debt Service	17,018,407	16,158,672	17,660,934	17,966,401	305,467	1.70%
Fund Transfers	5,531,453	4,000,000	-	-	-	N/A
Budgetary Reserve	-	-	-	-	-	N/A
Total Other Financing Uses	<u>22,549,860</u>	<u>20,158,672</u>	<u>17,660,934</u>	<u>17,966,401</u>	<u>305,467</u>	1.70%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>215,155,573</u>	<u>220,746,551</u>	<u>226,541,936</u>	<u>233,765,343</u>	<u>7,223,407</u>	3.19%
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
	<u>\$ 510,418</u>	<u>\$ (4,537,573)</u>	<u>\$ (4,336,864)</u>	<u>\$ (4,436,538)</u>	<u>(99,674)</u>	



2017-2018 PRELIMINARY BUDGET



Revenues

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
Current Real Estate Tax	135,815,088	136,913,559	139,893,456	144,566,056	4,672,600	3.34%
Interim Real Estate Tax	1,214,376	817,110	1,200,000	1,200,000	-	0.00%
Public Utility Tax	199,314	188,463	199,314	189,000	(10,314)	-5.17%
Payment in Lieu of Taxes	1,960	1,960	1,960	1,960	-	0.00%
Per Capita -Tax Section 679 of School Code	232,691	-	-	-	-	N/A
Per Capita - Act 511	232,691	-	-	-	-	N/A
Local Services Tax	131,739	139,406	132,000	140,000	8,000	6.06%
Earned Income Tax	16,210,229	16,397,520	16,300,000	16,500,000	200,000	1.23%
Occupation Assessment Tax	4,274,338	4,247,628	4,300,000	4,300,000	-	0.00%
Realty Transfer Tax	2,725,534	3,205,149	2,850,000	3,200,000	350,000	12.28%
Delinquent Real Estate Tax	4,210,426	1,914,284	1,890,000	1,900,000	10,000	0.53%
Other Delinquent Taxes	659,286	648,494	615,000	650,000	35,000	5.69%
Earnings on Investments	265,035	460,015	500,000	1,000,000	500,000	100.00%
Athletic Events Gate Receipts	84,677	74,675	85,000	80,000	(5,000)	-5.88%
IDEA Funding Through the Intermediate Unit	1,768,894	1,743,873	1,765,000	1,750,000	(15,000)	-0.85%
Facility Rentals	452,595	433,388	450,000	450,000	-	0.00%
Tuition from Patrons	148,394	98,470	75,000	100,000	25,000	33.33%
Summer School Tuition	24,470	27,738	26,000	27,800	1,800	6.92%
Revenue from Community Services	210,319	154,759	160,000	160,000	-	0.00%
Energy Incentives	32,929	54,885	30,000	50,000	20,000	N/A
Miscellaneous Revenue	160,061	142,233	50,000	100,000	50,000	100.00%
Total Local Revenue	169,055,046	167,663,609	170,522,730	176,364,816	5,842,086	3.43%
Basic Education Subsidy	13,800,005	14,027,905	14,030,149	14,300,000	269,851	1.92%
Tuition for Section 1305 and 1306 Students	34,609	21,086	30,000	30,000	-	0.00%
Special Education Subsidy	6,430,183	6,495,432	6,475,037	6,475,000	(37)	0.00%
Transportation Subsidy	2,050,033	1,985,039	2,000,000	1,800,000	(200,000)	-10.00%
Rental Reimbursement	1,362,659	1,113,581	900,000	900,000	-	0.00%
Medical and Dental Services Reimbursement	233,709	230,200	237,000	230,000	(7,000)	-2.95%
State Property Reduction Funds	5,269,591	5,360,190	5,525,912	5,525,912	-	0.00%
Accountability Block Grant	325,000	416,762	416,762	416,762	-	0.00%
State Social Security Reimbursement	3,905,885	3,914,833	4,006,682	4,012,102	5,420	0.14%
State Retirement Reimbursement	11,490,728	13,785,288	16,295,382	17,821,213	1,525,831	9.36%
	44,902,402	47,350,316	49,916,924	51,510,989	1,594,065	3.19%
Title I	279,735	300,778	280,000	280,000	-	0.00%
Title II	215,779	230,526	216,000	216,000	-	0.00%
Title III	57,808	67,136	57,000	57,000	-	0.00%
School Based ACCESS	578,890	572,549	1,212,418	900,000	(312,418)	-25.77%
Medical Assistance Reimbursements	11,585	16,544	-	-	-	N/A
	1,143,797	1,187,533	1,765,418	1,453,000	(312,418)	-17.70%
Sale of Fixed Assets	47,688	7,521	-	-	-	N/A
Refund of Prior Year Expenditures	517,058	-	-	-	-	N/A
	564,746	7,521	-	-	-	N/A
Total	\$ 215,665,991	\$ 216,208,979	\$ 222,205,072	\$ 229,328,805	\$ 7,123,733	3.21%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

LOCAL REVENUES:

REAL ESTATE TAX \$ 144,566,056

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:

2016 Budgeted Assessed Value	\$ 1,280,245,370
Less: Act 153 Properties	(3,083,590)
Adjusted Taxable Assessed Value	1,277,161,780
Collection Rate	<u>97.20%</u>
Value of One Mill (Assessed Value X Collection Rate/1,000)	1,241,401
Proposed Millage Rate	<u>120.71</u>
Revenue Prior to Act 153 Property Revenue	149,849,515
Revenue Generated from Act 153 Properties	246,834
Rounding	<u>(4,381)</u>
Total Real Estate Tax Revenue Prior to Tax Relief Reduction	150,091,968
Less: Gaming Revenue	<u>5,525,912</u>
	<u><u>\$ 144,566,056</u></u>

As you will notice in the calculation, there is a special adjustment for Act 153 properties. These are properties that are participating in an open space program that restricts the property owners rights to subdivide their property for future land development. These properties' taxes are calculated based on the millage rate assessed at the time the property entered into the open space program.

The calculation of this revenue source is very critical to the validity of the budget. This is because Real Estate Taxes are approximately 68% of budget revenues. Additionally, Act 1 of 2006 limits the District's ability to raise the millage rate in a given year beyond the Act 1 Index. This Index is the average of two independent indexes. the first is the State Average Weekly 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 1,200,000

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
2017-2018 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

PUBLIC UTILITY TAX 189,000

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 140,000

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 16,500,000

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 occupations. The District imposes a 400 mill tax of the assessed value of each occupation.

REALTY TRANSFER TAX 3,200,000

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
2017-2018 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

DELINQUENT TAXES 2,550,000

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 1,000,000

Earnings on investments is revenue from the investment of idle School District revenue as it becomes available. The 2016-2017 estimate is based on an average cash balance of \$100 million at a rate of 0.40%. 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. Treasury Securities 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 80,000

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** 1,750,000

The Individual with Disabilities Education Act (IDEA) Federal Grant revenue is passed from the U.S. Department of Education to the Pennsylvania Department of Education through the Bucks County Schools Intermediate Unit No. 22 to the School District. The Manual of Accounting and Financial Reporting for Pennsylvania Public Schools indicates 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 450,000

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 127,800

The District receives tuition payments from patrons for regular day school tuition for non-resident students temporarily living outside 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
2017-2018 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

ENERGY INCENTIVES 50,000

The District participates in a demand response program with PJM, the regional electric transmission organization for thirteen states in the eastern United States. This program requires the District to reduce our electrical demand during times of demand response events. These events normally occur on very hot summer days when electricity is in high demand.

MISCELLANEOUS REVENUES 100,000

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

TOTAL LOCAL REVENUES 176,364,816

STATE REVENUES:

BASIC EDUCATION SUBSIDY 14,300,000

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 6,475,000

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 the 2015-2016 hold harmless amount. In the 2015-2016 budget this 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.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

TRANSPORTATION SUBSIDY	1,800,000
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Revenues received from the State for pupil transportation expenditures. The revenue provided under this subsidy is based on a very complex formula that considers the number of miles driven, age of the bus fleet, and the relative wealth of the district. The District's subsidy has been adversely affected by the State Tax Equalization Boards (STEB) annual increase in the District's real estate market value. This value is used to set the level of local funding of transportation. The State will only subsidize the calculated reimbursement in excess of one half of one mil of the District's STEB market value.

RENTAL REIMBURSEMENT	900,000
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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	230,000
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Revenue received from the State for health services expenditures which include medical, dental, nurse and Act 25 health services.

STATE PROPERTY REDUCTION	5,525,912
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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.

ACCOUNTABILITY BLOCK GRANT	416,762
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Revenue received from the State to provide specific allowable expenditures to fund research-based programs to boost student achievement.

STATE REIMBURSEMENT OF SOCIAL SECURITY	4,012,102
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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.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
GENERAL FUND
REVENUE EXPLANATIONS**

STATE REIMBURSEMENT OF RETIREMENT CONTRIBUTIONS 17,821,213

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, 21.40% in 2014-2015, and 25.84 in 2015-2016. The contribution rate for the 2016-2017 year is 30.3%

TOTAL STATE REVENUE SOURCES 51,510,989

FEDERAL REVENUES:

TITLE GRANTS 553,000

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 900,000

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 1,453,000

SALE OF FIXED ASSETS -

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

REFUND OF PRIOR YEAR EXPENDITURES -

Receipts received as refunds associated with expenditures from previous years.

TOTAL OTHER FINANCING SOURCES -

TOTAL BUDGETED REVENUES \$ 229,328,805

2017-2018 PRELIMINARY BUDGET



Appropriations

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2017-2018 BUDGET**

Function/Program	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School	\$ 13,552,259	\$ 13,889,785	\$ 14,566,161	\$ 14,897,946	\$ 331,785	2.23%
Council Rock South High School	14,937,743	15,491,218	16,617,487	16,927,618	310,131	1.83%
Holland Middle School	4,286,428	4,563,111	4,810,189	4,962,559	152,370	3.07%
Newtown Middle School	6,228,317	6,603,880	6,600,197	6,971,798	371,601	5.33%
Richboro Middle School	4,261,519	4,507,292	4,783,722	4,881,273	97,551	2.00%
Churchville Elementary School	4,923,098	5,180,534	5,386,585	5,218,701	(167,884)	-3.22%
Goodnoe Elementary School	5,538,104	5,653,624	6,056,865	6,424,467	367,602	5.72%
Hillcrest Elementary School	3,843,062	3,847,338	4,116,006	4,385,957	269,951	6.15%
Holland Elementary School	2,867,882	2,859,776	3,073,113	3,235,655	162,542	5.02%
Maureen M. Welch Elementary School	4,915,275	5,062,807	5,290,412	5,222,419	(67,993)	-1.30%
Newtown Elementary School	4,967,830	5,884,445	6,309,991	6,421,932	111,941	1.74%
Richboro Elementary School	3,567,065	3,545,882	3,883,897	3,904,954	21,057	0.54%
Rolling Hills Elementary School	3,356,492	3,421,369	3,749,718	4,047,918	298,200	7.37%
Sol Feinstone Elementary School	4,813,633	4,878,236	5,315,603	5,545,043	229,440	4.14%
Wrightstown Elementary School	2,532,593	2,175,994	2,395,836	2,450,585	54,749	2.23%
District-Wide Regular Instruction	1,915,868	2,060,003	1,824,164	1,662,972	(161,192)	-9.69%
Grants	53,188	58,010	61,287	81,135	19,848	24.46%
Total Regular Instruction	86,560,356	89,683,304	94,841,233	97,242,932	2,401,699	2.47%
Special Education Programs						
District-Wide Services	37,493,290	39,270,359	39,764,576	42,015,687	2,251,111	5.36%
Contracted Services	4,513,730	4,643,222	4,216,449	4,191,735	(24,714)	-0.59%
Grants	2,051,369	2,113,523	2,612,772	2,469,428	(143,344)	-5.80%
Total Special Education	44,058,389	46,027,104	46,593,797	48,676,850	2,083,053	4.28%
Vocational Technical Education	1,422,542	1,616,251	1,714,591	1,823,857	109,266	5.99%
Other Instructional Programs						
Sloan School	611,989	662,656	687,827	724,815	36,988	5.10%
Other Instructional Programs	183,060	194,456	114,824	232,214	117,390	50.55%
Grants	773,128	895,386	426,304	929,599	503,295	54.14%
Total Other Instructional Programs	1,568,177	1,752,498	1,228,955	1,886,628	657,673	34.86%
TOTAL INSTRUCTIONAL PROGRAMS	133,609,464	139,079,157	144,378,576	149,630,267	5,251,691	3.51%
<u>SUPPORT SERVICES</u>						
Pupil Personnel Services						
Pupil Personnel Administration	111,376	249,786	257,726	266,683	8,957	3.36%
Guidance Services	4,494,040	4,722,169	5,144,226	4,771,255	(372,971)	-7.82%
Social Work Services	960,286	1,011,629	1,068,897	1,024,776	(44,121)	-4.31%
Psychological Services	1,564,905	1,588,616	1,716,233	1,802,304	86,071	4.78%
Total Pupil Personnel Services	7,130,607	7,572,200	8,187,082	7,865,018	(322,064)	-4.09%
Instructional Staff Services						
Library Services	3,451,823	3,552,162	3,725,136	3,832,119	106,983	2.79%
Curriculum Services	2,167,231	2,189,584	2,327,313	2,263,107	(64,206)	-2.84%
Instructional Staff Development	590,196	555,966	851,418	889,880	38,462	4.32%
Educational Priorities	-	-	-	207,976	207,976	100.00%
Grants	11,821	15,165	15,000	15,000	-	0.00%
Total Instructional Staff Services	6,221,071	6,312,877	6,918,867	7,208,082	289,215	4.01%

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2017-2018 BUDGET**

Function/Program	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
Administrative Services						
School Board Services	1,335,265	1,319,191	1,242,964	1,304,948	61,984	4.75%
Community Relations	-	-	-	168,728	168,728	N/A
Superintendent's Office Services	582,324	734,823	955,093	981,238	26,145	2.66%
Principal's Services	6,943,962	7,204,204	7,838,663	8,057,119	218,456	2.71%
Total Administrative Services	8,861,551	9,258,218	10,036,720	10,512,033	475,313	4.52%
Health Services	2,814,079	2,795,859	2,832,323	2,607,997	(224,326)	-8.60%
Business Services	1,317,730	1,306,632	1,493,403	1,560,107	66,704	4.28%
Buildings and Grounds	13,726,737	13,596,414	14,555,220	14,821,100	265,880	1.79%
Student Transportation	10,824,646	12,052,500	11,941,958	12,141,153	199,195	1.64%
Central Support Services						
Human Resources	559,837	556,276	703,617	712,060	8,443	1.19%
Technology	3,864,625	4,071,831	3,806,350	4,605,425	799,075	17.35%
Grants	240,246	249,711	280,191	244,533	(35,658)	-14.58%
Total Central Support Services	4,664,708	4,877,818	4,790,158	5,562,018	771,860	13.88%
Other Support Services	97,180	101,507	95,730	97,314	1,584	1.63%
TOTAL SUPPORT SERVICES	55,658,310	57,874,025	60,851,461	62,374,822	1,523,361	2.44%
NON-INSTRUCTIONAL SERVICES						
School Sponsored Student Activities	1,042,095	1,173,328	1,077,271	1,182,176	104,905	8.87%
School Sponsored Athletics	2,111,546	2,256,548	2,365,650	2,400,701	35,051	1.46%
Community Services	184,386	204,821	208,044	210,976	2,932	1.39%
TOTAL NON-INSTRUCTIONAL SERVICES	3,338,027	3,634,697	3,650,965	3,793,853	142,888	3.77%
TOTAL CURRENT EXPENDITURES	192,605,801	200,587,879	208,881,002	215,798,942	6,917,940	3.21%
OTHER FINANCING USES						
Debt Services	17,018,407	16,158,672	17,660,934	17,966,401	305,467	1.70%
Other Financing Programs	5,531,453	4,000,000	-	-	-	N/A
TOTAL OTHER FINANCING USES	22,549,860	20,158,672	17,660,934	17,966,401	305,467	1.70%
TOTAL EXPENDITURES	\$ 215,155,661	\$ 220,746,551	\$ 226,541,936	\$ 233,765,343	\$ 7,223,407	3.09%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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. Having been named one of America's "100 Best Communities for Young People," the school serves approximately 1700 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 our most successful graduates routinely reach out to their 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 *U.S. News and World Report* and the *Washington Post* among others as one of America's top schools, Council Rock North sends over 90% 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 96% of all AP students earning scores of 3, 4, and 5 in 2016 and 8 students being named National AP Scholars. The Class of 2016, in particular, additionally enjoys 202 acceptances to the top 50 universities ranked in *US News and World Report*, with almost \$10M in scholarships awarded to its graduates. In addition, a CR alumnus was recently featured among *Scientific American's* "Brilliant Ten."

The Class of 2016 also boasts several prestigious student awards including two first place Science awards; a National Forensic League National Qualifier; 33 International Thespian Society Inductees, and a student with an SAT perfect score; while, thus far, the Class of 2017 is proud to announce 23 National Merit Scholars.

Further demonstrating the strength of the entire Regular Instructional Program, 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, Music, Science, Social Studies and World Languages.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School						
<u>Object</u>						
Salaries	\$ 9,064,367	\$ 8,974,822	\$ 9,113,733	\$ 9,132,159	\$ 18,426	0.20%
Employee Benefits	4,222,551	4,677,974	5,202,721	5,509,778	307,057	5.90%
Contracted Services	972	3,475	4,000	2,940	(1,060)	-26.50%
Repair and Maintenance Services	11,634	7,413	14,650	15,700	1,050	7.17%
Printing	74,375	73,657	73,742	73,742	-	0.00%
Travel Reimbursement	1,046	-	1,000	1,000	-	0.00%
General Supplies	104,610	111,255	81,774	106,648	24,874	30.42%
Books and Periodicals	23,697	16,703	21,541	14,905	(6,636)	-30.81%
Software	9,427	11,800	8,340	9,319	979	11.74%
Equipment	39,580	12,686	44,660	31,755	(12,905)	-28.90%
Total Council Rock North High School	\$ 13,552,259	\$ 13,889,785	\$ 14,566,161	\$ 14,897,946	\$ 331,785	2.28%

Comparative Analysis of Personnel

Professional	87.80	89.30	1.50
Monitors	5.56	5.60	0.04
Clerical Aides	5.84	4.34	(1.50)
Total Staffing	99.20	99.24	0.04

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 2,091 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 88% of all Advanced Placement students earning scores of 3, 4, or 5 on the AP assessment. Last year, Council Rock High School South administered 766 examinations.

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. We continue to make improvements to our infrastructure which will allow for further wireless connectivity. Teachers utilize an extensive list of computer software programs including Performance Plus, Teacher Access Center, Dimensions, and Criterion to house curriculum, monitor student progress, and develop lesson plans.

Beyond enhancing their technological aptitude, South's professional staff have been thoroughly engaged in work surrounding Professional Learning Communities (PLC's). The cornerstone of PLC's is a belief that educators should be committed to working collaboratively in ongoing processes of collective inquiry and action research to achieve better results for their students. Professional Learning Communities operate under the assumption that the key to improved learning for students is continuous, job-embedded learning for educators.

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, 75 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. During this past holiday season, the South Vocal Ensemble performed at a private party hosted by First Lady Michelle Obama and President Obama. This spring, the South Choir will travel abroad to England.

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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock South High School						
Object						
Salaries	\$ 10,059,229	\$ 9,974,358	\$ 10,366,554	\$ 10,302,169	\$ (64,385)	-0.62%
Employee Benefits	4,569,399	5,216,654	5,908,430	6,282,212	373,782	6.33%
Contracted Services		150	1,000	1,000	-	0.00%
Repair and Maintenance Services	17,270	15,833	14,850	16,050	1,200	8.08%
Rentals	-	1,396	-	-	-	N/A
Printing	88,364	76,264	96,353	96,353	-	0.00%
Travel Reimbursement	64	284	500	500	-	0.00%
General Supplies	105,870	103,009	113,800	94,808	(18,992)	-16.69%
Books and Periodicals	44,682	35,281	46,100	49,581	3,481	7.55%
Software	7,520	12,064	18,050	18,974	924	5.12%
Equipment	44,712	55,925	50,550	64,671	14,121	27.93%
Dues and Fees	633	-	1,300	1,300	-	0.00%
Total Council Rock South High School	\$ 14,937,743	\$ 15,491,218	\$ 16,617,487	\$ 16,927,618	\$ 310,131	1.87%

Comparative Analysis of Personnel

Professional	104.75	103.50	(1.25)
Monitors	4.27	3.97	(0.30)
Clerical Aides	5.56	5.24	(0.32)
Total Staffing	114.58	112.71	(1.87)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 programs are designed for any student reading two or more years below grade-level. We also use a software program, Kurzweil. With this program learners can actively engage in authentic learning experiences in the ways that work best for them.

Our other focus for the upcoming year is preparation for the merger of Richboro and Holland middle schools in September of 2018. The implications for this year's budget will be shifting our focus for supplying Teams, Departments and programs with the appropriate materials and equipment to support the population from 2018 and beyond. We are in the early stages of preparing to outfit our athletic programs with new uniforms that will have our school name and colors. This is expected to be a three-year process. In addition, the newly renovated rooms will have new equipment and furnishings that will present some additional challenges to the budget until the project is complete so we will populate our school replacement equipment budget with some funds to cover those unforeseen challenges.

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 in other curricular areas as well.

This year we will also begin the process of updating some of our Music, Tech Ed., and Physical Education equipment. This process will be ongoing and will take into consideration some equipment that will be added to our building from the merger.

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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Holland Middle School						
Object						
Salaries	\$ 2,898,469	\$ 2,911,942	\$ 3,008,633	\$ 3,044,787	\$ 36,154	1.20%
Employee Benefits	1,310,499	1,557,372	1,707,899	1,819,305	111,406	6.52%
Contracted Services	-	-	300	350	50	16.67%
Repair and Maintenance Services	1,227	777	2,300	3,000	700	30.43%
Printing	23,892	27,085	27,117	27,117	-	0.00%
Travel Reimbursement	-	409	800	800	-	0.00%
General Supplies	34,067	34,736	42,990	27,950	(15,040)	-34.98%
Refreshments	344		300	350	50	16.67%
Books and Periodicals	5,973	8,835	4,500	2,400	(2,100)	-46.67%
Software	8,337	7,796	8,500	8,500	-	0.00%
Equipment	3,457	13,698	6,500	27,750	21,250	326.92%
Dues and Fees	163	461	350	250	(100)	-28.57%
Total Holland Middle School	\$ 4,286,428	\$ 4,563,111	\$ 4,810,189	\$ 4,962,559	\$ 152,370	3.17%

Comparative Analysis of Personnel

Professional	30.80	30.20	(0.60)
Monitors	0.21	-	(0.21)
Clerical Aides	1.64	1.92	0.28
Total Staffing	32.65	32.12	(0.53)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 over 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. 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.

Newtown Middle School has equipped every classroom with a SmartBoard. We have iPads and an iPad cart, (2) computer labs, a class set of laptops, and have updated our current laptop cart. This current school year we invested in tablets. 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 2017-2018 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Middle School						
<u>Object</u>						
Salaries	\$ 4,225,708	\$ 4,316,630	\$ 4,162,782	\$ 4,303,132	\$ 140,350	3.37%
Employee Benefits	1,916,152	2,171,356	2,309,153	2,535,496	226,343	9.80%
Repair and Maintenance Services	2,072	3,166	4,682	5,682	1,000	21.36%
Printing	24,118	25,028	25,057	25,057	-	0.00%
Travel Reimbursement	151	291	600	600	-	0.00%
General Supplies	49,203	40,236	55,565	53,658	(1,907)	-3.43%
Books and Periodicals	4,159	3,432	10,163	10,163	-	0.00%
Software	430	644	1,220	1,465	245	20.08%
Equipment	6,324	43,097	30,975	35,295	4,320	13.95%
Dues and Fees	-	-	1,250	1,250	-	0.00%
Total Newtown Middle School	\$ 6,228,317	\$ 6,603,880	\$ 6,600,197	\$ 6,971,798	\$ 370,351	5.61%

Comparative Analysis of Personnel

Professional	40.40	42.80	2.40
Monitors	0.97	0.97	-
Clerical Aides	1.11	1.86	0.75
Total Staffing	42.48	45.63	3.15

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-18 BUDGET
REGULAR INSTRUCTION
RICHBORO MIDDLE SCHOOL**

Situated on approximately 10 acres in Bucks County, Pennsylvania, Richboro Middle School serves students from four of Council Rock's ten elementary schools. Students from Richboro, Rolling Hills, Churchville, and Maureen M. Welch elementary schools call Richboro Middle School home throughout their seventh and eighth grade experience. Richboro Middle School, located in Northampton Township, currently serves approximately 475 students.

This section of the Richboro Middle School budget includes all expenditures and costs associated with supporting the curricular programs for instructing seventh and eighth grade students. Our instructional programs are designed to prepare students for the rigors of our high school program while addressing both the broad and individual needs of the middle school student.

As we approach the 53rd year of Richboro Middle School and its final year in operation, we will continue our mission of maintaining our resources and supplies in order to fully support and provide programs to our students. The Richboro Middle School budget encompasses all curricular and extra-curricular areas. Specifically, much of our 2017-18 funding is directed to supporting content areas such as reading, English, language arts, social studies, science, algebra, music, family consumer science, computer applications, guided exploration, art education, and physical education, as well as extracurricular activities. A portion of the budget is specifically earmarked for the continued work toward an English/language arts writing lab as well as laptops for the computer lab containing appropriate and updated software to sync with the poster printer.

We are confident that the 2017-18 school year will serve all Richboro Middle School students with a consistent level of academic excellence that meets the needs of the whole student. Budget preparation requires the collaboration of administration and curriculum leaders, but the primary focus in the process is always what is best for students. Our collective goal in submitting this budget is to provide each and every student with both unparalleled support in their middle school experience and a challenging, robust academic curriculum.

The RMS PTO provides personal connections within our school community. Effective collaboration among parents, teachers, and staff results in a variety of school activities and initiatives that make RMS an educational focal point of our community. At RMS 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 Richboro Middle School community fosters life-long learning. We are preparing our students to dive deeper into the 21st Century learning that is changing exponentially each day. At RMS, we make a difference for the students, the community, and beyond.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Middle School						
<u>Object</u>						
Salaries	\$ 2,862,272	\$ 2,916,127	\$ 2,995,983	\$ 2,998,484	\$ 2,501	0.08%
Employee Benefits	1,321,573	1,525,731	1,714,802	1,801,992	87,190	5.08%
Repair and Maintenance Services	1,096	196	1,900	2,600	700	36.84%
Printing	15,764	14,031	14,047	14,047	-	0.00%
General Supplies	33,342	33,910	35,220	33,010	(2,210)	-6.27%
Books and Periodicals	2,973	2,718	5,700	6,490	790	13.86%
Software	-	313	7,000	300	(6,700)	-95.71%
Equipment	24,499	14,043	7,570	22,850	15,280	201.85%
Dues and Fees	-	223	1,500	1,500	-	0.00%
Total Richboro Middle School	\$ 4,261,519	\$ 4,507,292	\$ 4,783,722	\$ 4,881,273	\$ 97,551	2.04%

Comparative Analysis of Personnel

Professional	30.45	30.00	(0.45)
Monitors	0.79	0.79	-
Clerical Aides	1.00	1.00	-
Total Staffing	32.24	31.79	(0.45)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 twenty students in grades kindergarten through six. Our school was built in 1959 and underwent a renovation that was completed in 2011. 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 Responsive Classroom and Restorative Circles.

The Churchville Elementary community service program supports local and national causes including the Pennndel 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, 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 assemblies, an iPad lab, recess equipment, a new kindergarten/first grade playground, Buddy Benches for the primary and intermediate playgrounds, 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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Churchville Elementary School						
<u>Object</u>						
Salaries	\$ 3,343,942	\$ 3,352,364	\$ 3,396,010	\$ 3,179,593	\$ (216,417)	-6.37%
Employee Benefits	1,510,108	1,745,655	1,905,500	1,940,715	35,215	1.85%
Repair and Maintenance	442	2,217	1,000	1,400	400	40.00%
Services						
Printing	18,469	15,516	15,534	15,534	-	0.00%
Travel Reimbursement	475	182	500	500	-	0.00%
General Supplies	36,809	39,646	28,541	44,459	15,918	55.77%
Books and Periodicals	8,606	9,479	17,000	20,000	3,000	17.65%
Software	1,519	1,839	2,000	4,000	2,000	100.00%
Equipment	2,173	13,536	20,000	12,000	(8,000)	-40.00%
Dues and Fees	555	100	500	500	-	0.00%
Total Churchville Elementary School	\$ 4,923,098	\$ 5,180,534	\$ 5,386,585	\$ 5,218,701	\$ (167,884)	-3.12%

Comparative Analysis of Personnel

Professional	32.80	31.42	(1.38)
Monitors	3.16	3.16	-
Clerical Aides	1.62	1.62	-
Total Staffing	37.58	36.20	(1.38)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 784 students in grades kindergarten through sixth and is a fully inclusionary school. Goodnoe houses 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 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Goodnoe Elementary School						
Object						
Salaries	\$ 3,708,818	\$ 3,625,044	\$ 3,759,982	\$ 3,923,116	\$ 163,134	4.34%
Employee Benefits	1,721,446	1,919,579	2,189,556	2,397,354	207,798	9.49%
Repair and Maintenance						
Services	-	99	500	900	400	80.00%
Printing	22,473	19,494	18,030	18,030	-	0.00%
General Supplies	12,301	16,091	14,797	10,067	(4,730)	-31.97%
Books and Periodicals	35,809	37,185	40,500	40,500	-	0.00%
Software	19,290	25,515	25,500	25,500	-	0.00%
Equipment	17,967	10,617	8,000	9,000	1,000	12.50%
Total Goodnoe Elementary School	\$ 5,538,104	\$ 5,653,624	\$ 6,056,865	\$ 6,424,467	\$ 367,602	6.07%

Comparative Analysis of Personnel

Professional	37.30	38.30	1.00
Monitors	3.06	3.06	-
Clerical Aides	1.25	1.00	(0.25)
Total Staffing	41.61	42.36	0.75

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 530 students. As you enter our building, the "Follow Your Dreams" mural takes center stage. This mural was added to commemorate our 25 years of service to the students and families of CRSD. This mural was a school and community effort that emulates the continuous collaboration we have with home, school and community. In addition to the beautiful mural, 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.

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 other district charities, 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 and Journeys on-line resources. 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 a 3D printer to making organic cosmetics that really work.

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. Last year, we received a grant from the Council Rock Education Foundation. With this grant we purchased the OSMO program for our iPads. OSMO is another supplemental resource that teachers are using to incorporate hands-on learning during small group instruction.

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, accepting of differences, flexible thinkers, effective questioners, productive team members, and competent information managers.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Hillcrest Elementary School						
Object						
Salaries	\$ 2,567,917	\$ 2,495,282	\$ 2,579,370	\$ 2,634,979	\$ 55,609	2.16%
Employee Benefits	1,212,711	1,288,629	1,467,485	1,678,510	211,025	14.38%
Repair and Maintenance Services	175	297	500	900	400	80.00%
Printing	13,497	12,451	12,466	12,466	-	0.00%
Travel Reimbursement	-	-	750	650	(100)	-13.33%
General Supplies	30,203	28,509	31,685	29,441	(2,244)	-7.08%
Books and Periodicals	7,441	10,377	9,700	12,634	2,934	30.25%
Software	4,267	3,184	4,430	6,125	1,695	38.26%
Equipment	4,378	8,141	9,100	9,692	592	6.51%
Dues and Fees	2,473	468	520	560	40	7.69%
Total Hillcrest Elementary School	\$ 3,843,062	\$ 3,847,338	\$ 4,116,006	\$ 4,385,957	\$ 269,951	6.56%

Comparative Analysis of Personnel

Professional	26.10	27.04	0.94
Monitors	2.35	2.41	0.06
Clerical Aides	1.07	1.36	0.29
Total Staffing	29.52	30.81	1.29

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 approximately 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 for grades Kindergarten to fifth grade and McDougal Littell mathematics for grade six where District, State, Common Core, and NCTM Standards are embedded.

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

The library and computer laboratories are put to maximum use on a daily basis. Students and staff enjoy 38 iPads and 60 Chromebooks, in large part due to a grant from the Council Rock Education Foundation and the generosity of the Holland PTO. 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 the exploding Holland Elementary STEM Club available to students in grades 2-6.

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 to dive deeper into the 21st Century learning that is changing exponentially each day. At Holland Elementary School, we make a difference for the students, the community, and beyond.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
INSTRUCTIONAL SERVICES						
Regular Instructional Programs						
Holland Elementary School						
Object						
Salaries	\$ 1,931,766	\$ 1,860,370	\$ 1,931,354	\$ 2,004,814	\$ 73,460	3.80%
Employee Benefits	883,772	964,227	1,106,686	1,187,436	80,750	7.30%
Repair and Maintenance						
Services	72	-	500	900	400	80.00%
Printing	15,863	13,179	12,689	12,689	-	0.00%
Travel Reimbursement	-	-	-	-	-	N/A
General Supplies	20,257	14,164	12,284	15,516	3,232	26.31%
Books and Periodicals	11,585	7,237	5,600	7,500	1,900	33.93%
Software	-	-	-	-	-	N/A
Equipment	3,850	-	2,000	4,500	2,500	125.00%
Dues and Fees	717	599	2,000	2,300	300	15.00%
Total Holland Elementary School	\$ 2,867,882	\$ 2,859,776	\$ 3,073,113	\$ 3,235,655	\$ 162,542	5.29%

Comparative Analysis of Personnel

Professional	17.70	17.80	0.10
Monitors	2.57	3.21	0.64
Clerical Aides	1.00	1.00	-
Total Staffing	21.27	22.01	0.74

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 650 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:

- 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 Gifted Support, 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, 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 enhance our educational program by working with students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Maureen Welch Elementary School						
<u>Object</u>						
Salaries	\$ 3,304,416	\$ 3,270,049	\$ 3,308,612	\$ 3,190,356	\$ (118,256)	-3.57%
Employee Benefits	1,507,693	1,696,024	1,888,748	1,939,959	51,211	2.71%
Repair and Maintenance						
Services	122	689	500	900	400	80.00%
Printing	18,203	16,556	16,575	16,575	-	0.00%
Travel Reimbursement	286	74	750	500	(250)	-33.33%
General Supplies	53,126	45,283	63,369	55,279	(8,090)	-12.77%
Books and Periodicals	20,441	21,389	-	2,200	2,200	N/A
Software	3,391	1,703	2,050	10,650	8,600	419.51%
Equipment	7,259	10,645	9,308	5,500	(3,808)	-40.91%
Dues and Fees	338	395	500	500	-	0.00%
Total Maureen Welch Elementary School	\$ 4,915,275	\$ 5,062,807	\$ 5,290,412	\$ 5,222,419	\$ (67,993)	-1.29%

Comparative Analysis of Personnel

Professional	30.00	29.30	(0.70)
Monitors	1.85	2.35	0.50
Clerical Aides	1.50	1.60	0.10
Total Staffing	33.35	33.25	(0.10)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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. Recently, we have focused our energies on teaching and building resilience in our students. 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 provides a wide array of academic and enrichment programs for our approximately 785 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 and English as a Second Language. We also address students' special area interests by offering library, art, music, physical education and computers. We offer many co-curricular activities including: chorus, band, orchestra, after school sports, clubs, school talent shows and plays to help develop the whole child.

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

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

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Newtown Elementary School						
<u>Object</u>						
Salaries	\$ 3,323,848	\$ 3,766,093	\$ 3,893,298	\$ 3,873,368	\$ (19,930)	-0.51%
Employee Benefits	1,533,244	2,025,404	2,307,820	2,410,221	102,401	4.44%
Repair and Maintenance						
Services	-	-	500	900	400	80.00%
Printing	19,708	18,009	18,030	18,030	-	0.00%
Communications				200	200	N/A
Travel Reimbursement	661	75	500	500	-	0.00%
General Supplies	59,148	59,486	85,593	83,313	(2,280)	-2.66%
Books and Periodicals	11,835	8,099	2,237	1,080	(1,157)	-51.72%
Software	-	783	513	33,820	33,307	6492.59%
Equipment	19,386	6,496	1,500	500	(1,000)	-66.67%
Dues and Fees	-	-	-	-	-	N/A
Total Newtown Elementary School	\$ 4,967,830	\$ 5,884,445	\$ 6,309,991	\$ 6,421,932	\$ 111,941	1.77%

Comparative Analysis of Personnel

Professional	38.70	37.20	(1.50)
Monitors	3.90	3.90	-
Clerical Aides	1.14	1.86	0.72
Total Staffing	43.74	42.96	(0.78)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
REGULAR INSTRUCTION
RICHBORO ELEMENTARY SCHOOL**

The Richboro Elementary School (RES) 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 409 students living in Northampton Township. Our school community takes pride in the numerous activities and opportunities offered to our students.

RES utilizes a School-Wide Positive Behavior Support program- fondly referred to as the “Super Spike/Principal’s 100 Club” (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 that provides respect and challenging learning for all. Many of our teachers are also trained in Restorative Practice, which incorporates strategies for resolving conflict between students.

Students are provided with a variety of academic supports, including gifted support, math enrichment, math club, reading club, instructional support, counseling, and English language learning. Our Child Study Team, led by the Instructional Support teacher, reviews student progress and achievement data. Should individual student academic and/or social, emotional and behavioral needs be identified, supplementary supports are provided by a host of team members that typically involve the classroom teacher, as well as the literacy and math specialists. Moreover, our school implements multi-tiered intervention. This program offers small groups of primary students with additional academic supports in reading if they are not meeting the designated grade-level benchmarks. Our academic programs are supported with supplemental programs such as First in Math, Study Island, Earobics, and Reading Inventory (RI).

At RES, we have a strong, collaborative, working relationship with our parent-school association, the Richboro School Association (RSA). Their support of our academic goals includes many activities such as book fairs, science fairs, Literacy Night, Math Night, iRun for Life Run Club, Artmobile, and assembly programs related to ecology and positive behaviors. The RSA also organizes many family fun events including but not limited to the back-to-school picnic, bingo night, breakfast buddies, sweetheart dance, the NAC challenge, and the science fair. Furthermore, this current school year the RSA installed a large shade structure on the playground and purchased 10 additional iPads for school use.

Along with SmartBoards in each classroom, the students and teachers have use of laptop and iPad carts and an iTouch Lab. This technology is used on a daily basis and is integrated with our core curriculum. On the whole, the curricula and experiences offered at RES are designed to meet the diverse needs of our students and support a strong commitment to learning and student achievement. We strive to create a positive, caring, and safe environment that ensures success for every student, every day.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Richboro Elementary School						
<u>Object</u>						
Salaries	\$ 2,369,388	\$ 2,303,736	\$ 2,442,169	\$ 2,396,370	\$ (45,799)	-1.88%
Employee Benefits	1,144,177	1,194,522	1,394,807	1,456,277	61,470	4.41%
Contracted Services	-	350	-	-	-	N/A
Repair and Maintenance						
Services	100	1,085	500	900	400	80.00%
Printing	14,095	14,025	14,041	14,041	-	0.00%
Travel Reimbursement	667	850	750	800	50	6.67%
General Supplies	28,964	26,769	16,330	11,853	(4,477)	-27.42%
Books and Periodicals	2,343	2,436	7,300	16,153	8,853	121.27%
Software	1,633	260	5,000	2,560	(2,440)	-48.80%
Equipment	5,320	1,511	3,000	6,000	3,000	100.00%
Dues and Fees	378	338	-	-	-	N/A
Total Richboro Elementary School	\$ 3,567,065	\$ 3,545,882	\$ 3,883,897	\$ 3,904,954	\$ 21,057	0.54%

Comparative Analysis of Personnel			
Professional	22.90	22.00	(0.90)
Monitors	2.28	2.28	-
Clerical Aides	1.00	1.00	-
Total Staffing	26.18	25.28	(0.90)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 for instructing over 440 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, computer and coding club, knitting club, chess club, and reading clubs. 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 and Scholastic Reading Inventory. Furthermore, the staff at Rolling Hills is dedicated to learning about and using innovative tools of technology to augment their instructional practices, and all classrooms (regular education, special education, and special classes) are equipped with a mounted projector and SMART Board.

The school program enjoys the full support of the Rolling Hills Home and School Association comprised of parents who are very actively involved with their children's education by volunteering in the school and sponsoring numerous activities such as 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. 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Rolling Hills Elementary School						
Object						
Salaries	\$ 2,269,390	\$ 2,199,747	\$ 2,365,527	\$ 2,488,838	\$ 123,311	5.21%
Employee Benefits	1,026,989	1,156,034	1,316,785	1,489,216	172,431	13.09%
Repair and Maintenance Services	550	400	900	1,300	400	44.44%
Printing	17,140	17,002	17,021	17,021	-	0.00%
Travel Reimbursement	19	-	250	250	-	0.00%
General Supplies	20,264	22,879	23,915	21,473	(2,442)	-10.21%
Refreshments	-	-	-	-	-	N/A
Books and Periodicals	9,975	13,464	12,500	15,500	3,000	24.00%
Software	3,735	3,187	4,100	4,100	-	0.00%
Equipment	8,321	8,451	8,500	10,000	1,500	17.65%
Dues and Fees	109	205	220	220	-	0.00%
Total Rolling Hills Elementary School	\$ 3,356,492	\$ 3,421,369	\$ 3,749,718	4,047,918	\$ 298,200	7.95%

Comparative Analysis of Personnel

Professional	23.10	24.64	1.54
Monitors	2.54	2.54	-
Clerical Aides	1.00	1.00	-
Total Staffing	26.64	28.18	1.54

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 689 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, school assemblies, and the Spring Fair Fundraiser. Our students and teachers are always given opportunities to learn because of this unique partnership and the generosity of our (SFE PTO) Sol Feinstone Elementary Parent Teacher Organization.

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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Sol Feinstone Elementary School						
<u>Object</u>						
Salaries	\$ 3,199,389	\$ 3,145,931	\$ 3,330,561	\$ 3,377,880	\$ 47,319	1.42%
Employee Benefits	1,513,691	1,654,140	1,896,125	2,075,737	179,612	9.47%
Repair and Maintenance Services	347	-	900	1,400	500	55.56%
Printing	19,312	15,516	15,534	15,534	-	0.00%
Travel Reimbursement	255	262	300	300	-	0.00%
General Supplies	50,057	30,866	45,072	46,987	1,915	4.25%
Books and Periodicals	16,805	19,888	18,750	17,000	(1,750)	-9.33%
Software	397	4,000	5,149	4,205	(944)	-18.33%
Equipment	13,042	7,295	2,872	5,500	2,628	91.50%
Dues and Fees	338	338	340	500	160	47.06%
Total Sol Feinstone Elementary School	\$ 4,813,633	\$ 4,878,236	\$ 5,315,603	\$ 5,545,043	\$ 229,440	4.32%

Comparative Analysis of Personnel

Professional	32.30	33.00	0.70
Monitors	2.74	2.74	-
Clerical Aides	2.00	1.70	(0.30)
Total Staffing	37.04	37.44	0.40

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 fourth 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 10 homerooms, serving 215 students. We have three sections of classes in grade one, and two sections of grades two, three, and four, and one morning session and one afternoon session of kindergarten. We offer a comprehensive instructional program to all our students, with additional interventions to assist students with academic, social, 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. This year we have a large instruction room (LGI) where we instruct students weekly in STEAM activities. All classrooms have a SMART Board and twenty iPads are available for student use. Additionally, students have access to computers in our library lab, our one laptop cart, and fifteen Netbooks which are currently housed in four of our classrooms. In addition, our students have the use of 115 Chromebooks which are housed in grade level 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 Positive Behavior Support Plan to promote good decision making skills and healthy habits. Students have the opportunity to earn Caught Soaring Above and Beyond postcards in recognition of the habits they practice. A card is also sent home to celebrate with families. This year we have added a home/school component to the 7 habits. Student have been completing bingo boards and posters highlighting behaviors from each of the habits throughout the school year.

Our school sponsors activities during and after school that promote the artistic, athletic, scholastic, or service-oriented development of the child. Student Council, art class, STEAM Club, Book Bowl (formerly Reading Olympics Jr.), Math Club, Talent Show 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. On Veteran's Day this year, we welcomed community and family members into our school to celebrate this important holiday and develop a stronger understanding of patriotism in our students.

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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Wrightstown Elementary School						
<u>Object</u>						
Salaries	\$ 1,676,975	\$ 1,390,456	\$ 1,494,376	\$ 1,467,757	\$ (26,619)	-1.78%
Employee Benefits	802,801	730,490	861,508	942,756	81,248	9.43%
Contracted Services	1,002	1,255	3,000	2,000	(1,000)	-33.33%
Repair and Maintenance Services	100	99	500	500	-	0.00%
Printing	14,250	15,071	15,088	15,088	-	0.00%
General Supplies	15,484	18,982	17,494	17,234	(260)	-1.49%
Books and Periodicals	10,961	10,896	1,000	800	(200)	-20.00%
Software	1,400	1,342	900	1,500	600	66.67%
Equipment	9,391	7,264	1,820	2,800	980	53.85%
Dues and Fees	229	139	150	150	-	0.00%
Total Wrightstown Elementary School	\$ 2,532,593	\$ 2,175,994	\$ 2,395,836	\$ 2,450,585	\$ 54,749	2.29%

Comparative Analysis of Personnel

Professional	13.70	13.40	(0.30)
Monitors	1.12	1.13	0.01
Clerical Aides	1.00	0.57	(0.43)
Total Staffing	15.82	15.10	(0.72)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 \$14,490.55 and for a special education student \$39,372.87.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
District-Wide Regular Instruction						
<u>Object</u>						
Salaries	\$ 437,854	\$ 460,878	\$ 381,003	\$ 342,271	\$ (38,732)	-10.17%
Employee Benefits	544,214	691,218	506,000	362,735	(143,265)	-28.31%
Charter Schools	427,926	369,563	430,000	370,000	(60,000)	-13.95%
Repairs & Maintenance Services	4,100	4,250	4,300	4,300	-	0.00%
Travel Reimbursement	-	174	-	-	-	N/A
General Supplies	65,166	66,844	74,230	57,257	(16,973)	-22.87%
Books and Periodicals	287,536	365,476	295,731	338,848	43,117	14.58%
Software	92,005	45,720	26,980	30,612	3,632	13.46%
Equipment	56,977	55,880	105,920	156,949	51,029	48.18%
Dues and Fees	90	-	-	-	-	N/A
Total District-Wide Regular Instruction	\$ 1,915,868	\$ 2,060,003	\$ 1,824,164	\$ 1,662,972	\$ (161,192)	-8.84%

Comparative Analysis of Personnel

Professional	4.20	4.20	-
Total Staffing	4.20	4.20	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
GRANTS (REGULAR INSTRUCTIONAL)**

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

Federal Title I funding allocations are distributed based on Census Data and October Free & Reduced Lunch / Medicaid / Foster Count Information. Council Rock's Title I year-long program provides grades K-3 supplemental literacy support to primary-level readers in 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 150+ students in PDE identified public and non-public schools. This number is expected to grow for the 2017/2018 school year based on district 2016/2017 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 public and non-public students representing 42+ 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Grants						
Object						
Salaries	\$ 40,844	\$ 43,059	\$ 44,001	\$ 57,375	\$ 13,374	30.39%
Employee Benefits	12,344	14,951	17,286	23,760	6,474	37.45%
Total Grants	<u>\$ 53,188</u>	<u>\$ 58,010</u>	<u>\$ 61,287</u>	<u>\$ 81,135</u>	<u>\$ 19,848</u>	<u>32.39%</u>

Comparative Analysis of Personnel				
Instructional Assistants	1.61	2.11	0.50	
Total Staffing	<u>1.61</u>	<u>2.11</u>	<u>0.50</u>	

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
SPECIAL EDUCATION DISTRICT SERVICES**

Council Rock offers special education programs based on students' Individualized Education Plans (IEP). These programs are offered to children in kindergarten through age 21 who have needs in the areas of learning, emotional, autistic, speech/language, multiple disability, life skills, vision, hearing, and physical support. Programs are offered along a continuum of services that address the amount of assistance provided over the course of a school day in special education classrooms and regular education classrooms. In all cases, IEPs are developed to provide services within the child's home school and regular education classroom to the maximum extent possible. Currently there are approximately 1800 students (about 15%) 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 program (Achieving Confidence, Happiness, Independence, Education and Vocational training through Experiences) 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 850 students identified as mentally gifted. 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 strengths.

Staffing includes approximately 150 special education teachers, 215 instructional assistants, 3 staff nurses, 20 gifted support teachers, and 5 special education supervisors.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
District Services						
Object						
Salaries	\$ 23,821,551	\$ 24,215,771	\$ 23,597,800	\$ 24,134,819	\$ 537,019	2.28%
Employee Benefits	13,417,798	14,776,363	15,831,499	17,530,035	1,698,536	10.73%
Repair and Maintenance Services	4,857	7,605	10,500	12,000	1,500	14.29%
Rental	1,581	3,079	1,500	3,000	1,500	100.00%
Printing	509	679	1,200	500	(700)	-58.33%
Postage	3,102	2,395	500	500	-	0.00%
Refreshments	1,080	1,494	1,000	2,000	1,000	100.00%
Student Transportation	58,985	62,518	75,000	95,000	20,000	26.67%
Travel	17,724	16,221	15,000	17,500	2,500	16.67%
General Supplies	48,857	62,008	84,356	91,464	7,108	8.43%
Books and Periodicals	47,543	58,877	49,674	43,156	(6,518)	-13.12%
Software	29,988	32,265	54,247	44,069	(10,178)	-18.76%
Equipment	29,022	19,849	28,175	27,679	(496)	-1.76%
Dues and Fees	10,693	11,235	14,125	13,965	(160)	-1.13%
Total District Services	\$ 37,493,290	\$ 39,270,359	\$ 39,764,576	\$ 42,015,687	\$ 2,251,111	5.66%

Comparative Analysis of Personnel

Administration	6.00	6.00	-
Professional	176.60	179.10	2.50
Instructional Assistants	191.50	207.50	16.00
Clerical	5.50	5.50	-
Total Staffing	379.60	398.10	18.50

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 services (transcribes classroom verbal communication to a screen to be viewed by the student).

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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Contracted Services						
<u>Object</u>						
Intermediate Unit Services	\$ 2,341,336	\$ 1,965,177	\$ 2,118,807	\$ 2,141,885	\$ 23,078	1.09%
Other Contracted Services	84,958	59,274	110,642	49,850	(60,792)	-54.94%
Charter School	355,234	373,830	270,000	330,000	60,000	22.22%
County Fair Share Payment	-	8,967	13,000	13,000	-	0.00%
Approved Private Schools	17,998	735,463	330,000	165,000	(165,000)	-50.00%
Private Schools	827,513	1,051,128	1,119,000	1,207,000	88,000	7.86%
Tuition to Other Public Schools	672,319	177,791	30,000	60,000	30,000	100.00%
Other Tuition Payments	214,372	271,592	225,000	225,000	-	0.00%
Total Contracted Services	\$ 4,513,730	\$ 4,643,222	\$ 4,216,449	\$ 4,191,735	\$ (24,714)	-0.59%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 \$2.3 million dollars in revenue.

The district receives approximately \$1.7 million dollars in IDEA funds annually. When the original law regulating the provision of special education services was passed by the federal government in 1975, a financial commitment for covering excess costs was included. The target was 40% of the average per pupil excess costs. However, at this time IDEA funding from the federal government is only about 17%. IDEA funds are determined based on the number of students with IEPs in a district. These funds must be used solely for special education programs and they must supplement programs funded by local tax dollars. They cannot be used to support programs previously funded by local tax dollars.

In Council Rock, a large portion of IDEA dollars is used to fund the Extended School Year program (ESY). ESY programing 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. IDEA 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 \$500,000 in revenue per year. The district, among others in the Commonwealth, is involved in legal discussions with PDE and DPW (who jointly manage the program) over a dispute in calculation used to determine our reimbursements. 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Special Instructional Programs						
Grants						
Object						
Salaries	\$ 1,020,040	\$ 845,286	\$ 1,143,831	\$ 1,068,668	\$ (75,163)	-6.57%
Employee Benefits	178,923	426,380	712,128	651,245	(60,883)	-8.55%
Contracted Services	603,089	680,262	597,293	562,215	(35,078)	-5.87%
Private School Tuition	215,283	112,858	116,000	116,000	-	0.00%
General Supplies	3,345	2,338	5,570	5,700	130	2.33%
Refreshments	-	-	-	-	-	N/A
Books and Periodicals	-	4,105	16,000	16,000	-	0.00%
Software	13,692	20,391	5,000	25,000	20,000	400.00%
Equipment	16,605	22,180	16,950	17,400	450	2.65%
Dues and Fees	392	(277)	-	7,200	7,200	N/A
Total Grants	\$ 2,051,369	\$ 2,113,523	\$ 2,612,772	\$ 2,469,428	\$ (143,344)	-5.49%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	1.50	1.50	-
Instructional Assistants	15.00	6.00	(9.00)
Total Staffing	18.50	9.50	(9.00)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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.

	Three Year Average ADM	Prorated Share	Prorated Contribution
Centennial School District	192.76	26.07%	\$2,051,878
Central Bucks School District	400.15	54.13%	4,260,382
Council Rock School District	127.12	17.19%	1,352,964
New Hope-Solebury School District	19.26	2.61%	205,424
	<u>739.30</u>	<u>100.00%</u>	<u>\$7,452,075</u>

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.

	STEB Estimated Real Estate Market Value Prorated Share	Prorated Contribution
Centennial School District	14.08%	\$ 206,412
Central Bucks School District	45.91%	673,039
Council Rock School District	32.32%	473,810
New Hope Solebury School District	7.69%	112,735
Total Contribution to Capital Costs	100.00%	<u>\$ 1,465,996</u>

In combination the District is responsible for \$1,826,774 of the 2017-2018 cost of the MBIT.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Vocational Technical Education						
<u>Object</u>						
Payments to the Middle Bucks						
Vocational Technical School	\$ 1,422,542	\$ 1,616,251	\$ 1,714,591	\$ 1,823,857	\$ 109,266	6.37%
Total	<u>\$ 1,422,542</u>	<u>\$ 1,616,251</u>	<u>\$ 1,714,591</u>	<u>\$ 1,823,857</u>	<u>\$ 109,266</u>	<u>6.37%</u>

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
THE SLOAN SCHOOL**

The Theodore A. Sloan School is in its 21st year of operation, beginning its tenth 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 has both instructional and clerical responsibilities. A staff nurse is shared with the ACHIEVE program.

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

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

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

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Sloan Alternative/Twilight School						
<u>Object</u>						
Salaries	\$ 412,622	\$ 424,334	\$ 422,550	\$ 436,277	\$ 13,727	3.25%
Employee Benefits	190,834	229,341	255,427	278,938	23,511	9.20%
Repairs and Maintenance				300	300	N/A
Rentals	986	1,486	2,000	2,000	-	0.00%
Postage	33	27	-	-	-	N/A
Travel	27	-	-	-	-	N/A
General Supplies	4,629	3,629	3,250	3,000	(250)	-7.69%
Refreshments	245	218	300	300	-	0.00%
Books and Periodicals	-	1,371	800		(800)	-100.00%
Software	2,250	2,250	3,000		(3,000)	-100.00%
Equipment	543	-	500	4,000	3,500	700.00%
Dues and Fees	(180)	-	-		-	N/A
Total Sloan Alternative/Twilight School	\$ 611,989	\$ 662,656	\$ 687,827	\$ 724,815	\$ 36,988	5.38%

Comparative Analysis of Personnel

Professional	4.10	4.10	-
Instructional Assistants	1.00	1.00	-
Total Staffing	5.10	5.10	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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. In 2015-2016, approximately 43 students received homebound instruction.

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. We are also piloting an online service for this.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2015-2015 Actual	2014-2015 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Summer Academic Programs						
<u>Object</u>						
Salaries	\$ 21,320	\$ 24,138	\$ 30,000	\$ 30,000	\$ -	0.00%
Employee Benefits	7,098	7,862	11,529	12,291	762	6.61%
Printing	-	-	2,000	2,000	-	0.00%
General Supplies	-	301	2,000	2,000	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Total Summer Academic Programs	28,418	32,301	46,529	47,291	762	1.64%
Homebound Instruction						
<u>Object</u>						
Salaries	91,170	70,251	45,000	95,000	50,000	111.11%
Employee Benefits	37,274	33,331	17,295	38,923	21,628	125.05%
Contracted Services				25,000	25,000	N/A
Travel	6,068	7,878	6,000	6,000	-	0.00%
Total Homebound Instruction	134,512	111,460	68,295	164,923	96,628	141.49%
Intermediate Unit Operations						
Contracted Services	20,130	50,695	-	20,000	20,000	N/A
Total Intermediate Unit	20,130	50,695	-	20,000	20,000	N/A

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 150 students in PDE identified public and non-public schools. This number is expected to grow for the 2017/2018 school year based on district October 1, 2016 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 five years, the Council Rock School District has 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 110 + ELL/Title III public and non-public students representing 42+ different languages and monitors an additional 110 + 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>INSTRUCTIONAL SERVICES</u>						
Other Instructional Programs						
Grants						
Object						
Salaries	\$ 537,213	\$ 625,679	\$ 271,969	\$ 595,505	\$ 323,536	118.96%
Employee Benefits	200,560	239,126	132,835	312,594	179,759	135.33%
Tuition- Nonpublic	18,896	5,720	13,000	13,000	-	0.00%
Travel	347	-	-	-	-	N/A
General Supplies	14,560	2,325	8,500	8,500	-	0.00%
Software	-	2,477	-	-	-	N/A
Books and Periodicals	1,552	4,363	-	-	-	N/A
Equipment	-	15,696	-	-	-	N/A
Total Grants	\$ 773,128	\$ 895,386	\$ 426,304	\$ 929,599	\$ 503,295	118.06%

Comparative Analysis of Personnel

Professional	0.30	4.30	4.00
Instructional Assistants	5.00	6.50	1.50
Total Staffing	5.30	10.80	1.50

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 and Supervisor of Pupil 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 Instructional Support. The group of professionals working with the student and the student's parents meet to identify specific areas of concern. Intervention strategies to address the concern(s) are also identified. The strategies are implemented and data is collected on the student's success as a result of the implemented strategies. The goal is to maintain the student in the regular education class. If meaningful progress is not noted, a referral is made for a more comprehensive multi-disciplinary evaluation.

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

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Pupil Personnel Services						
Administration						
<u>Object</u>						
Salaries	\$ 78,794	\$ 164,557	\$ 169,494	\$ 171,205	\$ 1,711	1.01%
Employee Benefits	31,812	84,160	84,882	92,128	7,246	8.54%
Travel	-	-	-	-	-	N/A
Books and Periodicals	478	957	1,000	1,000	-	0.00%
Equipment	-	-	2,000	2,000	-	0.00%
Dues and Fees	292	112	350	350	-	0.00%
Total Administration	\$ 111,376	\$ 249,786	\$ 257,726	\$ 266,683	\$ 8,957	3.48%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Total Staffing	1.00	1.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
GUIDANCE SERVICES**

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

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

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

The guidance department consists of 16 school counselors at the high school level, 7 at the middle school level, and 5 at the elementary level.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Guidance						
<u>Object</u>						
Salaries	\$ 3,142,850	\$ 3,146,572	\$ 3,327,170	\$ 2,981,955	\$ (345,215)	-10.38%
Employee Benefits	1,328,176	1,543,914	1,766,462	1,738,160	(28,302)	-1.60%
Contracted Services	17,653	17,770	31,250	22,000	(9,250)	-29.60%
Rentals	-	818	-	900	900	N/A
Postage	-	-	200	-	(200)	-100.00%
Printing	1,036	103	300	-	(300)	-100.00%
Travel				1,000	1,000	N/A
General Supplies	3,069	4,098	6,394	7,591	1,197	18.72%
Books and Periodicals	681	705	700	400	(300)	-42.86%
Software	-	7,724	10,450	15,029	4,579	43.82%
Equipment				1,790	1,790	N/A
Dues and Fees	575	465	1,300	2,430	1,130	86.92%
Total Guidance	\$ 4,494,040	\$ 4,722,169	\$ 5,144,226	\$ 4,771,255	\$ (372,971)	-7.25%

Comparative Analysis of Personnel

Professional	30.70	28.00	(2.70)
Clerical	4.00	4.00	-
Total Staffing	34.70	32.00	(2.70)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017- 2018 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<u>SUPPORT SERVICES</u>						
Students Services						
Social Work Services						
<u>Object</u>						
Salaries	\$ 634,727	\$ 674,207	\$ 687,688	\$ 627,666	\$ (60,022)	-8.73%
Employee Benefits	325,561	337,422	381,209	397,110	15,901	4.17%
Dues and Fees	(2)	-	-	-	-	N/A
Total Social Work Services	<u>\$ 960,286</u>	<u>\$ 1,011,629</u>	<u>\$ 1,068,897</u>	<u>\$ 1,024,776</u>	<u>\$ (44,121)</u>	<u>-4.13%</u>

Comparative Analysis of Personnel			
Professional	6.80	6.40	(0.40)
Clerical	1.00	1.00	-
Total Staffing	<u>7.80</u>	<u>7.40</u>	<u>(0.40)</u>

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
PSYCHOLOGICAL SERVICES**

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

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

Students who receive Early Intervention (EI) services (ages 3-5) through the BCIU receive a MDT evaluation prior to 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 2015-16 school year, the MDTs conducted approximately 623 evaluations. This includes 277 initial evaluations and 144 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 2015-2016, 202 re-evaluations were conducted.

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

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Students Services						
Psychological Services						
<u>Object</u>						
Salaries	\$ 1,043,753	\$ 1,016,651	\$ 1,062,260	\$ 1,076,523	\$ 14,263	1.34%
Employee Benefits	467,603	519,210	581,553	653,189	71,636	12.32%
Contracted Services	10,500	21,000	29,000	29,000	-	0.00%
Repairs and Maintenance Services	-	-	2,750	-	(2,750)	-100.00%
Travel	-	8	-	-	-	N/A
General Supplies	26,794	23,867	27,420	30,342	2,922	10.66%
Books and Periodicals	11,496	5,698	13,250	13,250	-	0.00%
Software	4,759	2,182	-	-	-	N/A
Total Psychological Services	\$ 1,564,905	\$ 1,588,616	\$ 1,716,233	\$ 1,802,304	\$ 86,071	5.02%

Comparative Analysis of Personnel

Professional	9.70	9.90	0.20
Clerical	1.00	1.00	-
Total Staffing	10.70	10.90	0.20

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 LIBRARY SERVICES BUDGET**

Council Rock's K-12 Library/Media program teaches the skills our students need to become digital citizens who can collaborate, create, and share new knowledge responsibly and ethically. The primary purpose of our library media program and its curriculum is to empower students to become effective users of ideas and information in all formats in a constantly changing learning environment. The Library Service's budget focuses on providing the supplemental resources classroom teachers and students use daily to support teaching and learning.

Our K-12 learners require access to vetted information, updated daily, and written using an academic vocabulary appropriate to the learners' reading levels. District funded online database subscriptions meet this need, and below is an overview of the 2017-18 renewals and proposals. A detailed description of each database is available on the CR District Library webpage at <http://www.crsd.org/page/561>

Discovery Education Streaming Plus Digital Media	ALL SCHOOLS
EBSCO Points Of View Reference Center	MIDDLE SCHOOLS
Follett/ Destiny Online Catalog Catalog Host Service, +Title Peek, One Search	ALL SCHOOLS
Gale/Cengage PA Bundle Biography in Context, Kids InfoBits, Literature Research Center, Opposing Viewpoints, Science In Context, Research in Context, Student Resources in Context, US History in Context, World History in Context	ALL SCHOOLS
Grolier Grolier Multimedia, America The Beautiful, Amazing Animals	ALL SCHOOLS
Freedom Flix/Science Flix (eBooks w/streaming video)	MIDDLE SCHOOLS
Lincoln Library/FactCite American History, Biographies, Essential Information, Mythology, Shapers of Society, Sports Biographies, Biographies for Beginners, Defining Moments	ALL SCHOOLS
NoodleTools Research Organizer, Citation Builder	ALL SCHOOLS
ProQuest SIRS Researcher, SIRS Decades	MIDDLE + HIGH SCHOOLS
SAFARI Montage K-8 Core Content, 7-12 Core Content, K-12 Core Content, Home Access	ALL SCHOOLS
World Book Kids, Student, Advanced, Spanish	ALL SCHOOLS
Pebble Go (for K-3 students) Animals, Biographies, Earth and Space Sciences, Social Studies, Dinosaurs	ELEMENTARY SCHOOLS

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Library Services						
Object						
Salaries	\$ 1,988,507	\$ 1,987,146	\$ 2,012,744	\$ 2,007,834	\$ (4,910)	-0.24%
Employee Benefits	1,111,391	1,234,668	1,370,794	1,444,486	73,692	5.38%
Contracted Services	4,587	4,421	5,630	5,075	(555)	-9.86%
Repairs and Maintenance Services	1,899	2,266	7,250	15,200	7,950	109.66%
Instructional Materials Research	53,843	53,061	52,647	52,665	18	0.03%
Travel	-	-	150	200	50	33.33%
General Supplies	14,181	16,896	16,125	16,210	85	0.53%
Books and Periodicals	96,316	91,183	93,490	93,615	125	0.13%
Software	154,401	147,597	164,206	185,887	21,681	13.20%
Equipment	26,608	14,819	1,400	10,247	8,847	631.93%
Dues and Fees	90	105	700	700	-	0.00%
Total Library Services	\$ 3,451,823	\$ 3,552,162	\$ 3,725,136	\$ 3,832,119	\$ 106,983	2.87%

Comparative Analysis of Personnel

Professional	15.50	15.50	-
Instructional Assistants	16.02	16.02	-
Total Staffing	31.52	31.52	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
CURRICULUM SERVICES**

To ensure that our Council Rock students reach high levels of learning, we implement a varied and rigorous curriculum from kindergarten through twelfth grade which meets the needs and interests of a diverse student population. With our budget for curriculum services we provide instructional leadership, materials, and professional development to serve our district's eleven thousand plus students.

Funded through curriculum services, our district curriculum coordinators provide instructional leadership and expertise in their respective content areas. Our fourteen coordinators lead their colleagues in multiple aspects of curriculum review and revision. They support teachers with implementation of curricular materials and work to determine resource needs across all grades, levels, and courses they coordinate. During the 2017-2018 school year, the coordinators will continue to support our district work to become a Professional Learning Community through professional development and curricular analysis.

The curriculum services budget also funds new materials to support student learning. This includes renewal and the introduction of new resources to support student needs across all grades and subjects. Of note, curricular funds will support the purchase and implementation of a new and more rigorous language arts program for our sixth grade students engaging the students in reading, discussing and writing about more complex texts of high interest. The funds also support the purchase of materials for a STEM Research Seminar for our seniors engaging them in extensive research in this important area of learning in the 21st century. Finally, the funds support materials for the arts through adding iPads to our art classrooms to enhance student learning and grand pianos in our middle schools to support the development and performance of musical abilities.

Our curriculum services budget also supports professional development for teachers across the district. Funds support our induction program, which provides our newly hired professionals with training and support to be successful practitioners at Council Rock. We also use funds to support teacher training with new materials, curriculum revision and ongoing professional learning topics.

Through the guidance and expertise of our curriculum coordinators, the purchase of new materials, and the continued focus on professional development, we will be able to reach our goal of ensuring high levels of learning for all students.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Curriculum Services						
<u>Object</u>						
Salaries	\$ 1,486,402	\$ 1,443,855	\$ 1,530,095	\$ 1,466,225	\$ (63,870)	-4.17%
Employee Benefits	628,171	698,556	736,619	768,316	31,697	4.30%
Contracted Services	16,743	23,447	17,060	-	(17,060)	-100.00%
Repair and Maintenance						
Services	413	3,106	1,300	1,300	-	0.00%
Printing	6,667	5,550	7,740	4,598	(3,142)	-40.59%
Travel	5,211	5,362	10,606	6,406	(4,200)	-39.60%
General Supplies	2,199	2,830	6,020	3,550	(2,470)	-41.03%
Refreshments	375	199	-	-	-	N/A
Books and Periodicals	2,299	1,141	4,295	2,124	(2,171)	-50.55%
Software	13,515	299	3,370	6,324	2,954	87.66%
Equipment	1,024	-	1,800	-	(1,800)	-100.00%
Dues and Fees	4,212	5,239	8,408	4,264	(4,144)	-49.29%
Total Curriculum Services	\$ 2,167,231	\$ 2,189,584	\$ 2,327,313	\$ 2,263,107	\$ (64,206)	-2.76%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Professional	6.60	6.20	(0.40)
Clerical	1.00	1.00	-
Total Staffing	8.60	8.20	(0.40)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

COUNCIL ROCK SCHOOL DISTRICT 2017-2018 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.

In an effort to continually address best practices in the area of technology integration, we are purchasing Chromebooks for each of our technology coaches. Coaches will then have the opportunity to further explore the use of Google Classroom with their students. By piloting the use of Chromebooks, technology coaches will be prepared to share successes with other teachers and guide them in the use of Chromebooks and Google classroom with their own students.

Council Rock will expand professional learning opportunities for staff by joining the Delaware Valley Consortium for Equity and Excellence through the University of Pennsylvania. As a member of this consortium, professional staff will have the opportunity to network with other suburban districts and attend sessions focused on increasing the success of all students, particularly those from diverse backgrounds. This work will support the district’s fundamental purpose to ensure high levels of learning for all students.

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. For the past few years, Council Rock has taken steps to become a Professional Learning Community. As part of this Professional Learning Community, teams participate in an intensive cycle of data-driven reflection and collaboration. Churchville Elementary is in its third year as a schoolwide Professional Learning Community, in which grade level teams of teachers in grades 1-6, meet on a regular basis to collaborate. With continued success among our PLC teams, the district is planning to expand the number of staff members/teams participating in Professional Learning Community work in the future. Our goal for the 2017-18 school year is to have at least one collaborative team working in each school. Training will be provided for these teams in order to guide them through the process of collaborating effectively. We are continuing our partnership with Solution Tree to immerse our administrators and other district leaders in learning more about PLCs. We are exploring other ways to grow and support our Professional Learning Community work throughout our district. 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Instructional Staff Development						
<u>Object</u>						
Salaries	\$ 373,977	\$ 319,737	\$ 483,423	\$ 499,848	\$ 16,425	3.40%
Employee Benefits	151,578	158,649	234,007	260,700	26,693	11.41%
Contracted Services	3,978	21,180	32,400	19,800	(12,600)	-38.89%
Repairs and Maintenance Service:	325	-				
Travel	9,016	1,494	6,300	4,970	(1,330)	-21.11%
General Supplies	3,543	3,323	13,400	12,300	(1,100)	-8.21%
Refreshments	2,908	3,869	-		-	N/A
Books and Periodicals	10,650	15,146	22,418	20,803	(1,615)	-7.20%
Software	181	12,780	2,300	-	(2,300)	-100.00%
Equipment	2,961	408	1,980	12,550	10,570	533.84%
Dues and Fees	31,079	19,380	55,190	58,909	3,719	6.74%
Total Instructional Staff Development	\$ 590,196	\$ 555,966	\$ 851,418	\$ 889,880	\$ 38,462	4.52%

Comparative Analysis of Personnel

Professional	2.00	2.00	-
Clerical	1.00	1.00	-
Total Staffing	3.00	3.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
EDUCATIONAL PRIORITIES**

The fundamental purpose of the Council Rock School District is to ensure high levels of learning for all students. In order to achieve this mission, the district invests resources and time in strengthening the culture and knowledge of all staff in our district to support each student walking through our school doors. Two current educational initiatives support our district mission.

First, as a district we continue to work to become a professional learning community (PLC). Professional learning communities are teams of educators using results of student learning to engage in collaborative reflection and research in order to improve practice and enhance student achievement. During the 2017-2018 school year, the district will use educational initiative funds to support an increase in the number of collaborative teams across the district. Each building will have at least one collaborative team meeting regularly as a PLC. Teacher teams will receive ongoing training and support on the PLC process through face-to-face and online supports.

Second, the district will use funds to support diversity training for all staff. Partnering with the Peace Center, the district will build the capacity of teachers within the district to serve as trainers and provide training to all staff. By training our own staff as trainers, we can ensure sustainability of this work.

Both initiatives focus on our fundamental purpose as a district. By increasing and empowering our teachers' knowledge and practice, all of our students will achieve high levels of learning.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Instructional Staff						
Educational Priorities						
<u>Object</u>						
Salaries	\$ -	\$ -	\$ -	\$ 94,258	\$ 94,258	N/A
Employee Benefits	-	-	-	38,618	38,618	N/A
Contracted Services	-	-	-	41,000	41,000	N/A
Travel	-	-	-	2,200	2,200	N/A
Books and Periodicals	-	-	-	5,000	5,000	N/A
Software	-	-	-	7,700	7,700	N/A
Dues and Fees	-	-	-	19,200	19,200	N/A
Total Educational Priorities	\$ -	\$ -	\$ -	\$ 207,976	\$ 207,976	N/A

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
CENTRAL SUPPORT SERVICES GRANTS
TITLE I & TITLE II**

The District receives select 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.

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.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	
	Actual	Actual	Budget	Proposed	(Decrease)	Percent
				Budget		
<u>SUPPORT SERVICES</u>						
Students Services						
Grants						
<u>Object</u>						
Salaries	\$ 2,754	-	\$ -	\$ -	\$ -	N/A
Employee Benefits	976	-	-	-	-	N/A
Contracted Services	2,909	2,906	3,000	13,500	10,500	350.00%
Travel	721	1,079	2,500	1,000	(1,500)	-60.00%
General Supplies	145	-	4,000	500	(3,500)	-87.50%
Books and Periodicals	3,747	616	1,500	-	(1,500)	-100.00%
Equipment	-	-	2,000	-	(2,000)	-100.00%
Dues and Fees	569	10,564	2,000	-	(2,000)	-100.00%
Total Grants	\$ 11,821	\$ 15,165	\$ 15,000	\$ 15,000	\$ -	0.00%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
SCHOOL BOARD AND TAX COLLECTION SERVICES**

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

The District is governed by a Board of School Directors that is comprised of nine elected voting members and two non-voting members which include the Board Secretary and Board Treasurer. The Board generally meets on the first and third Thursday each month in a public session to conduct the District business. There are 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
Earned Income Tax

Occupation Assessment Tax
Local Emergency Services 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Administration						
School Board and Tax Collection Services						
Object						
Salaries	\$ 5,608	\$ 3,473	\$ 5,000	\$ 5,000	\$ -	0.00%
Elected Tax Collection Services	172,482	168,426	170,000	170,000	-	0.00%
Employee Benefits	14,253	13,613	14,927	15,053	126	0.84%
Contracted Legal Services	508,380	411,314	480,000	480,000	-	0.00%
Auditing Services	31,600	24,750	34,200	24,750	(9,450)	-27.63%
Other Contracted Services	13,402	15,315	2,000	11,450	9,450	472.50%
Printing	-	-	1,750	1,750	-	0.00%
Tax Collector Bonds	-	-	-	61,000	61,000	N/A
Other Bonding	158,100	139,541	166,337	167,195	858	0.52%
PSBA Membership	17,880	19,778	18,050	20,360	2,310	12.80%
General Supplies	48,671	41,444	1,000	1,000	-	0.00%
Refreshments	323	200	200	200	-	0.00%
Equipment	-	-	-	-	-	N/A
Other Tax Collection	362,666	480,913	344,000	344,000	-	0.00%
Dues and Fees	1,900	424	5,000	2,690	(2,310)	-46.20%
Other Costs	-	-	500	500	-	0.00%
Total School Board and Tax Collection Services	\$ 1,335,265	\$ 1,319,191	\$ 1,242,964	\$ 1,304,948	\$ 61,984	4.99%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
COMMUNITY RELATIONS**

The Community Relations budget area supports the District's mission to improve communication and relationship building within our community. The challenges of maintaining public confidence and addressing a growing need to communicate effectively on the many social media platforms make this new area of the budget necessary.

The Community Relations office will focus on assisting all levels of the organization to communicate with one clear voice as described below:

- Increase the opportunities for public input and response, to share district information with the community.
- Expand the use of technology and other forms of media.
- Develop a system to provide crisis communications to mitigate negative impacts in the community and encourage fair objective media coverage.
- Increase our contact with the media to encourage positive stories in the media, showcase student achievement and help the district to communicate with targeted audiences about increasing student learning, providing educational choice and managing finances in a responsible manner.
- Provide communications training to enable employees to understand their role of serving as ambassadors to the community.
- Develop programs for staff and community members to become involved in meaningful public engagement with schools, district leadership and the School Board.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Administration						
Community Relations						
<u>Object</u>						
Salaries	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000	N/A
Employee Benefits	-	-	-	61,728	61,728	N/A
Travel	-	-	-	4,000	4,000	N/A
General Supplies	-	-	-	2,000	2,000	N/A
Books and Periodicals	-	-	-	1,000	1,000	N/A
Equipment	-	-	-	5,000	5,000	N/A
Dues and Fees	-	-	-	-	-	N/A
Other Costs	-	-	-	-	-	N/A
Total Community Relations	\$ -	\$ -	\$ -	\$ 168,728	\$ 168,728	N/A

Comparative Analysis of Personnel			
Administration	-	1.00	1.00
Total Staffing	-	1.00	1.00

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed	Increase (Decrease)	Percent
				Budget		
<u>SUPPORT SERVICES</u>						
Administration						
Office of Superintendent Services						
Object						
Salaries	\$ 360,391	\$ 425,533	\$ 536,835	\$ 539,636	\$ 2,801	0.52%
Employee Benefits	155,563	193,777	271,723	285,466	13,743	5.06%
Contracted Services	15,094	21,375	41,850	45,850	4,000	9.56%
Repair and Maintenance Services	-	-	500	500	-	0.00%
Rentals	6,061	40,716	34,437	34,437	-	0.00%
Printing	9,902	60	6,000	6,000	-	0.00%
Postage Meter Rental	-	-	7,500	4,500	(3,000)	-40.00%
Postage	(5,121)	14,160	-	-	-	N/A
Travel	8,235	6,561	5,800	4,100	(1,700)	-29.31%
Refreshments	3,528	3,731	4,500	4,500	-	0.00%
General Supplies	2,786	3,516	20,000	20,800	800	4.00%
Books and Periodicals	1,779	3,337	4,500	6,250	1,750	38.89%
Software	720	-	-	4,500	4,500	N/A
Equipment	6,687	2,392	6,550	3,300	(3,250)	-49.62%
Dues and Fees	8,209	19,665	9,898	16,399	6,501	65.68%
Pupil Relations Equipment	2,440	-	-	-	-	N/A
Other Costs	6,050	-	5,000	5,000	-	0.00%
Total Office of Superintendent Services	\$ 582,324	\$ 734,823	\$ 955,093	\$ 981,238	\$ 26,145	2.74%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Clerical	2.00	2.00	-
Total Staffing	4.00	4.00	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Administration						
Office of Principal's Services						
Object						
Salaries	\$ 4,538,863	\$ 4,512,824	\$ 4,742,081	\$ 4,750,372	\$ 8,291	0.17%
Employee Benefits	2,238,281	2,523,607	2,874,890	3,065,065	190,175	6.62%
Contracted Video Services	11,654	12,845	14,000	14,000	-	0.00%
Contracted Services	11,979	-	425	425	-	0.00%
Repair and Maintenance Services	175	429	500	500	-	0.00%
Rentals	4,632	3,883	4,950	4,950	-	0.00%
Postage	25,307	20,750	27,767	27,925	158	0.57%
Printing	20,716	20,895	35,350	38,350	3,000	8.49%
Insurance	316	316	-	316	316	N/A
Communications	-	849	1,000	2,000	1,000	100.00%
Travel	7,215	6,673	10,850	11,391	541	4.99%
General Supplies	40,333	48,641	62,850	76,175	13,325	21.20%
Refreshments	17,862	16,202	23,450	24,400	950	4.05%
Books and Periodicals	1,072	2,799	4,550	5,000	450	9.89%
Equipment	7,402	15,807	11,000	10,700	(300)	-2.73%
Dues and Fees	17,949	17,684	25,000	25,550	550	2.20%
Other Costs	206	-	-	-	-	N/A
Total Office of Principal's Services	\$ 6,943,962	\$ 7,204,204	\$ 7,838,663	\$ 8,057,119	\$ 218,456	2.79%

Comparative Analysis of Personnel

Administration	24.00	24.00	-
Clerical	29.00	28.00	(1.00)
Total Staffing	53.00	52.00	(1.00)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
PUPIL HEALTH SERVICES**

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

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

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

Nurses must also monitor compliance with mandated physical (grades school entry and grades 6, and 10) and dental (school entry and grades 3 and 7) examinations. If appropriate documentation cannot be provided by the family, district approved physicians and dentists provide these exams at school. On average, the district provides about 5 physical and 60 dental exams annually.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Pupil Health Services						
Object						
Salaries	\$ 1,813,744	\$ 1,690,872	\$ 1,597,048	\$ 1,420,552	\$ (176,496)	-11.05%
Employee Benefits	925,050	1,032,234	1,125,319	1,087,189	(38,130)	-3.39%
Contracted Medical and Dental Services	1,986	1,828	6,506	4,400	(2,106)	-32.37%
Other Contracted Services	4,251	740	5,455	7,885	2,430	44.55%
Repairs and Maintenance Services	15	137	4,800	4,550	(250)	-5.21%
Student Accident Insurance	35,076	36,304	36,830	32,803	(4,027)	-10.93%
General Supplies	24,359	29,072	40,440	37,846	(2,594)	-6.41%
Books and Periodicals	24	3	4,700	1,415	(3,285)	-69.89%
Software	500	4,534	7,900	5,450	(2,450)	-31.01%
Equipment	8,474	-	1,500	2,642	1,142	76.13%
Dues and Fees	600	135	1,825	3,265	1,440	78.90%
Total Pupil Health Services	\$ 2,814,079	\$ 2,795,859	\$ 2,832,323	\$ 2,607,997	\$ (224,326)	-7.92%

Comparative Analysis of Personnel

Professional	12.00	12.00	-
Staff Nurses	15.50	14.50	(1.00)
Clerical	2.00	2.00	-
Total Staffing	29.50	28.50	(1.00)

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 1,382 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 2015-2016 fiscal year there were 49 bids valued at \$3.1 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 28,172 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 31,502 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 6,900 additions, deletions and adjustment to these accounts.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Business Services						
Object						
Salaries	\$ 815,191	\$ 785,602	\$ 843,220	\$ 862,704	\$ 19,484	2.31%
Employee Benefits	431,159	460,234	524,283	587,503	63,220	12.06%
Contracted Services	30,450	19,666	28,200	28,200	-	0.00%
Rentals	3,288	3,285	40,000	40,000	-	0.00%
Repairs and Maintenance Services		795	-		-	N/A
Postage	16,315	12,864	24,000	13,000	(11,000)	-45.83%
Advertising	6,246	2,497	10,000	7,000	(3,000)	-30.00%
Printing	1,669	1,586	1,000	1,000	-	0.00%
Travel	740	209	2,000	2,000	-	0.00%
Other Purchased Services	-	-	1,500	1,500	-	0.00%
General Supplies	10,379	8,436	12,000	12,000	-	0.00%
Refreshments	70	36	200	200	-	0.00%
Books and Periodicals	-	-	1,000	1,000	-	0.00%
Equipment	-	9,074	3,000	1,000	(2,000)	-66.67%
Dues and Fees	2,223	2,348	3,000	3,000	-	0.00%
Total Business Services	\$ 1,317,730	\$ 1,306,632	\$ 1,493,403	\$ 1,560,107	\$ 66,704	4.47%

Comparative Analysis of Personnel

Administration	2.00	2.00	-
Clerical	10.50	10.50	-
Total Staffing	12.50	12.50	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 located in Wrightstown.

The Facilities and Grounds staff, including the leadership team and support staff includes a total personnel count of 37. 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 and middle schools while a combination of 9 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 Newtown Bus Garage. 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 6 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	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	62,180SF	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	62,158SF	41.00 Acres	37.00 Acres
Rolling Hills	1971	50,928 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	30,899 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,	88,824SF	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)		1,794,427 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 FACILITES		1,845,886 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Buildings, Grounds and Security						
Object						
Salaries	\$ 3,553,664	\$ 3,456,909	\$ 3,438,392	\$ 3,526,976	\$ 88,584	2.58%
Employee Benefits	1,944,609	2,109,383	2,331,950	2,509,246	177,296	7.60%
Contracted Services	224,084	253,870	429,100	429,100	-	0.00%
Disposal Services	170,172	174,680	264,362	264,362	-	0.00%
Snow Removal Services	108,299	78,245	97,000	97,000	-	0.00%
Custodial Services	2,747,351	2,818,745	2,300,110	2,300,110	-	0.00%
Electricity	1,507,463	1,558,564	1,677,219	1,677,219	-	0.00%
Water and Sewer	262,344	245,243	322,612	322,612	-	0.00%
Repairs and Maintenance Services	727,552	818,711	1,173,163	1,173,163	-	0.00%
Rentals	707,857	465,660	571,081	571,081	-	0.00%
Extermination Services	18,893	10,541	47,591	47,591	-	0.00%
Other Services	90,459	-	-	-	-	N/A
Communications	79,835	73,861	91,000	91,000	-	0.00%
Printing	-	-	1,500	1,500	-	0.00%
Insurances	268,403	306,474	281,823	281,823	-	0.00%
Travel	6,046	6,032	11,600	11,600	-	0.00%
General Supplies	435,251	535,360	474,800	474,800	-	0.00%
Refreshments	373	438	-	-	-	N/A
Fuels	618,778	410,023	698,417	698,417	-	0.00%
Books and Periodicals	114	114	3,500	3,500	-	0.00%
Software	18,183	22,597	67,000	67,000	-	0.00%
Equipment	227,462	198,440	202,500	202,500	-	0.00%
Dues and Fees	9,545	33,581	20,500	20,500	-	0.00%
Other Costs	-	18,943	50,000	50,000	-	0.00%
Total Buildings, Grounds and Security	\$ 13,726,737	\$ 13,596,414	\$ 14,555,220	\$ 14,821,100	\$ 265,880	1.83%

Comparative Analysis of Personnel

Administration	3.00	3.00	-
Maintenance Personnel	31.73	32.73	1.00
Grounds	6.27	6.27	-
Security	9.00	9.00	-
Clerical	2.81	2.81	-
Total Staffing	52.81	53.81	1.00

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
STUDENT TRANSPORTATION**

The Student Transportation portion of the budget 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 (i.e. PDE Transportation Subsidy) can be found in the revenue portion (State Sources) of the budget at #7310.

The transportation department contracts with First Student for transportation services. First Student provides management, buses, and Class B drivers to operate 123 bus routes during the regular school and 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. The department operates 4 nine passenger vans to transport students with special needs to reduce the district's transportation expense. These students attend schools with low attendance, off-hours, and/or high transportation costs.

The transportation department consists of 1 supervisor, 1 coordinator, 18 bus monitors, and 4 van drivers. The van drivers spend approximately 5-6 hours/day on the road and a few hours in the office between their runs to assist with clerical work. The department is responsible for scheduling all home to school bus routes, field and athletic team trips, Community Based Instruction (CBI), and work study programs for special needs students. The department manages the CRSD van fleet. This includes scheduling and maintaining 11 nine passenger vans, 1 minivan, and 1 wheel chair accessible van. These assets are used by coaches and staff throughout the year for smaller groups to help reduce our transportation expense. The transportation department also supports different operating groups throughout the year. Some of the other duties are new student registration, K & 1 pre-registration, updating demographic forms for all students, and verifying for the Pennsylvania Department of Revenue all addresses (35,000 of people filing Pennsylvania Income Tax that list Council Rock as their school district).

The team is focused on providing a high level of service to the community while reducing the overall cost to the district. We are upgrading our routing software this year and it will integrate with our existing systems (i.e. Student Information System). This upgrade will allow us to analyze the performance and identify cost savings opportunities. We have been approved by the IRS for the Alternative Fuel Credit (Form 8849) and we received approximately \$97,000 in 2015 and we have received \$155,000 in 2016 for the first three quarter.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Student Transportation						
Object						
Salaries	\$ 711,862	\$ 709,801	\$ 631,015	\$ 703,384	\$ 72,369	11.47%
Employee Benefits	536,383	549,810	604,526	646,202	41,676	6.89%
Contracted Services	11,663	85,520	34,525	5,000	(29,525)	-85.52%
Rentals	360,132	365,481	371,653	379,086	7,433	2.00%
Repairs and Maintenance Services	12,600	12,047	13,000	20,000	7,000	53.85%
Refreshments	318	136	750	750	-	0.00%
Contracted Transportation Services	8,316,299	9,851,249	9,588,003	9,825,828	237,825	2.48%
Contracted Transportation Services - ESY	-	-	-	-	-	N/A
Fuels	821,930	374,821	615,161	482,089	(133,072)	-21.63%
Insurance	31,119	25,092	32,675	26,651	(6,024)	-18.44%
Communications	811	223	250	250	-	0.00%
Printing	-	-	-	1,013	1,013	N/A
Travel	-	550	750	2,000	1,250	166.67%
General Supplies	2,472	3,751	6,000	6,000	-	0.00%
Books and Periodicals	-	-	150	150	-	0.00%
Equipment	17,758	73,364	42,000	42,000	-	0.00%
Dues and Fees	1,299	655	1,500	750	(750)	-50.00%
Total Student Transportation	\$ 10,824,646	\$ 12,052,500	\$ 11,941,958	\$ 12,141,153	\$ 199,195	1.67%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Van Drivers	4.00	4.00	-
Bus Monitors	15.36	13.64	(1.72)
Clerical	1.00	3.00	2.00
Total Staffing	21.36	21.64	0.28

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 2017-2018 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 continued 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. By September of 2017, after the success of the pilot program, this process will be in place for all elementary schools. We will continue to move forward with expansion to our secondary schools. Our work will also continue in the exploration of further systems to help to eliminate timesheets across all areas of our organization. Additionally, we will continue our work in reviewing and updating our current screening processes for all professional staff and look for ways in which to enhance our use of technology to support our onboarding processes

The Human Resources Office is also redeveloping and streamlining many of our systems and processes for such important areas such as employee requests for extended leaves of absence, employee retirement, and employee onboarding. We are pleased with our progress to streamline and make more transparent to our employees these important items. We will continue to work during the course of the next school year to use technology and change existing practices to create a more positive experience for our staff.

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.

The Human Resources Office is working diligently as well to support the many new mandates and laws such as Act 53 of 2014 and the new IRS reporting required under the Affordable Health Care Act.

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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Central Support Services						
Human Resources						
<u>Object</u>						
Salaries	\$ 321,202	\$ 327,588	\$ 345,872	\$ 354,600	\$ 8,728	2.52%
Employee Benefits	170,175	168,251	236,891	233,806	(3,085)	-1.30%
Contracted Services	47,203	44,814	84,854	87,654	2,800	3.30%
Communications	-	-	-	-	-	N/A
Rentals	2,108	2,082	2,200	2,200	-	0.00%
Repairs and Maintenance Services	-	-	1,500	1,500	-	0.00%
Postage	367	1,423	5,000	5,000	-	0.00%
Printing	1,839	1,542	2,750	2,750	-	0.00%
Advertising	1,933	3,455	5,500	5,500	-	0.00%
Travel	1,609	178	5,000	5,000	-	0.00%
General Supplies	2,290	2,476	5,000	5,000	-	0.00%
Refreshments	1,396	946	-	-	-	N/A
Books and Periodicals	-	-	750	750	-	0.00%
Equipment	-	255	1,500	1,500	-	0.00%
Dues and Fees	9,715	3,266	6,800	6,800	-	0.00%
Total Human Resources	\$ 559,837	\$ 556,276	\$ 703,617	\$ 712,060	\$ 8,443	1.20%

Comparative Analysis of Personnel

Administration	1.00	1.00	-
Clerical	3.40	3.40	-
Total Staffing	4.40	4.40	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 2017/2018 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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
SUPPORT SERVICES						
Central Support Services						
Technology Services						
Object						
Salaries	\$ 1,095,686	\$ 1,120,362	\$ 1,023,124	\$ 1,146,529	\$ 123,405	12.06%
Employee Benefits	535,820	604,531	615,739	725,421	109,682	17.81%
Contracted Services	221,275	213,599	245,300	321,500	76,200	31.06%
Rentals	53,785	63,975	93,720	92,610	(1,110)	-1.18%
Communications	-	339	3,000	101,000	98,000	3266.67%
Repairs and Maintenance Services	1,617	11,122	15,000	34,908	19,908	132.72%
Cyber Liability Insurance	19,857	22,007	20,850	22,007	1,157	5.55%
Travel	3,436	4,689	4,200	4,300	100	2.38%
General Supplies	21,356	29,885	22,520	2,520	(20,000)	-88.81%
Refreshments	262	386	300	300	-	0.00%
Books and Periodicals	1,248	393	500	500	-	0.00%
Software	747,242	630,455	869,197	797,280	(71,917)	-8.27%
Equipment	1,152,809	1,360,724	890,000	1,353,650	463,650	52.10%
Dues and Fees	10,232	9,364	2,900	2,900	-	0.00%
Total Technology Services	\$ 3,864,625	\$ 4,071,831	\$ 3,806,350	\$ 4,605,425	\$ 799,075	20.99%

Comparative Analysis of Personnel

Administration	3.00	3.00	-
Technicians	8.00	9.00	1.00
Clerical	1.00	1.00	-
Total Staffing	12.00	13.00	1.00

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 BUDGET
CENTRAL SUPPORT SERVICES GRANTS**

The District receives select 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 grant:

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. An accountability plan is required and must be submitted annually to the Pennsylvania Department of Education.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	Percent
	Actual	Actual	Budget	Proposed Budget	(Decrease)	
<u>SUPPORT SERVICES</u>						
Central Support Services						
Grants						
<u>Object</u>						
Salaries	\$ 34,043	\$ 75,095	\$ 75,227	\$ 41,450	\$ (33,777)	-44.90%
Employee Benefits	10,299	23,867	29,367	16,983	(12,384)	-42.17%
Travel	134	697	375	-	(375)	-100.00%
ESY Transportation	128,349	149,229	174,787	185,000	10,213	5.84%
General Supplies	153	17	25	500	475	1900.00%
Refreshments	200	44	-	200	200	N/A
Books and Periodicals	305	332	-	400	400	N/A
Equipment	66,663	-	-	-	-	N/A
Dues and Fees	100	430	410	-	(410)	-100.00%
Total Grants	\$ 240,246	\$ 249,711	\$ 280,191	\$ 244,533	\$ (35,658)	-12.73%

Comparative Analysis of Personnel

Professional	0.30	0.30	-
	0.30	0.30	-

Staffing FTEs are continuing to be adjusted. The amounts indicated may not be accurately reflecting the 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>SUPPORT SERVICES</u>						
Other Support Services						
 <u>Object</u>						
Intermediate Funding By State						
Withholding	\$ 87,520	\$ 94,227	\$ 86,730	\$ 88,314	\$ 1,584	1.83%
Paying Agent Fees	9,660	7,280	9,000	9,000	-	0.00%
Total Other Support Services	\$ 97,180	\$ 101,507	\$ 95,730	\$ 97,314	\$ 1,584	1.65%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed	Increase (Decrease)	Percent
				Budget		
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Student Activities						
Object						
Salaries	\$ 658,401	\$ 666,012	\$ 652,756	\$ 709,290	\$ 56,534	8.66%
Employee Benefits	223,605	264,115	250,853	290,596	39,743	15.84%
Contracted Services	6,320	8,895	8,800	13,995	5,195	59.03%
Cleaning Services	6,412	5,009	8,000	8,000	-	0.00%
Repairs and Maintenance Services	986	915	5,105	4,910	(195)	-3.82%
Rentals	7,354	10,174	9,500	10,000	500	5.26%
Transportation Services	65,679	70,469	46,650	47,000	350	0.75%
Travel	3,300	1,474	300	300	-	0.00%
Postage	20	-				
Printing	-	-	965	965	-	0.00%
General Supplies	41,926	119,660	55,117	56,570	1,453	2.64%
Software	-	264	750	750	-	0.00%
Refreshments	955	600	2,550	3,050	500	19.61%
Books and Periodicals	-	156	250	250	-	0.00%
Equipment	7,141	5,809	13,350	13,450	100	0.75%
Dues and Fees	19,996	19,776	22,325	23,050	725	3.25%
Total School Sponsored Student Activities	\$ 1,042,095	\$ 1,173,328	\$ 1,077,271	\$ 1,182,176	\$ 104,905	9.74%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	Increase	
	Actual	Actual	Budget	Proposed Budget	(Decrease)	Percent
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Student Activities						
School Sponsored Athletics						
<u>Object</u>						
Salaries	\$ 1,129,967	\$ 1,181,435	\$ 1,248,251	\$ 1,257,071	\$ 8,820	0.71%
Employee Benefits	360,462	431,916	508,904	545,720	36,816	7.23%
Contracted Services	120,758	115,732	107,000	104,000	(3,000)	-2.80%
Repairs and Maintenance Services	23,127	40,056	44,500	42,195	(2,305)	-5.18%
Rentals	3,004	2,654	3,000	3,000	-	0.00%
Transportation Services	169,542	167,220	122,756	122,756	-	0.00%
Travel	33,125	33,371	29,000	29,000	-	0.00%
General Supplies	164,765	159,076	190,435	182,435	(8,000)	-4.20%
Software	6,010	6,141	7,800	6,250	(1,550)	-19.87%
Books and Periodicals	432	421	500	200	(300)	-60.00%
Equipment	41,825	59,383	39,830	46,890	7,060	17.73%
Dues and Fees	58,529	59,143	63,674	61,184	(2,490)	-3.91%
Total School Sponsored Athletics	\$ 2,111,546	\$ 2,256,548	\$ 2,365,650	\$ 2,400,701	\$ 35,051	1.48%

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 2017-18 amounts.

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 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
2017-2018 BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018		
	Actual	Actual	Budget	Proposed	Increase	Percent
				Budget	(Decrease)	
<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
Community Services						
Object						
Salaries	\$ 89,932	\$ 96,116	\$ 80,000	\$ 80,000	\$ -	0.00%
Employee Benefits	19,654	29,552	30,744	32,776	2,032	6.61%
Contracted Services	2,000	2,000	-	2,000	2,000	N/A
Repairs and Maintenance Services	3,471	11,415	14,000	14,000	-	0.00%
Postage	221	221			-	N/A
Printing	-	-	1,000	1,000	-	0.00%
Crossing Guards	53,256	49,865	56,000	56,000	-	0.00%
Refreshments	-		200		(200)	-100.00%
General Supplies	9,818	9,290	12,300	11,800	(500)	-4.07%
Books and Periodicals	-		1,400		(1,400)	-100.00%
Software	71	461	-	1,000	1,000	N/A
Equipment	1,890	2,524	6,100	6,100	-	0.00%
Other Costs	4,073	-	4,300	4,300	-	0.00%
Dues and Fees	-	3,377	2,000	2,000	-	0.00%
Total Community Services	\$ 184,386	\$ 204,821	\$ 208,044	\$ 210,976	\$ 2,932	1.41%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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 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 Notes - Series C of 2004	Variable	\$ 900,000	\$ 247,000	\$ 1,147,000
General Obligation Bonds - 2011	2.00%-4.00%	1,865,000	103,200	1,968,200
General Obligation Bonds - 2011A	1.00%-2.75%	5,000	237,469	242,469
General Obligation Bonds - 2012	2.00%-2.45%	5,000	231,505	236,505
General Obligation Bonds - 2012A	2.00%-2.125%	5,000	177,950	182,950
General Obligation Bonds - 2013	.025%-2.15%	5,000	152,483	157,483
General Obligation Bonds - 2013A	1.00%-2.50%	5,000	225,735	230,735
General Obligation Bonds - 2014	0.20%-3.00%	5,000	266,525	271,525
General Obligation Bonds - 2014A	2.00%-3.00%	70,000	80,200	150,200
General Obligation Bonds - 2014B	2.00%-3.00%	1,540,000	23,100	1,563,100
General Obligation Bonds - 2014C	2.00%-5.00%	5,635,000	140,875	5,775,875
General Obligation Bonds - 2014D	0.40%-3.00%	95,000	254,779	349,779
General Obligation Bonds - 2015	2.00%-3.00%	1,845,000	199,650	2,044,650
General Obligation Bonds - 2015A	1.50%-3.00%	5,000	271,812	276,812
General Obligation Bonds - 2015B	2.25%-3.00%	60,000	195,738	255,738
General Obligation Bonds - 2016	2.00%-4.00%	5,000	732,100	737,100
General Obligation Bonds - 2016A	2.00%-3.25%	5,000	1,825,950	1,830,950
General Obligation Bonds - 2017	2.15%-3.05%	-	263,830	263,830
General Obligation Bonds - 2018	N/A	-	281,500	281,500
Total		\$12,055,000	\$5,629,901	\$ 17,966,401

The 2017-2018 budget has increased \$305,467 in accordance with the Newtown and Holland Middle School financing plan presented to the Board over the past several years. This is the third and final \$305,467 increase to the debt service line item under this plan. .

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Debt Service						
<u>Object</u>						
Principal	\$ 11,920,919	\$ 11,950,000	\$ 11,630,000	\$ 12,055,000	\$ 425,000	3.65%
Interest	4,447,488	4,177,561	6,030,934	5,911,401	(119,533)	-1.98%
Authority Rentals	-	-	-	-	-	N/A
Contribution to Refunding Bonds	650,000	-	-	-	-	N/A
Refund of Prior Years Receipts		31,111	-	-	-	N/A
Total Debt Service	\$ 17,018,407	\$ 16,158,672	\$ 17,660,934	\$ 17,966,401	\$ 305,467	1.73%

**COUNCIL ROCK SCHOOL DISTRICT
2017-2018 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.

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE DETAIL OF EXPENDITURES
2017-2018 BUDGET**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget	2017-2018 Proposed Budget	Increase (Decrease)	Percent
<u>OTHER FINANCING USES</u>						
Interfund Transfers						
<u>Object</u>						
Capital Reserve Fund	\$ 4,531,453	\$ 4,000,000	\$ -	\$ -	\$ -	N/A
Self Insurance Fund	1,000,000	-	-	-	-	N/A
Total Interfund Transfers	<u>5,531,453</u>	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Budgetary Reserve						
<u>Object</u>						
Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Budgetary Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
	<u>\$ 5,531,453</u>	<u>\$ 4,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>