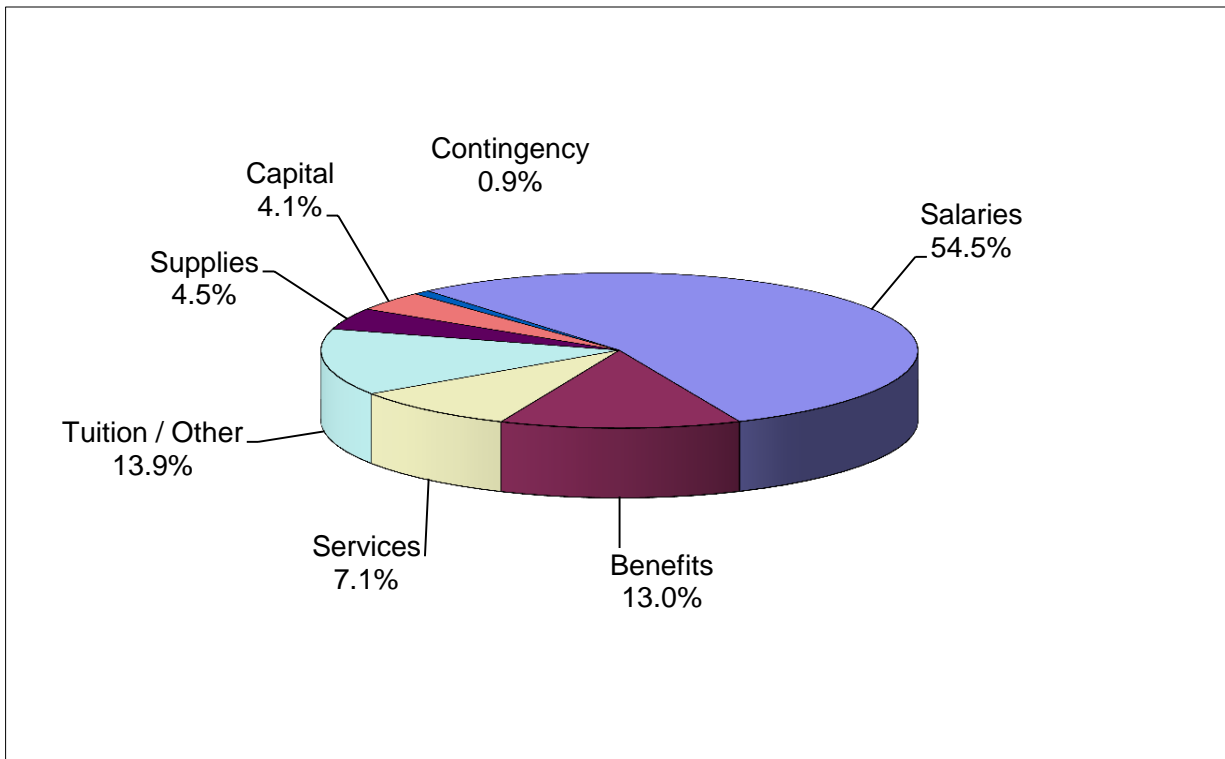


Expenditures by Type

Salary and benefit costs account for nearly 70% of the total budget and nearly 80% of the Education Fund budget for 2011-12. The breakdown by expenditure type shows an increase of 2.1% in the total salary budget, with salary and staffing increases partially offset by savings from staff turnover and reductions in clerical and custodial staffing. Significant increases in health insurance premiums and employee retirement payments contribute to the 15.1% budget increase in benefits. Total expenditures for services including staff development, building maintenance, NTDSE shared services, and contracted special education bus service increase 9.5%, largely due to increases in professional development and transportation costs. Reduction in supply budgets and utility budgets resulted in a decrease in supplies and materials. Tuition costs increase 3.0% as a result of the continuing increase in NTDSE and private placement costs partially offset by adding a pre-school special education classroom and bringing those students back into the district. Capital costs decreased temporarily in 2010-11 with the deferral of building capital projects, however the multi-year facility plan is projected to result in annual capital project expenditures at previous levels.



Expenditure Type	2010-11	% of Total	2011-12	% of Total	% Change
Salaries	17,521,583	55.8%	17,895,212	54.5%	2.1%
Benefits	3,717,275	11.8%	4,277,910	13.0%	15.1%
Services	2,720,869	8.7%	2,979,686	9.1%	9.5%
Tuition / Other	4,420,500	14.1%	4,552,400	13.9%	3.0%
Supplies	1,518,009	4.8%	1,475,491	4.5%	-2.8%
Capital	1,180,350	3.8%	1,332,900	4.1%	12.9%
Contingency	300,000	1.0%	300,000	0.9%	0.0%
Total	31,378,586	100.0%	32,813,599	100.0%	4.6%