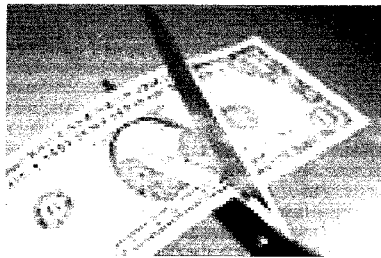


SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP

# PROPOSED BUDGET FOR 2007-2008



ADOPTED MAY 8, 2007

**SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP**  
**Elkins Park, PA 19027**

**2007-08**  
**PROPOSED BUDGET**

**BUDGET HIGHLIGHTS**

**BACKGROUND**

The key features of Pennsylvania School Accounting provide a highly flexible account code structure allowing for the accumulation of program costs and a financial reporting system based on generally accepted accounting principles (GAAP) for governmental entities. Originally the program costs code structure was based upon Handbook II, Second Revision (Accounting for State and Local School Systems) promulgated by the National Center for Educational Statistics, U. S. Department of Education. Statement I, Governmental Accounting and Financial Reporting, issued by the National Council on Governmental Accounting (NCGA), provided the framework for our GAAP financial reporting policies which has been the financial reporting model for school organizations for most of the twentieth century. The NCGA provided a definitive form to the model with the publication of NCGA Statement I, Governmental Accounting and Reporting Principles in 1979. Statement I contributed significantly to the standardization and enhancement of accounting and financial reporting for school entities. However, during the past several years, there has been an emerging consensus in the need for public schools to institute financial reporting structures that promote fiscal and operational accountability. This consensus stimulated the Government Accounting Standards Board (GASB) to commence a comprehensive evaluation of the traditional financial reporting model. This effort has resulted in what is now known as GASB Statement 34 and the establishment of the new governmental financial reporting model.

Cheltenham's budget document has been prepared in order to budget, account, and report in conformance with these principles.

**OVERVIEW**

1. The proposed 2007-2008 budget calls for total expenditures in the amount of \$85,350,905, representing a 7.52% increase of \$5,967,877 above the 2006-2007 budgeted expenditures and the use of fund balance in the amount of \$-0-.
2. The 2007-2008 budget requires a 2.7712 mill increase, raising the millage level from 32.651 to 35.4222 mills representing a 8.49% increase of \$5,069,090. For the purpose of 2007-2008 revenue projections, the value of a mill has been calculated at \$1,829,182.
3. The proposed budget includes \$5,136.00 for capital equipment and capital improvements needed throughout the school district.
4. The per pupil allocation represents funds provided for the purchase of materials and supplies for instruction such as textbooks, library books, and school supplies. This year's per pupil allocations are as follows:

Elementary Level	-	\$55.00 per pupil
Elkins Park	-	\$73.00 per pupil
Cedarbrook	-	\$87.00 per pupil
High School	-	\$87.00 per pupil

5. Together, salary and benefit costs for all school district employees represent approximately 70.7% of all expenditures in the general fund budget.
6. Approximately 84.7% of the revenues projected for 2007-2008 are derived from local sources, 13.5% is from state sources, and 1.8% is from federal and other financing sources.

**SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP  
1000 ASHBOURNE ROAD  
ELKINS PARK, PA 19027**

# **REVENUE BUDGET**

**FISCAL YEAR  
7/1/07 - 6/30/08**

**SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP  
REVENUE BUDGET SUMMARY 2007-2008**

ACCOUNT	ACTUAL 2005-06	ESTIMATED 2006-07	BUDGET 2006-07	BUDGET 2007-08
6000 REVENUE - LOCAL SOURCES	\$62,264,007	\$65,587,407	\$66,893,093	\$72,184,712
7000 REVENUE - STATE SOURCES	11,734,570	10,837,074	10,924,423	11,600,681
8000 REVENUE - FEDERAL SOURCES	1,694,502	1,565,512	1,565,512	1,565,512
9000 REVENUE - OTHER SOURCES	-0-	-0-	-0-	-0-
TOTAL RECEIPTS	\$75,693,079	\$77,989,993	\$79,383,028	\$85,350,905
BEGINNING FUND BALANCE	716,000	700,000	700,000	700,000
<b>TOTAL RESOURCES</b>	<b>\$76,409,079</b>	<b>\$78,689,993</b>	<b>\$80,083,028</b>	<b>\$86,050,905</b>

**REVENUE:** Classified by type and source for the various funds of a school district, revenues are defined as additions to assets which do not include any liability, 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 that 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 which are collected within the district.
3. Revenue from **FEDERAL SOURCES** is revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which are collected within the district.
4. **FUND BALANCE APPROPRIATION** represents those funds available from prior year's resources that have not been reserved for special purposes.
5. **REVENUE FROM OTHER SOURCES** is revenue received from areas not covered in the above and is, for the most part, from the sale of surplus assets.

**SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP  
PROPOSED GENERAL FUND BUDGET 2007-2008**

**REVENUE SUMMARY**

**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 Previous Year Actual	2006-07 Current Year Estimate	2006-07 Current Year Budget	2007-08 Proposed Budget	Difference
6111 Real Estate Taxes	54,357,111	57,922,007	59,563,093	64,793,712	(5,230,619)
6112 Interim Realty Tax	300,364	301,809	270,000	270,000	0
6113 Public Utility Realty Tax	91,658	91,657	70,000	70,000	0
6143 Emergency Municipal Tax	0	0	50,000	50,000	0
6151 Earned Income Tax	2,486,234	2,495,072	2,540,000	2,540,000	0
6153 Realty Transfer	1,384,286	1,357,678	900,000	900,000	0
6157 Mercantile Transfer	384,224	377,894	384,000	395,000	(11,000)
6411 Delinquent Real Estate	1,587,114	1,412,281	1,500,000	1,500,000	0
6510 Investment Earnings	686,437	696,196	650,000	700,000	(50,000)
6910 Rentals	7,807	4,656	6,000	6,000	0
6941 Tuition-Regular Day School	60,065	38,817	75,000	75,000	0
6942 Tuition-Summer School	161,690	173,363	160,000	160,000	0
6980 Community Services CLASP	641,959	660,000	660,000	660,000	0
6990 Miscellaneous	115,058	55,977	65,000	65,000	0
<b>Total Local Sources</b>	<b>\$62,264,007</b>	<b>\$65,587,407</b>	<b>\$66,893,093</b>	<b>\$72,184,712</b>	<b>(\$5,291,619)</b>

Specific function descriptions:

- 6111** Real Estate Taxes is the main source of revenue for funding the operation of the School District Cheltenham Township. It is based on the assess valuation of all taxable property within the school district and is collected by the local elected Tax Collector. This year's tax is based on a market valuation of \$1,907,481,817 and is estimated to be 95.89% collectable this year based on past experience. The total millage required for the 2007-2008 budget is 2.7712 mills.
- 6112** Interim Real Estate Taxes are levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.
- 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.
- 6151** Earned Income Taxes represent a ½% 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 ½% tax levied under act 511 on the transfer price of real property within the jurisdiction of the school district.
- 6157** Mercantile Tax represents a percentage assessment of gross receipts on wholesale and retail businesses. The tax is levied on any person engaged in one of the following businesses in a taxing district: wholesale dealers or dealers in goods, wares and merchandise, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold.
- 6411** 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.
- 6980** Community Services activities operated by the LEA.
- 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>2005-06 Previous Year Actual</b>	<b>2006-07 Current Year Estimate</b>	<b>2006-07 Current Year Budget</b>	<b>2007-08 Proposed Budget</b>	<b>Difference</b>
7110 Basic Education Subsidy	3,839,918	3,932,344	3,918,550	3,996,921	(78,371)
7142 Charter Non-Public	29,071	37,148	0	40,000	(40,000)
7160 Private Home Placement	392,872	401,668	290,000	295,000	(5,000)
7210 Homebound Instruction	2,174	2,420	1,500	1,500	0
7240 Driver Education	4,480	4,480	5,000	0	5,000
7271 Special Education	2,167,957	2,174,329	2,166,783	2,210,119	(43,336)
7310 Transportation	1,199,032	1,000,000	1,000,000	1,020,000	(20,000)
7320 Sinking Fund	939,020	330,556	257,000	450,000	(193,000)
7340 Nursing Services	266,774	131,548	148,000	148,000	0
7500 Extra & Account Block Grants	362,230	241,000	211,788	211,787	1
7810 Social Security	1,502,665	1,510,949	1,586,830	1,680,145	(93,315)
7820 Retirement	1,028,378	1,070,632	1,338,972	1,547,209	(208,237)
<b>Total State Sources</b>	<b>\$11,734,570</b>	<b>\$10,837,073</b>	<b>\$10,924,423</b>	<b>\$11,600,681</b>	<b>(\$676,258)</b>

Specific Function Description:

- 7110** Basic Education Subsidy represents a direct subsidy from the Commonwealth for the purpose of providing the basic educational program.
- 7142** Non-Public transfers by a school district from the Commonwealth for temporary financial assistance on behalf of students enrolled in charter schools who attended a nonpublic school in the prior fiscal 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.
- 7271** 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 for providing nursing services.
- 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>2005-06 Previous Year Actual</b>	<b>2006-07 Current Year Estimate</b>	<b>2006-07 Current Year Budget</b>	<b>2007-08 Proposed Budget</b>	<b>Difference</b>
8512 IDEA	738,330	738,330	717,000	717,000	0
8513 Title I	632,332	632,330	632,330	632,330	0
8514 Consolidated School Reform	0	0	0	0	0
8560 Title 6	0	0	0	0	0
8519 Title II	181,415	29,236	184,882	184,882	0
8519 Title III	10,218	11,147	0	0	0
8519 Title V	9,038	14,300	14,300	14,300	0
8670 Safe & Drug Free Schools	0	17,000	17,000	17,000	0
8690 Other	56,794	56,794	0	0	0
8810 Access	66,375	66,375	0	0	0
9500 Refund Prior Years Expenses	0	0	0	0	0
<b>Total Federal Sources</b>	<b>\$1,694,502</b>	<b>\$1,565,512</b>	<b>\$1,565,512</b>	<b>\$1,565,512</b>	<b>\$0</b>

**8512** IDEA funds are distributed for the education of individuals with disabilities under IDEA, Part B.

**8513** ECIA Title I funds are distributed for the education of disadvantaged children under the Education Consolidation and Improvement Act of 1981, Public Law 97.35.

**8514** ESEA, Title1 funds are distributed for the education of disadvantaged children under ESEA, Title I.

**8560** Education for Economic Security Act of 1984 - Title VI. Revenue received to improve in-service training and retraining teachers. Since 1999-2000 federal class-size reduction funds are included in this program.

**8670** Federal Funds provided for drug abuse and prevention programs.

**8690** Other restricted Federal Grants-In-Aid through the Commonwealth of Pennsylvania not recorded elsewhere.

**9500** Refunds are receipts of cash returning all or part of a prior period(s) expenditure. However, refunds or prior period expenditures, which are recurring refunds, should be netted against current period expenditures.

**ANTICIPATED REVENUES**

**6000-9000 TOTAL REVENUE SOURCES**

	<b>2005-06 Previous Year Actual</b>	<b>2006-07 Current Year Estimate</b>	<b>2006-07 Current Year Budget</b>	<b>2007-08 Proposed Budget</b>	<b>Difference</b>
<b>Total Local Sources</b>	62,264,007	65,587,407	66,893,093	72,184,712	(5,291,619)
<b>Total State Sources</b>	11,734,570	10,837,073	10,924,423	11,600,681	(676,258)
<b>Total Federal Sources</b>	1,694,502	1,565,512	1,565,512	1,565,512	0
<b>Total Revenue Sources</b>	<b>\$75,693,079</b>	<b>\$77,989,993</b>	<b>\$79,383,028</b>	<b>\$85,350,905</b>	<b>(\$5,967,877)</b>

**SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP  
1000 ASHBOURNE ROAD  
ELKINS PARK, PA 19027**

# **EXPENDITURE BUDGET**

**FISCAL YEAR  
7/1/07 - 6/30/08**

**SCHOOL DISTRICT OF CHELTENHAM TOWNSHIP  
PROPOSED GENERAL FUND BUDGET 2007-2008**

**EXPENDITURE SUMMARY**

**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.

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
100 Salaries & Wages	22,671,969	22,945,827	25,365,252	25,441,788	76,536
200 Employee Benefits	6,929,071	6,959,581	8,166,267	8,416,682	250,415
300 Professional Services	0	0	0	0	0
400 Property Services	39,716	48,977	32,000	32,000	0
500 Other Purchased Services	393,579	346,741	324,367	421,000	96,633
600 Supplies	491,760	757,262	722,617	799,826	77,209
700 Equipment	2,301	2,301	5,135	5,135	0
800 Other Expenditures	0	0	0	0	0
<b>Total 1100</b>	<b>\$30,528,396</b>	<b>\$31,060,688</b>	<b>\$34,615,638</b>	<b>\$35,116,431</b>	<b>\$500,793</b>

- 100** Salaries of professional employees and instructional aides with a scheduled 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 In-Step 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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	4,220,471	4,239,352	4,287,455	5,657,612	1,370,157
200 Employee Benefits	1,262,998	1,262,998	1,444,243	2,037,617	593,374
300 Professional Services	3,073,482	1,993,913	2,023,982	2,510,499	486,517
400 Property Services	0	0	0	0	0
500 Other Purchased Services	1,317,732	1,310,677	1,164,002	1,331,550	167,548
600 Supplies	165,313	160,330	39,350	37,080	(2,270)
700 Equipment	0	0	0	0	0
800 Other Expenditures	868	868	2,202	1,100	(1,102)
<b>Total 1200</b>	<b>\$10,040,864</b>	<b>\$8,968,138</b>	<b>\$8,961,234</b>	<b>\$11,575,458</b>	<b>\$2,614,224</b>

**100** Salaries of professional employees and aides with a contracted 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 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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	959,949	949,737	966,343	753,159	(213,184)
200 Employee Benefits	287,819	287,819	291,780	248,976	(42,804)
300 Professional Services	0	0	0	0	0
400 Property Services	0	0	0	0	0
500 Other Purchased Services	1,018,648	1,001,546	975,112	935,811	(39,301)
600 Supplies	31,406	36,409	31,713	31,713	0
700 Equipment	0	0	0	0	0
800 Other Expenditures	0	0	0	0	0
<b>Total 1300</b>	<b>\$2,297,821</b>	<b>\$2,275,511</b>	<b>\$2,264,948</b>	<b>\$1,969,659</b>	<b>(\$295,289)</b>

**100** Salaries of professional employees and aides with a contracted 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.

**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.

**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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	1,201,193	1,171,163	752,090	802,685	50,595
200 Employee Benefits	306,427	306,427	176,615	202,328	25,713
300 Professional Services	37,187	37,187	46,000	0	(46,000)
400 Property Services	4,914	1,227	0	0	0
500 Other Purchased Services	282,587	205,539	175,250	3,500	(171,750)
600 Supplies	76,869	97,832	1,399,069	1,849,781	450,712
700 Equipment	7,149	7,149	0	0	0
800 Other Expenditures	21,042	15,966	15,850	15,850	0
<b>Total 1400</b>	<b>\$1,937,368</b>	<b>\$1,842,491</b>	<b>\$2,564,874</b>	<b>\$2,874,144</b>	<b>\$309,270</b>

**100** Salaries of professional employees 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.

**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>2005-2006</b> <b>Previous Year</b> <b>Actual</b>	<b>2006-2007</b> <b>Current Year</b> <b>Estimate</b>	<b>2006-2007</b> <b>Current Year</b> <b>Budget</b>	<b>2007-2008</b> <b>Proposed</b> <b>Budget</b>	<b>Difference</b>
100 Salaries & Wages	1,940,811	1,923,510	1,978,119	2,273,716	295,597
200 Employee Benefits	581,910	581,910	602,951	683,141	80,190
300 Professional Services	24,260	8,306	97,662	103,661	5,999
400 Property Services	0	0	0	0	0
500 Other Purchased Services	11,189	11,583	12,201	12,911	710
600 Supplies	31,391	32,831	46,650	38,150	(8,500)
700 Equipment	307	307	0	0	0
800 Other Expenditures	3,095	2,609	4,350	4,150	(200)
<b>Total 2100</b>	<b>\$2,592,963</b>	<b>\$2,561,055</b>	<b>\$2,741,933</b>	<b>\$3,115,729</b>	<b>\$373,796</b>

- 100** Salaries of the Director of Pupil Personnel, Supervisor of Special Education, secretaries, guidance counselors and school psychologist with a scheduled 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.
- 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.

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
100 Salaries & Wages	1,214,228	1,264,097	1,297,310	1,190,030	(107,280)
200 Employee Benefits	359,315	359,315	412,571	409,261	(3,310)
300 Professional Services	70,948	91,997	66,490	63,278	(3,212)
400 Property Services	310	4,375	10,000	10,000	0
500 Other Purchased Services	48,343	49,751	34,151	26,002	(8,149)
600 Supplies	309,307	179,757	186,623	192,923	6,300
700 Equipment	2,174	3,510	0	0	0
800 Other Expenditures	788	1,280	1,650	1,650	0
<b>Total 2200</b>	<b>\$2,005,412</b>	<b>\$1,954,081</b>	<b>\$2,008,795</b>	<b>\$1,893,144</b>	<b>(\$115,651)</b>

**100** Salaries of the Director of Curriculum, Instruction, secretaries, librarians and aides 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.

**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, and audio-visual equipment.

**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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	2,854,055	2,782,337	3,015,102	3,386,931	371,829
200 Employee Benefits	855,724	855,724	952,416	1,067,586	115,170
300 Professional Services	411,662	422,434	485,000	485,000	0
400 Property Services	0	0	0	0	0
500 Other Purchased Services	357,554	376,897	323,500	394,800	71,300
600 Supplies	27,726	25,943	20,930	20,930	0
700 Equipment	1,678	1,678	0	0	0
800 Other Expenditures	30,747	42,079	24,051	24,051	0
<b>Total 2300</b>	<b>\$4,539,147</b>	<b>\$4,507,092</b>	<b>\$4,820,999</b>	<b>\$5,379,298</b>	<b>\$558,299</b>

- 100** Salaries of Superintendent, Administrative Assistant, principals and building secretaries are budgeted with a scheduled 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.
- 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>2005-2006</b> <b>Previous Year</b> <b>Actual</b>	<b>2006-2007</b> <b>Current Year</b> <b>Estimate</b>	<b>2006-2007</b> <b>Current Year</b> <b>Budget</b>	<b>2007-2008</b> <b>Proposed</b> <b>Budget</b>	<b>Difference</b>
100 Salaries & Wages	564,743	564,096	580,837	516,738	(64,099)
200 Employee Benefits	169,323	169,323	251,370	245,057	(6,313)
300 Professional Services	4,578	5,013	6,000	6,000	0
400 Property Services	186	372	600	600	0
500 Other Purchased Services	641	669	1,975	1,075	(900)
600 Supplies	21,386	21,263	7,601	7,601	0
700 Equipment	0	0	0	0	0
800 Other Expenditures	335	335	450	450	0
<b>Total 2400</b>	<b>\$761,192</b>	<b>\$761,070</b>	<b>\$848,833</b>	<b>\$777,521</b>	<b>(\$71,312)</b>

**100** Salary of school nurses and nurses aides with a scheduled 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 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.

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

**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.

**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  
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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	520,417	510,270	544,799	563,309	18,510
200 Employee Benefits	156,036	156,036	215,943	226,627	10,684
300 Professional Services	12,630	17,847	15,000	15,000	0
400 Property Services	277,904	282,134	255,800	297,100	41,300
500 Other Purchased Services	10,010	9,831	9,003	9,003	0
600 Supplies	83,608	82,431	115,677	91,975	(23,702)
700 Equipment	0	267	1	0	(1)
800 Other Expenditures	100	0	303	303	0
<b>Total 2500</b>	<b>\$1,060,704</b>	<b>\$1,058,815</b>	<b>\$1,156,526</b>	<b>\$1,203,317</b>	<b>\$46,791</b>

- 100** Salaries of Director and Assistant Director of Business Affairs and business office secretaries budgeted with a scheduled 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.
- 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.

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
100 Salaries & Wages	3,172,590	3,088,666	3,324,755	3,367,365	42,610
200 Employee Benefits	930,992	930,992	1,243,417	1,265,715	22,298
300 Professional Services	172,297	246,020	134,400	441,800	307,400
400 Property Services	1,276,055	1,282,224	1,286,917	1,284,418	(2,499)
500 Other Purchased Services	215,840	215,904	245,300	245,300	0
600 Supplies	862,862	816,708	810,792	947,979	137,187
700 Equipment	14,358	12,571	0	0	0
800 Other Expenditures	9,479	-35,075	5,275	5,275	0
<b>Total 2600</b>	<b>\$6,654,472</b>	<b>\$6,558,010</b>	<b>\$7,050,856</b>	<b>\$7,557,852</b>	<b>\$506,996</b>

- 100** Salaries of Director of Support Services, Supervisor of Operations, Maintenance, Custodial and Grounds positions budgeted with a scheduled 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 such as lab fees for water testing and backup operator for our sewage treatment facility.
- 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.

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
500 Other Purchased Services	6,653,210	7,095,494	5,387,027	6,248,513	861,486
<b>Total 2700</b>	<b>\$6,653,210</b>	<b>\$7,095,494</b>	<b>\$5,387,027</b>	<b>\$6,248,513</b>	<b>\$861,486</b>

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

**APPROPRIATIONS**  
**2800 SUPPORT SERVICES – CENTRAL SERVICES**

Activities concerned with each of the other instructional and supporting service programs other than general administration. It includes planning, research, development, evaluation, information, staff and data processing services.

	<b>2005-2006</b> <b>Previous Year</b> <b>Actual</b>	<b>2006-2007</b> <b>Current Year</b> <b>Estimate</b>	<b>2006-2007</b> <b>Current Year</b> <b>Budget</b>	<b>2007-2008</b> <b>Proposed</b> <b>Budget</b>	<b>Difference</b>
100 Salaries & Wages	331,270	317,007	318,685	321,502	2,818
200 Employee Benefits	117,804	115,550	123,383	147,781	24,398
300 Professional Services	37,660	42,765	89,380	45,350	(44,030)
400 Property Services	63,707	57,634	50,000	55,000	5,000
500 Other Purchased Services	108,737	106,728	244,476	274,476	30,000
600 Supplies	21,506	22,340	21,120	22,820	1,700
700 Equipment	903	1,522	0	0	0
800 Other Expenditures	1,553	1,643	680	680	0
<b>Total 2800</b>	<b>\$683,141</b>	<b>\$665,188</b>	<b>\$847,724</b>	<b>\$867,609</b>	<b>\$19,886</b>

- 100** Salaries of Administrative and clerical personnel budgeted with a scheduled 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.
- 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**  
**2900 SUPPORT SERVICES – OTHER SERVICES**

Activities concerned with pass-thru funds such as an IU, SD, AVTS or a consortium would use this service area.

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
100 Salaries & Wages	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
300 Professional Services	500	500	0	0	0
400 Property Services	0	0	25,000	25,000	0
500 Other Purchased Services	70,914	71,096	70,761	70,761	0
600 Supplies	0	0	0	0	0
700 Equipment	0	0	0	0	0
800 Other Expenditures	0	0	0	0	0
<b>Total 2900</b>	<b>\$71,414</b>	<b>\$71,596</b>	<b>\$95,761</b>	<b>\$95,761</b>	<b>\$0</b>

**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 travel costs by staff members and athletic insurance premiums.



**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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	689,607	723,800	665,574	739,966	74,392
200 Employee Benefits	206,763	206,763	119,627	135,449	15,822
300 Professional Services	32,400	32,400	21,500	21,500	0
400 Property Services	11,336	15,141	36,700	36,700	0
500 Other Purchased Services	92,628	99,549	91,550	90,850	(700)
600 Supplies	122,080	121,834	91,312	91,312	0
700 Equipment	0	152	0	0	0
800 Other Expenditures	42,333	42,848	28,880	28,880	0
<b>Total 3200</b>	<b>\$1,197,147</b>	<b>\$1,242,487</b>	<b>\$1,055,143</b>	<b>\$1,144,657</b>	<b>\$89,514</b>

- 100** Salary for the Director of Student Activities and 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.
- 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. 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 SERVICES**

Activities providing community services to students staff or other community participants of the school district. These activities includes civic services and the child care program (CLASP).

	<b>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
100 Salaries & Wages	427,798	427,388	462,000	474,616	12,616
200 Employee Benefits	128,271	128,271	140,208	115,989	(24,219)
300 Professional Services	96,756	116,652	75,000	97,000	22,000
400 Property Services	0	0	0	0	0
500 Other Purchased Services	0	0	0	0	0
600 Supplies	68,320	68,432	35,000	70,000	35,000
700 Equipment	0	0	0	0	0
800 Other Expenditures	0	0	1	0	(1)
<b>Total 3300</b>	<b>\$721,144</b>	<b>\$740,743</b>	<b>\$712,209</b>	<b>\$757,605</b>	<b>\$45,396</b>

- 100** Salary for the Director of Education (50%), supervisors and aides with a scheduled 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.
- 600** Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use.
- 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>2005-2006 Previous Year Actual</b>	<b>2006-2007 Current Year Estimate</b>	<b>2006-2007 Current Year Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>Difference</b>
800 Other Expenditures	1,642,156	1,636,010	1,630,529	1,644,206	13,677
900 Other Financing Uses	2,305,000	2,330,000	2,320,000	2,830,000	510,000
<b>Total 5100</b>	<b>\$3,947,156</b>	<b>\$3,966,010</b>	<b>\$3,950,529</b>	<b>\$4,474,206</b>	<b>\$523,677</b>

**800** Amounts paid for interest on outstanding debt obligations or the District.

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

**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.

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
900 Other Financing Uses	0	0	300,000	300,000	0
<b>Total 5900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>

**APPROPRIATIONS  
1000 - 5900 TOTAL BUDGET SUMMARY**

	2005-2006 Previous Year Actual	2006-2007 Current Year Estimate	2006-2007 Current Year Budget	2007-2008 Proposed Budget	Difference
100 Salaries & Wages	40,769,102	40,907,249	43,558,320	45,489,418	1,931,098
200 Employee Benefits	12,292,452	12,320,708	14,140,791	15,202,209	1,061,418
300 Professional Services	3,974,360	3,015,034	3,060,414	3,789,088	728,674
400 Property Services	1,674,128	1,692,083	1,697,017	1,740,818	43,801
500 Other Purchased Services	10,581,613	10,902,003	9,058,675	10,065,552	1,006,877
600 Supplies	2,313,533	2,423,372	3,528,454	4,202,090	673,636
700 Equipment	28,869	29,456	5,136	5,135	(1)
800 Other Expenditures	1,752,495	1,708,563	1,714,221	1,726,595	12,374
900 Other Financing Uses	2,305,000	2,330,000	2,620,000	3,130,000	510,000
<b>Total 1000-5900</b>	<b>\$75,691,552</b>	<b>\$75,328,468</b>	<b>\$79,383,028</b>	<b>\$85,350,905</b>	<b>\$5,967,877</b>

