



SOUTHERN COLUMBIA AREA SCHOOL DISTRICT

BUDGET

**GENERAL FUND
ATHLETIC FUND
CAPITAL RESERVE FUND**

2011-12

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

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**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

EXECUTIVE SUMMARY

The General Fund Budget for the 2011-12 fiscal year totals \$16,472,216 a decrease of \$415,117 or 2.5% under the 2010-11 budget. Increased salaries and benefits attribute to most of the budget increases plus increases in debt service, pension costs, and other utility costs. Budget decreases relate to personnel and program eliminations. Most decreases in personnel relate to attrition in addition to one teacher furlough and 3 paraprofessional furloughs.



Building and athletic fund budgets, which were reduced 10% for 2004-05 after three years of budget freezes, were maintained at those levels through the 2010-11 Budget except for coaches' salaries and miscellaneous other adjustments. The 2011-12 Building budgets include a decrease of approximately \$10,000 in each building department as well as a \$20,000 decrease in the athletic budget expenditures.

Total revenues are \$16,472,216 a decrease of \$255,908 or 1.5% under the 2010-11 Budget. Local revenues increase \$360,264 or 4.2% including an increase of local real estate taxes.

State revenues will decrease \$520,678 or 6.8% due to decreases in basic and other state subsidies. As of the date of budget adoption, the Commonwealth had not finalized details of school funding for 2011-12. Final school funding allocations are expected to be at least that are included in this budget and may be higher.

Federal revenues are expected to remain the same or decrease for some line items. Title 1 expenditures continue to be fully funded along with the class size reduction funds begun several years ago.

The budget "gap" or difference between expenditures and revenues is \$0 and consists of contingencies and one-time expenditures that are covered through the use of the District's \$1.2 million General Fund Balance.

Historically, the actual financial results of a given fiscal year show higher revenues than forecast and lower expenditures than budgeted. The General Fund Balance is equal to approximately 7.3% of budgeted expenditures putting the District on stable financial ground for the foreseeable future.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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REAL ESTATE TAX RATES

The tax rates shown below are based on the real estate tax revenue indicated in the budget and the tax equalization formula specified by the Commonwealth of Pennsylvania for school districts with constituents in two or more counties. The state equalization formula attempts to balance the amount of real estate tax revenue required from the taxpayers in each county by comparing the market value of the real property in each county to the market value of all real property in the school district. Changes in millage can be broken down as follows:

	Columbia Co.	Northumberland Co.
2010-11 Millage	28.07	45.73
Adjustment for Increase in Millage	1.46	2.133
Adjustment for Equalization		.007
2011-12 Millage	29.53	47.87

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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STUDENT ENROLLMENT PROJECTIONS

Student enrollment projections are a key factor in budget development. They determine or influence many of the financial estimates that go into the budget, particularly in the instructional area. Most types of personnel requirements are derived directly or indirectly from estimates of the number of students to be served. In addition, the need for facilities such as classrooms, are calculated using projected enrollments as are the level of support services.

There are several different methods for estimating student enrollment. The primary method used below is the cohort-survival method. This method utilizes mathematical forecasting techniques to project enrollment based on past trends. However, the rationale underlying this technique is the assumption that the same conditions affecting enrollment in the past will continue in the future. This assumption requires careful examination of current conditions to determine variances from past trends. A brief description of the forecasting techniques follows:

Kindergarten

The projection of kindergarten enrollment presents a unique problem in the grade level projections. In the cohort-survival method, the projections for a given grade level are based on the students in the previous grade. The entry grade into the school district – kindergarten – has no prior grade or students from which to derive its projected enrollments. In order to obtain this information, kindergarten registration data and averages of past kindergarten enrollments are used.

Cohort-Survival

Each grade level is treated as a cohort (a group of individuals having a statistical factor such as age or grade in common) and the passage of students from one grade level to the next is followed through the school system from year to year.

- A “survival rate” is calculated for each transition of one grade of students into the next grade the following year.
- Rates are calculated for each grade each year. Using the various years rates, an average for each grade-to-grade transition is calculated over the given time period.
- The average survival rates are then used to project enrollments on a grade-by-grade basis.
- The actual enrollments in each grade during the latest year are multiplied by their respective average survival rates and the results are the projected enrollment for each grade for the next year.

Please note that this method does not trace individual students; it is only concerned with the aggregate numbers in each grade each year. All of the children in the following grade were not necessarily in the prior grade; transfers into a grade from outside the school system are common. In addition, students in 8th grade have the option of attending the Columbia-Montour AVTS beginning in the 9th grade resulting in a drop in class size between 8th and 9th grades.

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STUDENT ENROLLMENT PROJECTIONS

Grade	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	PROJECTED 2011-12
K *	108	109	108	115	121	120	120
1	99	110	112	110	110	121	105
2	116	100	107	110	110	110	123
3	105	116	107	108	115	110	106
4	108	103	121	108	107	115	112
5	101	117	105	122	105	107	110
6	111	103	118	107	131	105	104
Total K-6	748	758	778	780	799	788	780
7	116	114	102	120	111	131	111
8	115	111	108	103	122	111	134
9	100	120	104	110	100	122	114
10	116	103	117	106	93	100	119
11	123	114	100	120	100	93	100
12	137	125	115	102	116	100	93
US					2	2	2
Total 7-12	707	687	646	661	644	659	673
District Total	1455	1445	1424	1441	1,443	1,447	1453

Source: Third-day enrollment reports

Note: The above table represents only those students educated on the school campus; the school district is responsible for providing and paying for the education of resident students educated outside the school campus as well: Columbia Montour Area Vocational-Technical School students, students in Central Susquehanna Intermediate Unit and other IU special classes, students in special classes provided by other school districts, students in charter schools (including cyber-charter schools), and students in alternative education classes.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2011-12**

PERSONNEL - ADMINISTRATIVE

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Projected 2011-12
District:							
Superintendent	1	1	1	1	1	1	1
Business Manager	1	1	1	1	1	1	1
Director of Curriculum	1	1	1	1	1	1	1
Director of Student Svcs	1	1	1	1	1	1	1
Total District	4	4	4	4	4	4	4
Building:							
HS Principal	1	1	1	1	1	1	1
MS Principal	1	1	1	1	1	1	1
Elem Principal	1	1	1	1	1	1	1
Total Building	3	3	3	3	3	3	3
Support:							
Cafeteria Manager	1	1	1	1	1	1	1
Supervisor Bldg & Grounds	1	1	1	1	1	1	1
Supervisor Transportation	1	1	1	1	1	1	1
Total Support	3	3	3	3	3	3	3
Total Administrative	10	10	10	10	10	10	10

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

PERSONNEL - INSTRUCTIONAL

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	PROJECTED 2011-12
Classroom	73	74.5	74.5	74.5	76.5	76	74
Art	3	3	3	3	3	3	2
Blended *	1	1	1	1	1	0	0
Title I Reading **	3	3	3	3	3	3	3
Driver/Safety Ed	1	1	1	1	1	1	1
Gifted	1	1	1	1	1	1	1
Guidance	4	4	4	4	4	4	4
Health/PE	4	4	4	4	4	4	4
IST	1	1	1	1	1	1	0
Librarian	2	2	2	2	2	2	1.5
Music	4	4	4	4	4	4	4
Nurse	1	1	1	1	1	1	1
Psychologist/Social Worker	1	1	1	1	2	2	2
Special Education **	12	12	12	12	14	18	17
Speech/Language/ESL	1	1	1	1	1	2	1
Total Instructional	112	113.5	113.5	113.5	118.5	122	115.5

* The cost of the Blended position was shared with county social service agencies (Eliminated in '11).

** Three Title 1 teachers and two special education teachers are funded through federal programs.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

PERSONNEL - SUPPORT

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	PROJECTED 2011-12
Aides – Instructional *	29	32	32	32	32	32 Full 17 Part	29 Full 14 Part
Aides – Non Instructional	0	0	0	0	0	1	1
Aides – Transportation	2	1	1	1	1	5 Part	5 Part
Title I Assistant	1	1	1	1	2	2	1
Bus Drivers	34	34	33	33	31	31	29
Custodians	11	10	10	11	11	11	11
Maintenance	2	2	2	2	3	3	3
Mechanics/Grounds	2	2	2	2	2	1	1
Nurse (RN / LPN)	2	2	2	2	2	2	2
Security						1	1
Secretaries *	13	13	13.5	14.0	14	13 Full 2 Part	13 Full 2 Part
Total Non Instructional	96	97	96.5	98.0	98	97 FT 24 PT	91 FT 21 PT

* In 2011-12, 13 special needs aide positions, 1.0 secretary position, and 1.0 Title I Assistant are funded through federal programs.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

BUDGET ASSUMPTIONS

The Southern Columbia Area School District budget is a financial plan that reflects predictions or assumptions for the forthcoming Fiscal Year. Assumptions are made in the following areas:

REVENUE

1. Federal revenues are based on the best available information.. No major increases are included at this time. ACCESS funds are budgeted to cover the cost of six special needs aides and one secretary position.
2. State funding for the Basic Education Subsidy and Special Education are projected as proposed by the Governor. Other state subsidies will remain flat or have minor increases in accordance with state formulas. Effective in 2004-05, an accounting change recommended by the PA Department of Education caused the amount previously recorded in the Capital Reserve Fund as Transportation Reimbursement (for the purchase of school buses) to be budgeted in the General Fund state revenue line item. An equal amount is budgeted as an expenditure to transfer it to the Capital Reserve Fund.
3. Local real estate tax revenues reflect required changes due to tax equalization and the limitations of Act One. Total local budgeted real estate tax revenue is permitted to increase by 1.8% without a voter referendum.

EXPENDITURES

1. Salary costs will increase in accordance with the labor agreements in place or by previous Board action or estimate. Changes in staffing to accommodate projected enrollment and student class selections are budgeted. Two professional staff positions vacated by retirement will be replaced and are budgeted accordingly. Six professional staff positions will not be replaced or will be replaced with existing staff. The positions of IST, Technology Coordinator, ESL, One Art Teacher, Speech, One Elementary Teacher and various support staff have been eliminated.
2. Benefit costs are projected at the rates known to be in force for the 2011-12 fiscal year.
3. Expenditures for non-discretionary expenses such as utility & insurance costs, AVTS contributions, and special education services (provided at the CSIU & other school districts) are expected to increase slightly with energy expenses increasing substantially more over previous year. The board has elected to contract with various utility providers (PPL Energy Plus, PAJPC, & Jack Rich Inc.) to limit the potential increase in utility expenses.
4. Building level discretionary expenditures were reduced 10% in 2004-05 after remaining frozen for three consecutive years. Transfers to support the Athletic Programs were reduced 10% as well. Those reductions were maintained through with the exception of the natural increase in salaries for athletic coaches and other miscellaneous adjustments through the 2010-11 Budget. The 2011-12 Budget includes various cuts in Building Departments (\$10,000 / Dept.) and Athletic Departments (\$20,000).
5. One large grant program, the 21st Century Learning Centers Grant is not included in both revenues and expenditures and will skew comparisons with prior years due to a change in budgeting techniques / models.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

SUMMARY OF BUDGET COMPARISONS

	2010-11 Budget	2011-12 Budget	Proposed Increase (Decrease)
<u>REVENUE</u>			
6000 Local Sources	\$8,547,962	\$8,908,226	\$360,264
7000 State Sources	7,667,391	7,146,713	(520,678)
8000 Federal Sources	512,772	417,276	(95,496)
Total Revenue	\$16,728,124	\$16,472,216	(\$255,908)
<u>EXPENDITURES</u>			
1100 Regular Education	\$7,316,320	\$6,866,717	\$(449,603)
1200 Special Education	2,105,324	1,980,644	(124,680)
1300 Vocational Education	531,000	517,934	(13,066)
1400 Other Instructional Programs	377,232	391,025	13,793
2100 Pupil Personnel	514,658	532,041	17,383
2200 Support Services	450,251	466,339	16,088
2300 Administrative Services	939,059	957,220	18,161
2400 Pupil Health Services	171,269	168,317	(2,952)
2500 Business Services	208,405	213,169	4,764
2600 Maintenance	1,347,780	1,396,523	48,743
2700 Pupil Transportation	1,250,000	1,284,896	34,896
3200 Student Activities	47,568	49,031	1,463
5100 Debt Service	836,466	1,126,360	289,894
5200 Fund Transfers	530,000	422,000	(108,000)
5900 Budgetary Reserve	262,000	100,000	(162,000)
Total Expenditures	\$16,887,333	\$16,472,216	(\$415,117)
Use of Fund Balance	(\$159,210)	(\$0)	(\$159,210)

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

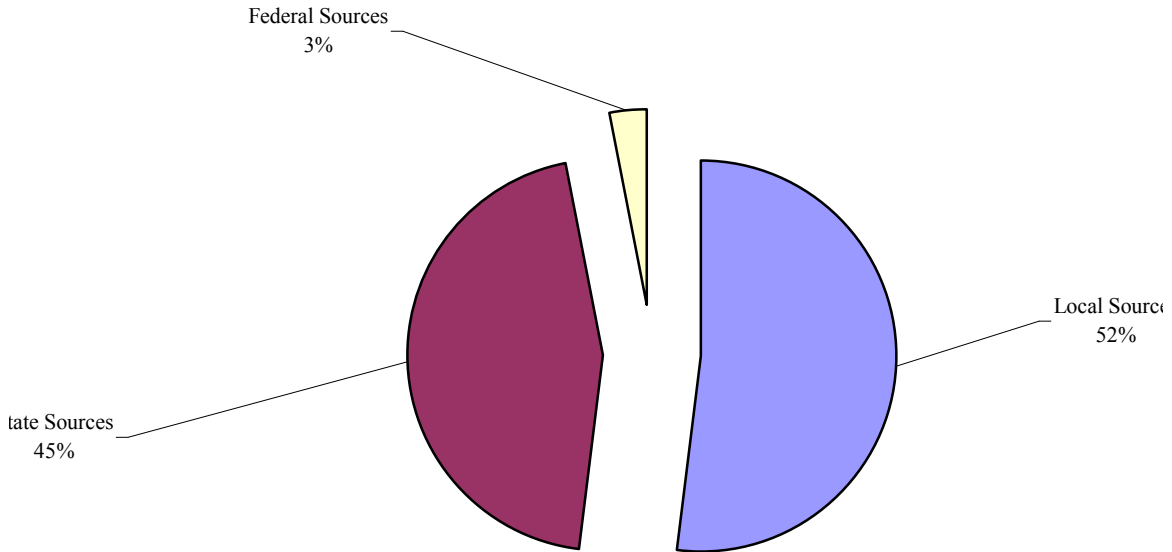
REVENUE

REVENUES: Classified by type and source in the various funds of a school district, revenues are defined as increases to current assets without a corresponding increase in liabilities, do not represent the recovery of an expenditure, and do not represent the cancellation of certain liabilities or decrease in assets.

1. **REVENUE FROM LOCAL SOURCES** is the amount of money produced within the boundaries of the school district and available for use within the current fiscal year.
2. **REVENUE FROM STATE SOURCES** is revenue from funds produced within the boundaries of and collected by the State and distributed to school districts in amounts different proportionately from those that are collected within the district.
3. **REVENUE FROM FEDERAL SOURCES** is revenue collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which are collected within the district of the state. Federal revenue sources represent a small fraction of the total support for district programs and services.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

WHERE DOES IT COME FROM?



ANTICIPATED REVENUES
6000 LOCAL SOURCES

LOCAL SOURCES represents revenue produced directly within the school district. This includes real estate taxes levied, personal taxes levied, delinquent taxes collected, interest earned on investments, rentals for use of facilities, and miscellaneous revenue.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
				5,066,000
6111 Real Estate Taxes	4,441,494	4,130,337	4,785,000	
6112 Interim Real Estate Taxes	4,324	10,264	25,000	25,550
6113 Public Utility Realty Tax	9,820	10,902	11,000	11,242
6114 Pmt in Lieu of Tax	6,086	6,086	1,410	5,441
6151 Earned Income Tax	2,969,935	2,810,535	2,850,000	2,912,700
6153 Realty Transfer	117,909	88,724	81,760	83,559
6411 Delinquent Real Estate	278,882	832,401	250,000	291,500
6420 Delinquent PC & Occ Priv	0	0	0	0
6452 Delinquent Occ Assmt.	0	0	0	0
6510 Investment Earnings	32,381	10,877	50,000	11,100
6910 Rentals	0	570	1,175	1,201
6941 Tuition	0	0	0	0
6944 Other Districts	0	0	0	0
6960 Pass thru Grants	290,028	296,733	290,000	296,380
IDEA Stimulus	0	187,465	160,000	160,000
6961 AVTS Transportation	21,671	22,232	18,396	18,800
6990 Miscellaneous	58,376	29,755	24,220	24,753
Total Local Sources	8,230,906	8,436,881	8,547,962	8,908,226

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 29.53 mills in Columbia County and 47.87 mills in Northumberland County applied to total assessed valuation of \$104,393,516 (Columbia) and 55,924,925 (Northumberland) budgeted at a collection rate of 92.5%.

6112 Real estate taxes assessed on improvements or additions that are completed during the fiscal year for which information has been provided by the county assessment office.

6113 Public utility realty tax represents an amount of money paid to the school district in lieu of local taxes for property owned by local utilities. Decreases over the last several years are expected to stabilize at the current level.

6114 Payments in lieu of taxes represent payments from state agencies for property withdrawn from the tax rolls of the district such as state game lands.

6151 Earned income taxes represent a 1.5% tax on wages, salaries, commissions, net profit, or other compensation of residents who earn income as defined under Act 511.

6153 Real estate transfer taxes represent a 1% tax levied under act 511 on the transfer price of real property within the jurisdiction of the school district.

6400 Delinquent taxes represent taxes collected in a fiscal year after the year of levy.

6510 Earnings on investments represent interest earned on temporary investments held by the school district.

6910 Rentals represent Board established fees collected for the use of school property and buildings.

6941 Tuition charged for non-resident students.

6944 Tuition recovered from other school districts for the education of non-resident students.

6960 State or federal grants received through an intermediary. This amount represents IDEA funds received from the federal government through the CSIU for special education expenses.

6961 Represents the payment from the Columbia Montour Vocational Technical School for providing student transportation services.

6990 Revenue from other local sources not classified elsewhere.

ANTICIPATED REVENUES
7000 STATE SOURCES

STATE SOURCES represents revenue originating from Commonwealth appropriations directly dispersed to the recipient school district.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
7110 Basic Education Subsidy	4,285,547	3,945,988	4,683,073	4,293,158
7340 Homestead/Farmstead	287,713	286,482	286,502	286,487
7120 PA Accountability Grant	186,074	186,074	196,066	0
7140 Charter School Reimb	31,241	25,997	37,440	0
77160 Section 1305/1306	45,127	62,440	31,200	45,399
7240 Driver Ed. / Other	1,473	5,264	2,080	2,126
7270 Special Education	757,261	767,327	822,811	762,288
7310 Transportation	723,086	704,601	778,270	755,392
7320 Sinking Fund	90,681	72,420	96,976	188,526
7330 Medical/Dental Services	28,013	28,450	30,160	30,824
7500 Extra Grants	39,466	0	0	0
7810 Social Security	304,782	326,829	326,813	369,886
7820 Retirement	206,419	229,605	376,000	412,627
Total State Sources	6,986,882	6,641,477	7,667,391	7,146,713

Specific Function Description:

7110 Basic Education Subsidy represents a direct subsidy from the Commonwealth for the purpose of providing the basic educational program.

7120 Grant funds utilized by the District to maintain the full-day kindergarten program.

7140 Reimbursement received for resident students enrolled in a Charter School during the previous year.

7160 Tuition for orphans and children placed in private homes.

7210 Subsidy from the Commonwealth for instruction of homebound pupils.

7240 Subsidy from the Commonwealth for conducting a standardized driver education program.

7270 Subsidy from the Commonwealth for the cost of instructing exceptional children.

7310 Subsidy from the Commonwealth for providing pupil transportation services.

7320 Subsidy from the Commonwealth for approved sinking fund payments in financing long-term debt utilized for providing school building and grounds.

7330 Subsidy from the Commonwealth for providing medical and dental services.

7340 Subsidy from the Commonwealth representing Homestead / Farmstead Revenues.

7500 Targeted grants provided through the Commonwealth.

7810 State share of employer social security and retirement contributions.

7820 State share of employer retirement contributions for eligible employees.

ANTICIPATED REVENUES
8000 FEDERAL SOURCES

FEDERAL SOURCES represents revenue originating from the Federal Government and is made available to the school districts through direct grants, state channels, or other agencies conducting programs through the school district.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
8390 21 st Century CLC	248,326	293,739	96,978	0
8513 NCLB, Title I	189,920	201,103	190,000	194,180
Title Stimulus	0	641,986	-	0
8514 NCLB, Title II	73,157	73,311	75,794	80,016
8515 NCLB, Title V	0	0	2,500	0
8517 NCLB, Title IV SFDFS	0	0	7,500	0
8810 ACCESS	134,561	157,590	140,000	143,080
Total Federal Sources	645,964	1,367,729	512,772	417,276

8390 Funds received directly from the US Department of Education for establishing and maintaining learning centers within the school district to aid student achievement.

8514 Title I funds are distributed for the education of disadvantaged children under the No Child Left Behind Law.

8514 Title II funds received for Improving Teacher Quality; Southern Columbia utilizes these funds to decrease class size in the kindergarten and special needs programs.

8514 Title II technology funds received for upgrading and improving district technology.

8515 Funds received for program improvements; Southern Columbia utilizes these funds to supplement the salaries of two registered nurses to limit turnover.

8517 Federal Funds provided for drug abuse and prevention programs.

8810 Reimbursements received from the federal government through the Commonwealth for eligible health related services.

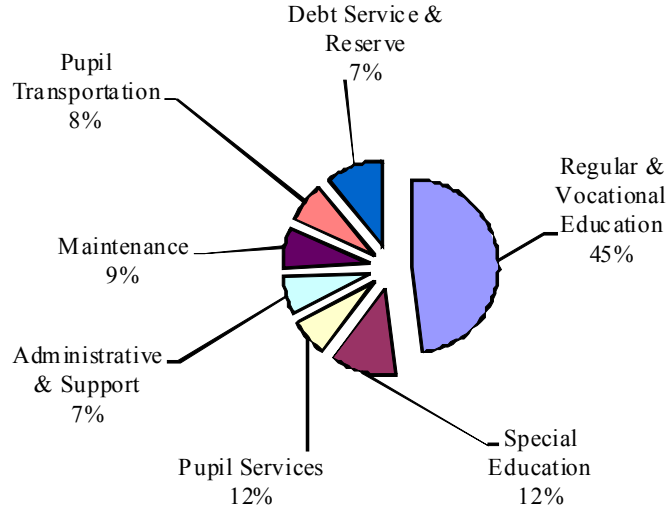
**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET**

EXPENDITURES

The major expenditures in the school district are salaries and benefits. The educational process is labor intensive and requires the dedication and expertise of education professionals at all organizational levels. To recruit and retain high quality personnel in order to provide maximum educational opportunities for students requires that the school district be competitive in the marketplace. For 2011-12, salaries and benefits represent approximately 75% of total expenditures.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2011-12**

WHERE DOES IT GO?



(by functional area)

APPROPRIATIONS

1100 REGULAR PROGRAMS - ELEMENTARY & SECONDARY

Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	4,853,393	4,830,640	5,070,593	4,694,439
200 Employee Benefits	1,168,518	1,334,391	1,662,375	1,730,861
300 Professional Services	6,423	26,760	6,583	6,728
400 Property Services	33,039	41,242	33,570	34,309
500 Other Purchased Services	114,616	149,747	99,144	101,325
600 Supplies	302,633	318,904	231,512	186,512
700 Equipment	183,006	185,707	201,126	101,126
800 Other Expenditures	7,764	12,916	11,417	11,417
Total 1100	6,669,392	6,900,307	7,316,320	6,866,717

100 Salaries of professional employees and instructional aides with a scheduled or estimated salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation. Retirement costs were reduced.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are repairs and rentals of instructional machines, audio-visual equipment, and copier machines.

500 Services contracted from outside organizations and/or personnel. Included are student tuition, printing cost, and travel reimbursement for staff members.

600 Supplies utilized in the instructional programs. The principals working in conjunction with their building staffs allocate these funds in accordance with the building's educational program priorities.

700 Equipment acquisitions and replacements including technology and distance learning allocations and furniture.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

1200 SPECIAL PROGRAMS - ELEMENTARY & SECONDARY

Activities designed primarily to deal with students having special needs. Special programs include kindergarten, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, and special programs for other types of students.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	1,137,302	1,363,683	1,341,489	1,228,075
200 Employee Benefits	378,358	391,768	505,308	546,187
300 Professional Services	549,514	438,261	129,729	92,583
400 Property Services	0	0	0	0
500 Other Purchased Services	121,075	100,557	75,000	60,000
600 Supplies	18,255	34,546	38,649	38,649
700 Equipment	13,291	19,273	0	0
800 Other Expenditures	625	24,939	15,150	15,150
Total 1200	2,218,420	2,373,028	2,105,324	1,980,644

100 Salaries of professional employees and aides with a contracted or estimated salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services. For the 2011-12 fiscal year this object includes approximately \$75,000 for I.U. operated classes.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district.

500 Services contracted from outside organizations and/or personnel. Included are student tuition, printing cost, and travel reimbursement for staff members.

600 Supplies utilized in the instructional programs. Principals and the Director of Student Services determine and allocate these funds in accordance with program priorities.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
1300 VOCATIONAL EDUCATION

PDE approved programs under public supervision and control which provide organized learning experience designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, health, trade and industry. PDE approved programs shall mean programs approved by the Pennsylvania Department of Education as reflected on the legal curriculum listing of the Vocational Education Management Information System (VEMIS).

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
500 Other Purchased Services	495,383	514,142	531,000	517,934
Total 1300	495,383	514,142	531,000	517,934

500 Services contracted from outside organizations and/or personnel. Included are operating payments to the Columbia Montour Vocational Technical School. These programs provide for students in grades 9th through 12th.

APPROPRIATIONS

1400 OTHER INSTRUCTIONAL PROGRAMS

Activities that provide grades K-12 students with learning experiences not included in other function codes. Included are such programs as Title I remedial programs, Drug Free Schools and Homebound instruction.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	226,669	348,260	200,695	206,917
200 Employee Benefits	59,171	74,730	64,623	69,851
300 Professional Services	1,897	9,195	10,100	10,322
400 Property Services	8,290	3,072	2,121	2,168
500 Other Purchased Services	120,175	68,195	94,240	96,313
600 Supplies	98,150	77,479	5,454	5,454
700 Equipment	9,062	0	0	0
800 Other Expenditures	0	395	0	0
Total 1400	523,414	581,325	377,232	391,025

100 Salaries of professional employees and Title 1 Assistant with a contracted salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district.

500 Services contracted from outside organizations and/or personnel including amounts for alternative education services from the CSIU and Bethesda Treatment Center.

600 Supplies utilized in the instructional programs. The principals working in conjunction with their building staffs allocate these funds in accordance with the building's educational program priorities.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

2100 SUPPORT SERVICES - PUPIL PERSONNEL

Activities designed to assess and improve the well being of students, to supplement the teaching process, and to meet the applicable provisions of Article XIII of the Public School Code of 1949 as amended and Chapter 7 of the State Board of Education regulations. Included in this function are activities providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	490,950	529,631	380,025	387,592
200 Employee Benefits	138,071	140,693	120,273	130,003
300 Professional Services	27,817	33,008	1,917	1,959
500 Other Purchased Services	9,666	5,526	2,020	2,064
600 Supplies	3,763	7,626	7,272	7,272
700 Equipment	8,150	7,238	1,010	1,010
800 Other Expenditures	2,874	1,794	2,141	2,141
Total 2100	681,291	725,515	514,658	532,041

100 Salaries of the Director of Student Services, executive secretary, 4 guidance counselors, 1 ACCESS secretary and 1 School Psychologist with a scheduled or estimated salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

500 Services contracted from outside organizations and/or personnel. Included are printing cost and travel reimbursement for staff members.

600 Supplies utilized in the instructional programs.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

2200 SUPPORT STAFF - INSTRUCTIONAL STAFF

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. Included in this function are school library services, which include selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials. Also included in this function are instruction and curriculum development services. These activities are designed to provide special curriculum materials; and understanding and appreciating the various techniques which stimulate and motivate students.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	297,125	268,434	276,423	282,592
200 Employee Benefits	85,122	81,645	83,774	90,551
300 Professional Services	32,870	15,603	27,054	27,649
400 Property Services	0	0	0	0
500 Other Purchased Services	1,802	6,964	6,616	6,762
600 Supplies	28,339	33,982	28,852	28,852
700 Equipment	945	3,055	0	2,400
800 Other Expenditures	10,076	10,231	27,533	27,533
Total 2200	456,279	419,914	450,251	466,339

100 Salaries of the Director of Curriculum & Instruction, 1 secretary, 2 librarians and 1 aide with a contracted salary increase. Also included are funds to support curriculum writing and staff development by the professional staff.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

500 Services contracted from outside organizations and/or personnel. Included are student tuition, printing cost, and travel reimbursement for staff members. Funds for conference travel for professional staff members have been consolidated into this expenditure area.

600 Supplies utilized in the instructional programs.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations. Funds for conference registration for professional staff members have been consolidated into this expenditure area.

APPROPRIATIONS

2300 SUPPORT SERVICES - ADMINISTRATION

Activities concerned with establishing and administering policy in connection with the operation of the school district. These activities include Board services, tax collections cost, legal services, auditing services, Office of the Superintendent services, community relations services, and Office of the Principal services.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	509,629	532,382	543,576	553,482
200 Employee Benefits	170,671	156,362	184,265	199,172
300 Professional Services	129,521	137,772	129,028	131,867
400 Property Services	11,553	10,120	15,908	16,258
500 Other Purchased Services	27,837	24,356	7,222	7,381
600 Supplies	36,902	35,101	35,199	35,199
700 Equipment	6,139	5,267	0	0
800 Other Expenditures	22,372	20,446	23,862	13,861
Total 2300	914,624	921,804	939,059	957,220

100 Salaries of Board Secretary, Board Treasurer, Superintendent, executive secretary, receptionist, 3 principals, 5.5 building secretaries and a secretary/computer assistant budgeted with an estimated salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services, tax collection, legal fees, and auditing fees.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are repairs and rentals of copiers, postage machine, and computer software maintenance.

500 Services contracted from outside organizations and/or personnel. Included are printing cost, Board advertising expenses, Board Errors and Omissions insurance premiums, postage for U.S. mail, and travel reimbursement for Board and staff members.

600 Supplies that are of an expendable nature and consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organization such as the Pennsylvania School Boards Association.

APPROPRIATIONS
2400 SUPPORT SERVICES - PUPIL HEALTH

Activities that provide students with appropriate medical, dental, and nursing services.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	107,392	118,313	119,713	113,424
200 Employee Benefits	36,904	29,187	38,351	41,454
300 Professional Services	7,585	8,446	10,403	10,632
400 Property Services	0	210	202	206
600 Supplies	1,927	6,983	2,500	2,500
700 Equipment	2,038	86	101	101
Total 2400	155,847	163,224	171,269	168,317

100 Salary of 1 school nurse and 2 licensed nurses with a scheduled salary increase. Projected cost of a part-time dental hygienist is also included in Professional Services.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services such as medical doctors for medical exams and dentist for dental exams.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district.

600 Supplies utilized in student health programs. The principals working in conjunction with the school nurse allocate these funds in accordance with program priorities.

700 Equipment acquisitions and replacements.

APPROPRIATIONS
2500 SUPPORT SERVICES – BUSINESS

Activities concerned with receiving, disbursing and accounting for local, state and federal funds in accordance with the relevant laws and regulations. These activities include establishing procedures and carrying out Board policy in connection with payroll, benefits, contract negotiations, budgeting and purchasing.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	133,444	133,129	135,055	135,867
200 Employee Benefits	62,744	51,781	48,424	52,342
400 Property Services	888	0	505	516
500 Other Purchased Services	593	742	1,010	1,032
600 Supplies	4,889	5,955	19,877	19,877
700 Equipment	99	34	1,515	1,515
800 Other Expenditures	0	0	2,020	2,020
Total 2500	202,657	191,641	208,405	213,169

100 Salaries of Business Manager and 2 business office secretaries budgeted with an estimated salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district.

500 Services contracted from outside organizations and/or personnel. Included are printing costs and travel reimbursement for Business Office personnel.

600 Supplies that are of an expendable nature and consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are fees paid to paying agents for distributing bond payments to bondholders and conference registration.

APPROPRIATIONS

2600 OPERATION AND MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plants open, comfortable, and safe for use; and keeping grounds, buildings, and equipment in effective working condition, and in a state of repair.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	371,590	438,502	449,576	463,513
200 Employee Benefits	157,310	171,561	200,809	217,054
400 Property Services	325,017	293,731	278,000	284,116
500 Other Purchased Services	82,497	78,556	88,375	90,319
600 Supplies	412,583	299,030	306,800	338,882
700 Equipment	34,506	30,488	22,200	619
800 Other Expenditures	2,228	1,968	2,020	2,020
Total 2600	1,385,731	1,313,835	1,347,780	1,396,523

100 Salaries of custodians, maintenance workers and 1 Supervisor of Buildings and Grounds positions budgeted with an estimated increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are disposal services, electric utilities and minor building maintenance projects.

500 Services contracted from outside organizations and/or personnel. Included are travel costs by staff members, telephone utilities, and fire insurance.

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use. Included are amounts for heating fuel utilized in the buildings.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

2700 STUDENT TRANSPORTATION SERVICES

Activities concerned with transportation of students to and from school, as provided for by state and federal laws. It includes transportation costs only for trips between home and school. Included in this function are costs for transportation provided by the district for public school students and for non public school students. Transportation services rendered for other purposes will be charged accordingly.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	576,260	567,495	557,717	540,006
200 Employee Benefits	315,333	233,332	320,248	346,156
300 Professional Services	3,441	515	3,779	3,862
400 Property Services	20,378	91,480	28,126	28,745
500 Other Purchased Services	44,890	30,142	45,326	31,323
600 Supplies	213,110	191,246	288,770	328,770
700 Equipment	8,211	56,502	2,020	2,020
800 Other Expenditures	4,756	4,388	4,014	4,014
Total 2700	1,186,379	1,175,099	1,250,000	1,284,896

100 Salaries of 29 bus drivers, 1 mechanic, transportation coordinator budgeted at an estimated salary increase.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are electric utilities, computer software maintenance, and other repairs.

500 Services contracted from outside organizations and/or personnel. Included are travel costs by staff members, vehicle insurance premiums, and advertising costs.

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use. Included are amounts for diesel fuel, gasoline and replacement parts required to operate school transportation vehicles.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
3200 STUDENT ACTIVITIES

Activities provided for students under the guidance and supervision of the school district. These activities are designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, clubs and other student activities.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
100 Salaries & Wages	26,023	25,760	27,554	28,408
200 Employee Benefits	3,160	3,162	5,527	5,974
500 Other Purchased Services	7,898	7,398	7,416	7,579
600 Supplies	-810	940	1,313	1,313
700 Equipment	0	0	1,515	1,515
800 Other Expenditures	3,534	2,673	4,242	4,242
Total 3200	39,805	39,933	47,568	49,031

100 Stipends for extracurricular advisors in accordance with the negotiated contract.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

500 Services contracted from outside organizations and/or personnel. Included are travel costs by staff members and athletic insurance premiums.

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
3300 COMMUNITY ACTIVITIES

Activities concerned with providing community services to students, staff or other community participants. This function is used exclusively to track the operation of the Communities That Care grant program.

	2008-09	2009-10	2010-11	2011-12
	Budget	Budget	Budget	Budget
100 Salaries & Wages				
200 Employee Benefits				
300 Professional Services				
400 Property Services				
500 Other Purchased Services				
600 Supplies				
700 Equipment				
Total 3300	0	0	0	0

100 Salary for the Communities That Care grant coordinator.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation.

500 Services contracted from outside organizations and/or personnel. Included are travel costs by staff members and advertising costs.

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
5100 DEBT SERVICE

Servicing of the debt of the school district including payments on general long-term debt and interest.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
800 Other Expenditures	157,411	147,771	36,466	36,466
900 Other Expenditures	455,000	475,000	800,000	1,089,894
Total 5100	612,411	622,771	836,466	1,126,360

800 Amounts paid for interest on outstanding debt obligations of the District and AVTS.

900 Amounts for redemption of principal on long-term debt.

APPROPRIATIONS
5200 FUND TRANSFERS

Included are transactions that withdraw money from one fund and place it in another.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
900 Other Expenditures	515,000	865,042	530,000	422,000
Total 5200	515,000	865,042	530,000	422,000

5230-930 Capital Reserve - funds are transferred to this fund to pay for capital improvements and for replacement of and additions to public works and improvements, and for deferred maintenance thereof, and for the purchase or the replacement of school buses, and for debt service. A transfer of \$0 is budgeted for 2011-12. Also, due to an accounting change recommended by the PA Department of Education, \$85,000 is included as a transfer of state Transportation Reimbursement. An equal amount is budgeted as a revenue line item in the 7300 function.

5250-930 Activity Fund - funds are transferred to this fund for elementary and secondary athletic expenses.

APPROPRIATIONS
5900 BUDGETARY RESERVE

Budgetary reserve is not an expenditure function or account. It is strictly a budgetary account. In addition to the appropriations that are made to each of the functions, it is a sound management practice to provide for operating contingencies through a budgetary reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the cost of goods and services, and the occurrences of events that are vaguely perceptible during time of budget preparations, but which, nevertheless, may require expenditures by the school district during the year for which the budget is being prepared. The budgetary reserve should be reasonable in amount and in proper proportion to the known operating requirements of the school district.

	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Budget	Budget
800 Other Expenditures	0	0	262,000	100,000
Total 5900	0	0	262,000	100,000

