



**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT**

**BUDGET**

---

**GENERAL FUND**

**2010-11**



**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 2010-11 fiscal year totals \$16,887,333 an increase of \$834,757 or 5.2% over the 2009-10 budget. Increased salaries and benefits attribute to most of the budget increases plus increases in Federal Stimulus funded programs, proposed building project, pension reserve, 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 2010-11 except for coaches' salaries and miscellaneous other adjustments.

Total revenues are \$16,728,124 an increase of \$823,769 or 5.2% over the 2009-10 budget. Local revenues increase \$369,902 or 4.5% including an increase of local tax revenue permitted by Act 1.

State revenues will increase \$447,889 or 6.2% due to increases in basic and other state subsidies. As of the date of budget adoption, the Commonwealth had not finalized details of school funding for 2010-11. 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. In addition, the district is to receive a total of \$160,000 in Federal Stimulus revenues to support IDEA programs.

The budget "gap" or difference between expenditures and revenues is \$159,210 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 8.9% 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:

	<b>Columbia Co.</b>	<b>Northumberland Co.</b>
2009-10 Millage	28.03	43.08
Adjustment for Increase in Millage	.04	1.66
Adjustment for Equalization		.99
<b>2010-11 Millage</b>	<b>28.07</b>	<b>45.73</b>

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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 8<sup>th</sup> grade have the option of attending the Columbia-Montour AVTS beginning in the 9<sup>th</sup> grade resulting in a drop in class size between 8<sup>th</sup> and 9<sup>th</sup> grades.



**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
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**STUDENT ENROLLMENT PROJECTIONS**

<b>Grade</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>PROJECTED 2010-11</b>
K *	100	108	109	108	115	121	120
	-	-	-	-	-	-	
1	117	99	110	112	110	110	121
2	102	116	100	107	110	110	110
3	102	105	116	107	108	115	110
4	100	108	103	121	108	107	115
5	107	101	117	105	122	105	107
6	112	111	103	118	107	131	105
<b>Total K-6</b>	<b>740</b>	<b>748</b>	<b>758</b>	<b>778</b>	<b>780</b>	<b>799</b>	<b>788</b>
7	111	116	114	102	120	111	131
8	105	115	111	108	103	122	111
9	122	100	120	104	110	100	122
10	119	116	103	117	106	93	100
11	131	123	114	100	120	100	93
12	101	137	125	115	102	116	100
US						2	2
<b>Total 7-12</b>	<b>689</b>	<b>707</b>	<b>687</b>	<b>646</b>	<b>661</b>	<b>644</b>	<b>659</b>
<b>District Total</b>	<b>1429</b>	<b>1455</b>	<b>1445</b>	<b>1424</b>	<b>1441</b>	<b>1,443</b>	<b>1,447</b>

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 2010-11**

**PERSONNEL - ADMINISTRATIVE**

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	PROJECTED 2010-11
<b>District:</b>							
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
<b>Total District</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Building:</b>							
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
<b>Total Building</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Support:</b>							
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
<b>Total Support</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total Administrative</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

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

**PERSONNEL - INSTRUCTIONAL**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>PROJECTED 2010-11</b>
Classroom	72.5	73	74.5	74.5	74.5	76.5	76
Art	3	3	3	3	3	3	3
Blended *	1	1	1	1	1	1	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	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/Social Worker	1	1	1	1	1	2	2
Special Education **	12	12	12	12	12	14	16
Speech/Language/ESL	1	1	1	1	1	1	2
<b>Total Instructional</b>	<b>111.5</b>	<b>112</b>	<b>113.5</b>	<b>113.5</b>	<b>113.5</b>	<b>118.5</b>	<b>120</b>

\* 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**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>PROJECTED 2010-11</b>
Aides – Instructional *	31	29	32	32	32	32	26 Full 17 Part
Aides – Non Instructional	0	0	0	0	0	0	0
Aides – Transportation	1	2	1	1	1	1	2
Title I Assistant	1	1	1	1	1	2	2
Bus Drivers	34	34	34	33	33	31	31
Custodians	11	11	10	10	11	11	11
Maintenance	3	2	2	2	2	3	3
Mechanics/Grounds	2	2	2	2	2	2	1
Registered Nurse	2	2	2	2	2	2	2
Security							1
Secretaries *	13	13	13	13.5	14.0	14	13 Full 2 Part
<b>Total Non Instructional</b>	<b>98</b>	<b>96</b>	<b>97</b>	<b>96.5</b>	<b>98.0</b>	<b>98</b>	<b>92 FT 19 PT</b>

\* In 2010-11, 13 special needs aide positions, 1.0 secretary position, and 2.0 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, one transportation aide 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 3.8% 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. One professional staff position vacated by retirement will be replaced and is budgeted accordingly. The positions of Mechanic, Grant Coordinator, and Grant Secretary have been eliminated.
2. Benefit costs are projected at the rates known to be in force for the 2010-11 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 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 21<sup>st</sup> Century Learning Centers Grant – High School (\$106,000) are 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**

	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Proposed Increase (Decrease)</b>
<b><u>REVENUE</u></b>			
6000 Local Sources	\$8,178,060	\$8,547,962	369,902
7000 State Sources	7,219,501	7,667,391	447,889
8000 Federal Sources	506,794	512,772	5,978
Total Revenue	\$15,904,355	\$16,728,124	823,769
<b><u>EXPENDITURES</u></b>			
1100 Regular Education	\$7,087,329	\$7,316,320	\$228,991
1200 Special Education	2,168,657	2,105,324	(63,333)
1300 Vocational Education	505,669	531,000	25,331
1400 Other Instructional Programs	292,494	377,232	84,738
2100 Pupil Personnel	507,562	514,658	7,096
2200 Support Services	429,928	450,251	20,323
2300 Administrative Services	898,621	939,059	40,438
2400 Pupil Health Services	162,706	171,269	8,563
2500 Business Services	198,651	208,405	9,754
2600 Maintenance	1,202,320	1,347,780	145,460
2700 Pupil Transportation	1,170,802	1,250,000	79,198
3200 Student Activities	44,837	47,568	2,731
5100 Debt Service	605,000	836,466	231,466
5200 Fund Transfers	575,000	530,000	(45,000)
5900 Budgetary Reserve	203,000	262,000	59,000
Total Expenditures	\$16,052,576	\$16,887,333	834,756
Use of Fund Balance	(\$148,221)	(\$159,210)	(\$10,987)

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

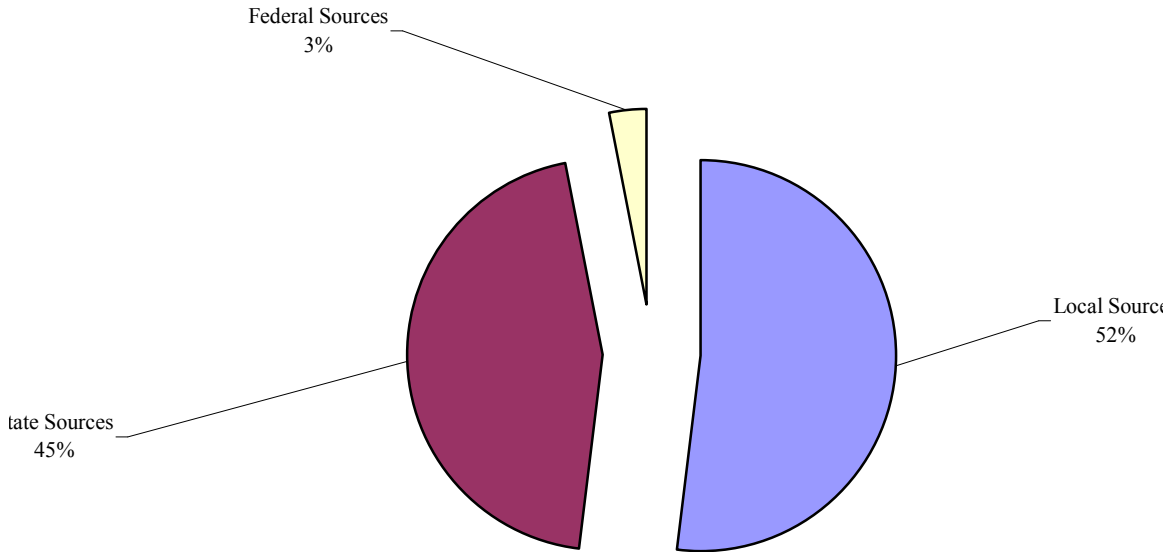
**REVENUE**

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
6111 Real Estate Taxes	4,512,288	4,441,494	4,650,000	4,785,000
6112 Interim Real Estate Taxes	25,000	4,324	25,000	25,000
6113 Public Utility Realty Tax	11,000	9,820	11,000	11,000
6114 Pmt in Lieu of Tax	1,410	6,086	1,410	1,410
6151 Earned Income Tax	2,600,000	2,969,935	2,550,000	2,850,000
6153 Realty Transfer	80,000	117,909	80,000	81,760
6411 Delinquent Real Estate	190,000	278,882	190,000	250,000
6420 Delinquent PC & Occ Priv	-	0	0	0
6452 Delinquent Occ Assmt.	-	0	0	0
6510 Investment Earnings	55,000	32,381	50,000	50,000
6910 Rentals	1,150	0	1,150	1,175
6941 Tuition	-	0	0	0
6944 Other Districts	-	0	0	0
6960 Pass thru Grants	225,000	290,028	225,000	290,000
IDEA Stimulus	0	0	354,000	160,000
6961 AVTS Transportation	18,000	21,671	18,000	18,396
6990 Miscellaneous	21,618	58,376	22,500	24,220
<b>Total Local Sources</b>	<b>7,740,466</b>	<b>8,230,906</b>	<b>8,178,060</b>	<b>8,547,962</b>

Specific function descriptions:

**6111** Real Estate taxes were calculated at the rate of 28.07 mills in Columbia County and 45.73 mills in Northumberland County applied to total assessed valuation of \$103,431,348 (Columbia) and 55,108,190 (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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
7110 Basic Education Subsidy	4,289,314	4,285,547	4,417,993	4,683,073
7340 Homestead/Farmstead	287,712	287,713	286,482	286,502
7120 PA Accountability Grant	188,525	186,074	188,525	196,066
7140 Charter School Reimb	20,000	31,241	36,000	37,440
77160 Section 1305/1306	30,000	45,127	30,000	31,200
7240 Driver Education	2,000	1,473	2,000	2,080
7270 Special Education	768,120	757,261	791,164	822,811
7310 Transportation	813,960	723,086	748,337	778,270
7320 Sinking Fund	71,000	90,681	75,000	96,976
7330 Medical/Dental Services	29,000	28,013	29,000	30,160
7500 Extra Grants	0	39,466	0.	0
7810 Social Security	315,000	304,782	315,000	326,813
7820 Retirement	300,000	206,419	300,000	376,000
<b>Total State Sources</b>	<b>7,114,631</b>	<b>6,986,882</b>	<b>7,219,501</b>	<b>7,667,391</b>

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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
8390 21 <sup>st</sup> Century CLC	-	248,326	-	96,978
8513 NCLB, Title I	190,000	189,920	190,000	190,000
Title Stimulus	-	0	111,000	-
8514 NCLB, Title II	75,794	73,157	75,794	75,794
8515 NCLB, Title V	2,500	0	2,500	2,500
8517 NCLB, Title IV SFDFS	7,500	0	7,500	7,500
8810 ACCESS	120,000	134,561	120,000	140,000
<b>Total Federal Sources</b>	<b>395,794</b>	<b>645,964</b>	<b>506,794</b>	<b>512,772</b>

**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.

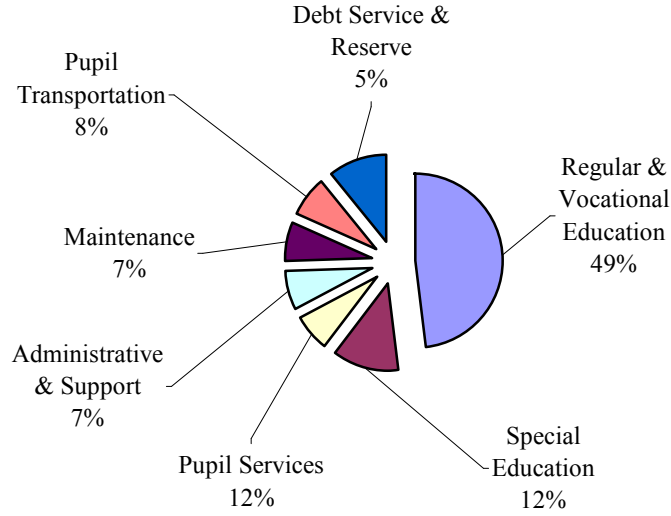
**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET**

**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 2010-11, salaries and benefits represent approximately 75% of total expenditures.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2010-11**

**WHERE DOES IT GO?**



**(by functional area)**

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## 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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	4,728,138	4,853,393	4,952,264	5,070,593
200 Employee Benefits	1,420,834	1,168,518	1,502,667	1,662,375
300 Professional Services	6,518	6,423	6,518	6,583
400 Property Services	33,238	33,039	33,238	33,570
500 Other Purchased Services	38,215	114,616	96,548	99,144
600 Supplies	238,962	302,633	254,962	231,512
700 Equipment	219,927	183,006	219,927	201,126
800 Other Expenditures	11,205	7,764	21,205	11,417
<b>Total 1100</b>	<b>6,697,038</b>	<b>6,669,392</b>	<b>7,087,329</b>	<b>7,316,320</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	1,063,638	1,137,302	1,484,530	1,341,489
200 Employee Benefits	345,247	378,358	449,057	505,308
300 Professional Services	377,000	549,514	128,445	129,729
400 Property Services	0	0	0	0
500 Other Purchased Services	48,359	121,075	53,359	75,000
600 Supplies	13,267	18,255	38,267	38,649
700 Equipment	0	13,291	0	0
800 Other Expenditures	0	625	15,000	15,150
<b>Total 1200</b>	<b>1,847,511</b>	<b>2,218,420</b>	<b>2,168,657</b>	<b>2,105,324</b>

**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 2010-11 fiscal year this object includes approximately \$120,000 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).

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
500 Other Purchased Services	486,090	495,383	505,669	531,000
<b>Total 1300</b>	<b>486,090</b>	<b>495,383</b>	<b>505,669</b>	<b>531,000</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	186,450	226,669	193,908	200,695
200 Employee Benefits	54,890	59,171	57,086	64,623
300 Professional Services	10,000	1,897	10,000	10,100
400 Property Services	2,100	8,290	2,100	2,121
500 Other Purchased Services	24,000	120,175	24,000	94,240
600 Supplies	5,400	98,150	5,400	5,454
700 Equipment	0	9,062	0	0
800 Other Expenditures	0	0	0	0
<b>Total 1400</b>	<b>282,840</b>	<b>523,414</b>	<b>292,494</b>	<b>377,232</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	353,052	490,950	367,174	380,025
200 Employee Benefits	102,277	138,071	106,368	120,273
300 Professional Services	21,700	27,817	21,700	1,917
500 Other Purchased Services	2,000	9,666	2,000	2,020
600 Supplies	7,200	3,763	7,200	7,272
700 Equipment	1,000	8,150	1,000	1,010
800 Other Expenditures	2,120	2,874	2,120	2,141
<b>Total 2100</b>	<b>489,349</b>	<b>681,291</b>	<b>507,562</b>	<b>514,658</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	256,803	297,125	267,075	276,423
200 Employee Benefits	70,857	85,122	73,691	83,774
300 Professional Services	26,786	32,870	26,786	27,054
400 Property Services	0	0	0	0
500 Other Purchased Services	6,550	1,802	6,550	6,616
600 Supplies	28,566	28,339	28,566	28,852
700 Equipment	0	945	0	0
800 Other Expenditures	27,260	10,076	27,260	27,533
<b>Total 2200</b>	<b>416,822</b>	<b>456,279</b>	<b>429,928</b>	<b>450,251</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	529,033	509,629	525,194	543,576
200 Employee Benefits	157,982	170,671	164,301	184,265
300 Professional Services	92,250	129,521	92,250	129,028
400 Property Services	15,750	11,553	15,750	15,908
500 Other Purchased Services	35,500	27,837	35,500	7,222
600 Supplies	34,850	36,902	34,850	35,199
700 Equipment	7,150	6,139	7,150	0
800 Other Expenditures	23,625	22,372	23,625	23,862
<b>Total 2300</b>	<b>896,141</b>	<b>914,624</b>	<b>898,621</b>	<b>939,059</b>

**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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
100 Salaries & Wages	111,216	107,392	115,665	119,713
200 Employee Benefits	32,660	36,904	33,966	38,351
300 Professional Services	10,300	7,585	10,300	10,403
400 Property Services	200	0	200	202
600 Supplies	2,475	1,927	2,475	2,500
700 Equipment	100	2,038	100	101
<b>Total 2400</b>	<b>156,951</b>	<b>155,847</b>	<b>162,706</b>	<b>171,269</b>

**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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
100 Salaries & Wages	125,469	133,444	130,488	135,055
200 Employee Benefits	41,811	62,744	43,483	48,424
400 Property Services	500	888	500	505
500 Other Purchased Services	1,000	593	1,000	1,010
600 Supplies	19,680	6,624	19,680	19,877
700 Equipment	1,500	99	1,500	1,515
800 Other Expenditures	2,000	-1,735	2,000	2,020
<b>Total 2500</b>	<b>191,960</b>	<b>202,657</b>	<b>198,651</b>	<b>208,405</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	402,387	371,590	436,482	449,576
200 Employee Benefits	148,305	157,310	184,237	200,809
400 Property Services	189,100	325,017	189,100	278,000
500 Other Purchased Services	87,500	82,497	87,500	88,375
600 Supplies	362,000	412,583	281,000	306,800
700 Equipment	22,000	34,506	22,000	22,200
800 Other Expenditures	2,000	2,228	2,000	2,020
<b>Total 2600</b>	<b>1,213,292</b>	<b>1,385,731</b>	<b>1,202,320</b>	<b>1,347,780</b>

**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.

	<b>2008-09 Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>
100 Salaries & Wages	588,117	576,260	586,133	557,717
200 Employee Benefits	304,129	315,333	297,604	320,248
300 Professional Services	0	3,441	3,742	3,779
400 Property Services	22,000	20,378	27,848	28,126
500 Other Purchased Services	42,500	44,890	44,184	45,326
600 Supplies	266,800	213,110	205,317	288,770
700 Equipment	3,700	8,211	2,000	2,020
800 Other Expenditures	3,605	4,756	3,974	4,014
<b>Total 2700</b>	<b>1,230,851</b>	<b>1,186,379</b>	<b>1,170,802</b>	<b>1,250,000</b>

**100** Salaries of 31 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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
100 Salaries & Wages	25,598	26,023	26,622	27,554
200 Employee Benefits	3,862	3,160	4,015	5,527
500 Other Purchased Services	7,200	7,898	7,200	7,416
600 Supplies	1,300	-810	1,300	1,313
700 Equipment	1,500	0	1,500	1,515
800 Other Expenditures	4,200	3,534	4,200	4,242
<b>Total 3200</b>	<b>43,659</b>	<b>39,805</b>	<b>44,837</b>	<b>47,568</b>

**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.

	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
100 Salaries & Wages				
200 Employee Benefits				
300 Professional Services				
400 Property Services				
500 Other Purchased Services				
600 Supplies				
700 Equipment				
<b>Total 3300</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
800 Other Expenditures	145,858	157,411	130,000	36,466
900 Other Expenditures	455,000	455,000	475,000	800,000
<b>Total 5100</b>	<b>600,858</b>	<b>612,411</b>	<b>605,000</b>	<b>836,466</b>

**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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
900 Other Expenditures	547,000	515,000	575,000	530,000
<b>Total 5200</b>	<b>547,000</b>	<b>515,000</b>	<b>575,000</b>	<b>530,000</b>

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 2010-11. 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.

	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
800 Other Expenditures	150,529	0	203,000	262,000
<b>Total 5900</b>	<b>150,529</b>	<b>0</b>	<b>203,000</b>	<b>262,000</b>





