



SOUTHERN COLUMBIA AREA SCHOOL DISTRICT

BUDGET

GENERAL FUND

2008-09

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

TABLE OF CONTENTS

EXECUTIVE SUMMARY	5
REAL ESTATE TAX RATES	7
STUDENT ENROLLMENT PROJECTIONS	8
PERSONNEL	10
BUDGET ASSUMPTIONS	13
SUMMARY OF BUDGET COMPARISONS	14
REVENUES	15
EXPENDITURES	22

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

EXECUTIVE SUMMARY

The General Fund Budget for the 2008-09 fiscal year totals \$15,250,891 an increase of \$586,940 or 4% over the 2007-08 budget. Increased salaries and benefits attribute to most of the budget increases plus increases in fuel and other utility costs.



Building and athletic fund budgets, which were reduced 10% for 2004-05 after three years of budget freezes, are maintained at those levels for 2008-09 except for coaches' salaries and miscellaneous other adjustments.

Total revenues are \$15,250,891 an increase of \$686,403 or 4.7% over the 2007-08 budget. Local revenues increase \$196,513 or 2.6% including an increase of local tax revenue permitted by Act 1.

State revenues will increase \$484,878 or 7.3% due to increases in basic and special education subsidies. As of the date of budget adoption, the Commonwealth had not finalized details of school funding for 2008-09. Final school funding allocations are expected to be at least that included here 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 \$1.5 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 9.8% of budgeted expenditures putting the District on stable financial ground for the foreseeable future.

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

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.
2007-08 Millage	27.3	39.611
Adjustment for Increase in Millage	.1	1.47
Adjustment for Equalization		
2008-09 Millage	27.4	41.08

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

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.

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

STUDENT ENROLLMENT PROJECTIONS

Grade	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	PROJECTED 2008-09
K *	104	119	100	108	109	108	115
	-	-	-	-	-	-	-
1	108	99	117	99	110	112	110
2	91	102	102	116	100	107	110
3	94	93	102	105	116	107	108
4	105	102	100	108	103	121	108
5	108	109	107	101	117	105	122
6	103	111	112	111	103	118	107
Total K-6	713	735	740	748	758	778	780
7	129	105	111	116	114	102	120
8	131	132	105	115	111	108	103
9	134	123	122	100	120	104	110
10	99	138	119	116	103	117	106
11	111	96	131	123	114	100	120
12	123	115	101	137	125	115	102
Total 7-12	727	709	689	707	687	646	661
District Total	1440	1444	1429	1455	1445	1424	1441

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 2007-08**

PERSONNEL - ADMINISTRATIVE

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	PROJECTED 2008-09
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

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	PROJECTED 2008-09
Classroom	73	75.5	72.5	73	74.5	74.5	74.5
Art	2.67	3	3	3	3	3	3
Blended *	1	1	1	1	1	1	1
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	1
Librarian	2	2	2	2	2	2	2
Music	4	4	4	4	4	4	4
Nurse	1	1	1	1	1	1	1
Psychologist	1	1	1	1	1	1	1
Special Education **	11	12	12	12	12	12	12
Speech/Language	1	1	1	1	1	1	1
Total Instructional	110.67	114.5	111.5	112	113.5	113.5	113.5

* The cost of the Blended position is shared with county social service agencies

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

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

PERSONNEL - SUPPORT

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	PROJECTED 2008-09
Aides – Instructional *	30	31	31	29	32	32	32
Aides – Non Instructional	0	0	0	0	0	0	0
Aides – Transportation *	1	1	1	2	1	1	1
Title I Assistant	1	1	1	1	1	1	1
Bus Drivers	34	34	34	34	34	33	33
Custodians	12	12	11	11	10	10	11
Maintenance	3	3	3	2	2	2	2
Mechanics/Grounds	2	2	2	2	2	2	2
Registered Nurse	2	2	2	2	2	2	2
Secretaries *	12.5	12.5	13	13	13	13.5	14.0
Total Non Instructional	97.5	98.5	98	96	97	96.5	98.0

* In 2008-09, 11.5 special needs aide positions, 1.5 secretary position, a transportation aide, and the 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, one transportation aide and one and one half secretary positions.
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 5.8% 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. Three professional staff positions vacated by retirement will be replaced and are budgeted accordingly.
2. Benefit costs are projected at the rates known to be in force for the 2008-09 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 gasoline and energy expenses increasing substantially more over previous year.
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 are maintained in the current year with the exception of the natural increase in salaries for athletic coaches and other miscellaneous adjustments.
5. One large grant program, the 21st Century Learning Centers Grant – High School (\$226,000) are not included in either revenues or expenditures so as not to skew comparisons with prior and future years.

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

SUMMARY OF BUDGET COMPARISONS

	2007-08 Budget	2008-09 Budget	Proposed Increase (Decrease)
<u>REVENUE</u>			
6000 Local Sources	\$7,543,953	\$7,740,466	\$196,513
7000 State Sources	6,629,753	7,114,631	484,878
8000 Federal Sources	390,782	395,794	5,012
Total Revenue	\$14,564,488	\$15,250,891	\$686,403
<u>EXPENDITURES</u>			
1100 Regular Education	\$6,567,039	\$6,697,038	\$129,999
1200 Special Education	1,793,323	1,847,511	54,188
1300 Vocational Education	453,858	486,090	32,232
1400 Other Instructional Programs	273,558	282,840	9,282
2100 Pupil Personnel	471,836	489,349	17,514
2200 Support Services	389,220	416,822	27,602
2300 Administrative Services	873,644	896,141	22,497
2400 Pupil Health Services	143,416	156,951	13,534
2500 Business Services	185,526	191,960	6,434
2600 Maintenance	1,098,265	1,213,292	115,027
2700 Pupil Transportation	1,155,534	1,230,851	75,317
3200 Student Activities	42,526	43,659	1,133
5100 Debt Service	602,206	600,858	(1,348)
5200 Fund Transfers	514,000	547,000	33,000
5900 Budgetary Reserve	100,000	150,529	\$50,529
Total Expenditures	\$14,663,951	\$15,250,891	\$586,940
Use of Fund Balance	(\$99,463)	0	\$99,463

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

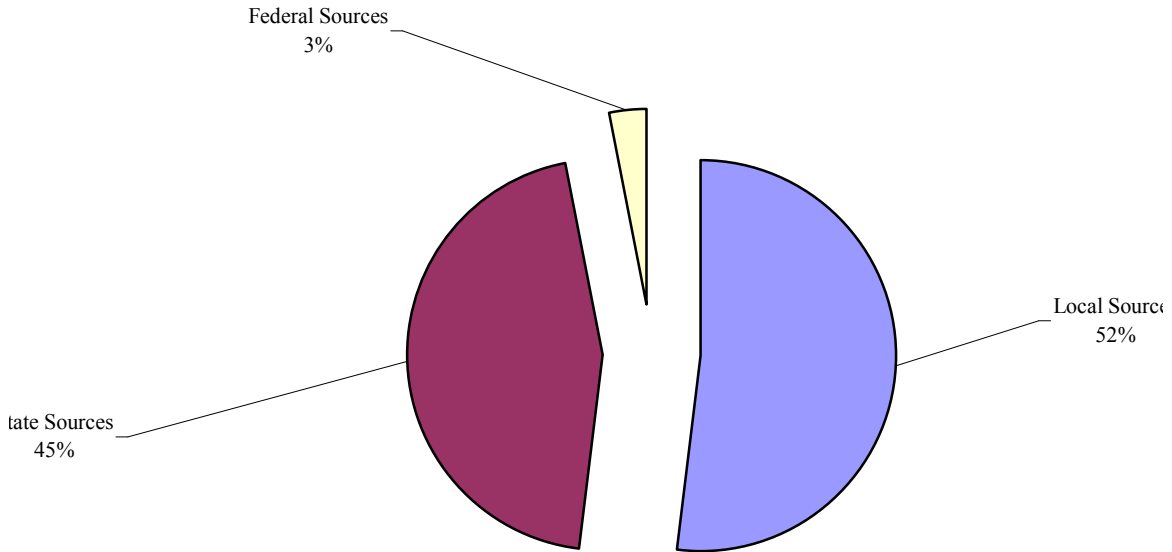
REVENUE

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.

	2005-06 Budget	2006-07 Budget	2007-08 Budget	2008-09 Budget
6111 Real Estate Taxes	4,050,852	4,257,680	4,400,000	4,512,288
6112 Interim Real Estate Taxes	25,000	25,000	25,000	25,000
6113 Public Utility Realty Tax	11,000	11,000	11,000	11,000
6114 Pmt in Lieu of Tax	1,410	1,410	1,410	1,410
6151 Earned Income Tax	2,412,988	2,572,596	2,550,000	2,600,000
6153 Realty Transfer	60,000	80,000	80,000	80,000
6411 Delinquent Real Estate	215,000	215,000	190,000	190,000
6420 Delinquent PC & Occ Priv	3,500	3,500	-	-
6452 Delinquent Occ Assmt.	46,500	20,000	-	-
6510 Investment Earnings	57,000	54,500	55,000	55,000
6910 Rentals	1,150	1,150	1,150	1,150
6941 Tuition	-	-	-	-
6944 Other Districts	-	-	-	-
6960 Pass thru Grants	189,893	189,893	189,893	225,000
6961 AVTS Transportation	18,000	18,000	18,000	18,000
6990 Miscellaneous	15,000	22,500	22,500	21,618
Total Local Sources	7,107,293	7,472,229	7,543,953	7,740,466

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 27.4 mills in Columbia County and 41.08 mills in Northumberland County applied to total assessed valuation of \$101,299,261 (Columbia) and 57,379,395 (Northumberland) budgeted at a collection rate of 93.5%.

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.

	2005-06 Budget	2006-07 Budget	2007-08 Budget	2008-09 Budget
7110 Basic Education Subsidy	3,763,316	3,789,668	4,135,316	4,289,314
7120 PA Accountability Grant	142,259	179,808	195,866	188,525
7140 Charter School Reimb	10,000	10,000	10,000	20,000
7160 Section 1305/1306	20,000	20,000	20,000	30,000
7240 Driver Education	2,000	2,000	2,000	2,000
7270 Special Education	701,495	720,576	735,000	768,120
7310 Transportation	745,908	783,367	798,000	813,960
7320 Sinking Fund	302,704	312,704	71,000	71,000
7330 Medical/Dental Services	29,000	29,000	29,000	29,000
71x x Homestead/FarmsteadTax	-	-	-	287,712
7500 Extra Grants	-	-	95,000	0
7810 Social Security	278,528	284,000	292,520	315,000
7820 Retirement	174,884	238,884	246,051	300,000
Total State Sources	6,170,094	6,370,007	6,629,753	7,114,631

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.

71xx 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
8390 21 st Century CLC	-	-	-	-
8513 NCLB, Title I	208,000	194,000	194,000	190,000
8514 NCLB, Title II	75,794	75,794	75,794	75,794
8514 NCLB, Title II Tech	-	-	-	-
8515 NCLB, Title V	7,668	2,500	2,500	2,500
8517 NCLB, Title IV SFDFS	6,000	7,500	7,500	7,500
8810 ACCESS	110,988	110,988	110,988	120,000
Total Federal Sources	408,450	390,782	390,782	395,794

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.

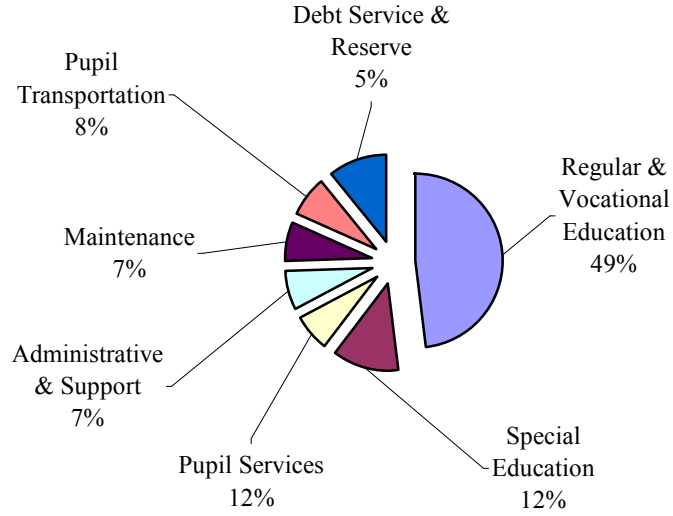
**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2008-09**

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 2008-09, salaries and benefits represent approximately 75% of total expenditures.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2008-09**

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	4,298,696	4,457,657	4,608,787	4,728,138
200 Employee Benefits	1,194,482	1,326,395	1,366,187	1,420,834
300 Professional Services	6,518	6,518	6,518	6,518
400 Property Services	33,238	33,238	33,238	33,238
500 Other Purchased Services	39,215	47,215	47,215	38,215
600 Supplies	250,048	240,962	244,962	238,962
700 Equipment	106,955	93,927	248,927	219,927
800 Other Expenditures	11,206	11,205	11,205	11,205
Total 1100	5,940,358	6,217,117	6,567,039	6,697,038

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	973,729	992,941	1,022,729	1,063,638
200 Employee Benefits	291,103	322,299	331,968	345,247
300 Professional Services	377,000	377,000	377,000	377,000
400 Property Services	0	0	0	0
500 Other Purchased Services	48,359	48,359	48,359	48,359
600 Supplies	14,741	13,267	13,267	13,267
700 Equipment	0	0	0	0
800 Other Expenditures	0	0	0	0
Total 1200	1,704,932	1,753,866	1,793,323	1,847,511

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 2008-09 fiscal year this object includes approximately \$350,000 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).

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
500 Other Purchased Services	440,509	443,506	453,858	486,090
Total 1300	440,509	443,506	453,858	486,090

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	168,987	174,057	179,279	186,450
200 Employee Benefits	46,135	51,242	52,779	54,890
300 Professional Services	10,000	10,000	10,000	10,000
400 Property Services	2,100	2,100	2,100	2,100
500 Other Purchased Services	24,000	24,000	24,000	24,000
600 Supplies	6,000	5,400	5,400	5,400
700 Equipment	0	0	0	0
800 Other Expenditures	0	0	0	0
Total 1400	257,222	266,799	273,558	282,840

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	334,923	329,585	339,473	353,052
200 Employee Benefits	85,755	95,479	98,343	102,277
300 Professional Services	21,700	21,700	21,700	21,700
500 Other Purchased Services	2,000	2,000	2,000	2,000
600 Supplies	8,700	7,200	7,200	7,200
700 Equipment	1,000	1,000	1,000	1,000
800 Other Expenditures	2,120	2,120	2,120	2,120
Total 2100	456,198	459,084	471,836	489,349

100 Salaries of the Director of Student Services, executive secretary, 4 guidance counselors, 1.5 guidance/ACCESS secretaries 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	232,751	239,734	246,926	256,803
200 Employee Benefits	59,404	66,148	68,132	70,857
300 Professional Services	26,786	26,786	26,786	26,786
400 Property Services	0	0	0	0
500 Other Purchased Services	6,550	6,550	6,550	6,550
600 Supplies	31,740	28,566	28,566	28,566
700 Equipment	0	0	0	0
800 Other Expenditures	12,260	12,260	12,260	27,260
Total 2200	369,491	380,044	389,220	416,822

100 Salaries of the Director of Curriculum & Instruction, ½ -time 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	468,646	432,705	508,686	529,033
200 Employee Benefits	132,967	147,482	151,906	157,982
300 Professional Services	92,250	92,250	92,250	92,250
400 Property Services	15,750	15,750	15,750	15,750
500 Other Purchased Services	35,500	35,500	35,500	35,500
600 Supplies	38,722	34,850	34,850	34,850
700 Equipment	7,150	7,150	11,077	7,150
800 Other Expenditures	23,625	23,625	23,625	23,625
Total 2300	814,610	789,312	873,644	896,141

100 Salaries of Board Secretary, Board Treasurer, Superintendent, executive secretary, receptionist, 3 principals, 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	100,799	103,823	106,938	111,216
200 Employee Benefits	29,212	30,489	31,404	32,660
300 Professional Services	10,300	10,300	2,300	10,300
400 Property Services	200	200	200	200
600 Supplies	2,750	2,475	2,475	2,475
700 Equipment	100	100	100	100
Total 2400	143,361	147,387	143,416	156,951

100 Salary of 1 school nurse and 2 registered 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	113,717	117,129	120,643	125,469
200 Employee Benefits	35,298	39,032	40,203	41,811
400 Property Services	500	500	500	500
500 Other Purchased Services	1,000	1,000	1,000	1,000
600 Supplies	23,200	23,200	19,680	19,680
700 Equipment	1,500	1,500	1,500	1,500
800 Other Expenditures	2,000	2,000	2,000	2,000
Total 2500	177,215	182,041	185,526	191,960

100 Salaries of Business Manager and 2.5 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	353,486	299,091	358,064	402,387
200 Employee Benefits	125,720	138,448	142,601	148,305
400 Property Services	189,100	189,100	189,100	189,100
500 Other Purchased Services	87,500	87,500	87,500	87,500
600 Supplies	244,500	298,000	297,000	362,000
700 Equipment	22,000	22,000	22,000	22,000
800 Other Expenditures	2,000	2,000	2,000	2,000
Total 2600	1,024,306	1,036,139	1,098,265	1,213,292

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	533,035	549,026	565,497	588,117
200 Employee Benefits	270,395	283,915	292,432	304,129
300 Professional Services	0	0	0	0
400 Property Services	22,000	22,000	22,000	22,000
500 Other Purchased Services	42,500	42,500	42,500	42,500
600 Supplies	165,800	216,800	225,800	266,800
700 Equipment	3,700	3,700	3,700	3,700
800 Other Expenditures	3,500	3,500	3,500	3,605
Total 2700	1,040,930	1,121,546	1,155,534	1,230,851

100 Salaries of 33 bus drivers, 2 mechanics, transportation coordinator, and a ½-time assistant 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
100 Salaries & Wages	23,200	23,896	24,613	25,598
200 Employee Benefits	3,128	3,605	3,713	3,862
500 Other Purchased Services	7,200	7,200	7,200	7,200
600 Supplies	1,300	1,300	1,300	1,300
700 Equipment	1,500	1,500	1,500	1,500
800 Other Expenditures	4,200	4,200	4,200	4,200
Total 3200	40,528	41,701	42,526	43,659

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.

	2004-05	2005-06	2006-07	2007-08
	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
800 Other Expenditures	229,896	200,925	157,206	145,858
900 Other Expenditures	690,000	735,000	445,000	455,000
Total 5100	919,896	935,925	602,206	600,858

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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
900 Other Expenditures	502,500	514,000	514,000	547,000
Total 5200	502,500	514,000	514,000	547,000

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 \$100,000 is budgeted for 2008-09. Also, due to an accounting change recommended by the PA Department of Education, \$105,000 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.

	2005-06	2006-07	2007-08	2008-09
	Budget	Budget	Budget	Budget
800 Other Expenditures	100,000	100,000	100,000	150,529
Total 5900	100,000	100,000	100,000	150,529

