

SECTION VI

USING THE DOEnet BUDGET SOFTWARE TO TRANSMIT SCHOOL-BASED BUDGETS

A. General Overview of the School-Based Budget Completion Process

Beginning with the 1999-2000 budget year, certain districts were required to submit school-based budgets for their schools. A blended resource fund (fund 15), a subfund of the general fund, was created to allow budgeting of school-level appropriations and accounting for school-level expenditures. Revenues are recorded in fund 15 as operating transfers from the general fund (fund 11) and special revenue fund (fund 20).

For 2008-09, school-based budgeting is maintained in the DOEnet budget software. Districts that were required to submit school-based budgets in previous years are required to continue to do so for 2008-09. As such, those districts must upload school-based budget information into the DOEnet budget software and complete the school-based budget screens of the DOEnet budget software. In future years, additional districts may be required to adopt school-based budgeting and transmit school-based budgets through the DOEnet software.

Under NCLB, districts are encouraged to blend eligible funds for eligible schoolwide programs in Fund 15. Schoolwide status is determined on a school by school basis based on poverty levels and having an approved schoolwide program plan. Simply being a school in a district that prepares school-based budgets does not make the school eligible to operate a schoolwide program. One of the requirements of implementing schoolwide programs is to integrate, whenever possible, all local, state and federal resources into one funding stream to upgrade the entire school. It is therefore important that districts are cognizant of the federal laws permitting blending of federal resources, particularly the Improving America's Schools Act of 1994 (IASA) P.L. 103-382, amendments to the Elementary and Secondary Education Act of 1965 (ESEA), Title I, Part A. ESEA was reauthorized by the No Child Left Behind Act of 2001 (NCLB) (P. L. No. 107-110 enacted January 8, 2002). Refer to <http://www.nclb.gov> and <http://www.nj.gov/njded/grants/entitlement/nclb/> for details of NCLB. In addition, the United States Department of Education (USDOE) website (www.ed.gov) provides written guidance, program ideas and audit information on schoolwide programs at <http://www.ed.gov/admins/lead/account/swp.html?exp=0>. Included at that site is a July 2004 document titled "Notice Authorizing Schoolwide Programs to Consolidate Federal Education Funds."

The basics of a schoolwide program are summarized below. The above resources should be referenced for more detailed and specific information relating to operating a schoolwide program.

NCLB permits a local educational agency (LEA) to consolidate and blend funds “together with other federal, state and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families” (NCLB §1114). The purpose is to increase the academic achievement for all students in the school by allowing schools to integrate their programs, strategies and resources. Specifically excluded from this provision are Reading First and Emergency Impact Aid funds provided for a displaced student reported as a child with a disability.

A Title I targeted assistance program uses Title I, Part A funds only for the provision of supplementary educational services to eligible children who are failing, or at risk of failing, to meet state standards. In a Title I schoolwide program, a school is not required to provide supplementary services to identified children but instead can upgrade the entire educational program in the school.

In order to be eligible for a Title I schoolwide program, the school must be eligible for the Title I program; receive Title I, Part A funds; have at least 40 percent of the children enrolled in the school or residing in the school attendance area be from low-income families; comply with a year of planning; and, meet the nine essential program components. To promote effective, long-term planning, a school can maintain its schoolwide program eligibility even if it drops below the 40 percent poverty threshold. However, the school must still meet Title I eligibility and receive Title I funds.

Title I eligibility is a prerequisite of schoolwide program eligibility. Without an **approved** schoolwide program, a school is not permitted to blend federal funds with state and local funds. Schoolwide programs are to be approved by the department. These ineligible schools may only blend state and local funds.

Only eligible Title I schools receiving Title I funds may operate schoolwide programs.

Only schools with approved schoolwide status may combine federal funds in their school-based budgets.

Lines are included in the detailed appropriations section of the budget for the general fund (line 9466 –General Fund Contribution to School-Based Budget) and special revenue fund (lines 13291 – Contribution to School-Based Budget for ECPA carryover, 9651 –Other State Projects (Restricted) Contribution to School-Based Budget, and 9731- Other Federal Projects Contribution to School-Based Budget) contributions to blended resource school-based budgets for 2008-09. For 2008-09, line 13291 should include only ECPA carryover, actual and projected, that is being contributed to school-based budgets. Fiscal year 2008-09 Preschool Education Aid funding is to be used to fund the preschool-full day 3 year & 4 year regular education program on support documentation item 15a and cannot be contributed to school-based budgets. For 2008-09, districts submitting school-based budgets as part of their district-wide budget submission must enter the School-Based Budget Menu from the main data entry screen of the DOEnet budget software. The process for importing and completing the school-based budget information has not changed from

previous years. As in previous years, the DOEnet district-wide budget software will include edits for agreement between the amounts imported from the school-based budget diskettes and the amounts on general fund line 9466 and special revenue fund lines 13291, 9651, and 9731, as applicable. Audited expenditure data for fund 15 for 2006-07 will be preloaded from Audsum.

All school-based budget appropriation data will be locked when imported except for detailed benefits, which were not part of the school-based software and will require data entry as part of the completion of the school-based budget. From the School-Based Budget Menu, select item #2 Detail Appropriations. Unallocated benefits are entered on lines 12610 through 12700.

The amounts reported in the district-wide budget for the contributions to the blended resource school-based budgets are a summary of the amounts reported as revenues from those sources in the school-based budgets. The school-based budgets must be imported and the revenue sources identified in order to determine the amounts to be reported in the district-wide budget. The general fund contribution amount is the sum of the local resources (taxes, surplus, miscellaneous revenues, tuition, etc.) and unrestricted state aids from the district's general fund budget that is dedicated to supporting the blended resource school-based budgets. The restricted aid contributions are the allocations of those aids to the school-based budgets. The budget software will contain edit checks for agreement between the following lines of the district-wide detailed appropriations and the total of the amounts reported in the school-based blended resource fund revenues for 2008-09 and 2007-08, respectively:

| <u>2008-09 Data</u> | | |
|---------------------------|---------------------|---------------------|
| | <u>Districtwide</u> | <u>School-Based</u> |
| General Fund Contribution | Line 9466 | Line 665 |
| Preschool Education Aid | Line 13291 | Lines 670 |
| Other State Projects | Line 9651 | Sum of Line 700 |
| Other Federal Projects | Line 9731 | Sum of Line 760 |

| <u>2007-08 Data</u> | | |
|---|----------------------|-------------------------|
| | <u>District-wide</u> | <u>School-Based</u> |
| General Fund Contribution | Line 9466 | Sum of Line 665 |
| Early Childhood Contribution | Line 13291 | Sum of Line 670 and 685 |
| Demonstrably Effective Program Aid Contribution | Line 13681 | Sum of Line 675 and 690 |
| Distance Learning Network Aid Contribution | Line 13891 | Sum of Line 680 and 695 |
| Other State Projects | Line 9651 | Sum of Line 700 |
| Other Federal Projects | Line 9731 | Sum of Line 760 |

The advertised per pupil cost calculations of districts completing school-based budgets include disclosure of the per pupil amount of certain restricted state and federal entitlements in the blended resource budgets that are contained in those calculations.

B. Budgeting and Accounting for Approved Preschool Program and Appropriations

The department approved 2008-09 preschool program/budget for full day three and four year old regular education students must be incorporated into the district-wide budget in fund 20 **and is not subject to reallocation**. The DOEnet budget software supporting documentation item 15 collects detailed information about preschool programs including the use of prior year ECPA carryover funds. **Kindergarten costs are not to be transferred to the special revenue fund, therefore line 2511 (Local Contribution – Transfer to Grants and Entitlements) should be left blank. Districts that received Preschool Expansion Aid or Education Opportunity Aid in 2007-08 may require a transfer from general fund to the special revenue fund to fund preschool special education costs. If this is necessary, the transfer is required to be recorded on line 2506.**

The 2008-09 approved preschool budget for a district that received Preschool Expansion Aid or Education Opportunity Aid in 2007-08 includes regular education costs for three and four year old children. The per pupil cost of educating the special education inclusion children is backed out of the “Gross Total Costs (w/inclusion students)” at the bottom of the approved district budget that accompanies the January 15, 2008 approval letter from the Office of Early Childhood Education (OECE) to determine the approved budget total. Therefore, the amount approved by the OECE contains the preschool costs for regular education children only. This amount should be included on supporting documentation item 15a on the line entitled, “Preschool – Full Day 3yr & 4yr – Reg.”

The cost to educate the preschool inclusion students that is backed out of the “Gross Total Costs (w/inclusion students)” at the bottom of the approved district budget that accompanies the OECE January 15, 2008 approval letter is to be included on supporting documentation item 15a on the line in entitled, “Preschool – Spec. Ed. Inclusion Classroom Costs.” The district can determine this amount by calculating the difference between Gross Total Cost (w/inclusion students) and District Total (without inclusion students) at the bottom of the “Abbott Preschool Program 2008-09 District One-Year Programmatic Budget Worksheet – DOE Approved January 15, 2008” that accompanies the January 15, 2008 approval letter.

The sum of the amounts entered on the lines entitled “Preschool – Full Day 3yr & 4yr – Reg.” and “Preschool – Spec. Ed. Inclusion Classroom Costs” shall agree to the “Abbott Preschool Program 2008-09 District One-Year Programmatic Budget Worksheet – DOE Approved January 15, 2008” on the line entitled, “Gross Total Cost (w/inclusion students).”

The total budgeted on supporting documentation item 15b for each program must agree to the amount entered on that program line on supporting documentation item 15a. For districts that elected to submit a presumptive preschool budget, the details on supporting documentation item 15b should be consistent with the district’s planning document entitled “Abbott Preschool Program 2008-09 District One-Year PLANNING Budget Worksheet – October 18, 2007.” For districts that elected to submit a line item budget, the details on

supporting documentation item 15b should be consistent with the approved line item budget. The amounts on supporting documentation item 15a for “Preschool – Full Day 3yr & 4yr – Reg.” and “Preschool – Spec. Ed. Inclusion Classroom Costs” must agree to the amounts approved by the OECE in the January 15, 2008 approval letter.

The costs to educate preschool children in the self-contained classroom setting and other special education preschool costs that are not included in the preschool budget approved by the OECE are to be budgeted on supporting documentation item 15a on the line entitled, “Preschool – Spec. Ed. Self Contained and Other Spec. Ed.”

For each line on supporting documentation item 15a that contains an amount, a separate supporting documentation item 15b – Preschool Detailed Budget will need to be completed, with the exception of the contribution to charter schools and contribution to SBB lines. There is an edit in the software to ensure that the applicable lines on supporting documentation item 15a equal the related detailed budgets on supporting documentation item 15b.

The department approved preschool budget covers the six-hour 180-day (minimum) educational program for all three and four year old regular education children. Department of Human Services (DHS) funded wrap around programs that complete the ten-hour, 245 day, full day, full year program for districts that received Preschool Expansion Aid or Education Opportunity Aid in 2007-08 are not included in the approved OECE preschool budget. All districts that received Preschool Expansion Aid or Education Opportunity Aid in 2007-08 are operating full day preschool programs for three and four year old children. The department approved preschool budget and funding to support the approved budget is based upon the district’s projected enrollment.

Local Contribution - Transfer to Special Revenue (line #2506) is used to record the transfer from the general fund to the special revenue fund for preschool special education costs. Line 2511 is only used to record the transfer from the general fund to the special revenue fund for kindergarten, and should **not** be used in 2008-09.

The advertised budget subtracts from the advertised revenues and appropriations total the amount of any general fund transfer to the special revenue fund. The general fund contribution amounts are reported on the transfer lines provided (line 511 of the revenues section and lines 2506 and 2511 of the appropriations section). There is an edit in the software to ensure these amounts agree. Transfer line 2506 is the mechanism to transfer revenues out of fund 11 and into fund 20 for preschool special education. A line entitled “GF Contribution” is included on supporting documentation item 15b to record the amount of general fund contribution necessary to support each of the preschool detailed budgets. There will be edits in the software to ensure the total of the amounts entered on the “GF Contribution” lines on support documentation item 15b equal the amounts entered on lines 2511 and 2506, “Local Contribution – Transfer to Special Revenue.”

Lines specific to districts that received Preschool Expansion Aid or Education Opportunity Aid in 2007-08:

Appropriation line (13145) Purchased Educational Services – Contracted Pre-K (20-211-200-321) is used to record the early childhood costs for three and four year old children attending community provider programs. Appropriation line (13185) Contracted Transportation Services (Between Home & School) 20-211-200-511 is used for preschool transportation to and from school for three and four year old children that live between a half-mile and 2 miles from school (therefore, not currently funded in the transportation state aid category) and line (13186) Contracted Transportation Services (Wrap Around Services) 20-211-200-512 is used for transportation from school for the 6-hour education program to the community provider for the 4 hours of wrap around services after school. Lastly, line 13190 (20-211-200-516) Contracted Services – Transportation (Field Trips) is used for the transportation costs associated with Field Trips for three and four year old children.

Year-end Reporting

The current chart of accounts does not include unique program codes for preschool special education inclusion classroom costs or preschool special education self-contained and other special education costs. Therefore, the district-wide budget software uses program code 211 for the regular education preschool budget and the preschool special education inclusion classroom costs as well as preschool self contained and other special education costs budgeted on support documentation item 15b. **As in prior years, the district is required to select two unique special revenue fund program codes to record the preschool special education budgets in their accounting system and to account for actual preschool special education expenditures separately from actual preschool regular education expenditures. One program code should be designated for the preschool special education inclusion classroom costs and another designated for the preschool – self contained and other special education costs. These programs will be required to be reported separately at June 30, 2009, for year-end reporting.**

C. Budgeting the Estimated TPAF, FICA and Medicare Reimbursements Associated with the Salaries Allocated to Federal Programs in a School-Based Budget

N.J.S.A. 18A:66-90 requires each public employer (district) to reimburse the State for the amount of TPAF, FICA and Medicare paid by the State on behalf of the district for contractual teacher salaries charged to federally funded. For 2008-09, districts must calculate and budget the amount due to the state for contractual teacher salaries charged to federally funded programs. Prior to the implementation of blended resource school-based budgets, this reimbursement was calculated on Title 1 and other federal program teachers and included on the benefits line of the applicable grant application.

The implementation of school-based budgets, and the blending of federal, state and local funds in the school-based budget recorded in fund 15, necessitates a calculation of the salary amounts paid in fund 15, which are attributable to federal sources. Once this

calculation is performed, the budgeted TPAF, FICA and Medicare reimbursements can be determined and included in the related grant application.

The instructions below detail how to calculate an estimate of the reimbursement due to the State for the TPAF, FICA and Medicare associated with the federal portion of salaries blended in a school-based budget. This calculation should be performed for each school with a blended resource school-based budget with schoolwide program status. The reimbursement calculated below should be included on the benefits line (200-200) in the NCLB application and recorded in fund 20. The remainder of the school allocation should be blended in the school-based budget if the school has Title 1 schoolwide status.

Title I, Part D: *Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk* is **NOT** blendable in a school-wide program.

| <u>Step</u> | <u>Description</u> |
|-------------|--------------------|
|-------------|--------------------|

Title 1, Part A: Basic

- | | |
|---|--|
| 1 | Complete the Title 1 Eligibility page of the NCLB Consolidated Formula Subgrant Application as usual. This is done to determine which schools are eligible to receive Title I funding based upon the poverty level of the school. |
| 2 | Once the allocations to the schools are calculated on the Title 1 Eligibility page use the school allocations to determine the budgeted percentage of total resources Title I represents of each school's budget. |
| 3 | Determine the contracted teacher and administrator salaries in each school. This can be done by performing a payroll sort from the district's payroll system, by school, detailing the teachers at each school and each teacher's contracted salaries paid during the year. (This amount is to be contracted base wages only and should not include stipends or extra-curricular activity payments.) |
| 4 | Multiply the contracted teacher and administrator salaries determined in #3 above by the Title I resource percentage for that school determined in #2 above to determine the portion of contracted teacher and administrator salaries paid from Title I funds. |
| 5 | Multiply the federal contracted teacher and administrator salaries determined in #4 above by the TPAF, FICA and Medicare rates (use the fiscal year 2008 pension rate and calendar year 2008 FICA and Medicare rates because those are the only rates available at budget time) to determine the budgeted benefits reimbursement due to the State of New Jersey for the portion of that school's contracted teacher and administrator salaries attributable to Title I. The rates are as |

| | |
|-------------|--------------------|
| <u>Step</u> | <u>Description</u> |
|-------------|--------------------|

Titles II Part A, II Part D, III Part A, IV Part A, V Part A, and other funds eligible to be consolidated in a schoolwide program.

Titles II Part A, II Part D, III Part A, IV Part A, and V Part A can also be blended in school-based budgets. The TPAF, FICA and Medicare reimbursements to the State of New Jersey associated with the portion of contracted teacher and administrator salaries attributable to these funds need to be calculated and budgeted using the same procedures outlined above for Title I. Follow steps 3-10 above using the applicable funding source resource percentage for each federal funding source blended in each school-based budget.

The amount determined in Step 7 above should be included on the appropriate line of the school’s revenue screen in the district-wide budget software.

| <u>Program</u> | <u>School Based Revenue Line</u> |
|---|----------------------------------|
| Title II–Part A–Principal and Teacher Training and Recruiting | 00720 |
| Title IV – Part A – Safe and Drug Free | 00725 |
| Title II – Part D – Technology | 00735 |
| Title III-Part A-English Lang. Acquisition | 00740 |
| Title V-Part A-Innovative Programs | 00745 |
| Other Revenues From Federal Sources | 00755 |

Title I, Part A: School Improvement and Title I, Part D: Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk are not to be blended in school-wide programs and therefore cannot be blended in a school-based budget.

D. PREPARATION OF THE SCHOOL-BASED BUDGET STATEMENT

School-Based Budgets and Importing to District-wide Budget

Electronic Data Collection (EDC) of the 2008-09 annual school-based budget statement is required for all schools with blended resource school-based budgets. The program generates the prescribed school-based budget reports, per pupil spending report, and comparison reports and creates a file to import the school-based budget data into the 2008-09 district-wide budget. The code of the school-based budget imported from the electronic school-based budget software will be printed on the school-based budget reports for revenues, appropriations, and staffing. A summary of all the school-based budget codes will be printed as part of the district Letter of Transmittal (available in part 2 of the DOEnet budget software).

There are four screens included in the School-Based Budgets menu of the district-wide DOEnet budget software: Revenues, Detailed Appropriations, Staffing, and Import Data

from the SBB Diskette. The process of importing of the school-based budget data file via diskette into the district-wide budget will load the appropriations and staffing data for 2007-08 and 2008-09 into the appropriations and staffing screens of the district-wide budget. As in prior years, revenues and appropriations for unallocated benefits must be manually entered, and audited 2006-07 expenditure data will be loaded from Audsum.

Revisions or corrections that districts employing school-based budgeting need to make to any imported data will require a new diskette to be created from the school-based budget software and the new diskette must be imported into the district-wide budget program. Re-importing the school-based budget data will overwrite previously imported data.

Refer to the EDC Manual for specific technical instructions on importing the school-based data from diskette into the district-wide budget program.

School-Based Revenues

Revenue data for 2007-08 and 2008-09 was not part of the electronic school-based budget collection and must be manually entered by the district. The school-based budget revenue account grid follows this section.

School-Based Appropriation Data

As in prior years, the 2007-08 and 2008-09 appropriation data will be locked as imported from the school-based budget diskette and no entry will be allowed except for detailed benefits (lines 12610-12710). The detailed benefits keyed (lines 12610-12710) should equal the total benefit amount entered in the school-based budget software (line 12720). An edit will be included to check that these two amounts agree. The school-based budget appropriation account grid follows this section.

Supporting Documentation Item 7

The 2008-09 appropriation data for all schools is summarized by function and appears in a column labeled "2008-09 Approp. Sch-Based" in supporting documentation item 7. This column is necessary to provide the comparison of budgeted data since the general fund resources allocated to school-based budgets are included on one line (9466) – General Fund Contribution to School-Based Budgets. The software will sum the 2008-09 Appropriations Budgeted, the 2008-09 Separate Proposals, and the 2008-09 School-Based Budgets columns to calculate the 2008-09 Appropriations Total and that total will be used to calculate the dollar and percentage increase or decrease between 2007-08 and 2008-09.

Advertised Blended Resource Statement

The school-based appropriations and revenues screens included in the budget software under the School-Based Budgets menu will generate the Advertised Blended Resource School-based Budget Statement. The advertised statement reflects summary totals of the revenues and appropriations reported in the school-based budgets.

Transfer Diskette

Send the school-based budget import diskettes along with the signed Diskette Transmittal forms to Lisa Williams, New Jersey Department of Education, Division of Finance Office

of Budget Review and Fiscal Monitors, 100 River View Plaza, Trenton, NJ 08625 once the district-wide budget has been approved. Make a copy of the diskettes before sending them to the department.

E. District-Wide Reports for School-Based Budget Districts

Comparison Data Analysis Reports:

Additional analytical tools are included in the budget software for all districts completing school-based budgets to use in analyzing certain components in the proposed district-wide budget (Funds 11 & 12) compared to the current year district-wide budget (Funds 11 & 12). Items E-4 and E-5 below contain school-level information in addition to district-level information. The reports do not require any data entry and can be printed by accessing the School-Based Budgets Report Menu and are explained below in the order in which they appear on the School-Based Budgets Report Menu of the district-wide budget software and shall be printed and submitted with the 2008-09 district-wide budget.

E-1 Changes in Non-Instructional Costs in Fund 11

This report extracts data from non-instructional cost lines for the current and budget years from throughout the district-wide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2007-08 amount, 2008-09 amount, dollar increase (decrease) from 2007-08 to 2008-09 and percentage increase (decrease) from 2007-08 to 2008-09. The software will calculate totals for each column of the report.

E-2 Changes in Special Education Costs

This report extracts special education cost data for the current year and the budget year from throughout the district-wide budget (Fund 11 & 12) and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2007-08 amount, 2008-09 amount, dollar increase (decrease) from 2007-08 to 2008-09 and percentage increase (decrease) from 2007-08 to 2008-09. The data within this report is identified in three categories, In-district Special Education Instruction Costs, Undistributed Expenditures – Instruction, and Equipment. The software will calculate totals for each column within each category and then a grand total for the entire report.

E-3 Total Amount of Non-Instructional Equipment

This report extracts non-instructional equipment cost data for the current year and the budget year from throughout the district-wide budget (Fund 12) and calculates the dollar and percentage increases (decreases) associated with the changes within the budget. The report details budget line number, line description, 2007-08 amount, 2008-09 amount, dollar increase (decrease) from 2007-08 to 2008-09 and percentage increase (decrease) from 2007-08 to 2008-09. The software will calculate totals for each column of the report.

E-4 Changes in Salaries and Benefit Costs

This report extracts salary and related benefit cost data for the current year and the budget year from throughout the district-wide budget (Fund 11, 12 &13) and school-based budgets (Fund 15) and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2007-08 amount, 2008-09 amount, dollar increase (decrease) from 2007-08 to 2008-09 and percentage increase (decrease) from 2007-08 to 2008-09. The percentage increase (decrease) from 2006-07 to 2007-08 on this report is programmed to default to 100% if the increase or decrease is greater than 100%. The software will calculate totals for each column within each category.

E-5 Changes in All Other Costs (Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs)

This report extracts cost data for the current year and the budget year from throughout the district-wide budget (Fund 10, 11, 12 & 13) and school-based budgets (Fund 15) and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2007-08 amount, 2008-09 amount, dollar increase (decrease) from 2007-08 to 2008-09 and percentage increase (decrease) from 2007-08 to 2008-09. The data within this report is identified in four categories: Purchased Services and Supplies; Capital Outlay and Equipment; Tuition; and Other Non-Salary Costs. The percentage increase (decrease) from 2006-07 to 2007-08 on this report is programmed to default to 100% if the increase or decrease is greater than 100%. The software will calculate totals for each column within each category.

F. School-Based Budget Grids, and Reports

| School-Based Budget Appropriations Accounts | | | |
|---|--|----------------|--|
| 2008-2009 | | | |
| LINE | DESCRIPTION | ACCOUNT NO. | |
| Regular Programs – Instruction | | | |
| 02510 | Kindergarten - Salaries of Teachers | 15-110-100-101 | |
| 02520 | Grades 1-5 - Salaries of Teachers | 15-120-100-101 | |
| 02530 | Grades 6-8 - Salaries of Teachers | 15-130-100-101 | |
| 02540 | Grades 9-12 - Salaries of Teachers | 15-140-100-101 | |
| Regular Programs - Undistributed Instruction | | | |
| 02640 | Other Salaries for Instruction | 15-190-100-106 | |
| 02650 | Purchased Professional-Educational Services | 15-190-100-320 | |
| 02660 | Purchased Technical Services | 15-190-100-340 | |
| 02670 | Other Purchased Services (400-500 series) | 15-190-100-500 | |
| 02680 | General Supplies | 15-190-100-610 | |
| 02690 | Textbooks | 15-190-100-640 | |
| 02700 | Other Objects | 15-190-100-800 | |
| 02710 | TOTAL REGULAR PROGRAMS - INSTRUCTION | | |
| SPECIAL EDUCATION - INSTRUCTION | | | |
| Cognitive - Mild: | | | |
| 02720 | Salaries of Teachers | 15-201-100-101 | |
| 02730 | Other Salaries for Instruction | 15-201-100-106 | |
| 02740 | Purchased Professional-Educational Services | 15-201-100-320 | |
| 02750 | Purchased Technical Services | 15-201-100-340 | |
| 02760 | Other Purchased Services (400-500 series) | 15-201-100-500 | |
| 02770 | General Supplies | 15-201-100-610 | |
| 02780 | Textbooks | 15-201-100-640 | |
| 02790 | Other Objects | 15-201-100-800 | |
| 02800 | Total Cognitive - Mild | | |
| Cognitive - Moderate: | | | |
| 02810 | Salaries of Teachers | 15-202-100-101 | |
| 02820 | Other Salaries for Instruction | 15-202-100-106 | |
| 02830 | Purchased Professional-Educational Services | 15-202-100-320 | |
| 02840 | Purchased Technical Services | 15-202-100-340 | |
| 02850 | Other Purchased Services (400-500 series) | 15-202-100-500 | |
| 02860 | General Supplies | 15-202-100-610 | |
| 02870 | Textbooks | 15-202-100-640 | |
| 02880 | Other Objects | 15-202-100-800 | |
| 02890 | Total Cognitive - Moderate | | |
| Learning and/or Language Disabilities: | | | |
| 02990 | Salaries of Teachers | 15-204-100-101 | |
| 03000 | Other Salaries for Instruction | 15-204-100-106 | |
| 03010 | Purchased Professional-Educational Services | 15-204-100-320 | |
| 03020 | Purchased Technical Services | 15-204-100-340 | |
| 03030 | Other Purchased Services (400-500 series) | 15-204-100-500 | |
| 03040 | General Supplies | 15-204-100-610 | |
| 03050 | Textbooks | 15-204-100-640 | |
| 03060 | Other Objects | 15-204-100-800 | |
| 03070 | Total Learning and/or Language Disabilities | | |
| Visual Impairments: | | | |

| School-Based Budget Appropriations Accounts | | | |
|--|--|---|--------------------|
| 2008-2009 | | | |
| LINE | | DESCRIPTION | ACCOUNT NO. |
| 03170 | | Salaries of Teachers | 15-206-100-101 |
| 03180 | | Other Salaries for Instruction | 15-206-100-106 |
| 03190 | | Purchased Professional-Educational Services | 15-206-100-320 |
| 03200 | | Purchased Technical Services | 15-206-100-340 |
| 03210 | | Other Purchased Services (400-500 series) | 15-206-100-500 |
| 03220 | | General Supplies | 15-206-100-610 |
| 03230 | | Textbooks | 15-206-100-640 |
| 03240 | | Other Objects | 15-206-100-800 |
| 03250 | | Total Visual Impairments | |
| | | Auditory Impairments: | |
| 03260 | | Salaries of Teachers | 15-207-100-101 |
| 03270 | | Other Salaries for Instruction | 15-207-100-106 |
| 03280 | | Purchased Professional-Educational Services | 15-207-100-320 |
| 03290 | | Purchased Technical Services | 15-207-100-340 |
| 03300 | | Other Purchased Services (400-500 series) | 15-207-100-500 |
| 03310 | | General Supplies | 15-207-100-610 |
| 03320 | | Textbooks | 15-207-100-640 |
| 03330 | | Other Objects | 15-207-100-800 |
| 03340 | | Total Auditory Impairments | |
| | | Behavioral Disabilities: | |
| 03440 | | Salaries of Teachers | 15-209-100-101 |
| 03450 | | Other Salaries for Instruction | 15-209-100-106 |
| 03460 | | Purchased Professional-Educational Services | 15-209-100-320 |
| 03470 | | Purchased Technical Services | 15-209-100-340 |
| 03480 | | Other Purchased Services (400-500 series) | 15-209-100-500 |
| 03490 | | General Supplies | 15-209-100-610 |
| 03500 | | Textbooks | 15-209-100-640 |
| 03510 | | Other Objects | 15-209-100-800 |
| 03520 | | Total Behavioral Disabilities | |
| | | Multiple Disabilities: | |
| 03770 | | Salaries of Teachers | 15-212-100-101 |
| 03780 | | Other Salaries for Instruction | 15-212-100-106 |
| 03790 | | Purchased Professional-Educational Services | 15-212-100-320 |
| 03800 | | Purchased Technical Services | 15-212-100-340 |
| 03810 | | Other Purchased Services (400-500 series) | 15-212-100-500 |
| 03820 | | General Supplies | 15-212-100-610 |
| 03830 | | Textbooks | 15-212-100-640 |
| 03840 | | Other Objects | 15-212-100-800 |
| 03850 | | Total Multiple Disabilities | |
| | | Resource Room/Resource Center: | |
| 03860 | | Salaries of Teachers | 15-213-100-101 |
| 03870 | | Other Salaries for Instruction | 15-213-100-106 |
| 03880 | | Purchased Professional-Educational Services | 15-213-100-320 |
| 03890 | | Purchased Technical Services | 15-213-100-340 |
| 03900 | | Other Purchased Services (400-500 series) | 15-213-100-500 |
| 03910 | | General Supplies | 15-213-100-610 |
| 03920 | | Textbooks | 15-213-100-640 |
| 03930 | | Other Objects | 15-213-100-800 |
| 03940 | | Total Resource Room/Resource Center | |
| | | Autism: | |

| School-Based Budget Appropriations Accounts | | | |
|--|--|--|--------------------|
| 2008-2009 | | | |
| LINE | | DESCRIPTION | ACCOUNT NO. |
| 03950 | | Salaries of Teachers | 15-214-100-101 |
| 03960 | | Other Salaries for Instruction | 15-214-100-106 |
| 03970 | | Purchased Professional-Educational Services | 15-214-100-320 |
| 03980 | | Purchased Technical Services | 15-214-100-340 |
| 03990 | | Other Purchased Services (400-500 series) | 15-214-100-500 |
| 04000 | | General Supplies | 15-214-100-610 |
| 04010 | | Textbooks | 15-214-100-640 |
| 04020 | | Other Objects | 15-214-100-800 |
| 04030 | | Total Autism | |
| | | Preschool Disabilities - Part-Time: | |
| 04040 | | Salaries of Teachers | 15-215-100-101 |
| 04050 | | Other Salaries for Instruction | 15-215-100-106 |
| 04060 | | Purchased Professional-Educational Services | 15-215-100-320 |
| 04070 | | Purchased Technical Services | 15-215-100-340 |
| 04080 | | Other Purchased Services (400-500 series) | 15-215-100-500 |
| 04090 | | General Supplies | 15-215-100-610 |
| 04100 | | Textbooks | 15-215-100-640 |
| 04110 | | Other Objects | 15-215-100-800 |
| 04120 | | Total Preschool Disabilities - Part-Time | |
| | | Preschool Disabilities - Full-Time: | |
| 04130 | | Salaries of Teachers | 15-216-100-101 |
| 04140 | | Other Salaries for Instruction | 15-216-100-106 |
| 04150 | | Purchased Professional-Educational Services | 15-216-100-320 |
| 04160 | | Purchased Technical Services | 15-216-100-340 |
| 04170 | | Other Purchased Services (400-500 series) | 15-216-100-500 |
| 04180 | | General Supplies | 15-216-100-610 |
| 04190 | | Textbooks | 15-216-100-640 |
| 04200 | | Other Objects | 15-216-100-800 |
| 04210 | | Total Preschool Disabilities - Full-Time: | |
| | | Cognitive - Severe: | |
| 04710 | | Salaries of Teachers | 15-222-100-101 |
| 04720 | | Other Salaries for Instruction | 15-222-100-106 |
| 04730 | | Purchased Professional-Educational Services | 15-222-100-320 |
| 04740 | | Purchased Technical Services | 15-222-100-340 |
| 04750 | | Other Purchased Services (400-500 series) | 15-222-100-500 |
| 04760 | | General Supplies | 15-222-100-610 |
| 04770 | | Textbooks | 15-222-100-640 |
| 04780 | | Other Objects | 15-222-100-800 |
| 04790 | | Total Cognitive - Severe | |
| 04800 | | TOTAL SPECIAL EDUCATION - INSTRUCTION | |
| | | Basic Skills/Remedial - Instruction | |
| 04810 | | Salaries of Teachers | 15-230-100-101 |
| 04820 | | Other Salaries for Instruction | 15-230-100-106 |
| 04830 | | Purchased Professional-Educational Services | 15-230-100-320 |
| 04840 | | Purchased Technical Services | 15-230-100-340 |
| 04850 | | Other Purchased Services (400-500 series) | 15-230-100-500 |
| 04860 | | General Supplies | 15-230-100-610 |
| 04870 | | Textbooks | 15-230-100-640 |
| 04880 | | Other Objects | 15-230-100-800 |
| 04890 | | Total Basic Skills/Remedial - Instruction | |

| School-Based Budget Appropriations Accounts | | | |
|--|--|--|--------------------|
| 2008-2009 | | | |
| LINE | | DESCRIPTION | ACCOUNT NO. |
| | | Bilingual Education - Instruction | |
| 04900 | | Salaries of Teachers | 15-240-100-101 |
| 04910 | | Other Salaries for Instruction | 15-240-100-106 |
| 04920 | | Purchased Professional-Educational Services | 15-240-100-320 |
| 04930 | | Purchased Technical Services | 15-240-100-340 |
| 04940 | | Other Purchased Services (400-500 series) | 15-240-100-500 |
| 04950 | | General Supplies | 15-240-100-610 |
| 04960 | | Textbooks | 15-240-100-640 |
| 04970 | | Other Objects | 15-240-100-800 |
| 04980 | | Total Bilingual Education - Instruction | |
| | | Vocational Programs - Local - Instruction | |
| 04990 | | Salaries of Teachers | 15-3XX-100-101 |
| 05000 | | Other Salaries for Instruction | 15-3XX-100-106 |
| 05010 | | Purchased Professional-Educational Services | 15-3XX-100-320 |
| 05020 | | Purchased Technical Services | 15-3XX-100-340 |
| 05030 | | Other Purchased Services (400-500 series) | 15-3XX-100-500 |
| 05040 | | General Supplies | 15-3XX-100-610 |
| 05050 | | Textbooks | 15-3XX-100-640 |
| 05060 | | Other Objects | 15-3XX-100-800 |
| 05070 | | Total Vocational Programs - Local - Instruction | |
| | | School-Spon. Cocurricular Actvts. - Inst. | |
| 06030 | | Salaries | 15-401-100-100 |
| 06040 | | Purchased Services (300-500 series) | 15-401-100-500 |
| 06050 | | Supplies and Materials | 15-401-100-600 |
| 06060 | | Other Objects | 15-401-100-800 |
| 06080 | | Total School-Spon. Co/Extra Curricular Actvts. - Inst. | |
| | | School-Spon. Athletics – Inst. | |
| 06090 | | Salaries | 15-402-100-100 |
| 06100 | | Purchased Services (300-500 series) | 15-402-100-500 |
| 06110 | | Supplies | 15-402-100-600 |
| 06120 | | Other Objects | 15-402-100-800 |
| 06140 | | Total School-Spon. Athletics – Inst. | |
| | | Other Instructional Programs - Instruction | |
| 06150 | | Salaries | 15-4XX-100-100 |
| 06160 | | Purchased Services (300-500 series) | 15-4XX-100-500 |
| 06170 | | Supplies and Materials | 15-4XX-100-600 |
| 06180 | | Other Objects | 15-4XX-100-800 |
| 06200 | | Total Other Instructional Programs - Instruction | |
| | | Undistributed Expend. - Attend. & Social Work | |
| 06370 | | Salaries | 15-000-211-100 |
| 06380 | | Purchased Professional and Technical Services | 15-000-211-300 |
| 06390 | | Other Purchased Services (400-500 series) | 15-000-211-500 |
| 06400 | | Supplies and Materials | 15-000-211-600 |
| 06410 | | Other Objects | 15-000-211-800 |
| 06420 | | Total Undistributed Expend. - Attend. & Social Work | |
| | | Undistributed Expenditures - Health Services | |
| 06430 | | Salaries | 15-000-213-100 |
| 06440 | | Purchased Professional and Technical Services | 15-000-213-300 |
| 06450 | | Other Purchased Services (400-500 series) | 15-000-213-500 |
| 06460 | | Supplies and Materials | 15-000-213-600 |

| School-Based Budget Appropriations Accounts | | | |
|--|--|---|--------------------|
| 2008-2009 | | | |
| LINE | | DESCRIPTION | ACCOUNT NO. |
| 06470 | | Other Objects | 15-000-213-800 |
| 06480 | | Total Undistributed Expenditures - Health Services | |
| | | Undist. Expend. - Other Supp. Serv. Students - Reg. | |
| 06490 | | Salaries of Other Professional Staff | 15-000-218-104 |
| 06500 | | Salaries of Secretarial and Clerical Assistants | 15-000-218-105 |
| 06510 | | Other Salaries | 15-000-218-110 |
| 06520 | | Purchased Professional - Educational Services | 15-000-218-320 |
| 06530 | | Other Purchased Prof. and Tech. Services | 15-000-218-390 |
| 06540 | | Other Purchased Services (400-500 series) | 15-000-218-500 |
| 06550 | | Supplies and Materials | 15-000-218-600 |
| 06560 | | Other Objects | 15-000-218-800 |
| 06570 | | Total Undist. Expend. - Other Supp. Serv. Students - Reg. | |
| | | Undist. Expend. - Improvement of Inst. Serv. | |
| 06750 | | Salaries of Supervisor of Instruction | 15-000-221-102 |
| 06760 | | Salaries of Other Professional Staff | 15-000-221-104 |
| 06770 | | Salaries of Secr and Clerical Assist. | 15-000-221-105 |
| 06780 | | Other Salaries | 15-000-221-110 |
| 06790 | | Purchased Prof- Educational Services | 15-000-221-320 |
| 06800 | | Other Purch Prof. and Tech. Services | 15-000-221-390 |
| 06810 | | Other Purch Services (400-500) | 15-000-221-500 |
| 06820 | | Supplies and Materials | 15-000-221-600 |
| 06830 | | Other Objects | 15-000-221-800 |
| 06840 | | Total Undist. Expend. - Improvement of Inst. Serv. | |
| | | Undist. Expend. - Edu. Media Serv./Sch. Library | |
| 06850 | | Salaries | 15-000-222-100 |
| 06860 | | Purchased Professional and Technical Services | 15-000-222-300 |
| 06870 | | Other Purchased Services (400-500 series) | 15-000-222-500 |
| 06880 | | Supplies and Materials | 15-000-222-600 |
| 06890 | | Other Objects | 15-000-222-800 |
| 06900 | | Total Undist. Expend. - Edu. Media Serv./Sch. Library | |
| | | Undist. Expend. - Instructional Staff Training Serv. | |
| 07605 | | Purchased Professional - Educational Service | 15-000-223-320 |
| 07606 | | Other Purchased Prof. and Tech. Services | 15-000-223-390 |
| 07607 | | Other Purchased Services (400-500 series) | 15-000-223-500 |
| 07608 | | Supplies and Materials | 15-000-223-600 |
| 07609 | | Other Objects | 15-000-223-800 |
| 07610 | | Total Undist. Expend. - Instructional Staff Training Serv. | |
| | | Undist. Expend. - Support Serv. - School Admin. | |
| 07010 | | Salaries of Principals/Assistant Principals | 15-000-240-103 |
| 07020 | | Salaries of Other Professional Staff | 15-000-240-104 |
| 07030 | | Salaries of Secretarial and Clerical Assistants | 15-000-240-105 |
| 07040 | | Other Salaries | 15-000-240-110 |
| 07050 | | Purchased Professional and Technical Services | 15-000-240-300 |
| 07060 | | Other Purchased Services (400-500 series) | 15-000-240-500 |
| 07070 | | Supplies and Materials | 15-000-240-600 |
| 07080 | | Other Objects | 15-000-240-800 |
| 07090 | | Total Undist. Expend. - Support Serv. - School Admin. | |
| | | Undist. Expend. - Oth. Oper. & Maint. of Plant | |
| 07626 | | Salaries | 15-000-262-100 |
| 07633 | | General Supplies | 15-000-262-610 |
| 07636 | | Total Undist. Expend. - Other Oper. & Maint. of Plant | |
| 07637 | | Total Undist. Expend-Oper. & Maint. of Plant Serv. | |
| | | Undist. Expend. - Student Transportation Serv. | |
| 07270 | | Contr Serv(Oth. than Bet Home & Sch) - Vend | 15-000-270-512 |
| 07350 | | Total Undist. Expend. - Student Transportation Serv. | |

| School-Based Budget Appropriations Accounts | | | |
|--|--|--|--------------------|
| 2008-2009 | | | |
| LINE | | DESCRIPTION | ACCOUNT NO. |
| | | UNALLOCATED BENEFITS | |
| 12610 | | Group Insurance | 15-000-291-210 |
| 12620 | | Social Security Contributions | 15-000-291-220 |
| 12630 | | T.P.A.F. Contributions – ERIP | 15-000-291-232 |
| 12640 | | Other Retirement Contributions – Regular | 15-000-291-241 |
| 12650 | | Other Retirement Contributions – ERIP | 15-000-291-242 |
| 12660 | | Unemployment Compensation | 15-000-291-250 |
| 12670 | | Workmen’s Compensation | 15-000-291-260 |
| 12680 | | Health Benefits | 15-000-291-270 |
| 12690 | | Tuition Reimbursement | 15-000-291-280 |
| 12700 | | Other Employee Benefits | 15-000-291-290 |
| 12710 | | TOTAL UNALLOCATED BENEFITS | 15-000-291-2XX |
| 12720 | | TOTAL PERSONAL SERVICES – EMPLOYEE BENEFITS | |
| 07570 | | TOTAL UNDISTRIBUTED EXPENDITURES | |
| 07580 | | TOTAL GENERAL CURRENT EXPENSE | |
| | | EQUIPMENT | |
| 07700 | | Kindergarten | 15-110-100-730 |
| 07710 | | Grades 1-5 | 15-120-100-730 |
| 07720 | | Grades 6-8 | 15-130-100-730 |
| 07730 | | Grades 9-12 | 15-140-100-730 |
| | | Special Education - Instruction: | |
| 07740 | | Cognitive - Mild | 15-201-100-730 |
| 07750 | | Cognitive - Moderate | 15-202-100-730 |
| 07770 | | Learning and/or Language Disabilities | 15-204-100-730 |
| 07790 | | Visual Impairments | 15-206-100-730 |
| 07800 | | Auditory Impairments | 15-207-100-730 |
| 07820 | | Behavioral Disabilities | 15-209-100-730 |
| 07850 | | Multiple Disabilities | 15-212-100-730 |
| 07860 | | Resource Room/Resource Center | 15-213-100-730 |
| 07870 | | Autism | 15-214-100-730 |
| 07880 | | Preschool Disabilities - Part-Time | 15-215-100-730 |
| 07890 | | Preschool Disabilities - Full-Time | 15-216-100-730 |
| 07950 | | Cognitive - Severe | 15-222-100-730 |
| 07960 | | Basic Skills/Remedial - Instruction | 15-230-100-730 |
| 07970 | | Bilingual Education - Instruction | 15-240-100-730 |
| 08070 | | Vocational Programs - Local - Instruction | 15-3XX-100-730 |
| 08080 | | School-Sponsored and Other Instructional Program | 15-4XX-100-730 |
| 08090 | | Undistributed Expenditures - Instruction | 15-000-100-730 |
| 08100 | | Undist. Expend.-Support Serv.-Students - Reg. | 15-000-210-730 |
| 08130 | | Undist. Expend.-Support Serv. - Inst. Staff | 15-000-220-730 |
| 08150 | | Undistributed Expenditures - School Admin. | 15-000-240-730 |
| 08160 | | Undistributed Exp. – Operation & Maint. Of Plant | 15-000-260-730 |
| 08230 | | TOTAL EQUIPMENT | |
| 08340 | | TOTAL CAPITAL OUTLAY | |
| 09470 | | SCHOOL-BASED BUDGET GRAND TOTAL | |

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2008-2009**

Advertised Blended Resource SBB Statement

| <u>Line</u> | <u>Budget Category</u> | District <u>Account</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> |
|-----------------|-----------------------------------|-----------------------------------|----------------|----------------|----------------|
| Resources: | | | | | |
| 01500 | General Fund Contribution | 15-5200 | _____ | _____ | _____ |
| 01505 | Adjustment for P/Y Encumb. | | _____ | _____ | _____ |
| 01510 | Restricted State Entitlements | 15-32XX | _____ | _____ | _____ |
| 01520 | Restricted Federal Entitlements | 15-44XX | _____ | _____ | _____ |
| 01530 | Total School-based Resources | | _____ | _____ | _____ |
| Appropriations: | | | | | |
| 01540 | Instruction | 15-XXX-100-XXX | _____ | _____ | _____ |
| 01550 | Support Services | 15-XXX-2XX-XXX | _____ | _____ | _____ |
| 01560 | Equipment | 15-XXX-XXX-73X | _____ | _____ | _____ |
| 01570 | Total School-based Appropriations | | _____ | _____ | _____ |

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2008-2009**

School-Based Budget Revenues

DISTRICT - SCHOOL

| <u>Line</u> | <u>Budget Category</u> | <u>Account Number</u> | <u>2007-08</u> | <u>2008-09</u> |
|-------------|---|-----------------------|----------------|----------------|
| 664 | Adjustment for Prior Year Encumbrances | | _____ | _____ |
| 665 | General Fund Contribution | 15-5200 | _____ | _____ |
| | Revenues from Restricted State Sources: | | | |
| 670 | Early Childhood Program Aid – Prior Year Carryover | 15-3211 | _____ | _____ |
| 675 | Demonstrably Effective Program Aid – Prior Year Carryover | 15-3212 | _____ | _____ |
| 680 | Distance Learning Network Aid – Prior Year Carryover | 15-3213 | _____ | _____ |
| 685 | Early Childhood Program Aid – Current Year | 15-3211 | _____ | _____ |
| 690 | Demonstrably Effective Program Aid – Current Year | 15-3212 | _____ | _____ |
| 695 | Preschool Education Aid | 15-3218 | _____ | _____ |
| 700 | Other Restricted State Entitlements | 15-32XX | _____ | _____ |
| 705 | Total From Restricted State Sources | | _____ | _____ |
| | Revenues from Restricted Federal Sources: | | | |
| 710 | Title I - Part A | 15-4411 - 4416 | _____ | _____ |
| 720 | Title II - Part A - Principal & Teacher Training | 15-4451 - 4455 | _____ | _____ |
| 725 | Title IV - Part A - Safe & Drug Free | 15-4471 - 4474 | _____ | _____ |
| 735 | Title II - Part D - Technology | 15-4451 - 4455 | _____ | _____ |
| 740 | Title III -Part A - English Language Acquisition | 15-4491 - 4494 | _____ | _____ |
| 745 | Title V - Part A - Innovative Programs | 15-4495 - 4499 | _____ | _____ |
| 755 | Other Revenues From Federal Sources | 15-448X | _____ | _____ |
| 760 | Total From Restricted Federal Sources | | _____ | _____ |
| 765 | Total SBB Resources | | ===== | ===== |

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2008-2009**

School-Based Budget Staffing

| DISTRICT - SCHOOL | | | | |
|---|---|------------------|------------------|------------------------|
| Function Code | Position | FTE 2007-2008 | FTE 2008-2009 | (Decrease) Increase |
| SBB : Instructional Teachers | | | | |
| 100 | Regular classroom | _____ | _____ | _____ |
| 100 | Regular Specialists | _____ | _____ | _____ |
| 100 | Teacher Tutors | _____ | _____ | _____ |
| 100 | Additional Resources - Salaries | _____ | _____ | _____ |
| SBB | | | | |
| 211 | Attendance/Drop-out Prevention Officer | _____ | _____ | _____ |
| 211 | Social Worker | _____ | _____ | _____ |
| 211 | Family Liaison (Parent/Community Coordinator) | _____ | _____ | _____ |
| 213 | Nurse/Health Specialist | _____ | _____ | _____ |
| 213 | Health/Social Service Coordinator | _____ | _____ | _____ |
| 218 | Guidance Counselor | _____ | _____ | _____ |
| 221 | Facilitator | _____ | _____ | _____ |
| 222 | Technology Coordinator | _____ | _____ | _____ |
| 222 | Librarian/Media Specialist | _____ | _____ | _____ |
| 240 | Principal | _____ | _____ | _____ |
| 240 | Aides - Support | _____ | _____ | _____ |
| Various | Clerical Support | _____ | _____ | _____ |
| 262 | Security Officer | _____ | _____ | _____ |
| | SBB Totals | _____ | _____ | _____ |
| Other Programs – Early Childhood | | | | |
| 100 | Preschool Teachers | _____ | _____ | _____ |
| 100 | Kindergarten Teachers | _____ | _____ | _____ |
| 100 | Aides - classroom (pre-K & K) | _____ | _____ | _____ |
| | Early Childhood Totals | _____ | _____ | _____ |
| Other Programs – Categorical | | | | |
| 100 | Self-contained | _____ | _____ | _____ |
| 100 | Not Self-contained | _____ | _____ | _____ |
| | Categorical Totals | _____ | _____ | _____ |
| Other Programs | | | | |
| 100 | Aides-Classroom | _____ | _____ | _____ |
| Various | Other | _____ | _____ | _____ |
| | Other Programs Totals | _____ | _____ | _____ |
| | Staffing Grand Total | ===== | ===== | ===== |

| New Jersey State Department of Education | | | | | |
|--|--|----------------|---------|---------|---------|
| Division of Finance | | | | | |
| 2008-2009 | | | | | |
| Blended Appropriations School-Based Budget Detail Report | | | | | |
| District Name | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 |
| 02510 | Kindergarten - Salaries of Teachers | 15-110-100-101 | | | |
| 02520 | Grades 1-5 - Salaries of Teachers | 15-120-100-101 | | | |
| 02530 | Grades 6-8 - Salaries of Teachers | 15-130-100-101 | | | |
| 02540 | Grades 9-12 - Salaries of Teachers | 15-140-100-101 | | | |
| Regular Programs - Undistributed Instruction | | | | | |
| 02640 | Other Salaries for Instruction | 15-190-100-106 | | | |
| 02650 | Purchased Professional-Educational Services | 15-190-100-320 | | | |
| 02660 | Purchased Technical Services | 15-190-100-340 | | | |
| 02670 | Other Purchased Services (400-500 series) | 15-190-100-500 | | | |
| 02680 | General Supplies | 15-190-100-610 | | | |
| 02690 | Textbooks | 15-190-100-640 | | | |
| 02700 | Other Objects | 15-190-100-800 | | | |
| 02710 | TOTAL REGULAR PROGRAMS – INSTRUCTION | | | | |
| SPECIAL EDUCATION – INSTRUCTION | | | | | |
| Cognitive - Mild: | | | | | |
| 02720 | Salaries of Teachers | 15-201-100-101 | | | |
| 02730 | Other Salaries for Instruction | 15-201-100-106 | | | |
| 02740 | Purchased Professional-Educational Services | 15-201-100-320 | | | |
| 02750 | Purchased Technical Services | 15-201-100-340 | | | |
| 02760 | Other Purchased Services (400-500 series) | 15-201-100-500 | | | |
| 02770 | General Supplies | 15-201-100-610 | | | |
| 02780 | Textbooks | 15-201-100-640 | | | |
| 02790 | Other Objects | 15-201-100-800 | | | |
| 02800 | Total Cognitive – Mild | | | | |
| Cognitive - Moderate: | | | | | |
| 02810 | Salaries of Teachers | 15-202-100-101 | | | |
| 02820 | Other Salaries for Instruction | 15-202-100-106 | | | |
| 02830 | Purchased Professional-Educational Services | 15-202-100-320 | | | |
| 02840 | Purchased Technical Services | 15-202-100-340 | | | |
| 02850 | Other Purchased Services (400-500 series) | 15-202-100-500 | | | |
| 02860 | General Supplies | 15-202-100-610 | | | |
| 02870 | Textbooks | 15-202-100-640 | | | |
| 02880 | Other Objects | 15-202-100-800 | | | |
| 02890 | Total Cognitive – Moderate | | | | |
| Learning and/or Language Disabilities: | | | | | |
| 02990 | Salaries of Teachers | 15-204-100-101 | | | |
| 03000 | Other Salaries for Instruction | 15-204-100-106 | | | |
| 03010 | Purchased Professional-Educational Services | 15-204-100-320 | | | |
| 03020 | Purchased Technical Services | 15-204-100-340 | | | |
| 03030 | Other Purchased Services (400-500 series) | 15-204-100-500 | | | |
| 03040 | General Supplies | 15-204-100-610 | | | |
| 03050 | Textbooks | 15-204-100-640 | | | |
| 03060 | Other Objects | 15-204-100-800 | | | |
| 03070 | Total Learning and/or Language Disabilities | | | | |
| Visual Impairments: | | | | | |
| 03170 | Salaries of Teachers | 15-206-100-101 | | | |
| 03180 | Other Salaries for Instruction | 15-206-100-106 | | | |

| New Jersey State Department of Education | | | | | |
|--|---|----------------|---------|---------|---------|
| Division of Finance | | | | | |
| 2008-2009 | | | | | |
| Blended Appropriations School-Based Budget Detail Report | | | | | |
| District Name | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 |
| 03190 | Purchased Professional-Educational Services | 15-206-100-320 | | | |
| 03200 | Purchased Technical Services | 15-206-100-340 | | | |
| 03210 | Other Purchased Services (400-500 series) | 15-206-100-500 | | | |
| 03220 | General Supplies | 15-206-100-610 | | | |
| 03230 | Textbooks | 15-206-100-640 | | | |
| 03240 | Other Objects | 15-206-100-800 | | | |
| 03250 | Total Visual Impairments | | | | |
| | Auditory Impairments: | | | | |
| 03260 | Salaries of Teachers | 15-207-100-101 | | | |
| 03270 | Other Salaries for Instruction | 15-207-100-106 | | | |
| 03280 | Purchased Professional-Educational Services | 15-207-100-320 | | | |
| 03290 | Purchased Technical Services | 15-207-100-340 | | | |
| 03300 | Other Purchased Services (400-500 series) | 15-207-100-500 | | | |
| 03310 | General Supplies | 15-207-100-610 | | | |
| 03320 | Textbooks | 15-207-100-640 | | | |
| 03330 | Other Objects | 15-207-100-800 | | | |
| 03340 | Total Auditory Impairments | | | | |
| | Behavioral Disabilities: | | | | |
| 03440 | Salaries of Teachers | 15-209-100-101 | | | |
| 03450 | Other Salaries for Instruction | 15-209-100-106 | | | |
| 03460 | Purchased Professional-Educational Services | 15-209-100-320 | | | |
| 03470 | Purchased Technical Services | 15-209-100-340 | | | |
| 03480 | Other Purchased Services (400-500 series) | 15-209-100-500 | | | |
| 03490 | General Supplies | 15-209-100-610 | | | |
| 03500 | Textbooks | 15-209-100-640 | | | |
| 03510 | Other Objects | 15-209-100-800 | | | |
| 03520 | Total Behavioral Disabilities | | | | |
| | Multiple Disabilities: | | | | |
| 03770 | Salaries of Teachers | 15-212-100-101 | | | |
| 03780 | Other Salaries for Instruction | 15-212-100-106 | | | |
| 03790 | Purchased Professional-Educational Services | 15-212-100-320 | | | |
| 03800 | Purchased Technical Services | 15-212-100-340 | | | |
| 03810 | Other Purchased Services (400-500 series) | 15-212-100-500 | | | |
| 03820 | General Supplies | 15-212-100-610 | | | |
| 03830 | Textbooks | 15-212-100-640 | | | |
| 03840 | Other Objects | 15-212-100-800 | | | |
| 03850 | Total Multiple Disabilities | | | | |
| | Resource Room/Resource Center: | | | | |
| 03860 | Salaries of Teachers | 15-213-100-101 | | | |
| 03870 | Other Salaries for Instruction | 15-213-100-106 | | | |
| 03880 | Purchased Professional-Educational Services | 15-213-100-320 | | | |
| 03890 | Purchased Technical Services | 15-213-100-340 | | | |
| 03900 | Other Purchased Services (400-500 series) | 15-213-100-500 | | | |
| 03910 | General Supplies | 15-213-100-610 | | | |
| 03920 | Textbooks | 15-213-100-640 | | | |
| 03930 | Other Objects | 15-213-100-800 | | | |
| 03940 | Total Resource Room/Resource Center | | | | |
| | Autism: | | | | |
| 03950 | Salaries of Teachers | 15-214-100-101 | | | |

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| Division of Finance | | | | | |
| 2008-2009 | | | | | |
| Blended Appropriations School-Based Budget Detail Report | | | | | |
| District Name | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 |
| 03960 | Other Salaries for Instruction | 15-214-100-106 | | | |
| 03970 | Purchased Professional-Educational Services | 15-214-100-320 | | | |
| 03980 | Purchased Technical Services | 15-214-100-340 | | | |
| 03990 | Other Purchased Services (400-500 series) | 15-214-100-500 | | | |
| 04000 | General Supplies | 15-214-100-610 | | | |
| 04010 | Textbooks | 15-214-100-640 | | | |
| 04020 | Other Objects | 15-214-100-800 | | | |
| 04030 | Total Autism | | | | |
| | Preschool Disabilities - Part-Time: | | | | |
| 04040 | Salaries of Teachers | 15-215-100-101 | | | |
| 04050 | Other Salaries for Instruction | 15-215-100-106 | | | |
| 04060 | Purchased Professional-Educational Services | 15-215-100-320 | | | |
| 04070 | Purchased Technical Services | 15-215-100-340 | | | |
| 04080 | Other Purchased Services (400-500 series) | 15-215-100-500 | | | |
| 04090 | General Supplies | 15-215-100-610 | | | |
| 04100 | Textbooks | 15-215-100-640 | | | |
| 04110 | Other Objects | 15-215-100-800 | | | |
| 04120 | Total Preschool Disabilities - Part-Time | | | | |
| | Preschool Disabilities - Full-Time: | | | | |
| 04130 | Salaries of Teachers | 15-216-100-101 | | | |
| 04140 | Other Salaries for Instruction | 15-216-100-106 | | | |
| 04150 | Purchased Professional-Educational Services | 15-216-100-320 | | | |
| 04160 | Purchased Technical Services | 15-216-100-340 | | | |
| 04170 | Other Purchased Services (400-500 series) | 15-216-100-500 | | | |
| 04180 | General Supplies | 15-216-100-610 | | | |
| 04190 | Textbooks | 15-216-100-640 | | | |
| 04200 | Other Objects | 15-216-100-800 | | | |
| 04210 | Total Preschool Disabilities - Full-Time: | | | | |
| | Cognitive - Severe: | | | | |
| 04710 | Salaries of Teachers | 15-222-100-101 | | | |
| 04720 | Other Salaries for Instruction | 15-222-100-106 | | | |
| 04730 | Purchased Professional-Educational Services | 15-222-100-320 | | | |
| 04740 | Purchased Technical Services | 15-222-100-340 | | | |
| 04750 | Other Purchased Services (400-500 series) | 15-222-100-500 | | | |
| 04760 | General Supplies | 15-222-100-610 | | | |
| 04770 | Textbooks | 15-222-100-640 | | | |
| 04780 | Other Objects | 15-222-100-800 | | | |
| 04790 | Total Cognitive – Severe | | | | |
| 04800 | TOTAL SPECIAL EDUCATION – INSTRUCTION | | | | |
| | Basic Skills/Remedial – Instruction | | | | |
| 04810 | Salaries of Teachers | 15-230-100-101 | | | |
| 04820 | Other Salaries for Instruction | 15-230-100-106 | | | |
| 04830 | Purchased Professional-Educational Services | 15-230-100-320 | | | |
| 04840 | Purchased Technical Services | 15-230-100-340 | | | |
| 04850 | Other Purchased Services (400-500 series) | 15-230-100-500 | | | |
| 04860 | General Supplies | 15-230-100-610 | | | |
| 04870 | Textbooks | 15-230-100-640 | | | |
| 04880 | Other Objects | 15-230-100-800 | | | |
| 04890 | Total Basic Skills/Remedial – Instruction | | | | |

| New Jersey State Department of Education | | | | | |
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| Division of Finance | | | | | |
| 2008-2009 | | | | | |
| Blended Appropriations School-Based Budget Detail Report | | | | | |
| District Name | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 |
| | Bilingual Education – Instruction | | | | |
| 04900 | Salaries of Teachers | 15-240-100-101 | | | |
| 04910 | Other Salaries for Instruction | 15-240-100-106 | | | |
| 04920 | Purchased Professional-Educational Services | 15-240-100-320 | | | |
| 04930 | Purchased Technical Services | 15-240-100-340 | | | |
| 04940 | Other Purchased Services (400-500 series) | 15-240-100-500 | | | |
| 04950 | General Supplies | 15-240-100-610 | | | |
| 04960 | Textbooks | 15-240-100-640 | | | |
| 04970 | Other Objects | 15-240-100-800 | | | |
| 04980 | Total Bilingual Education – Instruction | | | | |
| | Vocational Programs - Local – Instruction | | | | |
| 04990 | Salaries of Teachers | 15-3XX-100-101 | | | |
| 05000 | Other Salaries for Instruction | 15-3XX-100-106 | | | |
| 05010 | Purchased Professional-Educational Services | 15-3XX-100-320 | | | |
| 05020 | Purchased Technical Services | 15-3XX-100-340 | | | |
| 05030 | Other Purchased Services (400-500 series) | 15-3XX-100-500 | | | |
| 05040 | General Supplies | 15-3XX-100-610 | | | |
| 05050 | Textbooks | 15-3XX-100-640 | | | |
| 05060 | Other Objects | 15-3XX-100-800 | | | |
| 05070 | Total Vocational Programs - Local – Instruction | | | | |
| | School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| 06030 | Salaries | 15-401-100-100 | | | |
| 06040 | Purchased Services (300-500 series) | 15-401-100-500 | | | |
| 06050 | Supplies and Materials | 15-401-100-600 | | | |
| 06060 | Other Objects | 15-401-100-800 | | | |
| 06080 | Total School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| | School-Spon. Athletics - Inst. | | | | |
| 06090 | Salaries | 15-402-100-100 | | | |
| 06100 | Purchased Services (300-500 series) | 15-402-100-500 | | | |
| 06110 | Supplies and Materials | 15-402-100-600 | | | |
| 06120 | Other Objects | 15-402-100-800 | | | |
| 06140 | Total School-Spon. Athletics - Inst. | | | | |
| | Other Instructional Programs – Instruction | | | | |
| 06150 | Salaries | 15-4XX-100-100 | | | |
| 06160 | Purchased Services (300-500 series) | 15-4XX-100-500 | | | |
| 06170 | Supplies and Materials | 15-4XX-100-600 | | | |
| 06180 | Other Objects | 15-4XX-100-800 | | | |
| 06200 | Total Other Instructional Programs – Instruction | | | | |
| | Total Instruction | | | | |
| | SUPPORT SERVICES: | | | | |
| | Undistributed Expend. - Attend. & Social Work | | | | |
| 06370 | Salaries | 15-000-211-100 | | | |
| 06380 | Purchased Professional and Technical Services | 15-000-211-300 | | | |
| 06390 | Other Purchased Services (400-500 series) | 15-000-211-500 | | | |
| 06400 | Supplies and Materials | 15-000-211-600 | | | |
| 06410 | Other Objects | 15-000-211-800 | | | |
| 06420 | Total Undistributed Expend. - Attend. & Social Work | | | | |

| New Jersey State Department of Education | | | | | |
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| Division of Finance | | | | | |
| 2008-2009 | | | | | |
| Blended Appropriations School-Based Budget Detail Report | | | | | |
| District Name | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 |
| | Undistributed Expenditures - Health Services | | | | |
| 06430 | Salaries | 15-000-213-100 | | | |
| 06440 | Purchased Professional and Technical Services | 15-000-213-300 | | | |
| 06450 | Other Purchased Services (400-500 series) | 15-000-213-500 | | | |
| 06460 | Supplies and Materials | 15-000-213-600 | | | |
| 06470 | Other Objects | 15-000-213-800 | | | |
| 06480 | Total Undistributed Expenditures - Health Services | | | | |
| | Undist. Expend. - Other Supp. Serv. Students-Reg. | | | | |
| 06490 | Salaries of Other Professional Staff | 15-000-218-104 | | | |
| 06500 | Salaries of Secretarial and Clerical Assistants | 15-000-218-105 | | | |
| 06510 | Other Salaries | 15-000-218-110 | | | |
| 06520 | Purchased Professional - Educational Services | 15-000-218-320 | | | |
| 06530 | Other Purchased Prof. and Tech. Services | 15-000-218-390 | | | |
| 06540 | Other Purchased Services (400-500 series) | 15-000-218-500 | | | |
| 06550 | Supplies and Materials | 15-000-218-600 | | | |
| 06560 | Other Objects | 15-000-218-800 | | | |
| 06570 | Total Undist. Expend. - Other Supp. Serv. Students-Reg. | | | | |
| | Undist. Expend. - Improvement of Inst. Serv. | | | | |
| 06750 | Salaries of Supervisor of Instruction | 15-000-221-102 | | | |
| 06760 | Salaries of Other Professional Staff | 15-000-221-104 | | | |
| 06770 | Salaries of Sec and Clerical Assist. | 15-000-221-105 | | | |
| 06780 | Other Salaries | 15-000-221-110 | | | |
| 06790 | Purchased Prof- Educational Services | 15-000-221-320 | | | |
| 06800 | Other Purch Prof. and Tech. Services | 15-000-221-390 | | | |
| 06810 | Other Purch Services (400-500) | 15-000-221-500 | | | |
| 06820 | Supplies and Materials | 15-000-221-600 | | | |
| 06830 | Other Objects | 15-000-221-800 | | | |
| 06840 | Total Undist. Expend. - Improvement of Inst. Serv. | | | | |
| | Undist. Expend. - Edu. Media Serv./Sch. Library | | | | |
| 06850 | Salaries | 15-000-222-100 | | | |
| 06860 | Purchased Professional and Technical Services | 15-000-222-300 | | | |
| 06870 | Other Purchased Services (400-500 series) | 15-000-222-500 | | | |
| 06880 | Supplies and Materials | 15-000-222-600 | | | |
| 06890 | Other Objects | 15-000-222-800 | | | |
| 06900 | Total Undist. Expend. - Edu. Media Serv./Sch. Library | | | | |
| | Undist. Expend. - Instructional Staff Training Serv. | | | | |
| 07605 | Purchased Professional - Educational Service | 15-000-223-320 | | | |
| 07606 | Other Purchased Prof. and Tech. Services | 15-000-223-390 | | | |
| 07607 | Other Purchased Services (400-500 series) | 15-000-223-500 | | | |
| 07608 | Supplies and Materials | 15-000-223-600 | | | |
| 07609 | Other Objects | 15-000-223-800 | | | |
| 07610 | Total Undist. Expend. - Instructional Staff Training Serv. | | | | |
| | Undist. Expend. - Support Serv. - School Admin. | | | | |
| 07010 | Salaries of Principals/Assistant Principals | 15-000-240-103 | | | |
| 07020 | Salaries of Other Professional Staff | 15-000-240-104 | | | |
| 07030 | Salaries of Secretarial and Clerical Assistants | 15-000-240-105 | | | |
| 07040 | Other Salaries | 15-000-240-110 | | | |
| 07050 | Purchased Professional and Technical Services | 15-000-240-300 | | | |
| 07060 | Other Purchased Services (400-500 series) | 15-000-240-500 | | | |

| New Jersey State Department of Education | | | | | |
|--|---|----------------|---------|---------|---------|
| Division of Finance | | | | | |
| 2008-2009 | | | | | |
| Blended Appropriations School-Based Budget Detail Report | | | | | |
| District Name | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 |
| 07070 | Supplies and Materials | 15-000-240-600 | | | |
| 07080 | Other Objects | 15-000-240-800 | | | |
| 07090 | Total Undist. Expend. - Support Serv. - School Admin. | | | | |
| | Undist. Expend. - Oth. Oper. & Maint. of Plant | | | | |
| 07626 | Salaries | 15-000-262-100 | | | |
| 07633 | General Supplies | 15-000-262-610 | | | |
| 07636 | Total Undist. Expend. - Other Oper. & Maint. of Plant | | | | |
| 07637 | Total Undist. Expend-Oper. & Maint. of Plant Serv. | | | | |
| | Undist. Expend. - Student Transportation Serv. | | | | |
| 07270 | Contr Serv(Oth. than Bet Home & Sch)-Vend | 15-000-270-512 | | | |
| 07350 | Total Undist. Expend. - Student Transportation Serv. | | | | |
| | UNALLOCATED BENEFITS | | | | |
| 12610 | Group Insurance | 15-000-291-210 | | | |
| 12620 | Social Security Contributions | 15-000-291-220 | | | |
| 12630 | T.P.A.F. Contributions - ERIP | 15-000-291-232 | | | |
| 12640 | Other Retirement Contributions - Regular | 15-000-291-241 | | | |
| 12650 | Other Retirement Contributions - ERIP | 15-000-291-242 | | | |
| 12660 | Unemployment Compensation | 15-000-291-250 | | | |
| 12670 | Workmen's Compensation | 15-000-291-260 | | | |
| 12680 | Health Benefits | 15-000-291-270 | | | |
| 12690 | Tuition Reimbursement | 15-000-291-280 | | | |
| 12700 | Other Employee Benefits | 15-000-291-290 | | | |
| 12710 | TOTAL UNALLOCATED BENEFITS | | | | |
| 12720 | TOTAL PERSONAL SEV. - EMPLOYEE BENEF. | | | | |
| 07570 | TOTAL UNDISTRIBUTED EXPENDITURES | | | | |
| 07580 | TOTAL GENERAL CURRENT EXPENSE | | | | |
| | EQUIPMENT | | | | |
| 07700 | Kindergarten | 15-110-100-730 | | | |
| 07710 | Grades 1-5 | 15-120-100-730 | | | |
| 07720 | Grades 6-8 | 15-130-100-730 | | | |
| 07730 | Grades 9-12 | 15-140-100-730 | | | |
| | Special Education - Instruction: | | | | |
| 07740 | Cognitive - Mild | 15-201-100-730 | | | |
| 07750 | Cognitive - Moderate | 15-202-100-730 | | | |
| 07770 | Learning and/or Language Disabilities | 15-204-100-730 | | | |
| 07790 | Visual Impairments | 15-206-100-730 | | | |
| 07800 | Auditory Impairments | 15-207-100-730 | | | |
| 07820 | Behavioral Disabilities | 15-209-100-730 | | | |
| 07850 | Multiple Disabilities | 15-212-100-730 | | | |
| 07860 | Resource Room/Resource Center | 15-213-100-730 | | | |
| 07870 | Autism | 15-214-100-730 | | | |
| 07880 | Preschool Disabilities - Part-Time | 15-215-100-730 | | | |
| 07890 | Preschool Disabilities - Full-Time | 15-216-100-730 | | | |
| 07950 | Cognitive - Severe | 15-222-100-730 | | | |
| 07960 | Basic Skills/Remedial - Instruction | 15-230-100-730 | | | |
| 07970 | Bilingual Education - Instruction | 15-240-100-730 | | | |
| 08070 | Vocational Programs - Local - Instruction | 15-3XX-100-730 | | | |
| 08080 | School-Sponsored and Other Instructional Prog | 15-4XX-100-730 | | | |

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| Blended Appropriations School-Based Budget Detail Report | | | | | | |
| District Name | | | | | | |
| Line | Budget Category | Account No. | 2006-07 | 2007-08 | 2008-09 | |
| 08090 | Undistributed Expenditures - Instruction | 15-000-100-730 | | | | |
| 08100 | Undist. Expend.-Support Serv.-Students - Reg. | 15-000-210-730 | | | | |
| 08130 | Undist. Expend.-Support Serv. - Inst. Staff | 15-000-220-730 | | | | |
| 08150 | Undistributed Expenditures - School Admin. | 15-000-240-730 | | | | |
| 08160 | Undistributed Expend – Oper & Maint. Of Plant | 15-000-260-730 | | | | |
| 08230 | TOTAL EQUIPMENT | | | | | |
| 08340 | TOTAL CAPITAL OUTLAY | | | | | |
| 09470 | SCHOOL-BASED BUDGET GRAND TOTAL | | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Non-Instructional Costs in Fund 11

| Line # | Program Description | District | | | |
|--------|---|-----------------|---------|-----------------------------|----------------------------|
| | | 2007-08 | 2008-09 | 2008-09 \$ Incr. (Decr.) | 2008-09 % Incr. (Decr.) |
| 6260 | Total Community Services Programs/Operations | | | | |
| | Undistributed Expenditures | | | | |
| 6420 | Total Undist. Expend. -Attend & Social Work Serv. | | | | |
| 6480 | Total Undist. Expenditures - Heath Services | | | | |
| 6485 | Total Undist. Exp. Oth. Support Serv. - Stud- Rel.Serv. | | | | |
| 6705 | Total Undist. Expend. Oth. Supp Serv - Stud- Ext Serv | | | | |
| 6570 | Total Undist. Expend. Support Serv. - Students - Reg. | | | | |
| 6680 | Total Undist. Expend. - Oth Supp. Serv. Students- Spc | | | | |
| 6840 | Total Undist. Expend. - Imp of Instr Serv/Oth Sup Ser | | | | |
| 6900 | Total Undist. Expend. - Edu Media Serv/Sch Library | | | | |
| 7610 | Total Undist. Exp. - Instruct. Staff Training Serv. | | | | |
| 7000 | Total Undist. Expend. - Support Serv. - Gen. Adm. | | | | |
| 7090 | Total Undist. Expend. - Support Serv - School Adm. | | | | |
| 7150 | Total Undist. Expend. - Central Services | | | | |
| 7185 | Total Undist. Expend. - Admin. Info. Technology | | | | |
| 7620 | Increase in Maintenance Reserve | | | | |
| 7637 | Total Undist. Expend. - Oper & Maint Of Plant Serv. | | | | |
| 7350 | Total Undist. Expend. - Student Trans. Serv. | | | | |
| 7355 | Increase in Sale/Lease-back Reserve | | | | |
| 7500 | Total Undist. Expend. - Other Support Serv. Employee Benefits | | | | |
| 10710 | Total Community Services Programs/Operations | | | | |
| 10820 | Total Attendance & Social Work Serv. | | | | |
| 10930 | Total Heath Services | | | | |
| 11040 | Total Oth. Support Serv. - Students-Rel.Serv. | | | | |
| 11210 | Total Oth. Support Serv. - Students- Extra Serv. | | | | |
| 11320 | Total Support Serv. - Students - Reg. | | | | |
| 11430 | Total Other Support Serv. -Students-Special | | | | |
| 11540 | Total Improv of Instr Serv/Other Sup Ser | | | | |
| 11710 | Total Educational Media Serv/Sch Lib | | | | |

District-wide for SBB Districts Report 2008-09

Changes in Non-Instructional Costs in Fund 11

| | | District | | | |
|--------|---|-----------------|---------|-----------------------------|----------------------------|
| Line # | Program Description | 2007-08 | 2008-09 | 2008-09 \$ Incr. (Decr.) | 2008-09 % Incr. (Decr.) |
| 11820 | Total Instruct. Staff Training Serv. | _____ | _____ | _____ | _____ |
| 11930 | Total Support Services - Gen. Adm. | _____ | _____ | _____ | _____ |
| 12040 | Total Support Services - School Adm. | _____ | _____ | _____ | _____ |
| 12850 | Total Support Services – Central Services | _____ | _____ | _____ | _____ |
| 12950 | Total Support Services – Admin. Info. Technology | _____ | _____ | _____ | _____ |
| 12210 | Total Operation & Main. Of Plant Serv. | _____ | _____ | _____ | _____ |
| 12320 | Total Student Transportation Services | _____ | _____ | _____ | _____ |
| 12430 | Total Other Support Services | _____ | _____ | _____ | _____ |
| 12540 | Total Facilities Acquisition and Construction Services | _____ | _____ | _____ | _____ |
| 12710 | Total Unallocated Benefits | _____ | _____ | _____ | _____ |
| 7560 | Total Undistributed Expend. - Food Services | _____ | _____ | _____ | _____ |
| 7634 | Energy (Heat and Electricity) | _____ | _____ | _____ | _____ |
| | Totals | _____ | _____ | _____ | _____ |

District-wide for SBB Districts Report 2008-09

Changes in Special Education Costs 2008-09

| | | District | | | |
|--|---|-----------------|---------|-----------------------------|----------------------------|
| Line # | Program Description | 2007-08 | 2008-09 | 2008-09 \$ Incr. (Decr.) | 2008-09 % Incr. (Decr.) |
| In-district Special Education Instruction Costs | | | | | |
| 2800 | Total Cognitive - Mild | | | | |
| 2890 | Total Cognitive - Moderate | | | | |
| 3070 | Total Learning and/or Language Disabilities | | | | |
| 3250 | Total Visual Impairments | | | | |
| 3340 | Total Auditory Impairments | | | | |
| 3520 | Total Behavioral Disabilities | | | | |
| 3850 | Total Multiple Disabilities | | | | |
| 3940 | Total Resource Room/Resource Center | | | | |
| 4030 | Total Autism | | | | |
| 4120 | Total Preschool Disabilities - Part-Time | | | | |
| 4210 | Total Preschool Disabilities - Full-Time | | | | |
| 4480 | Total Home Instruction | | | | |
| 4790 | Total Cognitive - Severe | | | | |
| 4800 | Total Special Education - Instruction | | | | |
| Undistributed Expenditures - Instruction | | | | | |
| 6280 | Tuition to Other LEAs Within the State - Special | | | | |
| 6290 | Tuition to County Voc. School Dist. - Regular | | | | |
| 6300 | Tuition to County Voc. School Dist. - Special | | | | |
| 6310 | Tuition to CSSD & Regional Day Schools | | | | |
| 6320 | Tuition to Priv School for the Disabled W/I State | | | | |
| 6330 | Tuit to Priv Sch Disabled&Oth LEAs-Spl, O/S St | | | | |
| 6350 | Tuition - Other | | | | |
| | Total Special Education Tuition | | | | |

District-wide for SBB Districts Report 2008-09

Changes in Special Education Costs 2008-09

District

| <u>Line</u> | <u>Program Description</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2008-09 \$ Incr. (Decr.)</u> | <u>2008-09 % Incr. (Decr.)</u> |
|------------------|---------------------------------------|----------------|----------------|-------------------------------------|------------------------------------|
| Equipment | | | | | |
| 7740 | Cognitive - Mild | _____ | _____ | _____ | _____ |
| 7750 | Cognitive - Moderate | _____ | _____ | _____ | _____ |
| 7770 | Learning and/or Language Disabilities | _____ | _____ | _____ | _____ |
| 7790 | Visual Impairments | _____ | _____ | _____ | _____ |
| 7800 | Auditory Impairments | _____ | _____ | _____ | _____ |
| 7820 | Behavioral Disabilities | _____ | _____ | _____ | _____ |
| 7850 | Multiple Disabilities | _____ | _____ | _____ | _____ |
| 7860 | Resource Room/Resource Center | _____ | _____ | _____ | _____ |
| 7870 | Autism | _____ | _____ | _____ | _____ |
| 7880 | Preschool Disabilities - Part-Time | _____ | _____ | _____ | _____ |
| 7890 | Preschool Disabilities - Full-Time | _____ | _____ | _____ | _____ |
| 7920 | Home Instruction | _____ | _____ | _____ | _____ |
| 7950 | Cognitive - Severe | _____ | _____ | _____ | _____ |
| | Total Special Education Equipment | _____ | _____ | _____ | _____ |
| | Totals | ===== | ===== | ===== | ===== |

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District-wide for SBB Districts Report 2008-09

Total Amount of Non-Instructional Equipment 2008-09

| District | | | | | |
|-----------------|---|----------------|----------------|-------------------------------------|------------------------------------|
| <u>Line #</u> | <u>Program Description</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2008-09 \$ Incr. (Decr.)</u> | <u>2008-09 % Incr. (Decr.)</u> |
| 8100 | Undist. Expend. - Supp Serv. - Students - Reg. | | | | |
| 8111 | Undist. Expend. - Supp Serv. - Related & Extra | | | | |
| 8120 | Undist Expend. - Support Serv. - Students - Spl. | | | | |
| 8130 | Undist Expend. - Support Serv. - Inst. Staff | | | | |
| 8140 | Undistributed Expenditures - General Admin | | | | |
| 8150 | Undistributed Expenditures - School Admin | | | | |
| 8155 | Undistributed Expenditures – Central Services | | | | |
| 8156 | Undistributed Expenditures – Admin. Info. Tech. | | | | |
| 8160 | Undist.Expend. – Oper. & Maint. of Plant Serv | | | | |
| 8170 | Undist. Expend. - Stud Trans. - Non-Inst. Equip | | | | |
| 8180 | School Buses - Regular | | | | |
| 8190 | School Buses - Special | | | | |
| 8200 | Undist. Expend. - Other Support Serv. | | | | |
| 8210 | Undistributed Expenditures - Non-Inst. Serv. | | | | |
| | Totals | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 <u>Approps</u> | 2008-09 <u>Approps</u> | 2008-09 <u>\$ Incr. (Decr.)</u> | 2008-09 <u>% Incr. (Decr.)</u> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|--|---|
| REGULAR AND SPECIAL EDUCATION SALARIES AND TUITION (FUND 11) | | | | | |
| Regular Programs - Instruction: | | | | | |
| 2505 | Preschool - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2510 | Kindergarten - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2520 | Grades 1-5 - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2530 | Grades 6-8 - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2540 | Grades 9-12 - Salaries of Teachers | _____ | _____ | _____ | _____ |
| Regular Programs - Home Instruction: | | | | | |
| 2621 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2622 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Regular Programs - Undistributed Instruction: | | | | | |
| 2640 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Cognitive - Mild: | | | | | |
| 2720 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2730 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Cognitive - Moderate: | | | | | |
| 2810 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 2820 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Learning and/or Language Disabilities: | | | | | |
| 2990 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3000 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Visual Impairments: | | | | | |
| 3170 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3180 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Auditory Impairments: | | | | | |
| 3260 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3270 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Behavioral Disabilities: | | | | | |
| 3440 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3450 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Multiple Disabilities: | | | | | |
| 3770 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3780 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| Resource Room/Resource Center: | | | | | |
| 3860 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3870 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 <u>Approps</u> | 2008-09 <u>Approps</u> | 2008-09 <u>\$ Incr. (Decr.)</u> | 2008-09 <u>% Incr. (Decr.)</u> |
|-------------|--|-----------------------------------|-----------------------------------|--|---|
| | Autism: | | | | |
| 3950 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 3960 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Preschool Disabilities - Part-Time: | | | | |
| 4040 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 4050 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Preschool Disabilities - Full-Time: | | | | |
| 4130 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 4140 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Home Instruction: | | | | |
| 4400 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 4410 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Cognitive - Severe: | | | | |
| 4710 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 4720 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Basic Skills/Remedial - Instruction | | | | |
| 4810 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 4820 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Bilingual Education - Instruction | | | | |
| 4900 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 4910 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Vocational Programs - Local - Instruction | | | | |
| 4990 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 5000 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| 6030 | Salaries | _____ | _____ | _____ | _____ |
| | School-Sponsored Athletics - Instruction | | | | |
| 6090 | Salaries | _____ | _____ | _____ | _____ |
| | Other Instructional Programs - Instruction | | | | |
| 6150 | Salaries | _____ | _____ | _____ | _____ |
| | Community Services Programs/Operations | | | | |
| 6210 | Salaries | _____ | _____ | _____ | _____ |
| | Undistributed Expend. - Attend. & Social Work | | | | |
| 6370 | Salaries | _____ | _____ | _____ | _____ |
| | Undistributed Expenditures - Health Services | | | | |
| 6430 | Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend. - Other Supp. Serv. Students-Related Serv. | | | | |
| 6481 | Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend. - Other Supp. Serv. Students-Extra. Serv. | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 <u>Approps</u> | 2008-09 <u>Approps</u> | 2008-09 <u>\$ Incr. (Decr.)</u> | 2008-09 <u>% Incr. (Decr.)</u> |
|-------------|--|-----------------------------------|-----------------------------------|--|---|
| 6701 | Salaries Undist. Expend. - Other Supp. Serv. Students- Reg. | | | | |
| 6490 | Salaries of Other Professional Staff | | | | |
| 6500 | Salaries of Secretarial and Clerical Assistants | | | | |
| 6510 | Other Salaries Undist. Expend.-Other Supp. Serv. Students-Spl. | | | | |
| 6580 | Salaries of Other Professional Staff | | | | |
| 6590 | Salaries of Secretarial and Clerical Assistants | | | | |
| 6600 | Other Salaries Undist. Expend.-Improv. of Inst. Serv. | | | | |
| 6750 | Salaries of Supervisors of Instruction | | | | |
| 6760 | Salaries of Other Professional Staff | | | | |
| 6770 | Salaries of Secretarial and Clerical Assistants | | | | |
| 6780 | Other Salaries Undist. Expend.-Edu. Media Serv./Sch. Library | | | | |
| 6850 | Salaries Undist. Expend.-Instructional Staff Training Services | | | | |
| 7601 | Salaries of Supervisors of Instruction | | | | |
| 7602 | Salaries of Other Professional Staff | | | | |
| 7603 | Salaries of Secretarial and Clerical Assistants | | | | |
| 7604 | Other Salaries Undist. Expend.-Support Serv.-Gen. Admin. | | | | |
| 6910 | Salaries Undist. Expend.-Support Serv.-School Admin. | | | | |
| 7010 | Salaries of Principals/Assistant Principals | | | | |
| 7020 | Salaries of Other Professional Staff | | | | |
| 7030 | Salaries of Secretarial and Clerical Assistants | | | | |
| 7040 | Other Salaries Undist. Expend. – Central Services | | | | |
| 7100 | Salaries Undist. Expend. – Admin. Info. Technology | | | | |
| 7155 | Salaries Undist. Expend.-Allowable Maintenance for School Facilities | | | | |
| 7621 | Salaries Undist. Expend.-Other Oper. and Maint. of Plant Services | | | | |
| 7626 | Salaries Undist. Expend.-Student Transportation Serv. | | | | |
| 7210 | Sal. for Pupil Trans. (Bet. Home and Sch.)- | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 <u>Approps</u> | 2008-09 <u>Approps</u> | 2008-09 <u>\$ Incr. (Decr.)</u> | 2008-09 <u>% Incr. (Decr.)</u> |
|--|--|-----------------------------------|-----------------------------------|--|---|
| | Reg. | | | | |
| 7220 | Sal. for Pupil Trans. (Bet. Home and Sch.)- Spl. Ed. | | | | |
| 7230 | Sal. for Pupil Trans. (Oth. than Bet. Home & Sch.) | | | | |
| 7235 | Sal. for Pupil Trans. (Bet. Home and Sch) – NonPublic School | | | | |
| | Undist. Expend. - Other Support Serv. | | | | |
| 7360 | Salaries | | | | |
| | TOTAL FUND 11 SALARIES | | | | |
| FACILITIES ACQUISITION & CONSTRUCTION SVCS SALARIES (FUND 12) | | | | | |
| 8240 | Salaries | | | | |
| SPECIAL SCHOOLS SALARIES (FUND 13) | | | | | |
| | Summer School – Instruction | | | | |
| 8400 | Salaries of Teachers | | | | |
| 8410 | Other Salaries for Instruction | | | | |
| | Summer School - Support Services | | | | |
| 8480 | Salaries | | | | |
| | Other Special Schools – Instruction | | | | |
| 8660 | Salaries of Teachers | | | | |
| 8670 | Other Salaries for Instruction | | | | |
| | Other Special Schools - Support Services | | | | |
| 8740 | Salaries | | | | |
| | Accred. Even./Adult H.S./Post-Grad.-Instruction | | | | |
| 8820 | Salaries of Teachers | | | | |
| 8830 | Other Salaries for Instruction | | | | |
| | Accred. Even./Adult H.S./Post-Grad.-Support Serv. | | | | |
| 8900 | Salaries | | | | |
| | Adult Education-Local-Instruction | | | | |
| 8980 | Salaries of Teachers | | | | |
| 8990 | Other Salaries for Instruction | | | | |
| | Adult Education-Local-Support Serv. | | | | |
| 9060 | Salaries | | | | |
| | Vocational Evening-Local-Instruction | | | | |
| 9140 | Salaries of Teachers | | | | |
| 9150 | Other Salaries for Instruction | | | | |
| | Vocational Evening-Local-Support Serv. | | | | |
| 9220 | Salaries | | | | |
| | Even. Sch.-Foreign-Born-Local-Inst. | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 <u>Approps</u> | 2008-09 <u>Approps</u> | 2008-09 <u>\$ Incr. (Decr.)</u> | 2008-09 <u>% Incr. (Decr.)</u> |
|--|---|-----------------------------------|-----------------------------------|--|---|
| 9300 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 9310 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Even. Sch.-Foreign-Born-Local-Sup.Serv. | _____ | _____ | _____ | _____ |
| 9380 | Salaries | _____ | _____ | _____ | _____ |
| | TOTAL FUND 13 SALARIES | _____ | _____ | _____ | _____ |
| SCHOOL-BASED INSTRUCTIONAL ACCOUNTS (FUND 15) | | | | | |
| | Regular Programs - Instruction: | | | | |
| 02510 | Preschool/Kindergarten - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 02520 | Grades 1-5 - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 02530 | Grades 6-8 - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 02540 | Grades 9-12 - Salaries of Teachers | _____ | _____ | _____ | _____ |
| 02640 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Cognitive - Mild: | | | | |
| 02720 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 02730 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Cognitive - Moderate: | | | | |
| 02810 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 02820 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Learning and/or Language Disabilities: | | | | |
| 02990 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03000 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Visual Impairments: | | | | |
| 03170 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03180 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Auditory Impairments: | | | | |
| 03260 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03270 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Behavioral Disabilities: | | | | |
| 03440 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03450 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Multiple Disabilities: | | | | |
| 03770 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03780 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Resource Room/Resource Center: | | | | |
| 03860 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03870 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Autism: | | | | |
| 03950 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 03960 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 <u>Approps</u> | 2008-09 <u>Approps</u> | 2008-09 <u>\$ Incr. (Decr.)</u> | 2008-09 <u>% Incr. (Decr.)</u> |
|-------------|---|-----------------------------------|-----------------------------------|--|---|
| | Preschool Disabilities - Part-Time: | | | | |
| 04040 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 04050 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Preschool Disabilities - Full-Time: | | | | |
| 04130 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 04140 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Cognitive - Severe: | | | | |
| 04710 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 04720 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Undist. Expend.-Support Serv.-Gen. Admin. | | | | |
| 04810 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 04820 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Undist. Expend.-Support Serv.-School Admin. | | | | |
| 04900 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 04910 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | Vocational Programs - Local – Instruction | | | | |
| 04990 | Salaries of Teachers | _____ | _____ | _____ | _____ |
| 05000 | Other Salaries for Instruction | _____ | _____ | _____ | _____ |
| | School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| 06030 | Salaries | _____ | _____ | _____ | _____ |
| | School-Sponsored Athletics – Instruction | | | | |
| 06090 | Salaries | _____ | _____ | _____ | _____ |
| | Other Instructional Programs – Instruction | | | | |
| 06150 | Salaries | _____ | _____ | _____ | _____ |
| | Undistributed Expend. - Attend. & Social Work | | | | |
| 06370 | Salaries | _____ | _____ | _____ | _____ |
| | Undistributed Expenditures - Health Services | | | | |
| 06430 | Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend. - Other Supp. Serv. Students-Reg. | | | | |
| 06490 | Salaries of Other Professional Staff | _____ | _____ | _____ | _____ |
| 06500 | Salaries of Secretarial and Clerical Assistants | _____ | _____ | _____ | _____ |
| 06510 | Other Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend.-Improv. of Inst. Serv. | | | | |
| 06750 | Sal of Supervisor of Instruction | _____ | _____ | _____ | _____ |
| 06760 | Sal of Other Professional Staff | _____ | _____ | _____ | _____ |
| 06770 | Sal of Secr and Clerical Assist. | _____ | _____ | _____ | _____ |
| 06780 | Other Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend.-Edu. Media Serv./Sch. Library | | | | |
| 06850 | Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend.-Support Serv.-School Admin. | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Salaries and Related Benefit Costs 2008-09

| LINE | DESCRIPTION | 2007-08 | 2008-09 | 2008-09 | 2008-09 |
|---------------------------------------|--|----------------|----------------|-------------------------|------------------------|
| | | <u>Approps</u> | <u>Approps</u> | <u>\$ Incr. (Decr.)</u> | <u>% Incr. (Decr.)</u> |
| 07010 | Salaries of Principals/Assistant Principals | _____ | _____ | _____ | _____ |
| 07020 | Salaries of Other Professional Staff | _____ | _____ | _____ | _____ |
| 07030 | Salaries of Secretarial and Clerical Assistants | _____ | _____ | _____ | _____ |
| 07040 | Other Salaries | _____ | _____ | _____ | _____ |
| | Undist. Expend.-Other Oper. and Maint. of Plant Services | _____ | _____ | _____ | _____ |
| 07626 | Salaries | _____ | _____ | _____ | _____ |
| | TOTAL FUND 15 SALARIES | _____ | _____ | _____ | _____ |
| | TOTAL SALARIES (FUNDS 11, 12, 13 & 15) | ===== | ===== | ===== | ===== |
| | | | | | |
| PERSONAL SERVICES - EMPLOYEE BENEFITS | | | | | |
| Fund 11 Benefits | | | | | |
| 12550 | TOTAL ALLOCATED BENEFITS | _____ | _____ | _____ | _____ |
| 12710 | TOTAL UNALLOCATED BENEFITS | _____ | _____ | _____ | _____ |
| Fund 13 Benefits | | | | | |
| Summer School - Support Services | | | | | |
| 8490 | Personal Services - Employee Benefits | _____ | _____ | _____ | _____ |
| | Other Special Schools - Support Services | _____ | _____ | _____ | _____ |
| 8750 | Personal Services - Employee Benefits | _____ | _____ | _____ | _____ |
| | Accred. Even./Adult H.S./Post-Grad.-Support Serv. | _____ | _____ | _____ | _____ |
| 8910 | Personal Services - Employee Benefits | _____ | _____ | _____ | _____ |
| | Adult Education-Local-Support Serv. | _____ | _____ | _____ | _____ |
| 9070 | Personal Services - Employee Benefits | _____ | _____ | _____ | _____ |
| | Vocational Evening-Local-Support Serv. | _____ | _____ | _____ | _____ |
| 9230 | Personal Services - Employee Benefits | _____ | _____ | _____ | _____ |
| | Even. Sch.-Foreign-Born-Local-Sup.Serv. | _____ | _____ | _____ | _____ |
| 9390 | Personal Services - Employee Benefits | _____ | _____ | _____ | _____ |
| Fund 15 Benefits | | | | | |
| 12710 | TOTAL UNALLOCATED BENEFITS | _____ | _____ | _____ | _____ |
| | TOTAL BENEFITS (FUNDS 11, 13 & 15) | ===== | ===== | ===== | ===== |

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District-wide for SBB Districts Report 2008-09

Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs 2008-09

| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|--|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| REGULAR AND SPECIAL EDUCATION (FUND 11) | | | | | |
| Regular Programs - Home Instruction | | | | | |
| 2623 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 2624 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 2625 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 2626 | General Supplies | _____ | _____ | _____ | _____ |
| 2627 | Textbooks | _____ | _____ | _____ | _____ |
| 2628 | Other Objects | _____ | _____ | _____ | _____ |
| Regular Programs - Undistributed Instruction | | | | | |
| 2650 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 2660 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 2670 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 2680 | General Supplies | _____ | _____ | _____ | _____ |
| 2690 | Textbooks | _____ | _____ | _____ | _____ |
| 2700 | Other Objects | _____ | _____ | _____ | _____ |
| 2705 | Abbott Parity Set-Aside | _____ | _____ | _____ | _____ |
| Cognitive - Mild: | | | | | |
| 2740 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 2750 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 2760 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 2770 | General Supplies | _____ | _____ | _____ | _____ |
| 2780 | Textbooks | _____ | _____ | _____ | _____ |
| 2790 | Other Objects | _____ | _____ | _____ | _____ |
| Cognitive - Moderate: | | | | | |
| 2830 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 2840 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 2850 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 2860 | General Supplies | _____ | _____ | _____ | _____ |
| 2870 | Textbooks | _____ | _____ | _____ | _____ |
| 2880 | Other Objects | _____ | _____ | _____ | _____ |
| Learning and/or Language Disabilities: | | | | | |
| 3010 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3020 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3030 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 3040 | General Supplies | _____ | _____ | _____ | _____ |
| 3050 | Textbooks | _____ | _____ | _____ | _____ |
| 3060 | Other Objects | _____ | _____ | _____ | _____ |
| Visual Impairments: | | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs 2008-09

| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 3190 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3200 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3210 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 3220 | General Supplies | _____ | _____ | _____ | _____ |
| 3230 | Textbooks | _____ | _____ | _____ | _____ |
| 3240 | Other Objects | _____ | _____ | _____ | _____ |
| | Auditory Impairments: | | | | |
| 3280 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3290 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3300 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 3310 | General Supplies | _____ | _____ | _____ | _____ |
| 3320 | Textbooks | _____ | _____ | _____ | _____ |
| 3330 | Other Objects | _____ | _____ | _____ | _____ |
| | Behavioral Disabilities: | | | | |
| 3460 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3470 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3480 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 3490 | General Supplies | _____ | _____ | _____ | _____ |
| 3500 | Textbooks | _____ | _____ | _____ | _____ |
| 3510 | Other Objects | _____ | _____ | _____ | _____ |
| | Multiple Disabilities: | | | | |
| 3790 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3800 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3810 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 3820 | General Supplies | _____ | _____ | _____ | _____ |
| 3830 | Textbooks | _____ | _____ | _____ | _____ |
| 3840 | Other Objects | _____ | _____ | _____ | _____ |
| | Resource Room/Resource Center: | | | | |
| 3880 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3890 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3900 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 3910 | General Supplies | _____ | _____ | _____ | _____ |
| 3920 | Textbooks | _____ | _____ | _____ | _____ |
| 3930 | Other Objects | _____ | _____ | _____ | _____ |
| | Autism: | | | | |
| 3970 | Purchased Professional-Educational Services | _____ | _____ | _____ | _____ |
| 3980 | Purchased Technical Services | _____ | _____ | _____ | _____ |
| 3990 | Other Purchased Services (400-500 series) | _____ | _____ | _____ | _____ |
| 4000 | General Supplies | _____ | _____ | _____ | _____ |
| 4010 | Textbooks | _____ | _____ | _____ | _____ |

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District-wide for SBB Districts Report 2008-09

Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs 2008-09

| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 4020 | Other Objects | | | | |
| | Preschool Disabilities - Part-Time: | | | | |
| 4060 | Purchased Professional-Educational Services | | | | |
| 4070 | Purchased Technical Services | | | | |
| 4080 | Other Purchased Services (400-500 series) | | | | |
| 4090 | General Supplies | | | | |
| 4100 | Textbooks | | | | |
| 4110 | Other Objects | | | | |
| | Preschool Disabilities - Full-Time: | | | | |
| 4150 | Purchased Professional-Educational Services | | | | |
| 4160 | Purchased Technical Services | | | | |
| 4170 | Other Purchased Services (400-500 series) | | | | |
| 4180 | General Supplies | | | | |
| 4190 | Textbooks | | | | |
| 4200 | Other Objects | | | | |
| | Home Instruction: | | | | |
| 4420 | Purchased Professional-Educational Services | | | | |
| 4430 | Purchased Technical Services | | | | |
| 4440 | Other Purchased Services (400-500 series) | | | | |
| 4450 | General Supplies | | | | |
| 4460 | Textbooks | | | | |
| 4470 | Other Objects | | | | |
| | Cognitive - Severe: | | | | |
| 4730 | Purchased Professional-Educational Services | | | | |
| 4740 | Purchased Technical Services | | | | |
| 4750 | Other Purchased Services (400-500 series) | | | | |
| 4760 | General Supplies | | | | |
| 4770 | Textbooks | | | | |
| 4780 | Other Objects | | | | |
| | Basic Skills/Remedial - Instruction | | | | |
| 4830 | Purchased Professional-Educational Services | | | | |
| 4840 | Purchased Technical Services | | | | |
| 4850 | Other Purchased Services (400-500 series) | | | | |
| 4860 | General Supplies | | | | |
| 4870 | Textbooks | | | | |
| 4880 | Other Objects | | | | |
| | Bilingual Education - Instruction | | | | |
| 4920 | Purchased Professional-Educational Services | | | | |
| 4930 | Purchased Technical Services | | | | |
| 4940 | Other Purchased Services (400-500 series) | | | | |

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| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|--|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 4950 | General Supplies | | | | |
| 4960 | Textbooks | | | | |
| 4970 | Other Objects | | | | |
| | Vocational Programs - Local - Instruction | | | | |
| 5010 | Purchased Professional-Educational Services | | | | |
| 5020 | Purchased Technical Services | | | | |
| 5030 | Other Purchased Services (400-500 series) | | | | |
| 5040 | General Supplies | | | | |
| 5050 | Textbooks | | | | |
| 5060 | Other Objects | | | | |
| | School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| 6040 | Purchased Services (300-500 series) | | | | |
| 6050 | Supplies and Materials | | | | |
| 6060 | Other Objects | | | | |
| | School-Sponsored Athletics - Instruction | | | | |
| 6100 | Purchased Services (300-500 series) | | | | |
| 6110 | Supplies and Materials | | | | |
| 6120 | Other Objects | | | | |
| | Other Instructional Programs - Instruction | | | | |
| 6160 | Purchased Services (300-500 series) | | | | |
| 6170 | Supplies and Materials | | | | |
| 6180 | Other Objects | | | | |
| | Community Services Programs/Operations | | | | |
| 6220 | Purchased Services (300-500 series) | | | | |
| 6230 | Supplies and Materials | | | | |
| 6240 | Other Objects | | | | |
| | Undistributed Expend. - Attend. & Social Work | | | | |
| 6380 | Purchased Professional and Technical Services | | | | |
| 6390 | Other Purchased Services (400-500 series) | | | | |
| 6400 | Supplies and Materials | | | | |
| 6410 | Other Objects | | | | |
| | Undistributed Expenditures - Health Services | | | | |
| 6440 | Purchased Professional and Technical Services | | | | |
| 6450 | Other Purchased Services (400-500 series) | | | | |
| 6460 | Supplies and Materials | | | | |
| 6470 | Other Objects | | | | |
| | Undist. Expend. - Other Supp. Serv. Students- Related Serv. | | | | |
| 6482 | Purchased Professional - Educational Services | | | | |
| 6483 | Supplies and Materials | | | | |

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| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 6484 | Other Objects | | | | |
| | Undist. Expend. - Other Supp. Serv. Students-Extra. Serv. | | | | |
| 6702 | Purchased Professional - Educational Services | | | | |
| 6703 | Supplies and Materials | | | | |
| 6704 | Other Objects | | | | |
| | Undist. Expend. - Other Supp. Serv. Students-Reg. | | | | |
| 6520 | Purchased Professional - Educational Services | | | | |
| 6530 | Other Purchased Prof. and Tech. Services | | | | |
| 6540 | Other Purchased Services (400-500 series) | | | | |
| 6550 | Supplies and Materials | | | | |
| 6560 | Other Objects | | | | |
| | Undist. Expend.-Other Supp. Serv. Students-Spl. | | | | |
| 6610 | Purchased Professional - Educational Services | | | | |
| 6620 | Other Purchased Prof. and Tech. Services | | | | |
| 6650 | Misc. Pur. Serv. (400-500 series O/than Resid Costs) | | | | |
| 6660 | Supplies and Materials | | | | |
| 6670 | Other Objects | | | | |
| | Undist. Expend.-Improv. of Inst. Serv. | | | | |
| 6790 | Purchased Professional - Educational Services | | | | |
| 6800 | Other Purchased Prof. and Tech. Services | | | | |
| 6810 | Other Purchased Services (400-500 series) | | | | |
| 6820 | Supplies and Materials | | | | |
| 6830 | Other Objects | | | | |
| | Undist. Expend.-Edu. Media Serv./Sch. Library | | | | |
| 6860 | Purchased Professional and Technical Services | | | | |
| 6870 | Other Purchased Services (400-500 series) | | | | |
| 6880 | Supplies and Materials | | | | |
| 6890 | Other Objects | | | | |
| | Undist. Expend.-Instructional Staff Training Services | | | | |
| 7605 | Purchased Professional - Educational Services | | | | |
| 7606 | Other Purchased Prof. and Tech. Services | | | | |
| 7607 | Other Purchased Services (400-500 series) | | | | |
| 7608 | Supplies and Materials | | | | |
| 7609 | Other Objects | | | | |
| | Undist. Expend.-Support Serv.-Gen. Admin. | | | | |
| 6921 | Audit Fees | | | | |
| 6930 | Other Purchased Professional Services | | | | |
| 6940 | Purchased Technical Services | | | | |

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| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 6950 | Communications / Telephone | | | | |
| 6955 | BOE Other Purchased Services | | | | |
| 6960 | Other Purch. Serv. (400-500 series other than 530) | | | | |
| 6970 | Supplies and Materials | | | | |
| 6975 | General Supplies | | | | |
| 6976 | BOE In-House Training/Meeting Supplies | | | | |
| 6990 | Miscellaneous Expenditures | | | | |
| 6995 | BOE Membership Dues and Fees | | | | |
| | Undist. Expend.-Support Serv.-School Admin. | | | | |
| 7050 | Purchased Professional and Technical Services | | | | |
| 7060 | Other Purchased Services (400-500 series) | | | | |
| 7070 | Supplies and Materials | | | | |
| 7080 | Other Objects | | | | |
| | Undist. Expend. – Central Services | | | | |
| 7105 | Purchased Professional Services | | | | |
| 7110 | Purchased Technical Services | | | | |
| 7115 | Miscellaneous Purchased Services (400-500 series) | | | | |
| 7125 | Supplies and Materials | | | | |
| 7145 | Miscellaneous Expenditures | | | | |
| | Undist. Expend. – Admin. Info. Technology | | | | |
| 7160 | Purchased Professional Services | | | | |
| 7165 | Purchased Technical Services | | | | |
| 7170 | Miscellaneous Purchased Services (400-500 series) | | | | |
| 7175 | Supplies and Materials | | | | |
| 7180 | Miscellaneous Expenditures | | | | |
| | Undist. Expend.-Allowable Maintenance for School Facilities | | | | |
| 7622 | Cleaning, Repair, and Maintenance Services | | | | |
| 7623 | General Supplies | | | | |
| 7624 | Other Objects | | | | |
| | Undist. Expend.-Other Oper. and Maint. of Plant Services | | | | |
| 7627 | Purchased Professional and Technical Services | | | | |
| 7628 | Cleaning, Repair, and Maintenance Services | | | | |
| 7630 | Other Purchased Property Services | | | | |
| 7631 | Insurance | | | | |
| 7632 | Miscellaneous Purchased Services | | | | |
| 7633 | General Supplies | | | | |
| 7634 | Energy (Heat and Electricity) | | | | |

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| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 7635 | Other Objects | | | | |
| | Undist. Expend.-Student Transportation Serv. | | | | |
| 7242 | Other Purchased Professional and Technical Services | | | | |
| 7250 | Cleaning, Repair, and Maint. Services | | | | |
| 7310 | Misc. Purchased Serv. - Transportation | | | | |
| 7320 | Supplies and Materials | | | | |
| 7340 | Miscellaneous Expenditures | | | | |
| | Undist. Expend.- Other Support Serv. | | | | |
| 7430 | Purchased Professional Services | | | | |
| 7440 | Purchased Technical Services | | | | |
| 7455 | Misc Pur Serv (300-500 series) | | | | |
| 7460 | Supplies and Materials | | | | |
| 7490 | Miscellaneous Expenditures | | | | |
| | TOTAL FUND 11 | | | | |

SPECIAL SCHOOLS (FUND 13)

| | | | | | |
|------|---|--|--|--|--|
| | Summer School - Instruction | | | | |
| 8420 | Purchased Professional and Technical Services | | | | |
| 8430 | Other Purchased Services (400-500 series) | | | | |
| 8440 | General Supplies | | | | |
| 8450 | Textbooks | | | | |
| 8460 | Other Objects | | | | |
| | Summer School - Support Services | | | | |
| 8500 | Purchased Professional and Technical Services | | | | |
| 8510 | Other Purchased Services (400-500 series) | | | | |
| 8520 | Supplies and Materials | | | | |
| 8530 | Other Objects | | | | |
| | Other Special Schools - Instruction | | | | |
| 8680 | Purchased Professional and Technical Services | | | | |
| 8690 | Other Purchased Services (400-500 series) | | | | |
| 8700 | General Supplies | | | | |
| 8710 | Textbooks | | | | |
| 8720 | Other Objects | | | | |
| | Other Special Schools - Support Services | | | | |
| 8760 | Purchased Professional and Technical Services | | | | |
| 8770 | Other Purchased Services (400-500 series) | | | | |
| 8780 | Supplies and Materials | | | | |
| 8790 | Other Objects | | | | |
| | Accred. Even./Adult H.S./Post-Grad.-Instruction | | | | |
| 8840 | Purchased Professional and Technical Services | | | | |

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| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 8850 | Other Purchased Services (400-500 series) | | | | |
| 8860 | General Supplies | | | | |
| 8870 | Textbooks | | | | |
| 8880 | Other Objects | | | | |
| | Accred. Even./Adult H.S./Post-Grad.-Support Serv. | | | | |
| 8920 | Purchased Professional and Technical Services | | | | |
| 8930 | Other Purchased Services (400-500 series) | | | | |
| 8940 | Supplies and Materials | | | | |
| 8950 | Other Objects | | | | |
| | Adult Education-Local-Instruction | | | | |
| 9000 | Purchased Professional and Technical Services | | | | |
| 9010 | Other Purchased Services (400-500 series) | | | | |
| 9020 | General Supplies | | | | |
| 9030 | Textbooks | | | | |
| 9040 | Other Objects | | | | |
| | Adult Education-Local-Support Serv. | | | | |
| 9080 | Purchased Professional and Technical Services | | | | |
| 9090 | Other Purchased Services (400-500 series) | | | | |
| 9100 | Supplies and Materials | | | | |
| 9110 | Other Objects | | | | |
| | Vocational Evening-Local-Instruction | | | | |
| 9160 | Purchased Professional and Technical Services | | | | |
| 9170 | Other Purchased Services (400-500 series) | | | | |
| 9180 | General Supplies | | | | |
| 9190 | Textbooks | | | | |
| 9200 | Other Objects | | | | |
| | Vocational Evening-Local-Support Serv. | | | | |
| 9240 | Purchased Professional and Technical Services | | | | |
| 9250 | Other Purchased Services (400-500 series) | | | | |
| 9260 | Supplies and Materials | | | | |
| 9270 | Other Objects | | | | |
| | Even. Sch.-Foreign-Born-Local-Inst. | | | | |
| 9320 | Purchased Professional and Technical Services | | | | |
| 9330 | Other Purchased Services (400-500 series) | | | | |
| 9340 | General Supplies | | | | |
| 9350 | Textbooks | | | | |
| 9360 | Other Objects | | | | |
| | Even. Sch.-Foreign-Born-Local-Sup.Serv. | | | | |
| 9400 | Purchased Professional and Technical Services | | | | |
| 9410 | Other Purchased Services (400-500 series) | | | | |

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|--|--|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 9420 | Supplies and Materials | | | | |
| 9430 | Other Objects | | | | |
| | TOTAL FUND 13 | | | | |
| SCHOOL-BASED INSTRUCTIONAL ACCOUNTS (FUND 15) | | | | | |
| | Regular Programs - Undistributed Instruction | | | | |
| 02650 | Purchased Professional-Educational Services | | | | |
| 02660 | Purchased Technical Services | | | | |
| 02670 | Other Purchased Services (400-500 series) | | | | |
| 02680 | General Supplies | | | | |
| 02690 | Textbooks | | | | |
| 02700 | Other Objects | | | | |
| | Cognitive - Mild: | | | | |
| 02740 | Purchased Professional-Educational Services | | | | |
| 02750 | Purchased Technical Services | | | | |
| 02760 | Other Purchased Services (400-500 series) | | | | |
| 02770 | General Supplies | | | | |
| 02780 | Textbooks | | | | |
| 02790 | Other Objects | | | | |
| | Cognitive - Moderate: | | | | |
| 02830 | Purchased Professional-Educational Services | | | | |
| 02840 | Purchased Technical Services | | | | |
| 02850 | Other Purchased Services (400-500 series) | | | | |
| 02860 | General Supplies | | | | |
| 02870 | Textbooks | | | | |
| 02880 | Other Objects | | | | |
| | Learning and/or Language Disabilities: | | | | |
| 03010 | Purchased Professional-Educational Services | | | | |
| 03020 | Purchased Technical Services | | | | |
| 03030 | Other Purchased Services (400-500 series) | | | | |
| 03040 | General Supplies | | | | |
| 03050 | Textbooks | | | | |
| 03060 | Other Objects | | | | |
| | Visual Impairments: | | | | |
| 03190 | Purchased Professional-Educational Services | | | | |
| 03200 | Purchased Technical Services | | | | |
| 03210 | Other Purchased Services (400-500 series) | | | | |
| 03220 | General Supplies | | | | |
| 03230 | Textbooks | | | | |
| 03240 | Other Objects | | | | |

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|--------------|--|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| | Auditory Impairments: | | | | |
| 03280 | Purchased Professional-Educational Services | | | | |
| 03290 | Purchased Technical Services | | | | |
| 03300 | Other Purchased Services (400-500 series) | | | | |
| 03310 | General Supplies | | | | |
| 03320 | Textbooks | | | | |
| 03330 | Other Objects | | | | |
| | Behavioral Disabilities: | | | | |
| 03460 | Purchased Professional-Educational Services | | | | |
| 03470 | Purchased Technical Services | | | | |
| 03480 | Other Purchased Services (400-500 series) | | | | |
| 03490 | General Supplies | | | | |
| 03500 | Textbooks | | | | |
| 03510 | Other Objects | | | | |
| | Multiple Disabilities: | | | | |
| 03790 | Purchased Professional-Educational Services | | | | |
| 03800 | Purchased Technical Services | | | | |
| 03810 | Other Purchased Services (400-500 series) | | | | |
| 03820 | General Supplies | | | | |
| 03830 | Textbooks | | | | |
| 03840 | Other Objects | | | | |
| | Resource Room/Resource Center: | | | | |
| 03880 | Purchased Professional-Educational Services | | | | |
| 03890 | Purchased Technical Services | | | | |
| 03900 | Other Purchased Services (400-500 series) | | | | |
| 03910 | General Supplies | | | | |
| 03920 | Textbooks | | | | |
| 03930 | Other Objects | | | | |
| | Autism: | | | | |
| 03970 | Purchased Professional-Educational Services | | | | |
| 03980 | Purchased Technical Services | | | | |
| 03990 | Other Purchased Services (400-500 series) | | | | |
| 04000 | General Supplies | | | | |
| 04010 | Textbooks | | | | |
| 04020 | Other Objects | | | | |
| | Preschool Disabilities - Part-Time: | | | | |
| 04060 | Purchased Professional-Educational Services | | | | |
| 04070 | Purchased Technical Services | | | | |
| 04080 | Other Purchased Services (400-500 series) | | | | |

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|-------------|--|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 04090 | General Supplies | | | | |
| 04100 | Textbooks | | | | |
| 04110 | Other Objects | | | | |
| | Preschool Disabilities - Full-Time: | | | | |
| 04150 | Purchased Professional-Educational Services | | | | |
| 04160 | Purchased Technical Services | | | | |
| 04170 | Other Purchased Services (400-500 series) | | | | |
| 04180 | General Supplies | | | | |
| 04190 | Textbooks | | | | |
| 04200 | Other Objects | | | | |
| | Cognitive - Severe: | | | | |
| 04730 | Purchased Professional-Educational Services | | | | |
| 04740 | Purchased Technical Services | | | | |
| 04750 | Other Purchased Services (400-500 series) | | | | |
| 04760 | General Supplies | | | | |
| 04770 | Textbooks | | | | |
| 04780 | Other Objects | | | | |
| | Basic Skills/Remedial - Instruction | | | | |
| 04830 | Purchased Professional-Educational Services | | | | |
| 04840 | Purchased Technical Services | | | | |
| 04850 | Other Purchased Services (400-500 series) | | | | |
| 04860 | General Supplies | | | | |
| 04870 | Textbooks | | | | |
| 04880 | Other Objects | | | | |
| | Bilingual Education - Instruction | | | | |
| 04920 | Purchased Professional-Educational Services | | | | |
| 04930 | Purchased Technical Services | | | | |
| 04940 | Other Purchased Services (400-500 series) | | | | |
| 04950 | General Supplies | | | | |
| 04960 | Textbooks | | | | |
| 04970 | Other Objects | | | | |
| | Vocational Programs - Local - Instruction | | | | |
| 05010 | Purchased Professional-Educational Services | | | | |
| 05020 | Purchased Technical Services | | | | |
| 05030 | Other Purchased Services (400-500 series) | | | | |
| 05040 | General Supplies | | | | |
| 05050 | Textbooks | | | | |
| 05060 | Other Objects | | | | |
| | School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| 06040 | Purchased Services (300-500 series) | | | | |

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|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 06050 | Supplies and Materials | | | | |
| 06060 | Other Objects | | | | |
| | School-Sponsored Athletics - Instruction | | | | |
| 06100 | Purchased Services (300-500 series) | | | | |
| 06110 | Supplies and Materials | | | | |
| 06120 | Other Objects | | | | |
| | Other Instructional Programs - Instruction | | | | |
| 06160 | Purchased Services (300-500 series) | | | | |
| 06170 | Supplies and Materials | | | | |
| 06180 | Other Objects | | | | |
| | Undistributed Expend. - Attend. & Social Work | | | | |
| 06380 | Purchased Professional and Technical Services | | | | |
| 06390 | Other Purchased Services (400-500 series) | | | | |
| 06400 | Supplies and Materials | | | | |
| 06410 | Other Objects | | | | |
| | Undistributed Expenditures - Health Services | | | | |
| 06440 | Purchased Professional and Technical Services | | | | |
| 06450 | Other Purchased Services (400-500 series) | | | | |
| 06460 | Supplies and Materials | | | | |
| 06470 | Other Objects | | | | |
| | Undist. Expend. - Other Supp. Serv. Students-Reg. | | | | |
| 06520 | Purchased Professional - Educational Services | | | | |
| 06530 | Other Purchased Prof. and Tech. Services | | | | |
| 06540 | Other Purchased Services (400-500 series) | | | | |
| 06550 | Supplies and Materials | | | | |
| 06560 | Other Objects | | | | |
| | Undist. Expend.-Improv. of Inst. Serv. | | | | |
| 06790 | Purchased Prof- Educational Services | | | | |
| 06800 | Other Purch Prof. and Tech. Services | | | | |
| 06810 | Other Purch Services (400-500) | | | | |
| 06820 | Supplies and Materials | | | | |
| 06830 | Other Objects | | | | |
| | Undist. Expend.-Edu. Media Serv./Sch. Library | | | | |
| 06860 | Purchased Professional and Technical Services | | | | |
| 06870 | Other Purchased Services (400-500 series) | | | | |
| 06880 | Supplies and Materials | | | | |
| 06890 | Other Objects | | | | |
| | Undist. Expend.-Instructional Staff Training Services | | | | |
| 07605 | Purchased Professional - Educational Serv | | | | |
| 07606 | Other Purchased Prof. and Tech. Services | | | | |

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|-------------|--|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 07607 | Other Purchased Services (400-500 series) | | | | |
| 07608 | Supplies and Materials | | | | |
| 07609 | Other Objects | | | | |
| | Undist. Expend.-Support Serv.-School Admin. | | | | |
| 07050 | Purchased Professional and Technical Services | | | | |
| 07060 | Other Purchased Services (400-500 series) | | | | |
| 07070 | Supplies and Materials | | | | |
| 07080 | Other Objects | | | | |
| | Undist. Expend.-Other Oper. and Maint. of Plant Services | | | | |
| 07633 | General Supplies | | | | |
| | Undist. Expend.-Student Transportation Serv. | | | | |
| 07270 | Contr Serv(Oth. than Bet Home & Sch)-Vend | | | | |
| | TOTAL FUND 15 | | | | |
| | TOTAL FUNDS 11, 13 & 15 | | | | |

CAPITAL OUTLAY (FUND 10, 11 & 12)

| | | | | | |
|------|-------------------------------------|--|--|--|--|
| 7690 | Increase in Capital Reserve | | | | |
| 7695 | Interest Deposit to Capital Reserve | | | | |
| 8230 | TOTAL EQUIPMENT | | | | |
| | TOTAL | | | | |

Facilities Acquisition and Construction Serv. (Fund 12)

| | | | | | |
|------|--|--|--|--|--|
| 8250 | Legal Services | | | | |
| 8260 | Other Purchased Prof. and Tech. Services | | | | |
| 8270 | Construction Services | | | | |
| 8280 | General Supplies | | | | |
| 8290 | Land and Improvements | | | | |
| 8300 | Lease Purchase Agreements - Principal | | | | |
| 8310 | Bldgs. Other than Lease Purchase Agreements | | | | |
| 8315 | Infrastructure | | | | |
| 8320 | Other Objects | | | | |
| 8326 | Capital Outlay - Transfer to Capital Projects | | | | |
| 8335 | Capital Reserve - Transfer to Capital Projects | | | | |
| 8336 | Capital Reserve - Transfer to Debt Service | | | | |
| | Total Fund 10, 11 & 12 | | | | |

SCHOOL-BASED EQUIPMENT ACCOUNTS (FUND 15)

| | | | | | |
|-------|--------------|--|--|--|--|
| 07700 | Kindergarten | | | | |
| 07710 | Grades 1-5 | | | | |
| 07720 | Grades 6-8 | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs 2008-09

| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|--|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 07730 | Grades 9-12 | | | | |
| 07740 | Cognitive - Mild | | | | |
| 07750 | Cognitive - Moderate | | | | |
| 07770 | Learning and/or Language Disabilities | | | | |
| 07790 | Visual Impairments | | | | |
| 07800 | Auditory Impairments | | | | |
| 07820 | Behavioral Disabilities | | | | |
| 07850 | Multiple Disabilities | | | | |
| 07860 | Resource Room/Resource Center | | | | |
| 07870 | Autism | | | | |
| 07880 | Preschool Disabilities - Part-Time | | | | |
| 07890 | Preschool Disabilities - Full-Time | | | | |
| 07950 | Cognitive - Severe | | | | |
| 07960 | Basic Skills/Remedial - Instruction | | | | |
| 07970 | Bilingual Education - Instruction | | | | |
| 08070 | Vocational Programs - Local - Instruction | | | | |
| 08080 | School-Sponsored and Other Instructional Program | | | | |
| 08090 | Undistributed Expenditures - Instruction | | | | |
| 08100 | Undist.Expend.-Support Serv.-Students - Reg. | | | | |
| 08130 | Undist.Expend.-Support Serv. - Inst. Staff | | | | |
| 08150 | Undistributed Expenditures - School Admin. | | | | |
| 08160 | Undist.Expend.- Operation & Maint. of Plant Serv | | | | |
| | Total Fund 15 | | | | |
| | TOTAL CAPITAL OUTLAY & EQUIP. (FUNDS 10, 11, 12, 13 & 15) | | | | |
| | TUITION (Fund 11) | | | | |
| | Undistributed Expenditures - Instruction | | | | |
| 6270 | Tuition to Other LEAs Within the State-Regular | | | | |
| 6280 | Tuition to Other LEAs Within the State-Special | | | | |
| 6290 | Tuition to County Voc. School Dist.-Regular | | | | |
| 6300 | Tuition to County Voc. School Dist.-Special | | | | |
| 6310 | Tuition to CSSD & Reg. Day Schools | | | | |
| 6320 | Tuition to Priv. Sch. for the Disabled W/I State | | | | |
| 6330 | Tuition to Priv Sch Disabled & Oth LEAs-Spl,O/S St | | | | |
| 6340 | Tuition - State Facilities | | | | |
| 6350 | Tuition - Other | | | | |
| | TOTAL TUITION (FUND 11) | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs 2008-09

| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|--|---|--------------------|--------------------|---------------------------|------------------------|
| OTHER NON-SALARY COSTS IN FUND 11 | | | | | |
| | Preschool | | | | |
| 2506 | Local Contribution – Transfer to Special Revenue Kindergarten | | | | |
| 2511 | Local Contribution - Transfer to Special Revenue School-Spon. Co/Extra Curricular Actvts. - Inst. | | | | |
| 6070 | Transfers to Cover Deficit (Agency Funds) | | | | |
| 6130 | School-Sponsored Athletics - Instruction Transfers to Cover Deficit (Agency Funds) | | | | |
| 6190 | Other Instructional Programs - Instruction Transfers to Cover Deficit (Agency Funds) | | | | |
| 6250 | Community Services Programs/Operations Transfers to Cover Deficit (Enterprise Funds) | | | | |
| 6640 | Undist. Expend.-Other Supp. Serv. Students-Spl. Residential Costs | | | | |
| 6920 | Undist. Expend.-Support Serv.-Gen. Admin. Legal Services | | | | |
| 6980 | Judgments Against The School District | | | | |
| 7629 | Undist. Expend.-Other Oper. and Maint. of Plant Services Rental of Land & Bldg. Oth. than Lease Pur. Agrmt. | | | | |
| 7241 | Undist. Expend.-Student Transportation Serv. Management Fee - ESC &CTSA Transport. Prog. | | | | |
| 7251 | Rental Payments - School Buses | | | | |
| 7252 | Lease Purchase Payments - School Buses | | | | |
| 7260 | Contract. Serv.(Bet. Home & Sch.)-Vendors | | | | |
| 7270 | Contract. Serv.(Oth. than Bet. Home & Sch.)-Vend. | | | | |
| 7280 | Contract. Serv.(Bet. Home & Sch.)-Joint Agrmnts. | | | | |
| 7290 | Contract. Serv.(Spl. Ed. Students)-Vendors | | | | |
| 7300 | Contract. Serv.(Spl. Ed. Students)-Joint Agrmnts. | | | | |
| 7301 | Contract. Serv.(Reg. Students)-ESCs&CTSAs | | | | |
| 7302 | Contract. Serv.(Spl. Ed. Students)-ESCs&CTSAs | | | | |
| 7303 | Contract. Serv. - Aid in Lieu of Payments-NonPublic Sch. Stud. | | | | |
| 7304 | Contract. Serv. - Aid in Lieu of Payments – Charter Sch. Stud. | | | | |
| | Undist. Expend. – Central Services | | | | |
| 7120 | Sale/Lease-back Payments | | | | |
| 7130 | Interest on Current Loans | | | | |
| 7135 | Interest on Lease Purchase Agreements | | | | |

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District-wide for SBB Districts Report 2008-09

Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs 2008-09

| LINE | DESCRIPTION | 2007-08 Approps | 2008-09 Approps | 2008-09 \$Incr.(Decr.) | 2008-09 %Incr(Decr) |
|-------------|---|----------------------------|----------------------------|-----------------------------------|--------------------------------|
| 7140 | Interest on Bond Anticipation Notes (BANs) | | | | |
| | Undist. Expend.- Other Support Serv. | | | | |
| 7355 | Increase in Sale/Lease-back Reserve | | | | |
| 7456 | Increase in Current Expense Emergency Reserve | | | | |
| 7470 | Interest on Current Loans | | | | |
| 7480 | Interest for Lease Purchase Agreements | | | | |
| | Undistributed Expenditures-Food Services | | | | |
| 7550 | Transfers to Cover Deficit (Enterprise Fund) | | | | |
| 7568 | Transfer Property Sale Proceeds to Debt Svc Res | | | | |
| | Undist. Expend.-Allowable Maintenance for School Facilities | | | | |
| 7620 | Increase in Maintenance Reserve | | | | |
| 9465 | Transfer of Funds to Charter Schools | | | | |
| 9466 | General Fund Contribution to Whole School Reform | | | | |
| | TOTAL OTHER NON-SALARY COSTS IN FUND 11 | | | | |