

ACCOUNT CODE: Fund-Program-Function-Object						PRELIMINARY SCHOOL BUDGET, 2013-2104		
Budget Line	ACCOUNT NUMBER					Proposed Budget	FTEs	EXAMPLES
F	P	F	O		DESCRIPTION			
					<b>REGULAR PROGRAMS - INSTRUCTION</b>			<i>Salaries for Grades K-12.</i>
2510	11	110	100	101	Preschool/Kindergarten - Salaries of Teachers	1,885,073	26.00	Teacher and substitute salaries, stipends for instruction, lunch duty,
2520	11	120	100	101	Grades 1-5 - Salaries of Teachers	11,271,061	152.95	non-supervisory team leaders, chaperones for educational events.
2530	11	130	100	101	Grades 6-8 - Salaries of Teachers	7,557,702	92.90	
2540	11	140	100	101	Grades 9-12 - Salaries of Teachers	10,102,728	125.93	
					<b>REGULAR PROGRAMS - HOME INSTRUCTION</b>			<i>Costs for regular home instruction</i>
2623	11	150	100	320	Purchased Professional-Educational Services	140,000		Contracted services for home instruction
					<b>REGULAR PROGRAMS - UNDISTRIBUTED</b>			<i>All other costs for Grades K-12 instruction</i>
2640	11	190	100	106	Other Salaries for Instruction	134,815	0.00	Classroom teacher aides, classroom assistants, band camp, in-school suspension, summer school aides, substitutes for assessment, accompanist
2650	11	190	100	320	Pur Prof Ed Svcs-Instructional Aides	282,521		Contracted svcs for classroom support
2650	11	190	100	340	Purchased Professional and Technical Services	1,512,525		Contracted svcs for classroom, guest speakers, assembly speakers
								AP exams, computer services
								Communication costs, instructional equipment repair/maintenance
								related to classroom instruction, vendor printing, software licensing.
								Equipment rental for regular instructional use, musical instruments
2670	11	190	100	500	Other Purchased Services (400-500)	1,100		Itinerant teacher school to school travel
2680	11	190	100	610	General Supplies	873,227		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers, instructional coping.
2690	11	190	100	640	Textbooks	361,320		Texts and all related expenses such as binding, shipping/handling
2710					<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>34,122,071</b>	<b>397.78</b>	
					<b>SPECIAL EDUCATION - INSTRUCTION</b>			<i>Costs for students having special needs.</i>
					<b>Learning and/or Language Disabilities</b>			
2990	11	204	100	101	Salaries of Teachers	124,501	2.00	Teacher and substitute salaries, stipends for instruction, lunch duty,
3000	11	204	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
	11	204	100	320	Pur Prof Ed Svcs-Instructional Aides	925,400		Contracted svcs for classroom support
3040	11	204	100	610	General Supplies	1,500		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
3050	11	204	100	640	Textbooks	1,000		Texts and all related expenses such as binding, shipping/handling
					<b>Visually Impaired</b>			
3180	11	206	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
3190	11	206	100	320	Pur Prof Ed Svcs-Commission for Blind	30,000		Contracted svcs for classroom support
					<b>Behavioral Disabilities</b>			
3440	11	209	100	101	Salaries of Teachers	0	0.00	Teacher and substitute salaries, stipends for instruction, lunch duty,
3450	11	209	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
	11	209	100	320	Pur Prof Ed Svcs-Instructional Aides	0		Contracted svcs for classroom support
3490	11	209	100	610	General Supplies	0		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
3500	11	209	100	640	Textbooks	0		Texts and all related expenses such as binding, shipping/handling
					<b>Multiple Disabilities</b>			
3770	11	212	100	101	Salaries of Teachers	234,918	3.00	Teacher and substitute salaries, stipends for instruction, lunch duty,
3780	11	212	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
	11	212	100	320	Pur Prof Ed Svcs-Instructional Aides	242,605		Contracted svcs for classroom support
3820	11	212	100	610	General Supplies	2,525		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
3830	11	212	100	640	Textbooks	2,735		Texts and all related expenses such as binding, shipping/handling

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F	P	F	O					
					Resource Room/Resource Center			
3860	11	213	100	101	Salaries of Teachers	6,371,692	94.34	Teacher and substitute salaries, stipends for instruction, lunch duty,
3870	11	213	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
	11	213	100	320	Pur Prof Ed Svcs-Instructional Aides	649,658		Contracted svcs for classroom support
3910	11	213	100	610	General Supplies	6,500		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
3920	11	213	100	640	Textbooks	2,000		Texts and all related expenses such as binding, shipping/handling
					Autism			
3950	11	214	100	101	Salaries of Teachers	91,607	1.00	Teacher and substitute salaries, stipends for instruction, lunch duty,
3960	11	214	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
	11	214	100	320	Pur Prof Ed Svcs-Instructional Aides	0		Contracted svcs for classroom support
3970	11	214	100	340	Purchased Prof Ed Services	530,000		Contracted svcs for classroom, guest speakers
4000	11	214	100	610	General Supplies	48,830		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
					Preschool Disabilities			
4040	11	215	100	101	Salaries of Teachers	198,506	3.00	Teacher and substitute salaries, stipends for instruction, lunch duty,
4050	11	215	100	106	Other Salaries for Instruction	0	0.00	Classroom teacher aides, classroom assistants.
4060	11	215	100	320	Pur Prof Ed Svcs-Instructional Aides	123,078		Contracted svcs for classroom support
4090	11	215	100	610	General Supplies	0		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
4100	11	215	100	640	Textbooks	0		Texts and all related expenses such as binding, shipping/handling
4800					TOTAL SPECIAL EDUCATION - INSTRUCTION	9,587,054	103.34	
					BASIC SKILLS/REMEDIAL - INSTRUCTION			Costs for students requiring basic skills/remedial instruction..
4810	11	230	100	101	Salaries of Teachers	1,163,400	14.90	Teacher and substitute salaries, stipends for instruction, lunch duty
4820	11	230	100	106	Other Salaries for Instruction	102,265	2.00	Classroom teacher aides, classroom assistants
4830	11	230	100	320	Purchased Prof Ed Services	0		Academic intervention services
4860	11	230	100	610	General Supplies	41,200		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers
4870	11	230	100	640	Textbooks	8,100		Texts and all related expenses such as binding, shipping/handling
4890					TOTAL BASIC SKILLS/REMEDIAL - INSTRUCTION	1,314,965	16.90	
					BILINGUAL EDUCATION - INSTRUCTION			Costs for students requiring bilingual education instruction.
4900	11	240	100	101	Salaries of Teachers	417,505	5.00	Teacher and substitute salaries, stipends for instruction, lunch duty
4910	11	240	100	106	Other Salaries for Instruction	37,343	1.00	Classroom teacher aides, classroom assistants
	11	240	100	320	Pur Prof Ed Svcs-Instructional Aides	50,000		Contracted svcs for classroom support
4940	11	240	100	500	Other Purchased Services (400-500)	483		Communication costs, instructional equipment repair/maintenance
								related to classroom instruction, vendor printing, software licensing.
4950	11	240	100	610	General Supplies	4,000		All consumable classroom supplies, paper, pencils, workbooks
								reference materials, software and classroom equipment under \$2,000,
								such as desks, chairs, filing cabinets, computers.
4960	11	240	100	640	Textbooks	5,000		Texts and all related expenses such as binding, shipping/handling
4970	11	240	100	800	Other Objects	1,500		Student admissions for instructional trips, teacher memberships in
				890	Miscellaneous Expenditures			professional organizations.
4980					TOTAL BILINGUAL EDUCATION - INSTRUCTION	515,831	6.00	

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F	P	F	O					
					SCHOOL-SPONSORED COCURRICULAR ACTIVITIES			Costs for students participating in cocurricular activities.
6030	11	401	100	100	Salaries	370,820		Stipends for clubs, class and band advisors,chaparones, musicals, chorus, etc.
6040	11	401	100	500	Other Purchased Services (300-500 series)	59,300		Paid musicians for student performances, printing, prop construction, etc.
								costume/prop rental, lighting, royalty rights
								Publications, sheet music, uniforms, materials for sets and props
								Competition registrations, fees, dues
6080					TOTAL SCHOOL-SPON. COCURRICULAR ACTVTS.	430,120	0.00	
					SCHOOL-SPONSORED ATHLETICS			Costs for students participating in athletic activities.
6090	11	402	100	100	Salaries	465,469	1.00	Coaches, employee trainers, ticket takers, sellers, scorers, timekeepers, etc.
6100	11	402	100	500	Purchased Services (300-500 series)	96,454		Contracted trainer, team doctor, police, officials, ticket takers, scorers
6110	11	402	100	600	General Supplies and Materials	76,000		Reconditioning supplies and equipment
					Interscholastic Supplies and Materials			Uniforms, athletic and medical supplies
6120	11	402	100	800	Other Objects	25,099		Conference dues, NJSIAA dues, entry fees, student athlete banquet
6140					TOTAL SCHOOL-SPONSORED ATHLETICS	663,022	1.00	
					COMMUNITY SERVICES			Costs for community use of facilities
	11	800	330	340	Purchased Professional and Technical Services	90,000		Custodial and Security overtime for community use of facilities
					TOTAL COMMUNITY SERVICES	90,000	0.00	
					UNDISTRIBUTED EXPENDITURES			
					INSTRUCTION			Tuition expenditures for pupils residing in the district.
6270	11	000	100	561	Tuition to Other LEAs Within the State-Regular	74,999		Regular students sent to other public school district, regular homeless tuition
6280	11	000	100	562	Tuition to Other LEAs Within the State-Special	1,768,227		Special students sent to other public school district, special homeless tuition
6290	11	000	100	563	Tuition to County Voc. School Dist.-Regular	82,640		Regular students sent to County Vo-Tech (Essex, Union, Morris, etc.)
6300	11	000	100	564	Tuition to County Voc. School Dist.-Special	110,643		Special students sent to County Vo-Tech (Essex, Union, Morris, etc.)
6310	11	000	100	565	Tuition to CSSD & Reg. Day Schools	0		Special students sent to NJ Regional Day or CSSD
6320	11	000	100	566	Tuition to Priv.Sch. for the Disabled Within State	7,149,743		Special students sent to private school for the disabled in New Jersey.
6330	11	000	100	567	Tuition to Priv.Sch. for the Disabled Outside State			Special students sent to a school outside New Jersey
6340	11	000	100	568	Tuition - State Facilities	4,500		Youth Correctional Centers (w/held from state aid)
6350	11	000	100	569	Tuition - Other	197,564		DHS Day Training, Katzenbach, Charter Schools
6360					TOTAL INSTRUCTION	9,388,316	0.00	
					ATTENDANCE AND SOCIAL WORK SERVICES			Activities to improve student attendance at school and attempt to prevent of solve student problems.
6370	11	000	211	100	Salaries	950,630	11.60	Attendance/truant officers, supr of social workers and attendance and registration
6380	11	000	211	300	Purchased Professional and Technical Services	13,000		Contracted attendance services, private investigators, software licensing fee
6400	11	000	211	610	Supplies and Materials	550		Forms, office supplies, registers, books, periodicals, subscriptions
6420					TOTAL ATTENDANCE/SOCIAL WORK SERVICES	964,180	11.60	
					HEALTH SERVICES			Physical /mental health services which are not direct instruction.
6430	11	000	213	100	Salaries of Other Professional Staff	875,106	11.00	Nurse's salary, substitute salaries
6440	11	000	213	300	Purchased Professional and Technical Services	52,499		Contracted medical services, doctors, dentists, hygienists, lab testing
6450	11	000	213	500	Other Purchased Services (400-500 series)	0		Reimbursement for required travel
6460	11	000	213	600	Supplies and Materials	12,700		Consumable office and medical supplies, subscriptions, books, periodicals,
								Hep B vaccine
6480					TOTAL HEALTH SERVICES	940,304	11.00	

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F	P	F	O					
					<b>RELATED SERVICES</b>			<i>Occupational Therapy, Physical Therapy, Speech Services</i>
6481	11	000	216	100	Salaries	513,957	6.00	Speech correctionists, therapists salaries
6482	11	000	216	320	Purchased Professional - Educational Services	1,987,609		Contracted services for OT/PT/Speech therapy/Counseling services
6483	11	000	216	600	Supplies and Materials	7,450		Forms, consumable office supplies, registers, books, periodicals, subscriptions
6485					<b>TOTAL RELATED SERVICES</b>	<b>2,509,016</b>	<b>6.00</b>	
					<b>OTHER SUPPORT SERVICES</b>			<i>Guidance services and activities, supplemental to teaching</i>
					<b>REGULAR STUDENTS</b>			<i>designed to assess and improve the well-being of regular students.</i>
6490	11	000	218	104	Salaries of Other Professional Staff	1,611,778	17.60	Counselors, student assistance coordinators (Guidance director function 240),
								Chief Information Officer and data analyst
6500	11	000	218	105	Salaries of Secretarial and Clerical Assistants	314,750	6.00	Secretary and clerical salaries
6520	11	000	218	320	Purchased Professional - Educational Services	2,500		Contracted SAC services
					Purchased Professional and Technical Services			Standardized test scoring, student record software maintenace services
6540					Other purchased services			Reimbursement for required travel
6550	11	000	218	600	Supplies and Materials	5,679		Test materials, software, college/vocational materials, subscriptions, books,
								periodicals, office supplies
6560	11	000	218	800	Other Objects	3,500		Membership dues and fees
6570					<b>TOTAL SUPPORT SERVICES - REGULAR</b>	<b>1,938,207</b>	<b>23.60</b>	
					<b>OTHER SUPPORT SERVICES</b>			<i>Services provided by child study team and other services</i>
					<b>SPECIAL STUDENTS</b>			<i>related to the classification of students and development of IEPs.</i>
6580	11	000	219	104	Salaries of Other Professional Staff	2,246,774	23.00	CST salaries including LDTC, psychologist and social worker
6590	11	000	219	105	Salaries of Secretarial and Clerical Assistants	194,023	3.00	Secretary and clerical salaries
6610	11	000	219	320	Purchased Professional - Educational Services	80,340		Psychological/physical exams, regional CST consortium fees
					Other Purchased Prof. and Tech. Services			Contracted psychiatric/neurological services
6630	11	000	219	592	Other Purchased Services (400-500 series)	3,100		Rental/lease of CST equipment, reimbursement for required travel
6660	11	000	219	600	Supplies and Materials	21,465		Test materials, software, subscriptions, books, periodicals, consumable office supplies
					Other Objects			Membership dues and fees
6680					<b>TOTAL SUPPORT SERVICES - SPECIAL</b>	<b>2,545,702</b>	<b>26.00</b>	
					<b>IMPROVEMENT OF INSTRUCTION</b>			<i>Activities primarily for assisting instructional staff in planning,</i>
								<i>developing and evaluating learning experiences for students.</i>
6750	11	000	221	102	Sal of Supervisor of Instruction	1,463,809	12.00	Directors, supervisors, Asst. Supt for Curriculum and Instruction (prorata share)
6760	11	000	221	104	Sal of Other Professional Staff	218,532		Professional salaries for summer work, curriculum writing
6770	11	000	221	105	Sal of Secr and Clerical Assist.	132,910	2.00	Secretary and clerical salaries
6790	11	000	221	320	Purchased Prof- Educational Services	355,300		Contracted curriculum services
					Other Purch Prof. and Tech. Services			Contracted services for in-service instructional technology
6810	11	000	221	500	Other Purch Services (400-500)	40,005		Reimbursement for required travel, workshop registration, professional development
								(Note: Inservice training for all non-instructional staff e.g. administrators,
								guidance, nurses, librarians, operations and maintenance, transportation,
								business office budgeted in 290-590)
6820	11	000	221	600	Supplies and Materials	23,143		Software, subscriptions, books, periodicals, consumable office supplies
6830	11	000	221	800	Other Objects	17,608		ASCD dues, curriculum consortium membership dues
6840					<b>TOTAL IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>2,251,306</b>	<b>14.00</b>	

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	F	P	F	O				
					EDUCATIONAL MEDIA SERVICES			Activities concerned with the use of teaching /learning resources
					SCHOOL LIBRARY			including hardware and content materials.
6850	11	000	222	100	Sal of Other Professional Staff	1,292,790	12.00	Librarians, other professional staff
					Sal of Secr and Clerical Assist.		3.00	Secretary and clerical salaries
					Sal of Other Staff		3.00	Technology facilitators/Teacher trainers
6870	11	000	222	500	Other Purchased Services (400-500 series)	17,000		Communication costs for on-line reference services, repair and maintenance of instructional equipment related to library instruction
								Rental and lease of copiers, computers, AV equipment, library security
								Reimbursement of required travel
6880	11	000	222	600	Supplies and Materials	227,604		Software, subscriptions, books, periodicals, films, tapes, TV, binding, consumables
6900					TOTAL MEDIA & LIBRARY SERVICES	1,537,394	18.00	
					INSTRUCTIONAL STAFF TRAINING			Activities that contribute to the professional or occupational growth and competence of instructional staff.
7601	11	000	223	102	Salaries of Supervisors of Instruction	150,337	1.00	Directors, supervisors, Asst. Supts for Curriculum and Instruction(prorata share)
7603	11	000	223	105	Salaries of Secretarial and Clerical	2,482		Secretary and clerical salaries, aides overtime and summer
7605	11	000	223	320	Purchased Professional - Educational Services	0		Reimbursement to teaching staff for attendance at out-of-district workshops
7607	11	000	223	500	Other Purchased Services (400-500 series)	0		Costs of professional development activities for teachers sponsored by district.
7608	11	000	223	610	Supplies and Materials			Forms, office suppliess, books and periodicals and other consumable items
7609	11	000	223	800	Other Objects	11,400		Staff training in-service
7610					TOTAL INSTRUCTIONAL STAFF TRAINING	164,220	1.00	
					GENERAL ADMINISTRATION			Activities concerned with establishing/administering district policy.
6910	11	000	230	100	Salaries of Other Professional Staff	825,370	3.00	Superintendent, community relations, in-house counsel
					Salaries of Secretarial and Clerical		5.00	Secretaries, clerical, secretarial substitutes
					Other Salaries		1.00	Treasurer of School Monies
6920	11	000	230	331	Legal Services	103,000		Contracted legal services
6921	11	000	230	332	Audit Services	65,000		Contracted auditing services
6930	11	000	230	339	Purchased Professional Services	398,500		Architect, accountant, engineer, negotiator, policy consultant, bond paying agent, community relations firm
						0		Postage, telephone
6950	11	000	230	530	Communications / Telephone	177,500		Legal aids, board errors and omissions, fidelity bonds, election services, student accident insurance, recruiting advertising, copier, printing
6960	11	000	230	590	Other Purchased Services (400-500)	66,475		Rental/lease purchase of general administrative equipment; computers, copiers
								General administrative staff and board members' required travel
6970	11	000	230	600	Supplies and Materials	28,678		Consumable supplies, books, paper, software, periodicals, subscriptions, and equipment under \$2,000 e.g. desks, chairs, filing cabinets, computers
6976	11	000	230	630	BOE In-House Training/Meeting Supplies	20,000		Professional memberships and research Montclair State Univ network
6980	11	000	230	820	Judgments Against The School District	90,000		Strauss-Exmay policy consultants and educational research
6990	11	000	230	890	Miscellaneous Expenditures	175,200		Municipal/IRS fines, legal judgments
6995	11	000	230	895	BOE Membership Dues and Fees	30,000		School Board Legal Insurance, Board Elections, workshops, training and travel to attend professional meetings
7000					TOTAL GENERAL ADMINISTRATION	1,979,724	9.00	NJ School Board Association membership dues

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<b>SCHOOL ADMINISTRATION</b>								<i>Activities concerned with administrative responsibilities for a school.</i>
7010	11	000	240	103	Salaries of Principals/Assistant Principals	2,546,562	20.00	Principal and Assistant Principal salaries
7020	11	000	240	104	Salaries of Other Professional Staff	656,858	5.00	Guidance, athletic, special education, department chairpersons (non-teaching)
7030	11	000	240	105	Salaries of Secretarial and Clerical Assistants	1,263,585	24.00	Secretary, clerical, work-study clerical, substitutes
7040	11	000	240	110	Other Salaries	3,258		Lab assistance
7070	11	000	240	600	Supplies and Materials	88,482		Software licensing, contracted printing of graduation programs, tickets
						158,951		Rental/lease of school equipment e.g., copiers, computers, graduation gowns
								School administration travel, travel and lodging for Middle States Evaluation
								Office supplies, books, periodicals, subscriptions, diplomas, and equipment under \$2,000 e.g., desks, chairs, filing cabinets, computers
7080	11	000	240	800	Other Objects	4,152		School administrative dues, memberships, student academic attendance, graduation awards, graduation expenses not classified above
7090					<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>4,721,847</b>	<b>49.00</b>	
<b>CENTRAL SERVICES</b>								<i>Activities that support other administrative and instructional functions, including fiscal services, human resources, strategic planning, purchasing</i>
7100	11	000	251	100	Salaries	908,545	3.00	Business administrator/Board Secretary, and assistant Asst Supt for Administration
							7.00	Secretaries, clerks, substitutes, accounts receivable/payable, receiving, payroll super, purchasing agent, computer operator, data processing
7110	11	000	251	340	Purchased Technical Services	56,418		Business support services such as budgeting, payroll, financial accounting
7115	11	000	251	592	Misc. Purchased Services	14,222		Advertising, personnel recruitment, legal ads and announcements, job planning
								internal auditing, planning research, fixed asset appraisal
7125	11	000	251	600	Supplies and Materials	18,704		Consumable supplies, books, paper, software, periodicals, subscriptions, and equipment under \$2,000 e.g., desks, chairs, filing cabinets, computers for budgeting
								payroll, financial accounting, internal auditing, printing, duplicating, and evaluation
7145	11	000	251	890	Miscellaneous Expenditures	9,000		Dues assessments, memberships, payments to paying agents for services, fees
7150					<b>TOTAL CENTRAL SERVICES</b>	<b>1,006,890</b>	<b>10.00</b>	
<b>ADMINISTRATIVE INFORMATION TECHNOLOGY</b>								<i>Activities concerned with supporting the district's information technology systems</i>
7155	11	000	252	100	Salaries	301,340	4.00	Network Manager, AV Technicians, Telecom Specialist
7170	11	000	252	420	Cleaning, Repair, and Maintenance Services	670,500		
7185					<b>TOTAL ADMINISTRATIVE INFORMATION TECHNOLOGY</b>	<b>971,839</b>	<b>4.00</b>	
<b>OPERATION AND MAINTENANCE OF PLANT</b>								<i>Activities concerned with district operations and maintaining school facilities comfortable and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.</i>
<b>REQUIRED MAINTENANCE</b>								
7622	11	000	261	420	Cleaning, Repair, and Maintenance Services	1,754,415		Systems repair and replacements for the purpose of keeping a school facility open, comfortable and safe for use including heating, lighting, ventilation, security and maintenance of other fixtures in good working condition.
7623	11	000	261	610	General Supplies	194,934		Annual required maintenance represents minimum 1% of appraised building value.
								[see Comprehensive Maintenance Plan for details]
7625					<b>TOTAL REQUIRED MAINTENANCE</b>	<b>1,949,349</b>	<b>0.00</b>	

ACCOUNT CODE: Fund-Program-Function-Object						PRELIMINARY SCHOOL BUDGET, 2013-2104		
Budget Line	ACCOUNT NUMBER				DESCRIPTION	Proposed Budget	FTEs	EXAMPLES
	F	P	F	O				
					<b>ROUTINE MAINTENANCE</b>			
7626	11	000	262	100	Salaries of Other Professional Staff	809,655	1.00	Supervisor of Buildings and Grounds and Custodial Services salary
							8.00	Maintenance, grounds keepers, substitutes, overtime
							0.00	Custodians, substitutes, overtime
					Salaries of Secretarial and Clerical Assistants		0.50	Secretary and clerical salaries supporting operations and maintenance
							0.00	Security guards, substitutes, overtime
					Other salaries		0.00	Lunch & breakfast aides, substitutes, overtime
7627	11	000	262	340	Purchased Professional and Technical Services	4,645,000		Contracted services for custodial services, security guards and lunch monitors.
7628	11	000	262	420	Cleaning, Repair, and Maintenance Services	1,038,630		Contracted trash removal, maintenance of non-instructional equipment (kilns, TV
								studio, copier service and usage, fire and security alarm systems, telephone system),
								exterminating service, grounds and landscaping services, vehicle maintenance, gen.
								building repair, fire extinguisher testing, etc. (Note: repair and maintenance
								of instructional equipment budgeted under appropriate program code.)
								Environmental/PEOSHA testing, e.g., radon, lead, well water, waste water, etc.
7630	11	000	262	490	Other Purchased Property Services	165,000		Water and sewer charges, equipment and vehicle rentals, elevator inspections
7631	11	000	262	520	Insurance	528,124		Property and liability for buildings and vehicles (other than buses)
7632	11	000	262	590	Miscellaneous Purchased Services	4,000		Operations and maintenance staff travel for professional development.
7633	11	000	262	610	General Supplies	392,000		Maintenance and grounds keepers, hand tools and supplies,
								district vehicle supplies (other than buses), e.g., tires, batteries
7634	11	000	262	620	Energy (Heat and Electricity)	2,595,000		Electric, gas, oil, gasoline for equipment
7636					<b>TOTAL OTHER OPER &amp; MAINT OF PLANT</b>	<b>10,177,407</b>	<b>9.50</b>	
7637					<b>TOTAL OPER &amp; MAINT OF PLANT SERVICES</b>	<b>12,126,756</b>	<b>9.50</b>	
					<b>TRANSPORTATION</b>			
								<i>Activities concerned with conveying students between home</i>
								<i>and school and from school to other school activities.</i>
7210	11	000	270	160	Sal. for Pupil Trans(Bet Home & Sch)-Regular	344,888		Prorata share of supervisor, drivers, aides, secretary and substitutes
7220	11	000	270	161	Sal. for Pupil Trans(Bet Home & Sch)-Special Ed	440,193		Prorata share of supervisor, drivers, aides, secretary and substitutes
7230	11	000	270	162	Sal. for Pupil Trans(Other than Bet Home & Sch)	50,000		transportation for co-curricular, athletic and field trips
							1.00	Coordinator of Transportation Services
							0.50	Secretary
							7.70	Bus Drivers
							5.60	Bus Aides
7241	11	000	270	350	Management Fee - ESC & CTSA	90,000		Fee for ESC and CTSA services
7242					Other Purchased Prof and Technical Services			Transportation software licensing fee and consultants
7250	11	000	270	420	Cleaning, Repair, & Maint. Services	143,000		Contracted services for repair and maintenance of buses
7260	11	000	270	511	Contr Serv (Bet. Home and Sch)-Vendors	535,374		Contracted services with vendors for regular students
7270	11	000	270	512	Contr Serv(Oth. than Bet Home & Sch)-Vend	101,999		Contracted services with vendors for co-curricular, athletics, field trips
7302	11	000	270	518	Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA's	2,250,000		Contracted services with ESCs and CTSA's for special education students
7303	11	000	270	503	Contract. Serv. - Aid in Lieu of Payments	688,372		Aid-in-lieu-of transportation payments to nonpublic parents
7310	11	000	270	593	Misc. Purchased Services - Transportation	21,000		Insurance, equipment rental/lease, travel expenses
7320	11	000	270		Supplies and Materials	2,750		Items consumed/worn out/deteriorated included in routine maintenance
								such as tire repair/replacement, oil/lubricants, fuel
								Membership dues and fees
7350					<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>	<b>4,667,576</b>	<b>14.80</b>	
07500					<b>EMPLOYEE BENEFITS</b>			<i>Concerns the personal services and benefits of employees.</i>
12610	11	000	291	210	Group Insurance	65,000		The amount paid by the Board for employee benefits including group
12620	11	000	291	220	Social Security Contributions	1,032,833		insurance, tuition reimbursement, social security contributions, workmen's
12640	11	000	291	241	Other Retirement Contributions - Regular	969,132		compensation, health benefits, unused sick leave, the costs of drug testing
12660	11	000	291	250	Unemployment Compensation	629,105		and fingerprinting, uniforms purchased for employees and other benefits provided
12670	11	000	291	260	Workmen's Compensation	595,000		in accordance with negotiated employee contracts.
12680	11	000	291	270	Health Benefits	13,240,194		
12690	11	000	291	280	Tuition Reimbursement	156,653		
12700	11	000	291	290	Other Employee Benefits	313,996		
12710					<b>TOTAL EMPLOYEE BENEFITS</b>	<b>17,001,913</b>	<b>0.00</b>	

ACCOUNT CODE: Fund-Program-Function-Object						PRELIMINARY SCHOOL BUDGET, 2013-2104		
Budget Line	ACCOUNT NUMBER					Proposed Budget	FTEs	EXAMPLES
F	P	F	O		DESCRIPTION			
					<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>64,715,190</b>	<b>207.50</b>	
					<b>TOTAL GENERAL CURRENT EXPENSE</b>	<b>111,438,255</b>	<b>732.52</b>	
12720								
					<b>CAPITAL OUTLAY</b>			<i>Activities concerned with capital items funded by the general fund.</i>
					<b>EQUIPMENT</b>			
07710	12	120	100	730	Grades 1-5	0		Instructional equipment costing more than \$2,000.
07720	12	130	100	730	Grades 6-8	0		Instructional equipment costing more than \$2,000.
07730	12	140	100	730	Grades 9-12	0		Instructional equipment costing more than \$2,000.
07860	12	213	100	730	Resource Room/Resource Center	0		Instructional equipment costing more than \$2,000.
08090	12	000	100	730	Undistributed Expenditures - Instruction	0		Non-instructional equipment costing more than \$2,000.
08120	12	000	219	730	Undist.Expend.-Support Serv. - Students	0		Non-instructional equipment costing more than \$2,000.
08130	12	000	220	730	Undist.Expend.-Support Serv. - Inst. Staff	0		Non-instructional equipment costing more than \$2,000.
08140	12	000	230	730	Undistributed Expenditures - General Admin.	0		Non-instructional equipment costing more than \$2,000.
08150	12	000	240	730	Undistributed Expenditures - School Admin.	0		Non-instructional equipment costing more than \$2,000.
08180	12	000	270	733	School Buses - Regular	0		School bus purchase to replace retiring bus.
01020					<b>TOTAL EQUIPMENT</b>	<b>0</b>		
					<b>CONSTRUCTION SERVICES</b>			
08270	12	000	400	450	Construction Services	589,000		Capital projects not funded with long-term debt.
8320	12	0	400	890	<i>Debt Service Assessment</i>	<i>114,197</i>		<i>Assessment for debt service on SDA funding</i>
7695	10	604			Interest Deposit to Capital Reserve	0		Interest earned on investments
8326	12	000	400	932	Transfer from Capital Reserve	0		Local share of approved capital projects
8335	12	000	400	931	Transfer to Capital Projects	0		Local share of approved capital projects
08330					<b>TOTAL FACILITIES ACQUISITION AND CONST. SERV.</b>	<b>0</b>		
08340					<b>TOTAL CAPITAL OUTLAY</b>	<b>703,197</b>	<b>0.00</b>	
09470					<b>GENERAL FUND GRAND TOTAL</b>	<b>112,141,452</b>	<b>732.52</b>	
					<b>SPECIAL REVENUE FUND</b>			
					<b>EARLY LAUNCH TO LEARNING INITIATIVE (ELLI)</b>			
	20	211	100	100	Salaries of Teachers	49,500	0.00	Teacher salaries funded by grant
	20	211	100	600	Instructional Supplies	0		Instructional supplies funded by grant
	20	211	200	200	Employee Benefits	9,900		Benefits funded by state grant.
	20	211	200	300	Pur Prof and Tech Services	0		Purchased professional services funded by grant
					<b>TOTAL EARLY LAUNCH TO LEARNING INITIATIVE (ELLI)</b>	<b>59,400</b>	<b>0.00</b>	
					<b>TITLE I - FEDERAL NCLB</b>			
	20	231	100	100	Salaries of Teachers	243,642	2.90	Teacher salaries funded by grant for summer school and intervention programs.
	20	231	100	300	Instructional Purchased Services	0		Instructional consultant services funded by grant.
	20	231	100	600	Instructional Supplies	24,752		Instructional supplies funded by grant.
	20	231	200	100	Support Salaries	0		Non-instructional salaries funded by grant for parent outreach.
	20	231	200	200	Benefits	39,416		Benefits funded by state grant.
	20	231	200	300	Pur Prof and Tech Services	16,373		Consultant services funded by grant.
	20	231	200	500	Other Pur Services - Prof Development	11,423		Travel and registration for professional development funded by grant.
	20	231	200	600	Noninstructional Supplies and Materials	750		Non-instructional salaries funded by grant for parent outreach.
	20	231	xxx	xxx	Nonpublic Allocation	0		Supplemental Services funded by NCLB grant
					<b>TOTAL TITLE I - FEDERAL NCLB</b>	<b>336,356</b>	<b>2.90</b>	
					<b>TITLE IIA (Prof Dev) &amp; IID (Tech) - FEDERAL NCLB</b>			
	20	274/6	100	100	Salaries of Teachers 100-100	0		Stipends for Teachers funded by grant
	20	274/6	100	600	Instructional Supplies 100-600	0		Instructional Supplies funded by grant
	20	274/6	200	200	Benefits 200-200	0		Benefits (FICA) funded by grant
	20	274/6	200	300	Pur Prof and Tech Services	74,083		Consultant services funded by grant.
	20	274/6	200	500	Other Pur Services - Prof Development	0		Travel and registration for professional development funded by grant. 3/3/2013
	20	274/6	200	600	Non-Instructional Supplies	0		Noninstructional supplies and materials funded by grant.
	20	274/6	xxx	xxx	Nonpublic Allocation	3,589		Nonpublic allocation funded by NCLB grant



ACCOUNT CODE: Fund-Program-Function-Object					PRELIMINARY SCHOOL BUDGET, 2013-2104		
Budget Line	ACCOUNT NUMBER				Proposed Budget	FTEs	EXAMPLES
F	P	F	O	DESCRIPTION			
				<b>TOTAL TITLE IIA &amp; IID - FEDERAL NCLB</b>	<b>77,672</b>	<b>0.00</b>	
				<b>TITLE III (English Language Learners) - FEDERAL NCLB</b>			
	20	241	100	100	Salaries of Teachers	13,031	Teacher salaries funded by grant for summer school and intervention programs.
	20	241	100	600	Instructional Supplies	2,261	Instructional supplies for summer school and intervention programs.
	20	241	200	100	Salaries of Support Services	0	Salaries for ELL parent outreach funded by grant
	20	241	200	200	Benefits	997	Benefits funded by state grant.
	20	241	200	500	Other Pur Services - Prof Development	0	Travel and registration for professional development funded by grant.
	20	241	xxx	xxx	Nonpublic Allocation	750	Nonpublic allocation funded by NCLB grant
				<b>TOTAL TITLE III - FEDERAL NCLB</b>	<b>17,039</b>	<b>0.00</b>	
				<b>TITLE IV (Drug and Alcohol Prevention) - FEDERAL NCLB</b>			
	20	280	100	100	Salaries of Teachers	0	Teacher salaries and benefits funded by state grant.
	20	280	200	200	Benefits	0	Benefits funded by state grant.
	20	280	xxx	xxx	Nonpublic Allocation	0	Nonpublic allocation funded by NCLB grant
				<b>TOTAL TITLE IV - FEDERAL NCLB</b>	<b>0</b>	<b>0.00</b>	
				<b>IDEIA BASIC (Special Education) - FEDERAL</b>			
	20	250	100	300	Instructional Pur Services - Consultant	37,500	Educational consultants working directly with students funded by grant.
	20	250	100	500	Other Instructional Pur Services - Tuition	847,000	Tuition for out-of-district placements funded by grant.
	20	250	100	600	Instructional Supplies	26,022	Instructional supplies for summer school and intervention programs.
	20	250	200	300	Pur Prof and Tech Services	151,785	Noninstructional consultant services funded by grant.
	20	250	200	500	Other Pur Services - Prof Development	0	Travel and registration for professional development funded by grant.
	20	250	400	732	Non-Instructional Equipment	0	Non-instructional equipment costing more than \$2,000.
	20	250	xxx	xxx	Nonpublic Allocation	0	Nonpublic allocation funded by NCLB grant
				<b>TOTAL IDEIA BASIC - FEDERAL</b>	<b>1,062,307</b>	<b>0.00</b>	
				<b>IDEIA PRESCHOOL (Special Education) - FEDERAL</b>			
	20	253	100	300	Instructional Pur Services - Tuition	28,498	Educational consultants working directly with students funded by grant.
	20	253	100	500	Other Instructional Pur Services - Tuition	0	Tuition for out-of-district placements funded by grant.
	20	253	100	600	Instructional Supplies	1,125	Instructional supplies for extended school year and intervention programs.
	20	253	200	600	Non-Instructional Supplies	1,125	Non-instructional supplies for extended school year and intervention programs.
	20	253	xxx	xxx	Nonpublic Allocation	0	Nonpublic allocation funded by NCLB grant
				<b>TOTAL IDEIA PRESCHOOL - FEDERAL</b>	<b>30,748</b>	<b>0.00</b>	
				<b>STATE ENTITLEMENT (NONPUBLIC)</b>			
	20	501	xxx	xxx	NP Textbooks	17,332	Nonpublic allocation funded by NCLB grant
	20	5xx	xxx	xxx	NP Basic Skills	63,542	Nonpublic allocation funded by NCLB grant
	20	5xx	xxx	xxx	NP Supplemental	21,509	Nonpublic allocation funded by NCLB grant
	20	5xx	xxx	xxx	NP Handicapped Services	30,592	Nonpublic allocation funded by NCLB grant
	20	5xx	xxx	xxx	NP Speech	4,687	Nonpublic allocation funded by NCLB grant
	20	509	xxx	xxx	NP Nursing	11,662	Nonpublic allocation funded by NCLB grant
	20	510	xxx	xxx	NP Technology	6,398	Nonpublic allocation funded by NCLB grant
				<b>STATE ENTITLEMENT (NONPUBLIC)</b>	<b>155,722</b>	<b>0.00</b>	
				<b>TOTAL SPECIAL REVENUE FUND</b>	<b>1,739,242</b>	<b>2.90</b>	
				<b>DEBT SERVICE</b>			
	40	701	510	834	Redemption of Principal	2,441,097	Principal paid on long-term debt.
	40	701	510	910	Interest on Bonds	1,682,354	Interest paid on long-term debt.
				<b>TOTAL DEBT SERVICE</b>	<b>4,123,451</b>	<b>0.00</b>	
				<b>ENTERPRISE FUND (SALARIES)</b>			
	50	910	290	104	Food Service Director	87,760	Supervisor salary funded by food service program.
	9				<b>TOTAL SALARIES FUNDED BY ENTERPRISE FUND</b>	<b>87,760</b>	<b>1.00</b>
				<b>TOTAL</b>	<b>118,091,905</b>	<b>736.42</b>	