

BUDGET KEY FOR APPROPRIATION TYPES

Regular Programs – Instruction: Includes activities that provide K-12 students with learning experiences. Activities include all direct instructional costs (teacher salaries, classroom speakers, classroom supplies, and materials).

Special Education – Instruction: Includes activities that provide students with special needs required services beyond regular programs. Activities include all direct instructional costs (teacher salaries, classroom speakers, classroom supplies, and materials).

School Sponsored Activities (Co-curricular & Athletic): School sponsored co-curricular activities designed to provide students with experiences as motivation, enjoyment, and improvement of skills (band, student government, clubs, and honor societies). Athletics, also school sponsored, provide for interscholastic team and individual competition (coach stipends, team supplies, and athletic training materials).

Other Instruction Programs: Program activities, other than classified above, which include all direct instructional costs (teacher salaries/compensation, classroom speakers, program supplies, and materials). Hoboken Public Schools currently carries summer school in this category.

Instruction (Tuition): Instruction includes activities involving the interaction between teachers and students. This group of account lines represents student tuition for out-of-district institutions. This category would include tuition for special education students attending private schools for the disabled, other public schools' special education programs, and students in state facilities.

Attendance & Social Services: Activities designed to improve student attendance at school and that serve to prevent or solve student problems. Associated costs would include school attendance clerk salaries and related administrative supplies and material. Appropriations for school nursing services would also be found in this grouping of account lines.

Speech, OT PT & Related Services: Costs related to services as a result of individualized education programs (I.E.P.s). This grouping includes salary, or professional services, costs for speech therapy, physical therapy, specialized counseling, and student evaluation.

Other Support Services: The main support service in this category is guidance. Guidance services, supplemental to the teaching process, are designed to assess and improve the well-being of students. Costs would include guidance counselor salaries, department supplies and materials, and other expenses associated with events like "college nights".

Child Study Teams: Services provided by child study team members (psychologist, social workers, learning consultants), the classification of students, and the development of I.E.P.s. Appropriations would include child study team salaries, related administrative supplies, and evaluation materials.

Improvement of Instruction: Activities assisting the instructional staff with the content and the process of providing learning experiences for students. Costs would be those related to staff planning and evaluation training and seminars, and curriculum development (speakers/trainer costs, meeting material, and related supplies and materials).

Educational Media Services: Activities concerned with directing, managing, and supervising educational media sources. Costs would include library services, audiovisual services, and online educational services (media specialist salaries, technology coordinator salaries, and network related costs). This account group would also include communication costs directly related to educational services.

Instructional Staff Training: Activities that contribute to the professional occupational growth and competence of members of the instructional staff. Professional development costs include reimbursements for out-of-district workshops, in-district professional development costs, and professional services related to staff development for in-house programs.

Support Services – General Administration: Activities concerned with the establishment and administration of district policy. Appropriations would cover Board of Education services and expenses (legal counsel, insurance, negotiation services, Board travel expenses). This group of accounts also includes expenses related to the Superintendent's office (salaries, administrative supplies, student and staff awards, and copier costs).

Support Services – School Administration: Appropriations concerned with the overall administrative responsibility for a particular school. Costs include staff evaluation supplies and material, school administrative supplies and material, student awards and related activities, copier costs, and graduation related expenses.

Central Services & Administrative Information: Activities that support other administrative and instructional functions including fiscal services, human resources, purchasing, payroll, and public information services. Costs would include the Business Administrator's office supplies and materials, copier costs, business office staff salaries, auditing services, and related professional services. This group of accounts would also cover information technology related expenses (Technology Director salary, computer supplies and materials, application/software license costs, and related technology services).

Required Maintenance for School Facilities: Appropriations support of the maintenance of school facility related systems. Costs would cover repairs and replacements for the purpose of keeping the school facilities open, comfortable, and safe for use, or in its original condition. Expenditures would include electrical, plumbing and ventilation repairs, maintenance staff salaries, supplies and materials needed to make in-house repairs and/or replacements.

Custodial Services: Activities include the daily upkeep of school facilities that would not otherwise be required to maintain its original condition over its useful life. Costs would include custodial staff salaries, cleaning supplies and material, energy (electricity and natural gas), vehicle repairs, and property insurance.

Security: Activities include maintaining a secure environment for students and staff. Costs would include security staff salaries and related supplies and materials.

Student Transportation: Appropriations for conveying students between home and school and from school to other school activities. Costs would include school bus routes for students in private schools for the disabled, bus repairs, bus maintenance supplies and material, fuel, related professional services.

Employee Benefits: Appropriations cover employee benefits and personnel services. Costs found in this group include health insurance, vision plan payments, dental insurance, employee tuition reimbursements, sick payments, and PERS retirement contributions.

Capital Projects: Includes Activities concerned with acquiring land and buildings, remodeling, constructing school facilities, installing service systems, and improving sites. Costs would include school bathroom renovations, lease purchase principal payments, and equipment purchases over \$2,000 per unit.