

RSU #23 BUDGET COST CENTERS

	2010-2011 Proposed Budget	2009-2010 Approved Budget	Increase/ (Decrease)	%	Explanations
REGULAR INSTRUCTION ARRA FUNDS for INSTRUCTION Costs related to classroom instruction	\$ 23,336,154 \$ 617,586	\$ 22,558,501 \$ 908,576	\$ 486,663	2.07%	Added a 2nd grade teacher at Young School, Literacy Specialist OOB/Dayton, AP Biology at OOB HS, Increased English Teacher at OOB HS to full time, Increased Salaries and TA Tuition for potential contractual increases. Gifted & Talented is under this cost center in 2010/11.
SPECIAL EDUCATION ARRA FUNDS for SPECIAL EDUCATION Costs for services provided in addition to regular classroom instruction	\$ 6,505,983 \$ 325,663	\$ 7,065,342	\$ (233,696)	-3.31%	Shifted Special Education Specialist costs to be covered under special education federal grant money. Gifted & Talented was under this cost center in 2009-10, now it is in regular instruction.
CAREER & TECHINICAL Costs for vocational school attendance	\$ -	\$ -	\$ -	0.00%	
OTHER INSTRUCTION Extra-Curricular activities, before and after school programs & summer school	\$ 493,117	\$ 339,902	\$ 153,215	45.08%	Includes Burns Math Academy, Young School before school reading intervention, & Burns School Reading/Math Intervention Summer Program. Also Athletics officials and supplies were not in 2010 budget.
STUDENT & STAFF SUPPORT ARRA FUNDS for STUDENT & STAFF SUPPORT Guidance, library, nursing, and technology services as well as staff training and curriculum	\$ 2,283,123 \$ 61,420	\$ 2,462,054	\$ (117,511)	-4.77%	Shifted some instructional staff training stipends into Title IA grant money. Reduced by laptops that were purchased in 2009-2010. Reduction in book purchase for Improvement of Instruction and Student Assesment. Added Responsive Classroom Trainer Program. Added a Guidance Counselor & increased days of current Guidance Counselor and Guidance Secretary. Also added Great Schools Program for OOB High School.
SYSTEM ADMINISTRATION Costs include school board, business office, and superintendent's office	\$ 983,047	\$ 1,079,802	\$ (96,755)	-8.96%	Reduced by the ADS system that was purchased in 2009/10.
SCHOOL ADMINISTRATION Costs for administration of individual schools	\$ 1,724,199	\$ 1,719,565	\$ 4,634	0.27%	
TRANSPORTATION Costs for bus transportation of students including purchase and maintenance of buses	\$ 1,677,610	\$ 1,633,182	\$ 44,428	2.72%	Adjustments in benefits due to employee changes.
FACILITIES MAINTENANCE ARRA FUNDS for FACILITIES MAINTENANCE Costs related to the physical plant including custodial, maintenance and heating fuel	\$ 3,362,615 \$ 278,589	\$ 3,749,376	\$ (108,172)	-2.89%	Reduced by two modular payments that have expired. Increased fuel costs from \$1.72/gallon to \$2.50/gallon. State Revolving Loan of \$18,886 was moved from Debt Service cost center in 2010/11.
DEBT SERVICE Principal and interest on approved capital projects	\$ 823,679	\$ 877,791	\$ (54,112)	-6.16%	State Revolving Loan of \$18,886 was moved into Facilities Maintenance cost center in 2010/11.
ALL OTHER EXPENDITURES	\$ -	\$ -			
TOTAL BUDGET	\$ 42,472,785	\$ 42,394,091	\$ 78,694	0.19%	