



Assumptions:

The Contractual Category includes items such as salaries and benefits, existing debt service payments and the custodial contract. The total for this category is \$63,291,635, or 57% of the total expenditures.

The Mandated Category includes items such as special education costs, tuition to outside placements, PSERS contribution, social security payments, tuition to the vo-tech and tuition to charter schools. The total for this category is \$32,858,490, or 30% of the total expenditures.

The Fixed Category includes items such as facilities costs (utilities, repairs, etc.) and insurance costs. The total for this category is \$3,861,000, or 3% of the total expenditures.

The Discretionary Category includes all other items such as: supplies, software, books, equipment (including technology purchases), employee travel and professional development, field trips, athletic travel, crossing guards, student transportation to and from school and demolition costs for Milford Middle School. The total for this category is \$10,543,853, or 10% of the total expenditures.