

# Expenditures by Component

## PROGRAM

The program budget includes salaries and benefits for all teachers, guidance counselors, teaching assistants, aides, psychologists, nurses, social workers and speech therapists. It also includes in-service training, library costs, student supplies, co-curricular programs, interscholastic athletics and transportation costs for in and out of district students.

## CAPITAL

The capital budget includes equipment purchases, debt service on buildings, security, operations and maintenance costs, including salaries and benefits for all custodial staff members. For 26-27, this total also includes two bus purchases and a transfer to capital to pay for the elementary school fire alarm.

## ADMINISTRATIVE

The administrative budget includes salaries and benefits for all other staff members. It includes administrators, clerical staff, business office, internal claims auditor, and central office. It also includes all legal services, public information, external contracted auditors, records management, central printing mailing, Board of Education related costs, and curriculum development and supervision, research, planning and evaluation.